

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2025
ANNUAL REPORT
OF

GREAT OAKS WATER COMPANY

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

P.O. BOX 23490

SAN JOSE, CA 95153

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 70 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2025 through December 31, 2025. Fiscal year reports will not be accepted.
- 11 Your company's external auditor information, such as external auditor's name, phone number, email address, and mailing address, must be included in Page 13, Item 12, of this report.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2025

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

Person Responsible for this Report: Juan Liem, CFO

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 57,593,065	\$ 59,210,364	\$ 58,401,715
2 Total Utility Plant Reserves	(33,132,675)	(34,446,077)	(33,789,376)
3 Total Utility Plant Less Reserves	24,460,390	24,764,287	24,612,339
4 Advances for Construction	3,777,953	3,518,258	3,648,106
5 Contributions in Aid of Construction	2,910,377	3,066,923	2,988,650
6 Total Accumulated Deferred Taxes	2,504,143	2,561,543	2,532,843
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	360,110	360,110	360,110
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	12,076,997	11,019,279	11,548,138
14 Total Capital Stock	12,784,431	11,726,713	12,255,572
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	4,000,000	4,000,000	4,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

INCOME/EXPENSES DATA		Annual Amount												
1	Operating Revenues	\$ 30,810,493												
2	Operating Expenses	\$ 19,905,079												
3	Depreciation	\$ 1,253,969												
4	Taxes	\$ 3,618,795												
5	Income from Nonutility Operations (net)	\$ 1,069,381												
6	Interest on Long-Term Debt	\$ 260,000												
7	Net Income	\$ 7,008,207												
8														
OPERATING EXPENSES DATA														
10	Source of Supply Expense	\$ 11,280,911												
11	Pumping Expenses	\$ 1,469,618												
12	Water Treatment Expenses	\$ 74,827												
13	Transmission and Distribution Expenses	\$ 1,840,795												
14	Customer Account Expenses	\$ 1,700,249												
15	Sales Expenses	\$ -												
16	Recycled Water Expenses	\$ -												
17	Administrative and General Expenses	\$ 3,240,330												
18	Miscellaneous	\$ 298,349												
19	Total Operating Expenses	\$ 19,905,079												
20														
OTHER DATA														
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; border: none;">Jan. 1</th> <th style="text-align: center; border: none;">Dec. 31</th> <th style="text-align: center; border: none;">Annual Average</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; border: 1px solid black;">21,415</td> <td style="text-align: center; border: 1px solid black;">21,435</td> <td style="text-align: center; border: 1px solid black;">21,425</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">397</td> <td style="text-align: center; border: 1px solid black;">399</td> <td style="text-align: center; border: 1px solid black;">398</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">21,812</td> <td style="text-align: center; border: 1px solid black;">21,834</td> <td style="text-align: center; border: 1px solid black;">21,823</td> </tr> </tbody> </table>	Jan. 1	Dec. 31	Annual Average	21,415	21,435	21,425	397	399	398	21,812	21,834	21,823
Jan. 1	Dec. 31	Annual Average												
21,415	21,435	21,425												
397	399	398												
21,812	21,834	21,823												
24														
25	Metered Service Connections													
26	Flat Rate Service Connections													
27	Total Active Service Connections													

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2025

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

Person Responsible for this Report: Juan Liem, CFO

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 57,593,065	\$ 59,210,364	\$ 58,401,715
2 Total Utility Plant Reserves	(33,132,675)	(34,446,077)	\$ (33,789,376)
3 Total Utility Plant Less Reserves	24,460,390	24,764,287	\$ 24,612,339
4 Advances for Construction	3,777,953	3,518,258	\$ 3,648,106
5 Contributions in Aid of Construction	2,910,377	3,066,923	\$ 2,988,650
6 Total Accumulated Deferred Taxes	2,504,143	2,561,543	\$ 2,532,843
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	360,110	360,110	\$ 360,110
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	12,076,997	11,019,279	\$ 11,548,138
14 Total Capital Stock	12,784,431	11,726,713	\$ 12,255,572
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	4,000,000	4,000,000	\$ 4,000,000

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

Calendar Year 2025

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

		<u>Annual Amount</u>
1	Operating Revenues	\$ 30,810,493
2	Operating Expenses	\$ 19,905,079
3	Depreciation	\$ 1,253,969
4	Taxes	\$ 3,618,795
5	Income from Nonutility Operations (net)	\$ 1,069,381
6	Interest on Long-Term Debt	\$ 260,000
7	Net Income	\$ 7,008,207

8

9 **OPERATING EXPENSES DATA**

10	Source of Supply Expense	\$ 11,280,911
11	Pumping Expenses	\$ 1,469,618
12	Water Treatment Expenses	\$ 74,827
13	Transmission and Distribution Expenses	\$ 1,840,795
14	Customer Account Expenses	\$ 1,700,249
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 3,240,330
18	Miscellaneous	\$ 298,349
19	Total Operating Expenses	\$ 19,905,079

20

21 **OTHER DATA**

		<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Annual Average</u>
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____			
24				
25	Metered Service Connections	21,415	21,435	21,425
26	Flat Rate Service Connections	397	399	398
27	Total Active Service Connections	21,812	21,834	21,823

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

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

1	521 - Income from Non-utility Operations (Net) \$70,381
2	523 - Dividend Revenues \$416
3	524 - Interest Revenues \$100,052
4	526 - Miscellaneous Nonoperating Revenues \$83,200
5	538 - Miscellaneous Income Deductions (\$10,102)
6	
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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 2025:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Wireless communication transmission - T-Mobile	Passive	25,586	521.001	-	521.002	N/A	7,159	507	0	101.342
2	Tenant rental	Passive	28,800	521.001	1,005	521.002	N/A	7,777	507	301,303	101.371
3	HomeServe	Passive	83,200	526.000	-	521.002	N/A	23,279	507	0	n/a
4											
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16											
17											
18											
19											
20											

GENERAL INFORMATION

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

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

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

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

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

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Jared Ajlouny Email: _____ Telephone: (408) 227-9540
Address: Same as above

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) John Roeder and the John W.S. Roeder Continuing Trust
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) _____
Organized under laws of (state) California Date: 5/1/1959

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

8. Names of associated companies: None

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

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

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

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Lance, Soll and Lunghard, CPAs Telephone: (949) 829-8299
Address: 500 Technology Drive, Suite 350, Irvine, CA 92618

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

Great Oaks Water Company Certified Operators

Distribution

Name	Cert #	Grade	Expires
Jared Ajlouny	34723	D5	4/1/2027
Justin Bullock	32480	D1	4/1/2028
Mike Carey	28205	D5	4/1/2028
Daniel Espino	50574	D2	4/1/2029
Cameron Kamal	42590	D3	1/1/2028
Chris Cogliandro	43115	D1	11/1/2028
Lorenzo Arce	31671	D5	11/1/2027
Darren DeVincenzi	58948	D1	5/1/2028
Joel Heldebrant	45305	D1	5/1/2027
Michael Martin	55213	D1	3/1/2028
Dennis Montejano	59669	D1	11/1/2028

Treatment

Name	Cert #	Grade	Expires
Mike Carey	34282	T2	1/1/2029
Lorenzo Arce	27651	T2	7/1/2026
Jared Ajlouny	34281	T2	10/1/2026
Cameron Kamal	36957	T2	1/1/2027

**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	59,210,364	57,593,065	
3	101	Recycled Water Utility Plant	A-1b	-	-	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 59,210,364	\$ 57,593,065	
6	250	Reserve for depreciation of utility plant	A-5	(34,446,077)	(33,132,675)	
7	251	Reserve for amortization of limited term utility investments	A-5	-	-	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	-	-	
10		Total utility plant reserves		\$ (34,446,077)	\$ (33,132,675)	
11		Total utility plant less reserves		\$ 24,764,287	\$ 24,460,390	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	-	-	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ -	\$ -	
17	111	Investments in Affiliated Companies	A-6	-	-	
18	112	Other Investments	A-7	11,935	11,935	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		\$ 11,935	\$ 11,935	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	1,657,000	417,164	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	-	-	
27	123	Temporary Cash Investments	A-13	-	8,537,638	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	2,722,971	2,673,179	
30	126	Receivables from Affiliated Companies	A-16	-	-	
31	131	Materials and Supplies	A-17	-	-	
32	132	Prepayments	A-18	311,748	448,938	
33	133	Other Current and Accrued Assets	A-19	1,689,872	1,159,102	
34		Total Current and Accrued Assets		\$ 6,381,591	\$ 13,236,021	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	-	-	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	-	-	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	-	-	
42	146	Other Deferred Debits	A-26	901,201	801,264	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 901,201	\$ 801,264	
45		Total Assets and Other Debits		\$ 32,059,013	\$ 38,509,610	

**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	360,110	360,110
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	349,539	349,539
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	(2,236)	(2,236)
54	270	Capital Surplus	A-34	21	21
55	271	Earned Surplus	A-35	11,019,279	12,076,997
56		Total Capital Stock		\$ 11,726,713	\$ 12,784,431
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	-	-
67	213	Miscellaneous Long-Term Debt	A-41	4,000,000	4,000,000
68		Total Long-Term Debt		\$ 4,000,000	\$ 4,000,000
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	323,018	142,263
74	223	Payables to Affiliated Companies	A-46	-	-
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	67,653	72,908
79	228	Taxes Accrued	A-53	-	-
80	229	Interest Accrued	A-51	14,959	14,959
81	230	Other Current and Accrued Liabilities	A-52	4,866,907	10,810,672
82		Total Current and Accrued Liabilities		\$ 5,272,537	\$ 11,040,802
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	3,518,258	3,777,953
87	242	Other Deferred Credits	A-55	1,899,450	1,483,265
88		Total Deferred Credits		\$ 5,417,708	\$ 5,261,218
		VI. ACCUMULATED DEFERRED TAXES			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	2,561,543	2,504,143
	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
		Total Accumulated Deferred Taxes		\$ 2,561,543	\$ 2,504,143
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	13,589	8,639
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 13,589	\$ 8,639
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	3,066,923	2,910,377
100		Total Liabilities and Other Credits		\$ 32,059,013	\$ 38,509,610

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	30,810,493
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	19,905,079
6	503	Depreciation	A-5	1,253,969
7	504	Amortization of Limited-term Utility Investments	A-5	-
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	3,618,795
11		Total Operating Revenue Deductions		\$ 24,777,843
12		Net Operating Revenues		\$ 6,032,650
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		\$ 6,032,650
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	1,069,381
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	416
21	524	Interest Revenues	B-11	100,051
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	83,200
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ 1,253,048
26		Net Income before Income Deductions		\$ 7,285,698
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	260,000
30	531	Amortization of Debt Discount and Expense	B-16	-
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	-
34	535	Other Interest Charges	B-20	-
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	17,491
38		Total Income Deductions		\$ 277,491
39		Net Income / <Loss>		\$ 7,008,207
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 7,008,207
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)	57,192,159	1,120,020	(108,539)	-	\$ 58,203,640
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	400,906	667,210		(61,392)	\$ 1,006,724
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments					\$ -
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 57,593,065	\$ 1,787,230	\$ (108,539)	\$ (61,392)	\$ 59,210,364

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	8,000				\$ 8,000
3	302	Franchises and Consents	-				\$ -
4	303	Other Intangible Plant	-				\$ -
5		Total Intangible Plant	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,210,848		\$ (1,000)		\$ 1,209,848
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	865				\$ 865
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				\$ -
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	5,415,246		(7,911)	939	\$ 5,408,273
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 5,416,111	\$ -	\$ (7,911)	\$ 939	\$ 5,409,138
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	1,193				\$ 1,193
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	251,277				\$ 251,277
24	324	Pumping Equipment	2,871,941	217,726	(31,723)		\$ 3,057,944
25	325	Other Pumping Plant	89,076				\$ 89,076
26		Total Pumping Plant	\$ 3,213,487	\$ 217,726	\$ (31,723)	\$ -	\$ 3,399,490
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	125,509				\$ 125,509
31		Total Water Treatment Plant	\$ 125,509	\$ -	\$ -	\$ -	\$ 125,509

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	1,511	214,680			\$ 216,191
34	342	Reservoirs and Tanks	4,400,611				\$ 4,400,611
35	343	Transmission and Distribution Mains	26,385,711			(939)	\$ 26,384,772
36	344	Fire Mains	16,884				\$ 16,884
37	345	Services	6,389,866	371,602			\$ 6,761,468
38	346	Meters	4,334,317	39,841	(12,009)		\$ 4,362,149
39	347	Meter Installations	32,520				\$ 32,520
40	348	Hydrants	933,256				\$ 933,256
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 42,494,675	\$ 626,123	\$ (12,009)	\$ (939)	\$ 43,107,851
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,254,663				\$ 1,254,663
46	372	Office Furniture and Equipment	1,352,780	141,270	(55,814)		\$ 1,438,235
47	373	Transportation Equipment	1,067,718	128,175			\$ 1,195,893
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	484,997	6,726	(82)		\$ 491,641
51	377	Power Operated Equipment	467,584				\$ 467,584
52	378	Tools, Shop and Garage Equipment	95,789				\$ 95,789
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 4,723,530	\$ 276,171	\$ (55,897)	\$ -	\$ 4,943,804
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	\$ 57,192,159	\$ 1,120,020	\$ (108,539)	\$ -	\$ 58,203,640

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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	None			
2				
3				
4				
5				
6				
7				
8				
9			Total	\$ -

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

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

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

Line No.	Acct.	Title of Account (a)	Balance End of Year (b)	Balance Beginning of Year (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	58,203,640	57,192,159
3		Construction Work in Progress	1,006,724	400,906
4		General Office Prorate		
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 59,210,364	\$ 57,593,065
6		Less Accumulated Depreciation		
7		Plant in Service	(34,446,077)	(33,132,675)
8		General Office Prorate		
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ (34,446,077)	\$ (33,132,675)
10		Less Other Reserves		
11		Deferred Income Taxes	2,561,543	2,504,143
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	76,396	76,396
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 2,637,939	\$ 2,580,539
15		Less Adjustments		
16		Contributions in Aid of Construction	3,066,923	2,910,377
17		Advances for Construction	3,518,258	3,777,953
18		Other	(320,897)	(371,067)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 6,264,284	\$ 6,317,263
20		Add Materials and Supplies	\$ -	\$ -
21		Add Working Cash (=Line 34)	3,086,879	2,763,489
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 18,948,944	\$ 18,326,077
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 19,815,477	\$ 17,733,194
26		Purchased Power & Commodity for Resale*	\$ 12,146,324	\$ 10,870,728
27		Meter Revenues: Bimonthly Billing	\$ 25,970,050	\$ 25,742,002
28		Other Revenues: Flat Rate Monthly Billing	\$ 231,274	\$ 219,891
29		Total Revenues (=Line 27 + Line 28)	\$ 26,201,324	\$ 25,961,893
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0088	0.0085
31		5/24 x Line 25 x (100% - Line 30)	4,091,785	3,663,125
32		1/24 x Line 25 x Line 30	7,288	6,258
33		1/12 x Line 26	1,012,194	905,894
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 3,086,879	\$ 2,763,489
		* 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	\$ 33,132,675				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	1,253,969				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	170,722				
5	(e) Charged to clearing accounts					
6	(f) Salvage recovered					
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 1,424,691	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(107,539)				
11	(b) Cost of removal	(3,750)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (111,289)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 34,446,077	\$ -	\$ -	\$ -	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.45%
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					2.65%
19						
20	(3) EXPLANATION OF ALL OTHER CREDIT:					
21						
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	865	-	-	-	\$ 865
3	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
4	313	Lake, river and Other Intakes	-	-	-	-	\$ -
5	314	Springs and Tunnels	-	-	-	-	\$ -
6	315	Wells	2,226,699	210,112	(7,911)	-	\$ 2,428,900
7	316	Supply Mains	-	-	-	-	\$ -
8	317	Other Source of Supply Plant	-	-	-	-	\$ -
9		Total Source of Supply Plant	\$ 2,227,564	\$ 210,112	\$ (7,911)	\$ -	\$ 2,429,765
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,193	-	-	-	\$ 1,193
13	322	Boiler Plant Equipment	-	-	-	-	\$ -
14	323	Other Power Production Equipment	238,452	1,711	-	-	\$ 240,163
15	324	Pumping Equipment	1,664,878	89,534	(31,723)	-	\$ 1,722,689
16	325	Other Pumping Plant	89,076	-	-	-	\$ 89,076
17		Total Pumping Plant	\$ 1,993,598	\$ 91,245	\$ (31,723)	\$ -	\$ 2,053,120
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-	-	-	\$ -
21	332	Water Treatment Equipment	92,402	4,138	-	-	\$ 96,540
22		Total Water Treatment Plant	\$ 92,402	\$ 4,138	\$ -	\$ -	\$ 96,540
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	1,511	-	-	-	\$ 1,511
26	342	Reservoirs and Tanks	1,819,199	107,111	-	-	\$ 1,926,310
27	343	Transmission and Distribution Mains	16,499,608	506,852	-	-	\$ 17,006,460
28	344	Fire Mains	14,808	85	-	-	\$ 14,893
29	345	Services	4,486,494	123,294	-	-	\$ 4,609,788
30	346	Meters	2,635,928	112,724	(12,009)	(3,750)	\$ 2,732,893
31	347	Meter Installations	31,501	136	-	-	\$ 31,637
32	348	Hydrants	278,128	22,127	-	-	\$ 300,255
33	349	Other Transmission and Distribution Plant	-	-	-	-	\$ -
34		Total Transmission and Distribution Plant	\$ 25,767,178	\$ 872,329	\$ (12,009)	\$ (3,750)	\$ 26,623,748
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	693,085	32,094	-	-	\$ 725,179
38	372	Office Furniture and Equipment	1,091,686	64,072	(55,814)	-	\$ 1,099,944
39	373	Transportation Equipment	656,478	76,985	-	-	\$ 733,463
40	374	Stores Equipment	-	-	-	-	\$ -
41	375	Laboratory Equipment	-	-	-	-	\$ -
42	376	Communication Equipment	262,285	44,238	(82)	-	\$ 306,441
43	377	Power Operated Equipment	303,515	23,777	-	-	\$ 327,292
44	378	Tools, Shop and Garage Equipment	44,885	5,701	-	-	\$ 50,586
45	379	Other General Plant	-	-	-	-	\$ -
46	390	Other Tangible Property	-	-	-	-	\$ -
47	391	Water Plant Purchased	-	-	-	-	\$ -
48		Total General Plant	\$ 3,051,933	\$ 246,867	\$ (55,896)	\$ -	\$ 3,242,904
49		Total	\$ 33,132,675	\$ 1,424,691	\$ (107,539)	\$ (3,750)	\$ 34,446,077

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

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

SCHEDULE A-7
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Land	5,066	5,066
2	Corporate stocks	6,869	6,869
3			
4			
5			
6			
7			
8			
9	Total	\$ 11,935	\$ 11,935

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash on hand	600	600
2	Petty cash	2,000	2,000
3	Operating accounts	414,564	1,654,400
4			
5	Total	\$ 417,164	\$ 1,657,000

SCHEDULE A-11
Account 121 - Special Deposits

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

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

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Savings account	8,537,638	-
2			
3			
4			
5	Total	\$ 8,537,638	\$ -

**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	765,811	662,040
2	125-2	Other Accounts Receivable	1,907,368	2,060,931
3				
4				
5	Total		\$ 2,673,179	\$ 2,722,971

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

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

SCHEDULE A-17
Account 131 - Materials and Supplies

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

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid/Overpaid bills	373,635	173,516
2	State Income Taxes Prepaid	61,790	85,008
3	Federal Income Taxes Prepaid	13,513	53,224
4			
5			
6			
7			
8			
9			
10	Total	\$ 448,938	\$ 311,748

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Balancing Account Asset	-	-
2	Other Receivables	20,800	20,928
3	Deferred Rental Income	-	-
4	Regulatory Asset	165,134	729,420
5	Deferred Tax Asset - Current	91,970	94,347
6	Developer Receivable	331,094	620,119
7	Operating Lease ROU assets	550,104	225,058
8			
9			
10	Total	\$ 1,159,102	\$ 1,689,872

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

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

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

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

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

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

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

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

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-25
Account 145 - Other Work in Progress

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

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Deferred Tax - AFC	371,067	320,897
2	Deferred Tax - 2017 TCJA - CIAC Gross Up	430,197	580,304
3			
4			
5			
6	Total	\$ 801,264	\$ 901,201

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

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

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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)	Balance End of year (c)
1	Common	(600)	(600)
2	Preferred	(1,636)	(1,636)
3	Total	\$ (2,236)	\$ (2,236)

SCHEDULE A-30
Account 200 - Common Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	100,000	\$ 5.00	72,022	360,110	360,110		8,066,464
2								
3								
4								
5								
6	Total				\$ 360,110	\$ 360,110		\$ 8,066,464

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	Non Voting Preferred	200,000	\$ 5.00	-	-	-		
2	Voting Preferred	100,000	\$ 2.50	-	-	-		
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	The John W.S. Roeder Continuing Trust	27,211		
2	John W.S. Roeder	44,811		
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		72,022		-

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

Line No.	Class of Stock (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Common	349,539	349,539
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 349,539	\$ 349,539

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 12,076,997
2		CREDITS	
3	400	Credit balance transferred from income account	7,008,207
4	401	Miscellaneous credits to surplus (specify)	539
5			
6		Total credits	\$ 7,008,746
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(8,066,464)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (8,066,464)
15		Balance end of year	\$ 11,019,279

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 of issuance (i)	Interest Accrued During Year (j)	Interest Paid During Year (k)
1	None										
2											
3											
4											
5											
6											
7											
8	Total				\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

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

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Long-term note	10/10/14	12/12/28	4,000,000	4,000,000	6.50%	260,000	260,000
2								
3								
4								
5								
6								
7								
8	Total			\$ 4,000,000	\$ 4,000,000		\$ 260,000	\$ 260,000

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Accounts Payable	142,263	323,018
2			
3			
4			
5		Total	\$ 142,263

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

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

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer deposits	72,908	67,653
2			
3			
4			
5	Total	\$ 72,908	\$ 67,653

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Excess usage fees and other accrued liabilities	7,926,033	1,592,134
2	PUC regulatory fee	46,860	40,172
3	San Jose franchise fee	18,995	15,773
4	Payroll and vacation accrual	186,723	207,989
5	City taxes payable	90,477	76,985
6	State income tax payable	166,752	278,196
7	Sales and use tax payable	914	-
8	Federal income tax payable	353,203	425,494
9	Pump taxes payable	1,289,850	728,015
10	LT pension plan liability	165,134	1,216,255
11	Current and LT operating lease liability	553,505	229,831
12	Other Accrued Liabilities	12,226	56,063
13			
14			
15			
16	Total	\$ 10,810,672	\$ 4,866,907

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		2,385	229,531	229,508	-	-	2,362
2	State corporation franchise tax		61,790	977,399	1,001,958	(1,342)		85,007
3	State unemployment insurance tax		-					-
4	Other state and local taxes		-					-
5	Federal unemployment insurance tax		-					-
6	Fed. ins. contr. act (old age retire.)		-					-
7	Other federal taxes		-					-
8	Federal income taxes		13,514	2,111,143	2,150,000	853		53,224
9	Licenses		-					-
10	Miscellaneous		-					-
11	Sales and Use Tax		-					-
12								
13								
14	Total	\$ -	\$ 77,689	\$ 3,318,073	\$ 3,381,466	\$ (489)	\$ -	\$ 140,593

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	3,777,953
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 3,777,953
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	259,695
9	Total refunds	\$ 259,695
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 259,695
16	Balance end of year	\$ 3,518,258

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Unclaimed customer credit balance	31,773	39,776
2	Developer deposits	693,341	1,028,758
3	TCJA 2017 excess tax reserve and Fin 48 reserve	500,642	486,168
4	CIAC Gross up - 2017 TCJA	257,509	344,748
5			
6	Total	\$ 1,483,265	\$ 1,899,450

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	8,639	uncollectible	(88,768)	775	93,718	\$ 13,589
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 8,639		\$ (88,768)		\$ 93,718	\$ 13,589

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

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 2,910,377			2,884,443	25,934
2	Add: Credits to account during year					
3	Contributions received during year	\$ 327,267			327,267	
4	Other credits	\$ -				
5	Total credits	\$ 327,267	\$ -	\$ -	\$ 327,267	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (170,722)			(170,722)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (170,722)	\$ -	\$ -	\$ (170,722)	\$ -
11	Balance end of year	\$ 3,066,923	\$ -	\$ -	\$ 3,040,989	\$ 25,934

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred tax - Depreciation	2,504,143	2,561,543
2			
3			
4			
5	Total	\$ 2,504,143	\$ 2,561,543

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	None		
2			
3			
4			
5	Total	\$ -	\$ -

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	20,717,544	20,226,695	\$ 490,849
4		601-1.2 Residential Low Income Discount (Debit)	(586,147)	(513,858)	\$ (72,289)
5		601-2 Commercial Sales	2,098,192	2,067,041	\$ 31,151
6		601-3 Industrial Sales	1,973,130	2,050,914	\$ (77,784)
7		601-4 Sales to Public Authorities	1,767,331	1,911,210	\$ (143,879)
8		Sub-total	\$ 25,970,050	\$ 25,742,002	\$ 228,048
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	84,396	83,452	\$ 944
18		603.2 Flat Rate Sales	18,525	16,652	\$ 1,873
19		Sub-total	\$ 102,921	\$ 100,104	\$ 2,817
20	604	Private Fire Protection Service	231,274	219,891	\$ 11,383
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ 231,274	\$ 219,891	\$ 11,383
27		Total Water Service Revenues	\$ 26,304,245	\$ 26,061,997	\$ 242,248
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	521,131	463,255	\$ 57,876
30	611	Miscellaneous Service Revenues	6,950	4,100	\$ 2,850
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	3,978,167	9,841	\$ 3,968,326
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 4,506,248	\$ 477,196	\$ 4,029,052
36	501	Total operating revenues	\$ 30,810,493	\$ 26,539,193	\$ 4,271,300

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	193,848
33	County of	
34		
35	Operations within incorporated territory	
36	City or town of San Jose	30,616,646
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		
44	Total	\$ 30,810,493

¹ Should be segregated to operating districts.

SCHEDULE B-2

Account 502 - Operating Expenses

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			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B	23,801	26,700	\$ (2,899)	
6	703	Miscellaneous expenses	A		10,993,169	9,675,292	\$ 1,317,877	
7	704	Purchased water	A	B	C		\$ -	
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			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A		263,941	256,534	\$ 7,407	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense			\$ 11,280,911	\$ 9,958,526	\$ 1,322,385	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	304,414	289,605	\$ 14,809	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B			\$ -	
28	725	Miscellaneous expenses	A		11,901	13,350	\$ (1,449)	
29	726	Fuel or power purchased for pumping	A	B	C	1,153,155	1,195,436	\$ (42,281)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B	148		\$ 148	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 1,469,618	\$ 1,498,391	\$ (28,773)	

SCHEDULE B-2
Account 502 - Operating Expenses (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			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A				\$ -	
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B		74,827	60,093	\$ 14,734
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment			C		\$ -	
48	747	Maintenance of structures and improvements	A	B			\$ -	
49	748	Maintenance of water treatment equipment	A	B			\$ -	
50		Total water treatment expenses				\$ 74,827	\$ 60,093	\$ 14,734
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		419,789	413,310	\$ 6,479
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A					\$ -
58	754	Meter expenses	A			466,190	422,122	\$ 44,068
59	755	Customer installations expenses	A					\$ -
60	756	Miscellaneous expenses	A			11,901	13,350	\$ (1,449)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		465,123	457,105	\$ 8,018
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A			184,106	168,166	\$ 15,940
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			242,559	182,301	\$ 60,258
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A					\$ -
72	765	Maintenance of hydrants	A			51,127	24,779	\$ 26,348
73	766	Maintenance of miscellaneous plant	A					\$ -
74		Total transmission and distribution expenses				\$ 1,840,795	\$ 1,681,133	\$ 159,662

SCHEDULE B-2

Account 502 - Operating Expenses (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		462,770	465,204	\$ (2,434)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		112,938	115,110	\$ (2,172)
80	773	Customer records and collection expenses	A			1,034,939	1,024,550	\$ 10,389
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C	89,602	(24,482)	\$ 114,084
84		Total customer account expenses				\$ 1,700,249	\$ 1,580,382	\$ 119,867
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	548,291	546,043	\$ 2,248
101	792	Office supplies and other expenses	A	B	C	63,275	62,371	\$ 904
102	793	Property insurance	A			211,496	166,220	\$ 45,276
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			36,893	49,975	\$ (13,082)
105	795	Employees' pensions and benefits	A	B	C	980,289	472,214	\$ 508,075
106	796	Franchise requirements	A	B	C	301,540	262,295	\$ 39,245
107	797	Regulatory commission expenses	A	B	C	328,054	292,811	\$ 35,243
108	798	Outside services employed	A			426,019	461,145	\$ (35,126)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			237,646	229,508	\$ 8,138
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	106,827	109,585	\$ (2,758)
114		Total administrative and general expenses				\$ 3,240,330	\$ 2,652,167	\$ 588,163
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				69,176	61,829	\$ 7,347
117	811	Rents	A	B	C	229,173	216,191	\$ 12,982
118	812	Administrative expenses transferred - Cr.	A	B	C			\$ -
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ 298,349	\$ 278,020	\$ 20,329
121		Total operating expenses				\$ 19,905,079	\$ 17,708,712	\$ 2,196,367

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)
1	Federal corporate income taxes	\$ 2,184,943	2,184,943			
2	California corporate franchise taxes	\$ 992,853	992,853			
3	Property taxes	\$ 229,304	229,304			
4	Other taxes	\$ -				
5	Payroll taxes	\$ 211,695	211,695			
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 3,618,795	\$ 3,618,795	\$ -	\$ -	\$ -

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	7,008,207
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Add back: Current year provision for federal tax	2,111,143
5	Add back: Current year provision for state tax	977,399
6	Add back: state tax paid for prior year amended tax returns	15,454
7	Add back: Deferred tax and amortizations for federal and state taxes	73,800
8	Net Income before income taxes 10,186,004	
9	Add back:	
10	Penalties	763
11	Meals and entertainment	5,845
12	Non-deductible 2025 CWA PAC contributions	32,487
13	Taxable Contributions In Aid of Construction	485,956
14	Less: Rebates payment	(125,776)
15	Current year state income tax	(984,275)
16	Dividend income from domestic owned corporations	(208)
17	Permanent differences (585,207)	
18	Less: Book to tax rent timing difference	1,373
19	Labor cost to remove old water meters	(3,750)
20	Federal depreciation differences	(207,029)
21	Bad debt expense	8,639
22	Add: Accrued salaries	2,040
23	ASC 715 timing difference	650,995
24	Gain on disposal of scrapped meters	-
25	Temporary differences 452,266	
26		
27		
28		
29		
30	Federal tax net income	\$ 10,053,063
31	Computation of tax:	21%
32	Calculated Tax	2,111,143
33		
34		
35	Tax per return	

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

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

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

Line No.	Description of Items (a)	Amount (b)
1		
2		
3		
4		
5	Total	\$ -

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Non-utility rental income	71,386	1,005	\$ 70,381
2	Gain on sale of land	1,041,266	42,266	\$ 999,000
3				\$ -
4				\$ -
5	Totals	\$ 1,112,652	\$ 43,271	\$ 1,069,381

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	Investment in public companies	416
2		
3		
4		
5		Total \$ 416

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Interest income from savings account	100,051
2		
3		
4		
5		Total \$ 100,051

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	HomeServe Commissions	83,200
2		
3		
4		
5		
6		
7		
8	Total	\$ 83,200

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

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

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

Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	260,000
2		
3		
4		
5	Total	\$ 260,000

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

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

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

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

SCHEDULE B-20
Account 535 - Other Interest Charges

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

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

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

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

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

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Penalties	763
2	Other real estate closing and legal expenses	16,500
3	Non operating property tax expense	228
4		
5	Total	\$ 17,491

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

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

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping		
3	Employees - Water treatment		
4	Employees - Transmission and distribution	12	1,189,905
5	Employees - Customer account	5	632,857
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	3	2,857,200
9	General office		
10	Total	20	\$ 4,679,962

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	2/25/25					-	1	529		
2	6/4/25					-			1	4,091
3	5/15/25		1			1				
4	Total	-	1	-	-	1	1	\$ 529	1	\$ 4,091

¹ Accidents to employees not on duty should be included in "Public" accidents

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

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

1	CWA Political Action Committee	9,800
2		
3		
4		
5		
6	Total	\$ 9,800

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

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

1	None	
2		
3		
4		
5		
6	Total	\$ -

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

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

1	Bonus	275,000
2		
3		
4		
5		
6	Total	\$ 275,000

SCHEDULE D-1 Sources of Supply and Water Developed

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

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	None							
7								
8								
9								
10								

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

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) ²
18	
19	

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

SCHEDULE D-2 Description of Storage Facilities

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

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

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

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

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	20,626	20,643		
Commercial	305	315		
Industrial	55	54		
Public authorities	142	140		
Irrigation	233	231		
Schools	44	42		
Agriculture	10	10		
Subtotal	21,415	21,435	-	-
Private fire connections			397	399
Public fire hydrants				
Total	21,415	21,435	397	399

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

Size	Meters	Active Service Connections
5/8 x 3/4 - in	5,616	5,595
3/4 - in	13,889	13,851
1 - in	1,014	996
1 1/2 - in	381	360
2 - in	528	595
3 - in	135	66
4 - in	54	103
6 - in	20	142
8 - in and larger	11	126
Total	21,648	21,834

**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	_____ 39
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 4,174
2. More than 10, but less than 15 years	_____ 13,674
3. More than 15 years	_____ 3,577

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in CCF (or state otherwise)

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	249,403	217,314	197,619	177,928	235,487	228,509	345,726	1,651,986
Commercial	20,882	26,513	23,204	26,392	36,281	32,685	36,943	202,900
Industrial	5,372	6,824	6,163	7,364	9,729	8,518	9,828	53,798
Public authorities	5,893	7,317	6,137	8,201	33,783	41,291	48,512	151,134
Irrigation	9,969	5,775	7,271	6,295	23,080	24,166	41,824	118,380
Agriculture	220	84	167	79	485	1,750	6,693	9,478
								-
Total	291,739	263,827	240,561	226,259	338,845	336,919	489,526	2,187,676

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	333,218	297,977	285,255	229,179	192,031	1,337,660	2,989,646	2,950,005
Commercial	43,255	36,447	36,575	31,478	23,596	171,351	374,251	350,723
Industrial	13,120	10,426	8,818	8,288	4,490	45,142	98,940	95,713
Public authorities	54,748	39,959	40,551	7,039	7,621	149,918	301,052	310,089
Irrigation	40,965	35,215	26,834	25,722	6,814	135,550	253,930	249,318
Agriculture	7,831	1,621	584	470	181	10,687	20,165	16,859
						-	-	
Total	493,137	421,645	398,617	302,176	234,733	1,850,308	4,037,984	3,972,707

Total acres irrigated 717

Total population served 111328

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

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Balancing: Pump Tax - Non Agricultural	PUC code 792.5	-						\$ -
2	Balancing: Pump Tax - Agricultural	PUC code 792.5	-						\$ -
3	Balancing: Purchased Power	PUC code 792.5	(396,336)		(174,107)	(22,785)			\$ (593,228)
4	Balancing: Low Income Customer Assistance Program Surcharge (2015 GRC)	AL 281-W-A	32,387	(68,849)		(88)			\$ (36,550)
5	Balancing: Drinking Water Fees	AL 321-W	(35,899)		(34,397)	(1,564)			\$ (71,861)
6	Balancing: Monterey WRAM - Conservation Rates vs. Uniform Rates	Decision 10-11-034	(163)	(210,733)		(10,551)			\$ (221,447)
7	Memorandum: Santa Clara Valley Water District Litigation Costs	W-4534	(3,588,972)		(9,339)	(124,069)			\$ (3,722,379)
8	Memorandum: City of San Jose Litigation Costs	Decision 10-11-034	(18,759)			(652)			\$ (19,411)
9	Memorandum: Credit Card Pilot Program Memorandum Account	Decision 19-09-010	(76,489)		(35,438)	(4,193)			\$ (116,120)
10	Memorandum: Water Infrastructure Act Memorandum Account	AL 320-W	-		714,278	26,167			\$ 740,445
11	Memorandum: Battery Energy Storage System Memorandum Account	D.25-06-011							\$ -
12	Recovery: Surcredits from various Balancing & Memorandum Accounts	AL 326-W-A	3,353,134					(1,960,637)	\$ 1,392,497
13									\$ -
14									\$ -
15									\$ -

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

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

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

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

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program. Qualified customers receive 50% discount of the monthly service charge. See attached pages 64A and 64B.
2. Participation rate for Year 2025 (provide number of customers enrolled to total residential customers served). 4,058 to 20,000 = 20%
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program. See attached 64B

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

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

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

Rule No. 22

CUSTOMER ASSISTANCE PROGRAM (CAP)

A. GENERAL

The purpose of the Customer Assistance Program (CAP) is to provide qualifying residential applicants with reduced water service charges. Application for the rate may be made by any residential customers entitled to the Pacific Gas and Electric (PG&E) California Alternate Rates for Energy (CARE) program and who is billed in the same manner as being billed by PG&E. Those customers who are individually metered by PG&E but receive water service through a master meter will not be eligible for this program.

B. CERTIFICATION

Application for the CAP will consist of completing an application as provided by the Company and will require the providing of a copy of a current PG&E bill showing eligibility for the CARE program. Certification will apply for 12 months. At the end of the 12-month period, reapplication meeting the same requirements of the original application will be required.

C. NOTIFICATION

The Company will notify all customers of the availability of the program two times a year using an insert in the bi-monthly water bill.

D. WATER SERVICE CHARGE REDUCTION

Qualified customers will receive a 50% reduction in the bi-monthly service charge currently in effect as authorized by the California Public Utilities Commission.

(T)

(T)

(To be inserted by utility)
Advice Letter No. 313-W

Issued by
Timothy S. Guster
NAME
General Counsel
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed 04/11/2023

Decision No. D.23-04-004

Effective 07/01/2022

Resolution No. _____

PRELIMINARY STATEMENT
(Continued)

U. Customer Assistance Program Surcharge Balancing Account.

1. Purpose. The purpose of the Customer Assistance Program (CAP) Surcharge Balancing Account (Account) is to track the differences between the recorded CAP surcharge revenues received and the utility's recorded CAP costs and expenses.

2. Applicability. The Account is applicable to all areas served. CAP customers are exempt from Account recoveries.

3. Accounting Procedures.

a. The following entries shall be recorded monthly in the Account:

- 1. Recorded CAP surcharge revenues.
- 2. Recorded CAP discounts.
- 3. Recorded CAP administrative costs and expenses.
- 4. Total Net Account Balance = (1) minus ((2) + (3)).
- 5. A positive Account balance represents a utility over-collection to be refunded, while a negative Account balance represents a utility under-collection to be recovered in rates.

b. The utility will record the accumulated Account balance by adding its entry in subsection a.4., above, to the prior accumulated monthly Account balance.

c. Interest shall accrue on a monthly basis by applying a rate equal to one-twelfth of the 90 Day Non-Financial Commercial Paper Interest Rate as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

4. Disposition. If the accumulated balance in the Account exceeds two percent (2%) of the total authorized revenue requirement for the prior year, the utility will file an advice letter to amortize the Account balance. If the cumulative 2% threshold is not met, the Account balance will be amortized in the utility's next General Rate Case. The recovery of under-collections or refund of over-collections will be passed on to non-CAP customers through volumetric surcharges or surcredits.

(T)

(T)

(To be inserted by utility)
Advice Letter No. 313-W

Issued by
Timothy S. Guster
NAME
General Counsel
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed 04/11/2023

Decision No. D.23-04-004

Effective 07/01/2022

Resolution No. _____

Supplement to Schedule E-3

The following represents a list of the various conservation programs and actions of Great Oaks Water Company during calendar year 2024.

1. Interior and Exterior Water Audits for Single Family and Multi-Family Customers: Great Oaks advises residential customers regarding Santa Clara Valley Water District's (SCVWD) free water auditing services. SCVWD communicates with Great Oaks' customers directly through print, television, movie screen and radio advertising. SCVWD provides customers participating in SCVWD's water auditing services, and Great Oaks, receive a report upon completion.
2. Plumbing Retrofit: Great Oaks distributes sink faucet aerators and, when available, low-flow showerheads, provided by SCVWD.
3. Distribution System Water Audits, Leak Detection and Repair: Great Oaks constantly monitors its distribution system for leaks, resulting in less water losses than the industry norm.
4. Metering with Commodity Rates: All of Great Oaks' accounts are metered.
5. Large Landscape Water Audits and Incentives: SCVWD provides irrigation surveys for large landscape customers.
6. Landscape Water Conservation Requirements: Most of Great Oaks' service area is within the City of San Jose, which has landscape water conservation requirements for new construction.
7. Public Information: SCVWD distributes public information to Great Oaks' customers through its media and outreach programs. Great Oaks' water bills provide year-to-year consumption comparisons alerting customers to any changes in usage patterns.
8. School Education: On occasion, Great Oaks provides information to schools within its service area for use in discussing and promoting water conservation and water quality.
9. Commercial and Industrial Water Conservation: SCVWD makes water use audits available to commercial and industrial accounts in Great Oaks' service area upon request.
10. New Commercial and Industrial Water Use Review: The City of San Jose Building Department and Great Oaks coordinate activities for new commercial and industrial water uses. Great Oaks provides the City of San Jose (or the County of Santa Clara) with a "will serve letter," representing that Great Oaks has reviewed the new construction plans and agrees with the proposed water use of the new commercial or industrial customer.
11. Conservation Pricing, Water Service and Sewer Service: Great Oaks has been authorized to implement tiered water pricing for single-family residential customers, and has implemented such tiered water rates.
12. Landscape Water Conservation for New and Existing Single-Family Homes: See discussion for number 6, above. In addition, the City of San Jose maintains a demonstration garden and works with landscape maintenance companies to promote efficient landscaping practices within Great Oaks' service area.
13. Water Waste Prohibition: Great Oaks prohibits water waste under CPUC rules and regulations. Great Oaks is authorized to discontinue service to any customer wasting water.
14. Water Conservation Coordinator: Great Oaks has not been authorized funding for a water conservation coordinator.
15. Financial Incentives: Tiered water rates authorized by the CPUC may provide financial incentives or disincentives to single-family residential customers of Great Oaks, although the extent of such incentives or disincentives is unknown.
16. Ultra-low Flush Toilet Replacement: Great Oaks' customers may participate in the SCVWD program for ultra-low flush toilet replacement.
17. WaterSmart Software Home Water Reports: Through WaterSmart Software, Great Oaks provides Home Water Reports to its single-family residential customers. The Home Water Reports provide information and encourage customer participation and engagement in conservation and demand management measures.

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

- * For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.
- * For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:
 1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:
 - (a) services provided by regulated water utility to any affiliated company;
 - (b) services provided by any affiliated company to regulated water utility;
 - (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company;
 - (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility;
 - (e) employees transferred from regulated water utility to any affiliated company;
 - (f) employees transferred from any affiliated company to regulated water utility; and
 - (g) financing arrangements and transactions between regulated water utility and any affiliated company.

The following disclosures are provided with respect to 2025 affiliate transactions:

Related-Party Service Provider:

- Tax compliance services were provided by Roeder Management LLC to Great Oaks Water Company
- Great Oaks Water Company utilizes the services of a company owned by an employee with management responsibility to performs construction, repair, and maintenance services of utility infrastructure.

Affiliate Financing – Promissory Note:

Great Oaks Water Company maintains a long-term promissory note in the principal amount of \$4,000,000 with the owner of the company, Mr. John Roeder.

Great Oaks Water Company

Compliance Plan for Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services

Great Oaks Water Company (Great Oaks) submits this Compliance Plan pursuant to California Public Utilities Commission (Commission) Decision (D.) 10-10-019, Appendix A, Rule VIII.C.

1. List of Affiliates. As a result of the reorganization authorized by D.15-03-006, Great Oaks has no affiliates. Great Oaks does not anticipate the use of regulated assets, including employees, for non-tariffed activities, but will still maintain the compliance mechanisms and procedures set forth below.

2. Compliance Procedures. Great Oaks maintains the procedures described below to assure compliance with Commission Rules under D.10-10-019.

3. Description of Compliance Mechanisms and Procedures. Great Oaks has long maintained records of hourly employee activity on non-regulated matters and has presented such information in rate-setting proceedings. In 2013, Great Oaks entered into a settlement agreement with the [California Public Advocates Office] with respect to the issues presented in the limited rehearing of Great Oaks' 2009 General Rate Case. As part of the settlement, Great Oaks agreed: (a) to identify and explain all transactions with corporate affiliates involving utility employees or assets, or resulting in costs included in revenue requirement over the prior five years; (b) include all documentation, including a list of all such contracts, and accounting detail necessary to demonstrate that any services provided by Great Oaks' officers or employees to corporate affiliates are reimbursed at fully allocated costs; and (c) to the extent Great Oaks uses assets or employees included in revenue requirement for unregulated activities, identify, document, and account for all such activities, including all costs and resulting revenue, and provide a list of contracts over the prior five years. In furtherance of this agreement, Great Oaks developed and implemented appropriate management and accounting internal controls to identify, quantify, and record in the books of account the time and other resources Great Oaks' employees spend on non-regulated activities. In addition, Great Oaks tracks and records any costs for services provided by any affiliated company to Great Oaks.

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

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

1. Current Fiscal Agent:

Name: None
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		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					\$ -
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		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	\$ -	\$ -	\$ -	\$ -	\$ -

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: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

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

of _____ Great Oaks Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2025 through December 31, 2025.

_____ Chairman & CEO
Title (Please Print)

_____ 
Signature

_____ (408) 227-9540
Telephone Number

_____ 4-27-2026
Date

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