Received ____________

Examined ____________

CLASS A
WATER UTILITIES

U# 168-W

2025
ANNUAL REPORT
OF

San Jose Water Company

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

110 West Taylor Street , San Jose, California 95110

(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 AUGUST 31, 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 <u>one separate electronic file</u> 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.

INSTRUCTIONS

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: San Jose Water Company   Telephone: (408) 664-6087

Person Responsible for this Report: Margaret McWilliams

		1/1/2025	12/31/2025	Average
	UTILITY PLANT DATA			
1	Total Utility Plant	$ 2,533,506,774	$ 2,782,479,635	$ 2,657,993,205
2	Total Utility Plant Reserves	$ (926,072,789)	$ (1,002,272,428)	$ (964,172,609)
3	Total Utility Plant Less Reserves	$ 1,607,433,985	$ 1,780,207,207	$ 1,693,820,596
4	Advances for Construction	$ 86,933,782	$ 91,159,082	$ 89,046,432
5	Contributions in Aid of Construction	$ 143,335,026	$ 144,034,538	$ 143,684,782
6	Total Accumulated Deferred Taxes	$ 145,287,561	$ 150,637,131	$ 147,962,346
7				
8				
9				
10	**CAPITALIZATION**			
11	Common Capital Stock	$ 6	$ 6	$ 6
12	Preferred Capital Stock	$ -	$ -	$ -
13	Earned Surplus	$ 476,423,719	$ 511,485,942	$ 493,954,830
14	Total Capital Stock	$ 643,073,433	$ 713,171,312	$ 678,122,372
15	Total Proprietary Capital (Individual or Partnership)	$ -	$ -	$ -
16	Total Long-Term Debt	$ 639,901,000	$ 686,931,000	$ 663,416,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: San Jose Water Company

Telephone: (408) 664-6087

Line		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 574,862,494
2	Operating Expenses	$ 352,835,050
3	Depreciation	$ 79,370,874
4	Taxes	$ 43,030,097
5	Income from Nonutility Operations (net)	$ -
6	Interest on Long-Term Debt	$ 28,830,964
7	Net Income	$ 72,854,005
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 125,701,342
11	Pumping Expenses	$ 131,640,787
12	Water Treatment Expenses	$ 7,489,742
13	Transmission and Distribution Expenses	$ 22,527,160
14	Customer Account Expenses	$ 15,071,348
15	Sales Expenses	$ -
16	Recycled Water Expenses	$ -
17	Administrative and General Expenses	$ 63,643,700
18	Miscellaneous	$ (13,239,031)
19	Total Operating Expenses	$ 352,835,050
20		
21	**OTHER DATA**	

Line	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
22				
23				
24				
25	Metered Service Connections	223,174	223,129	223,152
26	Flat Rate Service Connections	4,230	4,261	4,246
27	Total Active Service Connections	227,404	227,390	227,397

UTILITY PLANT AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
Calendar Year 2025

Name of Utility: San Jose Water Company Telephone: (408) 664-6087

Person Responsible for this Report: Margaret McWilliams

		1/1/2025	12/31/2025	Average
	UTILITY PLANT DATA			
1	Total Utility Plant	$ 2,533,506,774	$ 2,782,479,635	$ 2,657,993,205
2	Total Utility Plant Reserves	$ (926,072,789)	$ (1,002,272,428)	$ (964,172,609)
3	Total Utility Plant Less Reserves	$ 1,607,433,985	$ 1,780,207,207	$ 1,693,820,596
4	Advances for Construction	$ 86,933,782	$ 91,159,082	$ 89,046,432
5	Contributions in Aid of Construction	$ 143,335,026	$ 144,034,538	$ 143,684,782
6	Total Accumulated Deferred Taxes	$ 145,287,561	$ 150,637,131	$ 147,962,346
7				
8				
9				
10	**CAPITALIZATION**			
11	Common Capital Stock	6	6	$ 6
12	Preferred Capital Stock	-	-	$ -
13	Earned Surplus	476,423,719	511,485,942	$ 493,954,830
14	Total Capital Stock	643,073,433	713,171,312	$ 678,122,372
15	Total Proprietary Capital (Individual or Partnership)	-	-	$ -
16	Total Long-Term Debt	639,901,000	686,931,000	$ 663,416,000

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
Calendar Year 2025

Name of Utility: San Jose Water Company   Telephone: (408) 664-6087

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 574,862,494
2	Operating Expenses	$ 352,835,050
3	Depreciation	$ 79,370,874
4	Taxes	$ 43,030,097
5	Income from Nonutility Operations (net)	$ -
6	Interest on Long-Term Debt	$ 28,830,964
7	Net Income	$ 72,854,005
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 125,701,342
11	Pumping Expenses	$ 131,640,787
12	Water Treatment Expenses	$ 7,489,742
13	Transmission and Distribution Expenses	$ 22,527,160
14	Customer Account Expenses	$ 15,071,348
15	Sales Expenses	$ -
16	Recycled Water Expenses	$ -
17	Administrative and General Expenses	$ 63,643,700
18	Miscellaneous	$ (13,239,031)
19	Total Operating Expenses	$ 352,835,050
20		
21	**OTHER DATA**	

		Jan. 1	Dec. 31	Annual Average
22				
23	Active Service Connections (Exc. Fire Protect.)			
24				
25	Metered Service Connections	223,174	223,129	223,152
26	Flat Rate Service Connections	4,230	4,261	4,246
27	Total Active Service Connections	227,404	227,390	227,397

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

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

1	None
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Excess Capacity and Non-Tariffed Services

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

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

GENERAL INFORMATION

1. Name under which utility is doing business: San Jose Water Company

2. Official mailing address:
110 West Taylor Street , San Jose, California 95110

3. Name and title of person to whom correspondence should be addressed:
Margaret McWilliams, Director of Regulatory Affairs Telephone: (408) 664-6087

4. Address where accounting records are maintained: 110 West Taylor Street , San Jose, California 95110

5. Service Area (Refer to district reports if applicable): Portions of Cupertino, San Jose, Campbell, Los Gatos, Monte Sereno, Saratoga and contiguous territory within Santa Clara County

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: Margaret McWilliams Telephone: (408) 664-6087
Address: 110 West Taylor Street , San Jose, California 95110

7. OWNERSHIP. Check and fill in appropriate line:

☐	Individual (name of owner)	
☐	Partnership (name of partner)	
☐	Partnership (name of partner)	
☐	Partnership (name of partner)	
X	Corporation (corporate name)	San Jose Water Company
	Organized under laws of (state)	California Date: October 24, 1931

Principal Officers:

Name	Title
Eric W. Thornburg (last day 6/29/2025)	Chief Executive Officer and Chairman
Andrew F. Walters	Chief Executive Officer and Chairman
Megan Mattern	Chief Accountinng Officer
Ann P. Kelly	Chief Financial Officer and Treasurer
Khadijah New	Chief Human Resources Officer
Douwe Busschops	Chief Information Officer
Bruce A. Hauk	Chief Operating Officer
Amber DeLeon	Controller
Tanya Moniz-Witten	President
Kristen A. Johnson	Sr Vice President & Chief Administrative Officer
Ritu Mehta	Tax Managing Director and Vice President
Willie Brown	Vice President and General Counsel
Nazan Riahei	Vice President of Corporate Communications
Jacob J. Walsh	Vice President of Engineering
William S. Tuttle (last day 4/01/2025)	Vice President of Engineering
Curtis A. Rayer Jr	Vice President of Operations
John B. Tang	Vice President Regulatory Affairs & Govt Relations
Peter Fletcher	Vice President, Information Security Officer
Marisa Joss	VP Corporate and Securitie and Corporate Secretary

8. Names of associated companies: H2O America (previously SJW Group),
H2O America Land Company (previously SJW Land Company),
H2O America NE LLC (previously SJWNE LLC, Connecticut Water Service, Inc (CWSC), Connecticut Water Company (CWC),
The Maine Water Company (MWC), Chester Realty, Inc, New England Water Utility Services, inc (NEWUS)
H2O America TX Holdings, Inc (previously SJWTX Holdings, Inc), The Texas Water Company (TWC),
Texas Water Operation Services, LLC (TWOS), Texas Water Resources, LLC (TWR), Acequia Water Supply Corporation (Acequia)
National Water Utility Services, LLC (NWU), H2O America Risk Solutions, Inc

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

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

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

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

13. This annual report was prepared by:

Name of firm or consultant: N/A

	SAN JOSE WATER COMPANY			
	Employee Certifications			
	as of 12/31/2025			
File No.	**Job Title**	**License Code**	**License Description**	**License ID**
010218	Backhoe Operator/18 Months	D1	Grade 1 Water Distribution Cert	
010389	Backhoe Operator/18 Months	D1	Grade 1 Water Distribution Cert	37565
010389	Backhoe Operator/18 Months	D1	Grade 1 Water Distribution Cert	37565
010821	Crewleader A-I/18 Months	D1	Grade 1 Water Distribution Cert	41636
010362	Crewleader A-I/18 Months	D1	Grade 1 Water Distribution Cert	54620
011368	Crewleader A-I/18 Months	D1	Grade 1 Water Distribution Cert	
011399	Crewleader A-I/18 Months	D1	Grade 1 Water Distribution Cert	54979
010095	Crewleader A-II/18 Months	D1	Grade 1 Water Distribution Cert	19114
011283	Crewleader A-II/18 Months	D1	Grade 1 Water Distribution Cert	
011400	Crewleader A-II/18 Months	D1	Grade 1 Water Distribution Cert	54870
011366	Crewleader B II - Swing/18 Months	D1	Grade 1 Water Distribution Cert	56326
011588	Crewleader B-I (PGO)/18 Months	D1	Grade 1 Water Distribution Cert	58064
010006	Crewleader B-II/18 Months	D1	Grade 1 Water Distribution Cert	
011436	Crewleader B-II/18 Months	D1	Grade 1 Water Distribution Cert	51873
011099	Crewleader C-II/18 Months	D1	Grade 1 Water Distribution Cert	
010203	Crewleader E-I - Swing/18 Months	D1	Grade 1 Water Distribution Cert	57430
010694	Crewleader G-II - Grave/18 Months	D1	Grade 1 Water Distribution Cert	37210
011465	Distribution System Supervisor	D1	Grade 1 Water Distribution Cert	53333
011212	Distribution Systems Supt.	D1	Grade 1 Water Distribution Cert	46279
011437	DS Inspector I/18 Months	D1	Grade 1 Water Distribution Cert	54907
011640	DS Inspector I/18 Months	D1	Grade 1 Water Distribution Cert	59249
010217	DS Inspector I/18 Months	D1	Grade 1 Water Distribution Cert	32372
010467	DS Inspector I/18 Months	D1	Grade 1 Water Distribution Cert	32727
010915	DS Support Worker III/18 Months	D1	Grade 1 Water Distribution Cert	40591
010297	DS Truck Operator II/18 Months	D1	Grade 1 Water Distribution Cert	36485
011701	DS Worker I/18 Months	D1	Grade 1 Water Distribution Cert	58482
011758	DS Worker I/18 Months	D1	Grade 1 Water Distribution Cert	
011683	DS Worker II - Swing/18 Months	D1	Grade 1 Water Distribution Cert	57715
011641	DS Worker/18 Months	D1	Grade 1 Water Distribution Cert	
011653	DS Worker/18 Months	D1	Grade 1 Water Distribution Cert	59233
010572	Field Service Inspector I - Swing/18 Months	D1	Grade 1 Water Distribution Cert	36661
010174	Field Service Inspector II/18 Months	D1	Grade 1 Water Distribution Cert	46317
011281	Field Service Inspector II/18 Months	D1	Grade 1 Water Distribution Cert	50380
011092	Leak Detection Technician II/18 Months	D1	Grade 1 Water Distribution Cert	45050
011092	Leak Detection Technician II/18 Months	D1	Grade 1 Water Distribution Cert	45050
010520	Leak Detection Technician II/18 Months	D1	Grade 1 Water Distribution Cert	35586
010408	Meter Mechanic/18 Months	D1	Grade 1 Water Distribution Cert	54855
011618	Operations Worker I/18 Months	D1	Grade 1 Water Distribution Cert	58368
010414	Senior Surveyor/18 Months	D1	Grade 1 Water Distribution Cert	34762
010414	Senior Surveyor/18 Months	D1	Grade 1 Water Distribution Cert	
010578	Senior Warehouse Coordinator/18 Months	D1	Grade 1 Water Distribution Cert	
010580	Sr. Administrative Coordinator/18 Months	D1	Grade 1 Water Distribution Cert	
011456	Sr. DS Worker/18 Months	D1	Grade 1 Water Distribution Cert	54690
010493	Sr. Meter Mechanic/18 Months	D1	Grade 1 Water Distribution Cert	53771
011371	Sr. Operations Inspector/18 Months	D1	Grade 1 Water Distribution Cert	51952
011716	Sr. Water Quality Inspector/18 Months	D1	Grade 1 Water Distribution Cert	57813
011589	System Operator I - Grave/18 Months	D1	Grade 1 Water Distribution Cert	54570
011686	System Operator I - Grave/18 Months	D1	Grade 1 Water Distribution Cert	57191

	SAN JOSE WATER COMPANY Employee Certifications as of 12/31/2025			
File No.	Job Title	License Code	License Description	License ID
011580	Assistant Engineer/18 Months	D2	Grade 2 Water Distribution Cert	59717
011301	Associate Engineer of Environmental Quality	D2	Grade 2 Water Distribution Cert	57987
010695	Crewleader A-II/18 Months	D2	Grade 2 Water Distribution Cert	32032
010199	Crewleader A-III/18 Months	D2	Grade 2 Water Distribution Cert	30394
010845	Crewleader B-II/18 Months	D2	Grade 2 Water Distribution Cert	36554
010250	Crewleader O I/18 Months	D2	Grade 2 Water Distribution Cert	27673
011186	Crewleader O II/18 Months	D2	Grade 2 Water Distribution Cert	44250
011558	Crewleader WQ I/18 Months	D2	Grade 2 Water Distribution Cert	53200
011155	Director of Asset Management	D2	Grade 2 Water Distribution Cert	51236
011151	Distribution System Supervisor	D2	Grade 2 Water Distribution Cert	39461
011822	DS Worker I/6 Months	D2	Grade 2 Water Distribution Cert	#54230
011608	Field Service Inspector I - Swing/18 Months	D2	Grade 2 Water Distribution Cert	
010408	Meter Mechanic/18 Months	D2	Grade 2 Water Distribution Cert	54855
011474	Meter Mechanic/18 Months	D2	Grade 2 Water Distribution Cert	
010019	Sr. Administrative Coordinator/18 Months	D2	Grade 2 Water Distribution Cert	38170
011532	Sr. Construction Supervisor	D2	Grade 2 Water Distribution Cert	
011063	Sr. Cross Connection Inspector/18 Months	D2	Grade 2 Water Distribution Cert	39473
011478	Sr. Water Quality Inspector/18 Months	D2	Grade 2 Water Distribution Cert	51542
010778	Superintendent of Field Customer Services	D2	Grade 2 Water Distribution Cert	33835
011670	System Operator I - Grave/18 Months	D2	Grade 2 Water Distribution Cert	51170
011589	System Operator I - Grave/18 Months	D2	Grade 2 Water Distribution Cert	54570
011686	System Operator I - Grave/18 Months	D2	Grade 2 Water Distribution Cert	57191
011805	System Operator I/12 Months	D2	Grade 2 Water Distribution Cert	51216
011651	System Operator I/18 Months	D2	Grade 2 Water Distribution Cert	53623
011833	System Operator I/Start	D2	Grade 2 Water Distribution Cert	56924
011551	Water Services Coordinator II/18 Months	D2	Grade 2 Water Distribution Cert	54953
011549	Water Services Rep II/18 Months	D2	Grade 2 Water Distribution Cert	52148
011310	WTPO I/18 Months	D2	Grade 2 Water Distribution Cert	47718
011247	WTPO III - Swing/18 Months	D2	Grade 2 Water Distribution Cert	52936
011634	WTPO III - Swing/18 Months	D2	Grade 2 Water Distribution Cert	48671
010247	WTPO IV/18 Months	D2	Grade 2 Water Distribution Cert	46704
010138	Chemical Delivery Systems Tech */18 Months	D3	Grade 3 Water Distribution Cert	28744
010354	Chemical Delivery Systems Tech II/18 Months	D3	Grade 3 Water Distribution Cert	48800
011095	Construction Superintendent	D3	Grade 3 Water Distribution Cert	39145
010888	Crewleader B-II/18 Months	D3	Grade 3 Water Distribution Cert	36730
010257	Crewleader D-III/18 Months	D3	Grade 3 Water Distribution Cert	19192
010434	Crewleader WS I/18 Months	D3	Grade 3 Water Distribution Cert	31515
011151	Distribution System Supervisor	D3	Grade 3 Water Distribution Cert	39461
011638	Operations Supervisor	D3	Grade 3 Water Distribution Cert	54986
011243	Sr. Watershed Worker/18 Months	D3	Grade 3 Water Distribution Cert	47458
011694	System Operator I/18 Months	D3	Grade 3 Water Distribution Cert	54972
011651	System Operator I/18 Months	D3	Grade 3 Water Distribution Cert	53623
011793	System Operator II/12 Months	D3	Grade 3 Water Distribution Cert	42985
011351	System Operator II/18 Months	D3	Grade 3 Water Distribution Cert	46628
010121	WTPO III/18 Months	D3	Grade 3 Water Distribution Cert	27860
011552	WTPO V - Grave/18 Months	D3	Grade 3 Water Distribution Cert	38234
010842	Construction Supervisor	D4	Grade 4 Water Distribution Cert	38007
010155	Director of Logistics and Procurement	D4	Grade 4 Water Distribution Cert	19107

	SAN JOSE WATER COMPANY			
	Employee Certifications			
	as of 12/31/2025			
File No.	**Job Title**	**License Code**	**License Description**	**License ID**
011378	Manager of Operations	D4	Grade 4 Water Distribution Cert	49233
011516	Operations Supervisor	D4	Grade 4 Water Distribution Cert	51182
011234	System Operator III/18 Months	D4	Grade 4 Water Distribution Cert	40960
011251	System Operator III/18 Months	D4	Grade 4 Water Distribution Cert	45844
011409	System Operator IV/18 Months	D4	Grade 4 Water Distribution Cert	50593
010729	WTPO III - Grave/18 Months	D4	Grade 4 Water Distribution Cert	46137
011157	Chemical Delivery Systems Tech III/18 Months	D5	Grade 5 Water Distribution Cert	40861
010511	Director of Engineering	D5	Grade 5 Water Distribution Cert	27690
010563	Director of Operations and Treatment	D5	Grade 5 Water Distribution Cert	32062
010309	Manager, Water Treatment	D5	Grade 5 Water Distribution Cert	29183
010594	Operations Superintendent	D5	Grade 5 Water Distribution Cert	36568
011667	Operations Supervisor	D5	Grade 5 Water Distribution Cert	
011409	System Operator IV/18 Months	D5	Grade 5 Water Distribution Cert	50593
010500	VP of Operations	D5	Grade 5 Water Distribution Cert	19110
011068	Water Treatment Plant Superintendent	D5	Grade 5 Water Distribution Cert	32013
010218	Backhoe Operator/18 Months	T		C2110833
010199	Crewleader A-III/18 Months	T		A5374365
010845	Crewleader B-II/18 Months	T		B3080899
010594	Operations Superintendent	T		B8436426
011514	Human Resources Generalist	T1	Grade 1 Water Treatment Cert	
011651	System Operator I/18 Months	T1	Grade 1 Water Treatment Cert	45191
011301	Associate Engineer of Environmental Quality	T2	Grade 2 Water Treatment Cert	46997
010138	Chemical Delivery Systems Tech */18 Months	T2	Grade 2 Water Treatment Cert	25611
011157	Chemical Delivery Systems Tech III/18 Months	T2	Grade 2 Water Treatment Cert	3491
011095	Construction Superintendent	T2	Grade 2 Water Treatment Cert	38902
010842	Construction Supervisor	T2	Grade 2 Water Treatment Cert	38037
010888	Crewleader B-II/18 Months	T2	Grade 2 Water Treatment Cert	41421
010257	Crewleader D-III/18 Months	T2	Grade 2 Water Treatment Cert	27123
010434	Crewleader WS I/18 Months	T2	Grade 2 Water Treatment Cert	43967
011155	Director of Asset Management	T2	Grade 2 Water Treatment Cert	43190
010511	Director of Engineering	T2	Grade 2 Water Treatment Cert	30838
011151	Distribution System Supervisor	T2	Grade 2 Water Treatment Cert	32993
011212	Distribution Systems Supt.	T2	Grade 2 Water Treatment Cert	38546
011378	Manager of Operations	T2	Grade 2 Water Treatment Cert	41158
011516	Operations Supervisor	T2	Grade 2 Water Treatment Cert	43580
011638	Operations Supervisor	T2	Grade 2 Water Treatment Cert	45071
011478	Sr. Water Quality Inspector/18 Months	T2	Grade 2 Water Treatment Cert	41619
010778	Superintendent of Field Customer Services	T2	Grade 2 Water Treatment Cert	30814
011670	System Operator I - Grave/18 Months	T2	Grade 2 Water Treatment Cert	44280
011589	System Operator I - Grave/18 Months	T2	Grade 2 Water Treatment Cert	47092
011686	System Operator I - Grave/18 Months	T2	Grade 2 Water Treatment Cert	47365
011694	System Operator I/18 Months	T2	Grade 2 Water Treatment Cert	44820
011651	System Operator I/18 Months	T2	Grade 2 Water Treatment Cert	45191
011833	System Operator I/Start	T2	Grade 2 Water Treatment Cert	46928
011793	System Operator II/12 Months	T2	Grade 2 Water Treatment Cert	41985
011351	System Operator II/18 Months	T2	Grade 2 Water Treatment Cert	38377
011234	System Operator III/18 Months	T2	Grade 2 Water Treatment Cert	34950
011251	System Operator III/18 Months	T2	Grade 2 Water Treatment Cert	38471

	SAN JOSE WATER COMPANY Employee Certifications as of 12/31/2025			
File No.	**Job Title**	**License Code**	**License Description**	**License ID**
011409	System Operator IV/18 Months	T2	Grade 2 Water Treatment Cert	38939
011310	WTPO I/18 Months	T2	Grade 2 Water Treatment Cert	40025
010354	Chemical Delivery Systems Tech II/18 Months	T3	Grade 3 Water Treatment Cert	33785
010155	Director of Logistics and Procurement	T3	Grade 3 Water Treatment Cert	24146
010563	Director of Operations and Treatment	T3	Grade 3 Water Treatment Cert	27629
010594	Operations Superintendent	T3	Grade 3 Water Treatment Cert	34831
011243	Sr. Watershed Worker/18 Months	T3	Grade 3 Water Treatment Cert	44511
011805	System Operator I/12 Months	T3	Grade 3 Water Treatment Cert	42953
010500	VP of Operations	T3	Grade 3 Water Treatment Cert	19341
010729	WTPO III - Grave/18 Months	T3	Grade 3 Water Treatment Cert	33987
011247	WTPO III - Swing/18 Months	T3	Grade 3 Water Treatment Cert	32811
011634	WTPO III - Swing/18 Months	T3	Grade 3 Water Treatment Cert	38144
010099	WTPO III/18 Months	T3	Grade 3 Water Treatment Cert	8634
010121	WTPO III/18 Months	T3	Grade 3 Water Treatment Cert	28355
011068	Water Treatment Plant Superintendent	T4	Grade 4 Water Treatment Cert	28328
010247	WTPO IV/18 Months	T4	Grade 4 Water Treatment Cert	22380
010309	Manager, Water Treatment	T5	Grade 5 Water Treatement Cert	32599
011667	Operations Supervisor	T5	Grade 5 Water Treatement Cert	
011552	WTPO V - Grave/18 Months	T5	Grade 5 Water Treatement Cert	38937
011805	System Operator I/12 Months	WWTP 2	Grade 2 WWTP Cert	44312

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		**I. UTILITY PLANT**			
2	100	Utility Plant	A-1, A-1a	$ 2,764,013,030	$ 2,515,040,169
3	101	Recycled Water Utility Plant	A-1b	$ 18,466,605	$ 18,466,605
4	107	Utility Plant Adjustments	A-2	$ -	$ -
5		Total Utility Plant		$ 2,782,479,635	$ 2,533,506,774
6	250	Reserve for depreciation of utility plant	A-5	$ (995,946,540)	$ (920,176,085)
7	251	Reserve for amortization of limited term utility investments	A-5	$ (669,714)	$ (650,316)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	$ -	$ -
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	$ (5,656,174)	$ (5,246,389)
10		Total utility plant reserves		$ (1,002,272,428)	$ (926,072,789)
11		Total utility plant less reserves		$ 1,780,207,207	$ 1,607,433,985
12					
13		**II. INVESTMENT AND FUND ACCOUNTS**			
14	110	Other Physical Property	A-3	$ 79,710	$ 79,710
15	253	Reserve for depreciation and amortization of other property	A-5	$ -	$ -
16		Other physical property less reserve		$ 79,710	$ 79,710
17	111	Investments in Affiliated Companies	A-6	$ -	$ -
18	112	Other Investments	A-7	$ 17,956,250	$ 19,797,917
19	113	Sinking Funds	A-8	$ -	$ -
20	114	Miscellaneous Special Funds	A-9	$ -	$ -
21		Total investments and fund accounts		$ 18,035,960	$ 19,877,627
22					
23		**III. CURRENT AND ACCRUED ASSETS**			
24	120	Cash	A-10	$ 9,287,708	$ 6,123,969
25	121	Special Deposits	A-11	$ 109,900	$ 331,975
26	122	Working Funds	A-12	$ 250	$ 250
27	123	Temporary Cash Investments	A-13	$ -	$ -
28	124	Notes Receivable	A-14	$ -	$ -
29	125	Accounts Receivable	A-15	$ 42,159,642	$ 45,608,110
30	126	Receivables from Affiliated Companies	A-16	$ -	$ -
31	131	Materials and Supplies	A-17	$ 1,681,056	$ 2,118,701
32	132	Prepayments	A-18	$ 4,642,654	$ 6,447,604
33	133	Other Current and Accrued Assets	A-19	$ 56,208,002	$ 61,263,472
34		Total Current and Accrued Assets		$ 114,089,213	$ 121,894,080
35					
36		**IV. DEFERRED DEBITS**			
37	140	Unamortized Debt Discount and Expense	A-20	$ 4,599,358	$ 4,035,369
38	141	Extraordinary Property Losses	A-22	$ -	$ -
39	142	Preliminary Survey and Investigation Charges	A-23	$ 1,621,448	$ 1,312,526
40	143	Clearing Accounts	A-24	$ -	$ -
41	145	Other Work in Progress	A-25	$ 6,345,731	$ 1,286,831
42	146	Other Deferred Debits	A-26	$ 95,068,186	$ 85,899,264
43	147	Accumulated Deferred Income Tax Assets	A-27	$ 26,647,211	$ 25,849,400
44		Total Deferred Debits		$ 134,281,934	$ 118,383,392
45		Total Assets and Other Debits		$ 2,046,614,314	$ 1,867,589,083

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		**I. CORPORATE CAPITAL AND SURPLUS**			
47	200	Common Capital Stock	A-30	$ 6	$ 6
48	201	Preferred Capital Stock	A-30a	$ -	$ -
49	202	Stock Liability for Conversion	A-31	$ -	$ -
50	203	Premiums and Assessments on Capital Stock	A-32	$ -	$ -
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	$ -	$ -
52	150	Discount on Capital Stock	A-28	$ -	$ -
53	151	Capital Stock Expense	A-29	$ -	$ -
54	270	Capital Surplus	A-34	$ 201,685,364	$ 166,649,708
55	271	Earned Surplus	A-35	$ 511,485,942	$ 476,423,719
56		Total Capital Stock		$ 713,171,312	$ 643,073,433
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	$ 71,931,000	$ 64,901,000
67	213	Miscellaneous Long-Term Debt	A-41	$ 615,000,000	$ 575,000,000
68		Total Long-Term Debt		$ 686,931,000	$ 639,901,000
69					
70		**IV. CURRENT AND ACCRUED LIABILITIES**			
71	220	Notes Payable	A-43	$ 45,000,000	$ 44,000,000
72	221	Notes Receivable Discounted	A-44	$ -	$ -
73	222	Accounts Payable	A-45	$ 30,482,467	$ 32,962,432
74	223	Payables to Affiliated Companies	A-46	$ 7,236,513	$ 1,338,700
75	224	Dividends Declared	A-47	$ -	$ -
76	225	Matured Long-Term Debt	A-48	$ 14,999,998	$ -
77	226	Matured Interest	A-49	$ -	$ -
78	227	Customers' Deposits	A-50	$ 519,529	$ 514,136
79	228	Taxes Accrued	A-53	$ 5,453,472	$ 2,369,994
80	229	Interest Accrued	A-51	$ 7,972,423	$ 8,792,785
81	230	Other Current and Accrued Liabilities	A-52	$ 112,449,607	$ 83,821,940
82		Total Current and Accrued Liabilities		$ 224,114,009	$ 173,799,987
83					
84		**V. DEFERRED CREDITS**			
85	240	Unamortized Premium on Debt	A-21	$ -	$ -
86	241	Advances for Construction	A-54	$ 91,159,082	$ 86,933,782
87	242	Other Deferred Credits	A-55	$ 34,196,807	$ 32,842,389
88		Total Deferred Credits		$ 125,355,889	$ 119,776,171
		VI. ACCUMULATED DEFERRED TAXES			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	$ 149,191,872	$ 143,745,614
	268	Accumulated Deferred Investment Tax Credits	A-60	$ 1,445,259	$ 1,541,947
		Total Accumulated Deferred Taxes		$ 150,637,131	$ 145,287,561
89					
90		**VII. RESERVES**			
91	254	Reserve for Uncollectible Accounts	A-56	$ 393,814	$ 840,797
92	255	Insurance Reserve	A-56		$ -
93	256	Injuries and Damages Reserve	A-56	$ 1,976,624	$ 1,575,108
94	257	Employees' Provident Reserve	A-56	$ (0)	$ (0)
95	258	Other Reserves	A-56	$ -	$ -
96		Total Reserves		$ 2,370,438	$ 2,415,905
97					
98		**VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION**			
99	265	Contributions in Aid of Construction	A-57	$ 144,034,538	$ 143,335,026
100		Total Liabilities and Other Credits		$ 2,046,614,314	$ 1,867,589,083

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	$ 574,862,494
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	$ 352,835,050
6	503	Depreciation	A-5	$ 79,351,475
7	504	Amortization of Limited-term Utility Investments	A-5	$ 19,399
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	$ -
9	506	Property Losses Chargeable to Operations	B-3	$ -
10	507	Taxes	B-4	$ 43,030,097
11		**Total Operating Revenue Deductions**		$ 475,236,020
12		**Net Operating Revenues**		$ 99,626,474
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**		$ 99,626,474
16				
17		**II. OTHER INCOME**		
18	521	Income from Nonutility Operations (Net)	B-8	$ -
19	522	Revenue from Lease of Other Physical Property	B-9	$ -
20	523	Dividend Revenues	B-10	$ -
21	524	Interest Revenues	B-11	$ 232,951
22	525	Revenues from Sinking and Other Funds	B-12	$ -
23	526	Miscellaneous Nonoperating Revenues	B-13	$ 5,285,588
24	527	Nonoperating Revenue Deductions	B-14	$ (6,385)
25		**Total Other Income**		$ 5,512,154
26		**Net Income before Income Deductions**		$ 105,138,628
27				
28		**III. INCOME DEDUCTIONS**		
29	530	Interest on Long-term Debt	B-15	$ 28,830,964
30	531	Amortization of Debt Discount and Expense	B-16	$ 308,213
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	$ 3,820,857
34	535	Other Interest Charges	B-20	$ 3,582,238
35	536	Interest Charged to Construction - Cr.	B-21	$ (4,563,917)
36	537	Miscellaneous Amortization	B-22	$ -
37	538	Miscellaneous Income Deductions	B-23	$ 306,265
38		**Total Income Deductions**		$ 32,284,622
39		**Net Income / <Loss>**		$ 72,854,006
40				
41		**IV. DISPOSITION OF NET INCOME**		
42	540	Miscellaneous Reservations of Net Income	B-24	$ -
43				
44		**Balance transferred to Earned Surplus or**		$ 72,854,006
45		Proprietary Accounts scheduled on pages 32-33		

SCHEDULE A-1
Account 100 - Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100.1	Utility Plant in Service (Schedule A-1a)	$ 2,430,674,183	$ 226,039,049	$ (9,057,839)	$ -	$ 2,647,655,394
2	100.2	Utility Plant Leased to Others					$ -
3	100.3	Construction Work in Progress	$ 85,210,565	$ 31,932,847			$ 117,143,412
4	100.4	Utility Plant Held for Future Use					$ -
5	100.5	Utility Plant Acquisition Adjustments	$ (844,579)	$ 84,440		$ (25,637)	$ (785,776)
6	100.6	Utility Plant in Process of Reclassification					$ -
7		Total utility plant	$ 2,515,040,169	$ 258,056,336	$ (9,057,839)	$ (25,637)	$ 2,764,013,030

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		**I. INTANGIBLE PLANT**					
2	301	Organization	$ 68,129	$ -	$ -	$ -	$ 68,129
3	302	Franchises and Consents	$ 2,413	$ -	$ -	$ -	$ 2,413
4	303	Other Intangible Plant	$ 969,594	$ 76,500	$ -	$ -	$ 1,046,094
5		Total Intangible Plant	$ 1,040,137	$ 76,500	$ -	$ -	$ 1,116,637
6							
7		**II. LANDED CAPITAL**					
8	306	Land and Land Rights	$ 19,773,059	$ 584,745	$ -	$ -	$ 20,357,804
9							
10		**III. SOURCE OF SUPPLY PLANT**					
11	311	Structures and Improvements	$ 25,031,522	$ 4,784,404	$ (9,667)	$ -	$ 29,806,258
12	312	Collecting and Impounding Reservoirs	$ 16,297,455	$ 138,677	$ (74)	$ -	$ 16,436,058
13	313	Lake, River and Other Intakes	$ 7,836,541	$ 823,575	$ (10,000)	$ -	$ 8,650,115
14	314	Springs and Tunnels	$ -				$ -
15	315	Wells	$ 25,307,863	$ -	$ (159,704)	$ -	$ 25,148,158
16	316	Supply Mains	$ 29,092,660	$ 2,267,487	$ (83,179)	$ -	$ 31,276,968
17	317	Other Source of Supply Plant	$ 1,162,754	$ -	$ -	$ -	$ 1,162,754
18		Total Source of Supply Plant	$ 104,728,794	$ 8,014,142	$ (262,625)	$ -	$ 112,480,312
19							
20		**IV. PUMPING PLANT**					
21	321	Structures and Improvements	$ 33,021,858	$ 3,099,027	$ (96,514)	$ -	$ 36,024,372
22	322	Boiler Plant Equipment	$ -				$ -
23	323	Other Power Production Equipment	$ 384,907	$ 586,532	$ -	$ -	$ 971,439
24	324	Pumping Equipment	$ 135,505,876	$ 6,472,913	$ (962,830)	$ -	$ 141,015,959
25	325	Other Pumping Plant	$ 15,799,017	$ 1,061,766	$ (22,627)	$ -	$ 16,838,156
26		Total Pumping Plant	$ 184,711,657	$ 11,220,238	$ (1,081,971)	$ -	$ 194,849,925
27							
28		**V. WATER TREATMENT PLANT**					
29	331	Structures and Improvements	$ 52,507,454	$ 607,150	$ (41,901)	$ -	$ 53,072,703
30	332	Water Treatment Equipment	$ 68,992,199	$ 2,655,436	$ (409,763)	$ -	$ 71,237,872
31		Total Water Treatment Plant	$ 121,499,653	$ 3,262,586	$ (451,664)	$ -	$ 124,310,575

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	$ 37,994,185	$ 3,963,509	$ (4,912)	$ -	$ 41,952,782
34	342	Reservoirs and Tanks	$ 189,500,173	$ 2,411,702	$ (123,388)	$ -	$ 191,788,487
35	343	Transmission and Distribution Mains	$ 1,071,681,431	$ 90,721,278	$ (1,655,154)	$ -	$ 1,160,747,555
36	344	Fire Mains	$ -				$ -
37	345	Services	$ 345,232,585	$ 31,880,452	$ (105,887)	$ -	$ 377,007,150
38	346	Meters	$ 42,542,804	$ 34,844,183	$ (2,140,965)	$ -	$ 75,246,022
39	347	Meter Installations	$ 24,390,323	$ 1,067,769	$ (31,885)	$ -	$ 25,426,207
40	348	Hydrants	$ 121,745,455	$ 12,090,433	$ (406,647)	$ -	$ 133,429,241
41	349	Other Transmission and Distribution Plant	$ 1,442,345	$ -	$ -	$ -	$ 1,442,345
42		Total Transmission and Distribution Plant	$ 1,834,529,300	$ 176,979,326	$ (4,468,838)	$ -	$ 2,007,039,788
43							
44		**VII. GENERAL PLANT**					
45	371	Structures and Improvements	$ 54,065,315	$ 2,169,526	$ (14,616)	$ -	$ 56,220,225
46	372	Office Furniture and Equipment	$ 41,355,287	$ 3,399,031	$ (2,636,167)	$ -	$ 42,118,150
47	373	Transportation Equipment	$ 24,458,306	$ 615,478	$ (37,344)	$ -	$ 25,036,441
48	374	Stores Equipment	$ 1,667,274	$ 71	$ -	$ -	$ 1,667,345
49	375	Laboratory Equipment	$ -				$ -
50	376	Communication Equipment	$ 21,091,273	$ 803,816	$ -	$ -	$ 21,895,090
51	377	Power Operated Equipment	$ 4,876,335	$ 813,126	$ (10,000)	$ -	$ 5,679,462
52	378	Tools, Shop and Garage Equipment	$ 16,968,233	$ 18,241,029	$ (97,470)	$ -	$ 35,111,793
53	379	Other General Plant	$ 1,517,019	$ 455,903	$ -	$ -	$ 1,972,922
54		Total General Plant	$ 165,999,044	$ 26,497,981	$ (2,795,597)	$ -	$ 189,701,428
55							
56		**VIII. UNDISTRIBUTED ITEMS**					
57	390	Other - Pension NSC	$ (1,607,461)	$ (596,469)	$ 2,855	$ -	$ (2,201,075)
58	391	Utility Plant Purchased	$ -				$ -
59	392	Utility Plant Sold	$ -				$ -
60		Total Undistributed Items	$ (1,607,461)	$ (596,469)	$ 2,855	$ -	$ (2,201,075)
61		Total Utility Plant in Service	$ 2,430,674,183	$ 226,039,049	$ (9,057,839)	$ -	$ 2,647,655,394

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)
3	395	Recycled Water Depreciable Plant	$ 18,466,605	$ -	$ -	$ -	$ 18,466,605
4		Total Recycled Water Utility Plant	$ 18,466,605	$ -	$ -	$ -	$ 18,466,605

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year[1] (e)
1	Santa Clara County	2005	15	1952	$ 162
2	City of Saratoga	1957	perpetual	1957	$ 383
3	City of Monte Sereno	1957	perpetual	1957	$ 967
4	City of Cupertino	1958	perpetual	1958	$ 902
5				Total	$ 2,413

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	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	Monterey Rd (Metcalf)	APN#725-15-005	Lot#268	$ 200	$ 200
2	W. Silver Creek Well Site	APN#488-01-038	Lot#178	$ 551	$ 551
3	Los Gatos Crk	APN#558-25-002	Lot#3A	$ 22,731	$ 22,731
4	Lexington	APN#558-27-003	Lot#08	$ 505	$ 505
5	Cavanee Gulch	APN#558-28-004	Lot#40R	$ 4,309	$ 4,309
6	Moody Gulch Watershed	APN#558-18.007	Lot#51R	$ 4,793	$ 4,793
7	Beardsley Gulch	APN#544-10-008	Lot#61	$ 555	$ 555
8	Cavanee	APN#558-36-004	Lot#85R	$ 343	$ 343
9	McKean (Calero)	APN#742-09-048		$ 45,724	$ 45,724
10					
11					
12					
13					
14					
15	Total			$ 79,710	$ 79,710

SCHEDULE A-4
RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance 12/31/2025 (c)	Balance 1/1/2025 (d)
		RATE BASE			
1		Utility Plant			
2		Plant in Service	A-1, A-1b	$ 2,666,121,999	$ 2,449,140,788
3		Construction Work in Progress	A-1	$ 117,143,412	$ 85,210,565
4		General Office Prorate			
5		**Total Gross Plant (=Line 2 + Line 3 + Line 4)**		$ 2,783,265,411	$ 2,534,351,353
6		Less Accumulated Depreciation			
7		Plant in Service	A	$ (1,002,272,428)	$ (926,072,789)
8		General Office Prorate			
9		**Total Accumulated Depreciation (=Line 7 + Line 8)**		$ (1,002,272,428)	$ (926,072,789)
10		Less Other Reserves			
11		Deferred Income Taxes	A-59	$ 149,191,872	$ 143,745,614
12		Less Prepaid Deferred Income Tax	A-27	$ (14,052,943)	$ (13,279,411)
13		Deferred Investment Tax Credit	A-60	$ 1,445,259	$ 1,541,947
14		Other Reserves	A-5	$ 11,699,536	$ 33,492,318
15		**Total Other Reserves (=Line 11 + Line 12 + Line 13 + Line 14)**		$ 148,283,724	$ 165,500,468
16		Less Adjustments			
17		Contributions in Aid of Construction	A-57	$ 144,034,538	$ 143,335,026
18		Advances for Construction	A-54	$ 91,159,082	$ 86,933,782
19		Other			
20		**Total Adjustments (=Line 16 + Line 17 + Line 18)**		$ 235,193,620	$ 230,268,808
21		**Add Materials and Supplies**	A-17	$ 1,681,056	$ 2,118,701
22		**Add Working Cash (=Line 35)**		$ 51,282,513	$ 47,847,271
23		**TOTAL RATE BASE**			
24		**(=Line 5 + Line 9 - Line 15 - Line 20 + Line 21 + Line 22)**		$ 1,450,479,208	$ 1,262,475,260

		Working Cash			
25		**Determination of Operational Cash Requirement**			
26		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	B-2	$ 350,400,089	$ 323,393,890
27		Purchased Power & Commodity for Resale*	B-2	$ 247,002,596	$ 222,213,251
28		Meter Revenues:	B-1	$ 563,700,362	$ 520,591,330
29		Other Revenues:	B-1	$ 11,162,132	$ 9,928,340
30		Total Revenues (=Line 28 + Line 29)		$ 574,862,494	$ 530,519,670
31		Ratio - Flat Rate to Total Revenues (=Line 29 / Line 30)		$ 0	$ 0
32		5/24 x Line 25 x (100% - Line 31)		$ 71,582,574	$ 66,112,870
33		1/24 x Line 25 x Line 31		$ 283,489	$ 252,171
34		1/12 x Line 27		$ 20,583,550	$ 18,517,771
35		Operational Cash Requirement (=Line 32 + Line 33 - Line 34)		$ 51,282,513	$ 47,847,271
		* 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	$ 920,176,085	$ 650,316			$ 5,246,389
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503[1]	$ 78,941,690	$ 19,399			$ 409,785
	(b) Charged to Account 504[1]					
	(c) Charged to Account 505 [1]					
4	(d) Charged to Account 265	$ 7,424,188				
5	(e) Charged to clearing accounts	$ 550,557				
6	(f) Salvage recovered	$ 399,755				
7	(g) All other credits [2]	$ 153,802				
8	Total credits	$ 87,469,992	$ 19,399	$ -	$ -	$ 409,785
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	$ (9,057,840)				
11	(b) Cost of removal	$ (2,624,497)				
12	(c) All other debits [3]	$ (17,200)				
13	Total debits	$ (11,699,536)	$ -	$ -	$ -	$ -
14	Balance in reserve at end of year	$ 995,946,540	$ 669,714	$ -	$ -	$ 5,656,174
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.49%
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					D.24-12-077
19						
20	(3) EXPLANATION OF ALL OTHER CREDITS:					
21	Depreciation related to SDWRF Asset					
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	( )				
37	(b) Liberalized	( )				
38	(1) Double declining balance	( )				
39	(2) ACRS	( )				
40	(3) MACRS	( )				
41	(4) Others	( )				
42	(c) Both straight line and liberalized	(x)				

SCHEDULE A-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	Other LT Assets - Cupertino	$ 19,797,917	$ 17,956,250
2			
3			
4			
5			
6			
7			
8			
9	Total	$ 19,797,917	$ 17,956,250

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-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	$ 8,445,004	$ 1,101,051	$ (9,667)	$ 849	$ 9,537,236
3	312	Collecting and Impounding Reservoirs	$ 5,337,728	$ 238,269	$ (74)	$ -	$ 5,575,923
4	313	Lake, river and Other Intakes	$ 2,703,510	$ 229,689	$ (10,000)	$ -	$ 2,923,199
5	314	Springs and Tunnels	$ -	$ -	$ -	$ -	$ -
6	315	Wells	$ 16,555,513	$ 993,081	$ (159,706)	$ (31,727)	$ 17,357,161
7	316	Supply Mains	$ 10,847,724	$ 690,951	$ (83,179)	$ -	$ 11,455,495
8	317	Other Source of Supply Plant	$ (137,711)	$ 14,476	$ -	$ -	$ (123,235)
9		Total Source of Supply Plant	$ 43,751,768	$ 3,267,516	$ (262,626)	$ (30,879)	$ 46,725,780
10							
11		**II. PUMPING PLANT**					
12	321	Structures and Improvements	$ 18,405,046	$ 1,798,170	$ (96,514)	$ (405,145)	$ 19,701,558
13	322	Boiler Plant Equipment	$ -	$ -	$ -	$ -	$ -
14	323	Other Power Production Equipment	$ (1,085,524)	$ 87,056	$ -	$ -	$ (998,468)
15	324	Pumping Equipment	$ 49,143,870	$ 7,169,616	$ (962,830)	$ (439,360)	$ 54,911,296
16	325	Other Pumping Plant	$ 7,617,912	$ 638,428	$ (22,627)	$ (15,677)	$ 8,218,036
17		Total Pumping Plant	$ 74,081,304	$ 9,693,271	$ (1,081,971)	$ (860,183)	$ 81,832,421
18							
19		**III. WATER TREATMENT PLANT**					
20	331	Structures and Improvements	$ 18,475,334	$ 1,563,831	$ (41,901)	$ -	$ 19,997,264
21	332	Water Treatment Equipment	$ 24,486,593	$ 4,446,547	$ (409,763)	$ (867)	$ 28,522,511
22		Total Water Treatment Plant	$ 42,961,927	$ 6,010,378	$ (451,664)	$ (867)	$ 48,519,775
23							
24		**IV. TRANS. AND DIST. PLANT**					
25	341	Structures and Improvements	$ 23,162,011	$ 1,844,071	$ (4,912)	$ (12,852)	$ 24,988,319
26	342	Reservoirs and Tanks	$ 43,919,796	$ 7,826,357	$ (123,388)	$ (221,627)	$ 51,401,138
27	343	Transmission and Distribution Mains	$ 362,219,951	$ 22,687,496	$ (1,655,154)	$ (1,236,325)	$ 382,015,968
28	344	Fire Mains	$ -	$ -	$ -	$ -	$ -
29	345	Services	$ 208,785,959	$ 14,140,727	$ (105,887)	$ (3,438)	$ 222,817,361
30	346	Meters	$ (647,662)	$ 3,482,128	$ (2,140,965)	$ 415,780	$ 1,109,282
31	347	Meter Installations	$ 3,252,743	$ 477,563	$ (31,885)	$ (2,580)	$ 3,695,840
32	348	Hydrants	$ 58,614,366	$ 3,081,378	$ (406,647)	$ (243,829)	$ 61,045,268
33	349	Other Transmission and Distribution Plant	$ (139,592)	$ 125,316	$ -	$ (6,789)	$ (21,066)
34		Total Transmission and Distribution Plant	$ 699,167,573	$ 53,665,036	$ (4,468,838)	$ (1,311,660)	$ 747,052,111
35							
36		**V. GENERAL PLANT**					
37	371	Structures and Improvements	$ 22,897,952	$ 2,186,904	$ (14,616)	$ -	$ 25,070,240
38	372	Office Furniture and Equipment	$ 15,255,264	$ 6,772,138	$ (2,636,115)	$ -	$ 19,391,286
39	373	Transportation Equipment	$ 14,571,458	$ 550,557	$ (37,344)	$ -	$ 15,084,671
40	374	Stores Equipment	$ 306,270	$ 96,845	$ -	$ -	$ 403,115
41	375	Laboratory Equipment	$ -	$ -	$ -	$ -	$ -
42	376	Communication Equipment	$ 4,359,609	$ 2,697,564	$ -	$ -	$ 7,057,173
43	377	Power Operated Equipment	$ 2,201,820	$ 790,893	$ (10,000)	$ -	$ 2,982,713
44	378	Tools, Shop and Garage Equipment	$ 515,257	$ 1,199,671	$ (97,470)	$ -	$ 1,617,459
45	379	Other General Plant	$ 105,884	$ 103,912	$ -	$ -	$ 209,796
46	390	Other Tangible Property				$ -	$ -
47	391	Water Plant Purchased	$ -				$ -
48		Total General Plant	$ 60,213,514	$ 14,398,484	$ (2,795,545)	$ -	$ 71,816,453
49		Total	$ 920,176,086	$ 87,034,685	$ (9,060,643)	$ (2,203,587)	$ 995,946,541

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

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

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

SCHEDULE A-7
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Other LT Assets - Cupertino	$ 19,797,917	$ 17,956,250
2			
3			
4			
5			
6			
7			
8			
9	Total	$ 19,797,917	$ 17,956,250

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 Principal (c)	Additions During Year Income (d)	Deductions During Year (e)	Balance End of Year (f)
1	none					$ -
2						$ -
3						$ -
4						$ -
5						$ -
6						$ -
7						$ -
8						$ -
9	Total	$ -	$ -	$ -	$ -	$ -

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in Bank	$ 6,123,969	$ 9,287,708
2			
3			
4			
5	Total	$ 6,123,969	$ 9,287,708

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depositary (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	Chase Bank	Collateral Deposit CD to City of San Jose	$ 331,975	$ 109,900
2				
3				
4				
5				
6		Total	$ 331,975	$ 109,900

SCHEDULE A-12
Account 122 - Working Funds

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Petty Cash	$ 250	$ 250
2			
3			
4			
5	Total	$ 250	$ 250

SCHEDULE A-13
Account 123 - Temporary Cash Investments

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

SCHEDULE A-14
Account 124 - Notes Receivable

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

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	$ 43,428,157	$ 39,381,406
2	125-2	Other Accounts Receivable	$ 2,179,953	$ 2,778,236
3				
4				
5	Total		$ 45,608,110	$ 42,159,642

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	-	-	0.00%	-	-
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	$ -	$ -		$ -	$ -

SCHEDULE A-17
Account 131 - Materials and Supplies

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	$ 2,118,701	$ 1,681,056
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	$ 2,118,701	$ 1,681,056

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	$ 2,507,781	$ 71,570
2	Taxes -Other	$ 284,233	$ 285,883
3	Rent	$ (306,250)	$ 218,750
4	Misc.	$ 3,961,840	$ 4,066,452
5			
6			
7			
8			
9			
10	Total	$ 6,447,604	$ 4,642,654

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Unbilled Revenue	46,190,000	53,201,000
2	Due from Ratepayers	15,073,472	3,007,002
3			
4			
5			
6			
7			
8			
9			
10	Total	$ 61,263,472	$ 56,208,002

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 From- (d)	To- (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
1	SERIES D NOTES	$ 15,000,000	$ 184,617	01/01/1996	01/01/2026	$ 6,156	$ (6,156)	$ -	$ -
2	SERIES E NOTES	$ 15,000,000	$ 208,543	12/01/1998	12/01/2028	$ 27,195	$ (6,943)	$ -	$ 20,251
3	SERIES F NOTES	$ 20,000,000	$ 101,294	09/24/2001	09/01/2031	$ 22,571	$ (3,386)	$ -	$ 19,185
4	SERIES G NOTES	$ 20,000,000	$ 119,904	09/02/2003	09/01/2033	$ 34,638	$ (3,997)	$ -	$ 30,641
5	SERIES H NOTES	$ 20,000,000	$ 198,310	01/23/2007	01/01/2037	$ 79,325	$ (6,610)	$ -	$ 72,714
6	SERIES I NOTES	$ 20,000,000	$ 126,418	12/17/2007	12/17/2037	$ 57,700	$ (4,439)	$ -	$ 53,262
7	SERIES K NOTES	$ 20,000,000	$ 93,233	05/15/2009	05/15/2039	$ 44,803	$ (3,108)	$ -	$ 41,696
8	SERIES L NOTES	$ 50,000,000	$ 855,908	06/16/2014	06/01/2044	$ 413,752	$ (21,128)	$ -	$ 392,625
9	SERIES M NOTES	$ 80,000,000	$ 606,821	03/28/2019	04/01/2049	$ 490,514	$ (20,227)	$ -	$ 470,286
10	SERIES N NOTES	$ 50,000,000	$ -	06/01/2021	06/01/2051	$ 200,010	$ (7,548)	$ -	$ 192,462
11	SERIES O NOTES	$ 50,000,000	$ -	12/01/2021	12/01/2051	$ 300,534	$ (11,131)	$ -	$ 289,403
12	SERIES P NOTES					$ 385,209	$ (12,649)		$ 372,561
13	SERIES Q NOTES					$ 246,128	$ (9,059)		$ 237,069
14	SERIES R NOTES							$ 469,577	$ 469,577
15	PAB NOTES	$ 50,000,000	$ 855,908	06/16/2010	06/01/2040	$ 473,963	$ (17,554)	$ -	$ 456,409
16	PAB NOTES 2016	$ 70,000,000	$ 942,705	12/20/2016	11/01/2046	$ 706,117	$ (32,218)	$ -	$ 673,899
17	Line of Credit	$ 293,452				$ 546,753		$ 260,564	$ 807,317
						$ 4,035,369	$ (166,152)	$ 730,141	$ 4,599,358

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 From- (d)	To- (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
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: Account Charged (e)	Written Off During Year: Amount (f)	Balance End of year (g)
1	none						$ -
2							$ -
3							$ -
4	Total	$ -	$ -	$ -		$ -	$ -

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

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Prelim Survey and Investigation Charges	$ -	$ -
2	Deferred Expense	$ 1,271,564	$ 1,484,906
3	SRF Receivablle	$ 40,962	$ 136,542
4			
5	Total	$ 1,312,526	$ 1,621,448

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Other WIP	$ 1,286,831	$ 6,345,731
2			
3			
4			
5	Total	$ 1,286,831	$ 6,345,731

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	SALE OF PROPERTY	$ 220	$ 1,773
2	CONGRESS SPRINGS TRADEMARK	$ 13,185	$ 4,382
3	RETIREMENT PLAN__EMPLOYER	$ 37,265,035	$ 44,793,085
4	REG ASSET - PENSIONS	$ 3,177,415	$ (2,064,402)
5	REG ASSET - DEF'D TAX	$ 25,836,000	$ 28,843,431
6	REG ASSET - LONG-LIVED FA	$ 886,848	$ 948,025
7	REG ASSET - VACATION	$ 2,817,999	$ 2,733,999
8	REG ASSET - BAL/ MEMO ACCT	$ 13,095,552	$ 17,444,497
9	REG ASSET - PENSION NSC	$ 2,240,206	$ 2,324,343
10	REG ASSET - RATE CASE EXP	$ 566,804	$ 39,052
11			
	Total	$ 85,899,264	$ 95,068,186

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Deferred Tax Assets Non-Rate Base Related	$ 12,569,989	$ 12,594,268
2	Deferred Tax Assets Rate Base Related	$ 13,279,411	$ 14,052,943
3			
4			
5	Total	$ 25,849,400	$ 26,647,211

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

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

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

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

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	H2O America (previously SJW Group)	1		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1	Total number of shares	-

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	$ 166,649,708
2	CREDITS (Give nature of each credit and state account charged)	
3	CAPTIAL SURPLUS	$ 30,000,000
4		
5	Total credits	$ 30,000,000
6	DEBITS (Give nature of each debit and state account credited)	
7	SHARE BASED COMPENSATION	$ 3,023,434
8	ESPP STOCK PURCHASE & BENEFIT	$ 2,012,222
9		
10	Total debits	$ 5,035,656
11	Balance end of year	$ 201,685,364

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	$ 476,423,719
2		CREDITS	
3	400	Credit balance transferred from income account	$ 4,848,461
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	$ 4,848,461
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	$ 30,213,761
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	$ 30,213,761
15		Balance end of year	$ 511,485,942

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	Interco Note from SJ Land	$ 64,901,000	$ 71,931,000	4.63%	$ 3,533,128	$ 3,533,128
2						
3						
4						
5	Total	$ 64,901,000	$ 71,931,000		$ 3,533,128	$ 3,533,128

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SERIES "A" NOTES		Jul-01-2022			8.58%	-	-
2	SERIES "B" NOTES		Jan-01-2024			7.37%	-	-
3	SERIES "C" NOTES		Nov-01-2020			9.45%	-	-
4	SERIES "D" NOTES		Jan-01-2026	$ 15,000,000	$ -	7.15%	$ 1,072,500	$ 1,072,500
5	SERIES "E" NOTES		Dec-01-2028	$ 15,000,000	$ 15,000,000	6.81%	$ 1,021,500	$ 1,021,500
6	SERIES "F" NOTES		Sep-01-2031	$ 20,000,000	$ 20,000,000	7.20%	$ 1,440,000	$ 1,440,000
7	SERIES "G" NOTES		Sep-01-2033	$ 20,000,000	$ 20,000,000	5.93%	$ 1,186,000	$ 1,186,000
8	SERIES "H" NOTES		Jan-01-2037	$ 20,000,000	$ 20,000,000	5.71%	$ 1,142,000	$ 1,713,000
9	SERIES "I" NOTES		Dec-17-2037	$ 20,000,000	$ 20,000,000	5.93%	$ 1,186,000	$ 1,186,000
10	SERIES "K" NOTES		May-01-2039	$ 20,000,000	$ 20,000,000	6.75%	$ 1,350,000	$ 1,350,000
11	SERIES "L" NOTES		Jul-01-2044	$ 50,000,000	$ 50,000,000	5.14%	$ 2,570,000	$ 2,570,000
12	SERIES "M" NOTES		Apr-01-2049	$ 80,000,000	$ 80,000,000	4.29%	$ 3,432,000	$ 3,432,000
13	SERIES "N" NOTES		Jun-25-2051	$ 50,000,000	$ 50,000,000	3.30%	$ 1,650,000	$ 2,475,000
14	SERIES "O" NOTES		Dec-01-2051	$ 50,000,000	$ 50,000,000	3.00%	$ 1,500,000	$ 1,500,000
15	SERIES "P" NOTES		Feb-01-2053	$ 70,000,000	$ 70,000,000	4.85%	$ 3,395,000	$ 3,395,000
16	SERIES "Q" NOTES		Jul-31-2054	$ 75,000,000	$ 75,000,000	5.63%	$ 4,222,500	$ 4,222,500
17	SERIES "R" NOTES		Nov-01-2055	$ -	$ 55,000,000	5.83%	$ 436,440	$ -
18	PAB NOTE 2016		Nov-01-2046	$ 70,000,000	$ 70,000,000	4.75%	$ 3,325,000	$ 3,325,000
19								
20	Total			$ 575,000,000	$ 615,000,000		$ 28,928,940	$ 29,888,500

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	LINE OF CREDIT			$ 44,000,000	$ 45,000,000	various	$ 3,644,962	$ 3,505,765
2								
3								
4								
5								
6								
7	Total			$ 44,000,000	$ 45,000,000		$ 3,644,962	$ 3,505,765

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	$ 32,962,432	$ 30,482,467
2			
3			
4			
5	Total	$ 32,962,432	$ 30,482,467

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	INTERCOMPANY ACCOUNTS PAYABLE	$ 1,338,700	$ 7,236,513			
2						
3						
4						
5						
6						
7	Total	$ 1,338,700	$ 7,236,513		$ -	$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	CURRENT PORTION OF LONG-TERM DEBT	$ -	$ 14,999,998
2			
3			
4			
5	Total	$ -	$ 14,999,998

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	$ 514,136	$ 519,529
2			
3			
4			
5	Total	$ 514,136	$ 519,529

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	$ 8,797,759	$ 7,838,199
2	229-2 Interest Accrued on Other Liabilities	$ (4,974)	$ 134,223
3			
4			
5	Total	$ 8,792,785	$ 7,972,423

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	Pump Taxes	$ 15,154,547	$ 18,951,976
2	Purchased Water	$ 7,824,227	$ 7,563,179
3	Purchased Power	$ 1,085,891	$ 1,811,205
4	Salaries & Wages	$ 8,812,707	$ 9,786,908
5	San Jose utility users tax	$ 1,580,178	$ 1,590,362
6	PUC surcharge	$ 1,026,682	$ 966,890
7	Work order advance deposit	$ 902,055	$ 1,163,005
8	Deferred Revenue-Current	$ (6)	$ -
9	Regulatory Liabilities	$ 4,522,865	$ 26,898,981
10	Audit & Legal Fees	$ 430,757	$ 591,158
11	Unidentified Customer Overpayment	$ 2,506,541	$ 2,311,720
12	Other current and accrued liabilities	$ 1,868,205	$ 1,960,205
13	Other current and Unclaimed Property	$ 1,234,705	$ 1,412,152
14	Retirement Plan Employer	$ 36,872,588	$ 37,441,867
15			
16			
	Total	$ 83,821,940	$ 112,449,607

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 Accrued (b)	BALANCE BEGINNING OF YEAR: Prepaid Taxes (c)	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR: Taxes Accrued (Account 228) (g)	BALANCE END OF YEAR: Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	$ 1,171,850	$ -	$ 12,896,196	$ 14,067,072	$ 974	$ 0	$ -
2	State corporation franchise tax (1)	$ 1,927,491	$ -	$ 4,250,774	$ 2,107,894	$ 1,844,747	$ 2,225,624	$ -
3	State unemployment insurance tax	$ 640	$ -	$ 81,183	$ 82,086	$ -	$ (263)	$ -
4	Other state and local taxes	$ 1,242,761	$ (284,233)	$ 1,519,479	$ 1,426,502	$ (974)	$ 1,338,361	$ (285,883)
5	Federal unemployment insurance tax	$ 42	$ -	$ 19,156	$ 19,157	$ -	$ 41	$ -
6	Fed. ins. contr. act (old age retire.)	$ 2,937	$ -	$ 4,945,330	$ 4,947,766	$ -	$ 501	$ -
7	Other federal taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Federal income taxes (1)	$ (3,153,614)	$ -	$ 19,999,571	$ 10,400,150	$ 4,430,802	$ 2,015,005	$ -
9	Local franchise tax- Cupertino Lease	$ 177,554	$ -	$ 248,032	$ 365,298	$ -	$ 60,288	$ -
10	Fed. Income taxes - Cupertino Lease (1)	$ 687,701	$ -	$ 390,277	$ 532,027	$ 719,908	$ (173,957)	$ -
11	State corporation franchise tax- Cupertino Lease	$ 312,631	$ -	$ 180,219	$ 183,883	$ 321,097	$ (12,130)	$ -
12	Property tax - Cupertino Lease	$ 0	$ -	$ 72,639	$ 72,639	$ -	$ 0	$ -
13	Payroll tax - Cupertino Lease	$ -	$ -	$ 15,724	$ 15,724	$ -	$ -	$ -
14	Total	$ 2,369,994	$ (284,233)	$ 44,618,579	$ 34,220,198	$ 7,316,554	$ 5,453,472	$ (285,883)

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	$ 86,933,782
2	Additions during year	$ 10,179,818
3	Subtotal - Beginning balance plus additions during year	$ 97,113,600
4	**Charges during year**	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	$ 2,656,571
8	Present worth basis	
9	Total refunds	$ 2,656,571
10	**Transfers to Acct 265 - Contributions in Aid of Construction**	
11	Due to expiration of contracts	$ 224,415
12	Due to present worth discount	$ 3,073,532
13	Total transfers to Acct. 265	$ 3,297,947
14	**Securities Exchanged for Contracts (enter detail below)**	
15	Subtotal - Charges during year	$ 5,954,518
16	Balance end of year	$ 91,159,082

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

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Tax	$ (28,764,997)	$ (26,903,364)
2	Deferred Revenue	$ 3,050,735	$ 3,253,110
3	Regulatory Liability - Income Taxes	$ 56,440,649	$ 55,867,687
4	LT Tax Uncertainty Payable	$ -	$ -
5	Regulatory Liability - Asset Retirement Obligation	$ 886,848	$ 929,674
6	Due to Developers	$ 1,229,154	$ 1,049,700
7	Total	$ 32,842,389	$ 34,196,807

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	$ 840,797	Bad Debt Write Off	$ 3,920,203	775	$ 3,473,220	$ 393,814
2							
3							
4							
5	255						
6	256	$ 1,575,108	Injury & Damages	$ 692,691	794	$ 1,094,207	$ 1,976,624
7	257	$ (0)	Post Retirement Con	$ -	795	$ -	$ (0)
8	258						$ -
9							$ -
10	Total	$ 2,415,905		$ 4,612,894		$ 4,567,427	$ 2,370,438

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	$ 143,335,026	$ 143,335,026	$ 18,657	$ -	$ -
2	Add: Credits to account during year					
3	Contributions received during year	$ 8,145,069	$ 4,937,977			$ 3,207,092
4	Other credits	$ -				
5	Total credits	$ 8,145,069	$ 4,937,977	$ -	$ -	$ 3,207,092
6	Deduct: Debits to account during year					
7	Depreciation charges for year	$ 7,409,154	$ 7,409,154			
8	Nondepreciable donated property retired	$ -				
9	Other debits	$ 36,404	$ 36,404			
10	Total debits	$ 7,445,558	$ 7,445,558	$ -	$ -	$ -
11	Balance end of year	$ 144,034,538	$ 140,827,445	$ 18,657	$ -	$ 3,207,092

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes ACRS/MACRAS	$ 143,745,614	$ 149,191,872
2			
3			
4			
5	Total	$ 143,745,614	$ 149,191,872

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Investment Tax Credit	$ 1,541,947	$ 1,445,259
2			
3			
4			
5	Total	$ 1,541,947	$ 1,445,259

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	$ 354,728,023	$ 322,877,465	$ 31,850,558
4		601-1.2 Residential Low Income Discount (Debit)	$ (5,629,450)	$ (5,174,851)	$ (454,599)
5		601-2 Commericial Sales	$ 168,047,439	$ 158,594,775	$ 9,452,664
6		601-3 Industrial Sales	$ 1,243,649	$ 1,093,731	$ 149,918
7		601-4 Sales to Public Authorities	$ 23,591,701	$ 22,755,456	$ 836,245
8		Sub-total	$ 541,981,362	$ 500,146,576	$ 41,834,786
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 Commericial Sales			$ -
13		602-3 Industrial Sales			$ -
14		602-4 Sales to Public Authorities			$ -
15		Sub-total	$ -	$ -	$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			$ -
18		603.2 Flat Rate Sales			$ -
19		Sub-total	**$ -**	**$ -**	**$ -**
20	604	Private Fire Protection Service	$ 8,264,592	$ 7,681,098	$ 583,494
21	605	Public Fire Protection Service			$ -
22	606	Sales to Other Water Utilities for Resale	$ 1,868,838	$ 2,069,676	$ (200,838)
23	607	Sales to Governmental Agencies by Contracts			$ -
24	608	Interdepartmental Sales			$ -
25	609	Other Sales or Service	$ 3,313,536	$ 2,473,614	$ 839,922
26		Sub-total	$ 13,446,967	$ 12,224,388	$ 1,222,579
27		Total Water Service Revenues	$ 555,428,329	$ 512,370,964	$ 43,057,364
28		**II. OTHER WATER REVENUES**			
29	610	Customer Surcharges	$ 9,835,529	$ 7,127,348	$ 2,708,182
30	611	Miscellaneous Service Revenues	$ 140,628	$ 59,995	$ 80,634
31	612	Rent from Water Property			$ -
32	613	Interdepartmental Rents			$ -
33	614	Other Water Revenues	$ 1,185,975	$ 2,740,998	$ (1,555,023)
34	615	Recycled Water Revenues	$ 8,272,033	$ 8,220,365	$ 51,668
35		Total Other Water Revenues	$ 19,434,166	$ 18,148,706	$ 1,285,460
36	501	Total operating revenues	$ 574,862,494	$ 530,519,670	$ 44,342,824

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	$ 32,091,227
33		
34		
35	Operations within incorporated territory	
36	City or town of San Jose	$ 428,418,853
37	City or town of Campbell	$ 27,906,831
38	City or town of Cupertino	$ 14,100,049
39	City or town of Los Gatos	$ 33,173,911
40	City or town of Monte Sereno	$ 5,200,222
41	City or town of Saratoga	$ 33,963,062
42	City or town of Santa Clara	$ 8,339
43		
44	Total	$ 574,862,494

[1] Should be segregated to operating districts.

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities
Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		**I. SOURCE OF SUPPLY EXPENSE**						
2		**Operation**						
3	701	Operation supervision and engineering	A	B		$ 193,231	$ 1,036	$ 192,195
4	701	Operation supervision, labor and expenses			C			$ -
5	702	Operation labor and expenses	A	B		$ 1,475,156	$ 2,081,226	$ (606,070)
6	703	Miscellaneous expenses	A			$ 1,589,583	$ 1,772,222	$ (182,639)
7	704	Purchased water	A	B	C	$ 122,279,484	$ 117,902,899	$ 4,376,585
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		$ 155,817	$ 126,137	$ 29,680
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			$ 8,071	$ 7,478	$ 594
15	710	Maintenance of springs and tunnels	A					$ -
16	711	Maintenance of wells	A			$ -	$ -	$ -
17	712	Maintenance of supply mains	A					$ -
18	713	Maintenance of other source of supply plant	A	B				$ -
19		**Total source of supply expense**				$ 125,701,342	$ 121,890,997	$ 3,810,345
20		**II. PUMPING EXPENSES**						
21		**Operation**						
22	721	Operation supervision and engineering	A	B		$ 1,555,830	$ 1,213,679	$ 342,151
23	721	Operation supervision labor and expense			C			$ -
24	722	Power production labor and expenses	A					$ -
25	722	Power production labor, expenses and fuel		B				$ -
26	723	Fuel for power production	A					$ -
27	724	Pumping labor and expenses	A	B		$ 2,306,701	$ 2,125,153	$ 181,548
28	725	Miscellaneous expenses	A			$ 1,551,985	$ 1,398,568	$ 153,417
29	726	Fuel or power purchased for pumping	A	B	C	$ 11,777,301	$ 11,193,653	$ 583,648
30	727	Ground water extraction charge	A	B	C	$ 112,945,811	$ 93,116,699	$ 19,829,112
31		**Maintenance**						
32	729	Maintenance supervision and engineering	A	B		$ 743	$ 720	$ 23
33	729	Maintenance of structures and equipment			C			$ -
34	730	Maintenance of structures and improvements	A	B		$ 278,686	$ 69,953	$ 208,733
35	731	Maintenance of power production equipment	A	B				$ -
36	732	Maintenance of power pumping equipment	A	B		$ 1,220,206	$ 1,592,094	$ (371,888)
37	733	Maintenance of other pumping plant	A	B		$ 3,525	$ 4,559	$ (1,034)
38		**Total pumping expenses**				$ 131,640,787	$ 110,715,077	$ 20,925,711

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
38		**III. WATER TREATMENT EXPENSES**						
39		**Operation**						
40	741	Operation supervision and engineering	A	B		$ 1,222,832	$ 1,205,026	$ 17,806
41	741	Operation supervision, labor and expenses			C			$ -
42	742	Operation labor and expenses	A			$ 2,456,922	$ 2,531,143	$ (74,221)
43	743	Miscellaneous expenses	A	B		$ 2,578,274	$ 2,343,321	$ 234,953
44	744	Chemicals and filtering materials	A	B		$ 955,099	$ 856,398	$ 98,701
45		**Maintenance**						
46	746	Maintenance supervision and engineering	A	B		$ -	$ 243	$ (243)
47	746	Maintenance of structures and equipment			C			$ -
48	747	Maintenance of structures and improvements	A	B		$ 169,665	$ 103,543	$ 66,122
49	748	Maintenance of water treatment equipment	A	B		$ 106,949	$ 131,453	$ (24,503)
50		**Total water treatment expenses**				$ 7,489,742	$ 7,171,127	$ 318,616
51		**IV. TRANS. AND DIST. EXPENSES**						
52		**Operation**						
53	751	Operation supervision and engineering	A	B		$ 790,724	$ 564,368	$ 226,355
54	751	Operation supervision, labor and expenses			C			$ -
55	752	Storage facilities expenses	A			$ -	$ -	$ -
56	752	Operation labor and expenses		B				$ -
57	753	Transmission and distribution lines expenses	A			$ 1,462,704	$ 1,333,731	$ 128,973
58	754	Meter expenses	A			$ -	$ -	$ -
59	755	Customer installations expenses	A					$ -
60	756	Miscellaneous expenses	A			$ 4,069,526	$ 3,909,084	$ 160,442
61		**Maintenance**						
62	758	Maintenance supervision and engineering	A	B		$ 934,547	$ 1,009,937	$ (75,390)
63	758	Maintenance of structures and plant			C			$ -
64	759	Maintenance of structures and improvements	A	B		$ 480,379	$ 530,669	$ (50,290)
65	760	Maintenance of reservoirs and tanks	A	B		$ 272,583	$ 180,212	$ 92,371
66	761	Maintenance of trans. and distribution mains	A			$ 4,556,612	$ 4,745,625	$ (189,013)
67	761	Maintenance of mains		B				$ -
68	762	Maintenance of fire mains	A					$ -
69	763	Maintenance of services	A			$ 1,234,590	$ 1,165,290	$ 69,300
70	763	Maintenance of other trans. and distribution plant		B				$ -
71	764	Maintenance of meters	A			$ 1,665,116	$ 1,396,214	$ 268,903
72	765	Maintenance of hydrants	A			$ 497,547	$ 321,582	$ 175,965
73	766	Maintenance of miscellaneous plant	A			$ 6,562,832	$ 6,775,835	$ (213,003)
74		**Total transmission and distribution expenses**				$ 22,527,160	$ 21,932,548	$ 594,613

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)
Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
75		**V. CUSTOMER ACCOUNT EXPENSES**						
76		**Operation**						
77	771	Supervision	A	B		$ 713,223	$ 604,963	$ 108,260
78	771	Superv., meter read., other customer acct expenses			C			$ -
79	772	Meter reading expenses	A	B		$ 2,134,619	$ 1,785,824	$ 348,795
80	773	Customer records and collection expenses	A			$ 9,235,279	$ 8,075,030	$ 1,160,249
81	773	Customer records and accounts expenses		B				$ -
82	774	Miscellaneous customer accounts expenses	A			$ 553,267	$ 599,912	$ (46,645)
83	775	Uncollectible accounts	A	B	C	$ 2,434,961	$ (1,838,265)	$ 4,273,226
84		**Total customer account expenses**				$ 15,071,348	$ 9,227,464	$ 5,843,884
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	$ 19,321,721	$ 16,051,364	$ 3,270,357
101	792	Office supplies and other expenses	A	B	C	$ 2,447,398	$ 2,053,972	$ 393,427
102	793	Property insurance	A			$ 4,380,463	$ 3,020,045	$ 1,360,418
103	793	Property insurance, injuries and damages		B	C			$ -
104	794	Injuries and damages	A					$ -
105	795	Employees' pensions and benefits	A	B	C	$ 17,032,911	$ 17,559,789	$ (526,878)
106	796	Franchise requirements	A	B	C			$ -
107	797	Regulatory commission expenses	A	B	C	$ 4,462,755	$ 3,667,596	$ 795,159
108	798	Outside services employed	A			$ 8,513,200	$ 7,250,889	$ 1,262,311
109	798	Miscellaneous other general expenses		B				$ -
110	798	Miscellaneous other general operation expenses			C			$ -
111	799	Miscellaneous general expenses	A			$ 4,087,903	$ 4,225,294	$ (137,391)
112		**Maintenance**						
113	805	Maintenance of general plant	A	B	C	$ 3,397,348	$ 2,649,377	$ 747,971
114		**Total administrative and general expenses**				$ 63,643,700	$ 56,478,326	$ 7,165,374
115		**XI. MISCELLANEOUS**						
116	810	Customer surcredits						$ -
117	811	Rents	A	B	C	$ 539,615	$ 431,872	$ 107,742
118	812	Administrative expenses transferred - Cr.	A	B	C	$ (13,778,645)	$ (6,291,786)	$ (7,486,860)
119	813	Duplicate charges - Cr.	A	B	C			$ -
120		**Total miscellaneous**				$ (13,239,031)	$ (5,859,913)	$ (7,379,117)
121		**Total operating expenses**				$ 352,835,050	$ 321,555,625	$ 31,279,425

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

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

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.

			DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				
Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)	Other (Account 526) (g)
1	Taxes on real and personal property	$ 12,896,196	$ 12,491,895	$ 404,301	$ -	$ -	$ -
2	State corp. franchise tax	$ 4,250,774	$ 4,250,774	$ -	$ -	$ -	$ -
3	State unemployment insurance tax	$ 81,183	$ 51,051	$ -	$ 1,556	$ 25,562	$ 3,013
4	Other state and local taxes	$ 1,519,479	$ 1,519,479	$ -	$ -	$ -	$ -
5	Federal unemployment insurance tax	$ 19,156	$ 8,766	$ -	$ 537	$ 8,815	$ 1,039
6	Federal insurance contributions act	$ 4,945,330	$ 4,304,261	$ -	$ 33,104	$ 543,858	$ 64,107
7	Other federal taxes	$ -	$ -	$ -	$ -	$ -	$ -
8	Federal income tax	$ 19,999,571	$ 19,999,571	$ -	$ -	$ -	$ -
9	Franchise tax- Cupertino Lease	$ 248,032		$ -			$ 248,032
10	Federal income tax - Cupertino Lease	$ 390,277	$ -	$ -	$ -	$ -	$ 390,277
11	State corp. franchise tax - Cupertino Lease	$ 180,219	$ -	$ -	$ -	$ -	$ 180,219
12	Property tax - Cupertino Lease	$ 72,639	$ -	$ -	$ -	$ -	$ 72,639
13	Payroll tax - Cupertino Lease	$ 15,724	$ -	$ -	$ -	$ -	$ 15,724
14	Total	$ 44,618,579	$ 42,625,796	$ 404,301	$ 35,197	$ 578,235	$ 975,050

SCHEDULE B-5
Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. Show taxable year if other than calendar year from January 1, 2022-to- December 31, 2022

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	$ 77,741,492
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non- taxable income):	
4		
5	**Add:**	
6	Federal Income Tax	$ 15,842,840
7	Provision for doubtful accounts	$ 1,846,658
8	Dues	$ 189,992
9	Non-deductible retirement expenses	$ 3,555,766
10	Non-deductible compensation expense	$ 1,425,625
11	California Franchise Tax current year, per books	$ 4,298,911
12	Non-deductible meals, entertainment & travel	$ 121,327
13	Taxable contributions & advances	$ 6,073,473
14	Book Depreciation and Amort. in Excess of Federal	$ 11,958,982
15	Non-deductible contributions	$ 56,875
16	Non-deductible benefits	$ 122,493
17	Accrued Bonus - CY	$ 4,453,755
18	Uninsured losses - CY	$ 514,180
19	Non-deductible ESPP expense	$ 211,938
20	Amortization of lease concession fee per book	$ 1,841,667
21	Penalties	$ 3,181
22	Non-deductible equity compensation expense	$ 3,782,819
23	FA Basis Differences	$ 123,927
24	Stock - Excess Tax Benefit	$ 675,563
25	Reserve for Memorandum Accounts - CY	$ 1,559,204
26	Cost of retirement in excess of retirement proceeds	$ 24,141
27	Executive Deferred Compensation Accrual	$ 624
28	Rate Case Accrual	$ 527,752
29	Insurance Balancing Reg Account	$ 495,807
30		
31	**Deduct:**	
32	Accrued Bonus - PY	$ 3,964,245
33	Uninsured losses - PY	$ 604,280
34	Bad Debts written off	$ 429,982
35	Contribution to Pension Plan & Pension Payments	$ 4,820,402
36	California Franchise Tax prior year	$ 5,782,696
37	Loss on dispositions (ACRS/MACRS property)	$ 4,115,198
38	Repairs & Maintenance Deduction	$ 36,861,899
39	Deferred Revenue from CIAC	$ 529,416
40	Deductible equity compensation expense	$ 2,870,804
41	Amortization of lease concession fee per tax	$ 1,841,667
42	263A Adjustment - Fixed Asset	$ 3,449,912
43	Section 174 Amortization	$ 158,270
44	Reserve for Memorandum Accounts - PY	$ 2,231,065
45	Federal tax net Income/(loss)...	$ 69,789,157
46		
47	**Computation of tax:**	
48	Tax at 21%	$ 14,655,723
49	Federal Tax Credit	$ (170,383)
50		
51	Tax per return (1)	**$ 14,485,340**

Group members included in consolidated Federal tax return:

Name	2025 Tax
H2O America (1)	$ (10,236,001)
H2O America Land Co. (1)	$ 106,024
SJWTX, Inc (1)	$ (307,530)
H2O America New England (1)	$ (62,965)

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

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

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

Line No.	Acct.	Description of Items (a)		Amount (b)
1	508-1	Revenues from Plant Leased to Others	none	
2	508-2	Expenses of Plant Leased to Others	none	
3				
4				
5			Total	$ -

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	none			$ -
2				$ -
3				$ -
4				$ -
5	Totals	$ -	$ -	$ -

SCHEDULE B-9
Account 522 - Revenues from Lease of Other Physical Property

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

SCHEDULE B-10
Account 523 - Dividend Revenues

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

SCHEDULE B-11
Account 524 - Interest Revenues

Line No.	Description of Items (a)	Amount (b)
1	Interest Revenues	$ 232,951
2		
3		
4		
5	Total	$ 232,951

SCHEDULE B-12
Account 525 - Revenues from Sinking and Other Funds

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	LEASE CUPERTINO WATER SYSTEM	$ 1,967,222
2	MISCELLANEOUS REVENUES	$ 761,460
3	DEFERRED REVENUE INCOME (CIAC 1987-2000)	$ 529,416
4	TELECOM LEASE	$ 1,420,963
5	CONTRACT FOR CITY OF SAN JOSE	$ 606,527
6		
7		
8	Total	$ 5,285,588

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	NON-OPERATING DEDUCTIONS	$ (6,385)
2		
3		
4		
5	Total	$ (6,385)

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

Line No.	Description of Items (a)	Amount (b)
1	INTEREST ON LONG-TERM DEBT	$ 28,830,964
2		
3		
4		
5	Total	$ 28,830,964

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Issuance cost	$ 308,213
2		
3		
4		
5	Total	$ 308,213

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

Line No.	Description of Items (a)	Amount (b)
1	Inter Company Interest	$ 3,820,857
2		
3		
4		
5	Total	$ 3,820,857

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Line of Credit	$ 3,582,238
2	Other	$ -
3		
4		
5	Total	$ 3,582,238

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

Line No.	Description (a)	Amount (b)
1	Capitalized Interest	$ (4,563,917)
2		
3		
4		
5	Total	$ (4,563,917)

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

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

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Donations	$ 289,515
2	Political Contributions (See Sch C-5 for detail)	$ 16,750
3		
4		
5	Total	$ 306,265

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

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

SCHEDULE C-1
Engineering and Management Fees and Expenses, etc., During Year

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

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3
Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Administrative	115	12,006,676
2	Employees - Pumping	34	7,086,725
3	Employees - Water treatment	19	2,054,211
4	Employees - Customer account	97	9,458,917
5	Employees - Transmission and distribution	110	14,847,276
6	Employees - Source of Supply	8	909,356
7	Employees - Engineering	75	10,355,335
8	Employees - General officers	13	14,212,254
9			
10	Total	471	$ 70,930,750

SCHEDULE C-4
Record of Accidents During Year

		TO PERSONS						TO PROPERTY			
		Employees on Duty		Public[1]				Company		Other	
Line No.	Date of Accident (a)	Killed (b)	Injured (c)	Killed (d)	Injured (e)	Total Number (f)	Date of Accident (g)	Number (h)	Amount (i)	Number (j)	Amount (k)
1	1/4/2025	0	0	0	0	0	1/4/2025	1	$ -	0	$ -
2	1/6/2025	0	0	0	0	0	1/6/2025	1	$ 1,479	0	$ -
3	1/28/2025	0	0	0	0	0	1/28/2025	1	$ 1,463	0	$ -
4	2/25/2025	0	0	0	0	0	2/25/2025	0	$ -	1	$ 372
5	3/6/2025	0	0	0	0	0	3/6/2025	0	$ -	1	$ 3,246
6	6/6/2025	0	0	0	0	0	6/6/2025	1	$ 1,177	0	$ -
7	7/11/2025	0	0	0	0	0	7/11/2025	0	$ -	1	$ -
8	9/2/2025	0	0	0	0	0	9/2/2025	1	$ 147,116	0	$ -
9	9/2/2025	0	0	0	0	0	9/2/2025	1	$ 24,000	0	$ -
10	11/7/2025	0	0	0	0	0	11/7/2025	0	$ -	1	$ 81
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
	Totals	0	0	0	0	0		6	$ 175,235	4	$ 3,699

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	JOE PATTERSON FOR ASSEMBLY 2025	$	500
2	JOE HARASBEDIAN FOR ASSEMBLY 2025	$	500
3	JOH BECKER FOR SENATE 2024	$	1,000
4	COTTIE PETRIE NORRIS FOR ASSEMBLY	$	500
5	MARGARET ABE KOGA FOR SANTA CLARA COUNCIL	$	250
6	RANSOM FOR ASSEMBLY 2026	$	500
7	SASHA RENEE PEREZ FOR SENATE	$	500
8	SCBTC PAC	$	5,000
9	SCOTT HOUSTON FOR ASSEMBLY	$	500
10	STEVE PADILLA FOR STATE SENATE	$	1,000
11	DAVE CORTESE FOR SENATE 2028	$	1,500
12	PATRICK AHRENS FOR ASSEMBLY 20	$	1,500
13	LGBTQ+ VICTORY FUND	$	2,500
14	ROB BONTA FOR CA ATTORNEY GENE	$	1,000
	Total	$	16,750

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		
	Total	$	-

SCHEDULE C-7
Bonuses Paid to Executives & Officers

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

Name	Title	Cash Value (1)	Non-Cash Value (2)	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]	[redacted]	[redacted]	[redacted]	
[redacted]		[redacted]	[redacted]	$ -

1. Short Term Cash Incentive Award and Special Cash Bonus
2. Stock Awards Value Realized on Vesting

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

SCHEDULE D-1
Sources of Supply and Water Developed

Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	FLOW IN ....(unit)[2] Priority Right Claim	Priority Right Capacity	Diversions Max.	Diversions Min.	Annual Quantities Diverted MG	Remarks
1	Saratoga Filter	Saratoga	Congress Springs					40.31	
2	Montevina	Los Gatos	Ryland Intake					2,252.02	
3	Howell	Los Gatos						0.947	
4									

STREAMS

WELLS

Line No.	At Plant (Name or Number)	Location	Number	Dimensions	[1]Depth to Water	Pumping Capacity ....(Unit)[2]	Annual Quantities Pumped MG	Remarks
1	Bascom	San Jose					510.06	
2	Breeding	San Jose					760.34	
3	Buena Vista	San Jose					2,015.86	
4	Cottage Grove	San Jose					697.60	
5	Gish	San Jose					117.10	
6	Grant	San Jose					0.61	
7	Malone	San Jose					0.00	
8	McLaughlin	San Jose					1,295.68	
9	Meridian	San Jose					270.44	
10	Needles	San Jose					788.98	
11	Senter	San Jose					76.95	
12	Seventeenth St	San Jose					837.19	
13	3-Mile	San Jose					962.41	
14	Twelfth St.	San Jose					2,542.16	
15	Tully	San Jose					748.28	
16	Williams	San Jose					2,690.75	
17	Willow Glen Wy	San Jose					0.00	
18	Will Wool	San Jose					1,386.07	

TUNNELS AND SPRINGS

Line No.	Designation	Location	Number	FLOW IN ....(Unit)[2] Maximum	Minimum	Annual Quantities Used ....(Unit)[2]	Remarks
1							
2							
3							
4							
5							

Purchased Water for Resale

		MG[2]
1	Purchased from Santa Clara Valley Water District	
2	Annual quantities purchased	15,316.45
3		
4		

* State ditch, pipe line, reservoir, etc., with name, if any.

1 Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			See Attached
2	Concrete	2	268,000	
3	Earth			
4	Metal	9	1,346,350	
5	B. Distribution reservoirs			
6	Concrete	8	25,632,500	
7	Earth	16	90,209,000	
8	Metal	56	71,421,990	
9	C. Impoundment			
10	Wood			
11	Concrete	1	51,173,000	
12	Earth	4	2,204,760,000	
13	Total	96	2,444,810,840	

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								
2	Flume								
3	Lined conduit								
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								-
7	Flume								-
8	Lined conduit								-
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	-	-	1,171	-	8,699	171,509	9,204	272,807	109,784
12	Cast Iron (cement lined)	-	-	-	-	-	-	-	-	-
13	Concrete	-	-	-	-	4,010	89,928	-	1,024,487	777,046
14	Copper	325	-	1,842	-	-	-	-	-	-
15	Riveted steel	-	-	-	-	-	-	-	-	-
16	Standard screw	1,688	1,023	99,539	544	4,104	3,191	-	7,268	1,978
17	Screw or welded casing	-	-	-	-	-	-	-	-	-
18	Cement - asbestos	-	-	-	-	-	-	-	-	-
19	Welded steel	-	-	4	-	6,297	160,765	340	4,559,533	1,564,327
20	Wood	-	-	-	-	-	-	-	-	-
21	PVC	382	620	5,939	-	1,000	136,461	-	26,390	7,137
22	HDPE	-	-	1,640	-	-	713	-	200	706
	Total	2,395	1,643	110,135	544	24,110	562,567	9,544	5,890,686	2,460,978

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
								13	17	19	>20	>30	>40	
23	Cast Iron	35,117	86,325	-	12,967	8,692	1,260	-	-	-	-	-	60	717,595
24	Cast Iron (cement lined)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Concrete	214,261	187,452	-	55,346	460	-	-	-	-	277	45,042	1,443	2,399,751
26	Copper	-	-	-	-	-	-	-	-	-	-	-	-	2,167
27	Riveted steel	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Standard screw	4,355	3,689	-	1,607	400	135	-	-	-	-	-	-	129,520
29	Screw or welded casing	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Cement - asbestos	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Welded steel	461,978	1,313,765	5,882	308,327	165,772	63,759	135	191,677	91,554	250,731	66,450	32,169	9,243,465
32	Wood	-	-	-	-	-	-	-	-	-	-	-	-	-
33	PVC	1,459	1,303	-	2,497	10	11	-	-	-	-	-	-	183,209
34	HDPE	632	140	-	-	-	360	-	-	-	-	540	-	4,931
	Total	717,802	1,592,674	5,882	380,744	175,334	65,525	135	191,677	91,554	251,008	112,032	33,672	12,680,638

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31 Prior Year	Metered - Dec 31 Current Year	Flat Rate - Dec 31 Prior Year	Flat Rate - Dec 31 Current Year
Residential	200,711	200,779		
Commercial	20,497	20,453		
Industrial	50	50		
Public authorities	1,272	1,212		
Other Water Utilities	33	32		
Recycled Water	294	293		
Other Portable Meters	317	310		
Subtotal	223,174	223,129	-	-
Private fire connections			4,230	4,261
Public fire hydrants				
Total	223,174	223,129	4,230	4,261

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

Size	Meters	Size	Services
5/8-in	24	1/2-in Installation	
3/4-in	177,267	5/8-in "	2,669
1-in	34,630	3/4-in "	175,086
1-1/2-in	9,044	1-in s	35,398
2-in	9,473	1-in sp	0
3-in	846	1-1/4in S	0
4-in	393	" Sp	0
6-in	97	1-1/2in S	9,181
8-in	23	" Sp	0
10-in	7	2-in S	7,026
Reclaimed water 3/4"	1	2-in Sp	
Reclaimed water 1"	11	Misc Svcs & Singles	256
Reclaimed water 1-1/2	4	3-in S	1,640
Reclaimed water 2"	121	2x2 manf=3"	
Reclaimed water 3"	30	4-in S	1,900
Reclaimed water 4"	24	6-in S	2,066
Reclaimed water 6"	3	8-in S	1,203
Reclaimed water 8"	3	10-in S	195
Reclaimed water 10"	1	12-in S	33
Total	232,002		236,653

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	-
3. Used, after repair	3,695
4. Found fast, requiring billing adjustment	N/A
B. Number of Meters in Service Since Last Test	
1. Ten years or less	138,741
2. More than 10, but less than 15 years	52,701
	40,560
3. More than 15 years	
Total	232,002

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in ______CCF____________ (Unit Chosen)[1]

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	1,785,412	1,469,414	1,426,151	1,456,131	1,754,394	1,967,723	2,635,700	12,494,927
Commercial	1,215,630	1,094,020	1,000,619	1,155,171	1,248,683	1,463,444	1,683,405	8,860,972
Industrial	8,439	9,802	8,257	9,727	9,885	10,927	10,309	67,346
Public authorities	74,741	70,203	79,188	108,202	193,860	291,908	307,317	1,125,419
Other Water Utilities	9,146	8,597	8,784	9,592	13,115	17,101	17,543	83,878
Raw	1,390	1,828	2,009	346	9,012	14,547	16,540	45,672
Recycle	36,512	33,122	33,174	62,367	107,823	154,801	158,037	585,836
Other Portable Meters	5,614	1,760	3,793	36,882	11,235	10,592	9,845	79,721
Total	3,136,885	2,688,746	2,561,974	2,838,418	3,348,008	3,931,043	4,838,698	23,343,771

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	2,232,210	2,546,531	2,294,264	1,635,707	1,582,727	10,291,440	22,786,367	23,380,745
Commercial	1,443,896	1,710,303	1,449,364	1,183,154	1,215,703	7,002,419	15,863,392	15,813,485
Industrial	9,491	11,573	9,605	10,053	9,064	49,786	117,132	105,384
Public authorities	301,869	306,538	242,450	146,267	91,331	1,088,455	2,213,874	2,256,087
Other Water Utilities	18,511	17,461	15,462	11,766	9,834	73,034	156,912	168,533
Raw	17,706	16,083	12,376	3,213	4,428	53,806	99,478	110,773
Recycle	153,472	156,761	112,098	64,847	38,146	525,324	1,111,160	1,146,846
Other Portable Meters	16,504	9,378	9,487	7,574	2,157	45,100	124,821	67,646
Total	4,193,660	4,774,628	4,145,106	3,062,581	2,953,391	19,129,365	42,473,136	43,049,500

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

Total acres irrigated ____________________

Total population served ____________________ 1,046,000

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
   Answer: Yes X No ____

2. Are you having routine laboratory tests made of water served to your consumers?
   Answer: Yes X No ____

3. Do you have a permit from the State Board of Public Health for operation of your water system?
   Answer: Yes X No ____

4. Date of permit: Last Amendment 09/23/2025

5. If permit is "temporary", what is the expiration date? N/A

6. If you do not hold a permit, has an application been made for such permit?
   Answer: Yes ____ No ____

7. If so, on what date? ____

SCHEDULE D-9
Statement of Material Financial Interest

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

SCHEDULE E-1
Balancing and Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Balancing Account	Pending (2020)	$ (5,938,637)	$ 5,938,637					$ -
2	Balancing Account	Pending (2021)	$ (6,501,086)	$ 6,501,086					$ -
3	Balancing Account	Pending (2022)	$ (4,160,349)	$ 4,160,349					$ -
4	Balancing Account	Pending (2023)	$ 7,057,919	$ (7,057,919)					$ -
5									
6	Memo-Balancing Acct								
7	Full Cost Balancing Account	D.22-10-005	$ 4,531,750	$ (5,064,625)		$ 155,997			$ (376,878)
8	CAP Discount	AL356 & AL370	$ (1,753,853)	$ 5,908,599	$ 7,749,704	$ (101,368)			$ (3,696,327)
9	Pension Balancing Account	D.22-10-005	$ 3,909,464	$ 7,378,000	$ 2,790,000	$ 273,455			$ 8,770,920
10	Drinking Water Fees 2017/2018-2021-22	AL572 D.22-10-005	$ 232,951	$ (714,131)		$ (216)			$ (481,396)
11	Group Insurance Balancing Account		$ (1,260,668)	$ 9,622,774	$ 9,084,878	$ (42,090)			$ (764,861)
12	SRF Loan I Surcharge	AL364	$ 21,356	$ (101)		$ 897			$ 22,152
13	SRF Loan II Surcharge	AL392	$ (144,894)	$ 58,324		$ (4,914)			$ (91,484)
14	Recovery of Net Undercollection Pressure Reducing Valve Modernization and Energy Recovery Balancing Account	AL 548A D-19-06-010, D-20-04-003	$ (113,213)	$ 113,213		$ -			$ -
15	Recovery of Undercollection of Balancing acct	D.22-10-005	$ (117,808)	$ 117,808		$ -			$ -
16	Recovery of Undercollection of Memorandum Account	D.22-10-005	$ (202,969)	$ 202,969		$ -			$ -
17	2024 GRC BA-MA Amortization	D.24-12-077	$ (15,193,798)			$ (386,552)	$ 14,417,461		$ (1,162,890)
18	Memorandum Acct		$ -						$ -
19	Monterey WRAM--Please see Note 3 below	D.08-08-030	$ (9,984,657)	$ 1,946,261	$ 29,792	$ (485,327)			$ (8,553,516)
20	Intervenor Compensation	Various	$ (36,826)	$ 30,467		$ (269)			$ (6,628)
21	CEMA - COVID19	Pending	$ 1,404,329	$ (1,404,329)					$ -
22	CEMA - COVID19 AR Reserve	Pending	$ (2,086,366)	$ 2,086,366					$ -
23	CEMA - ELRP-22	EO-N-15-22	$ (1,191)	$ 1,191					$ -
24	CEMA -State of Emergency-March 1,2023		$ (100,578)	$ 100,578					$ -
25	CEMA -Storm 23-Dec 7,2022		$ (201,954)	$ 201,954					$ -
26	Polyfluoroalkyl Substance (PFAS) Testing Expense	AL552	$ (1,095,736)	$ 556,643		$ (17,827)			$ (556,920)
27	Water Conservation Memorandum Account	AL564 Schedule 14.1	$ (2,231,064)	$ 704,839		$ (32,979)			$ (1,559,204)
28	Water Conservation Expense Memorandum Account	AL567 Schedule 14.1	$ (4,344)			$ (186)			$ (4,530)
29	Interim Rates Memorandum Account	D.22-10-005	$ (3,391,734)	$ 3,391,734		$ -			$ -
30	Lead and Copper rule revision	AL 595	$ (640,110)	$ (38,298)	$ -	$ (28,625)	$ -	$ -	$ (707,033)
31	Water Contamination Litigation	AL 618	$ -	$ 16,949,079		$ 230,133			$ 17,179,212

1. For Columns d, e, f, g & h provide those amounts booked in the current year.
2. The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.
3. The M-WRAM balance shown at 12/31/2024 in the 2024 PUC annual report was ($14,425,037) which was incorrect. It should have been ($9,984,657). This was because the surcharge recoved amount of $4,440,380 was omitted from the schedule under offset expenses in 2024. This error has been corrected in 2025 in the opening balance.

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

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

1. SJWC's General Rate Case Decision D.04-08-054 adopted a settlement agreement between the Office of Ratepayer Advocates (ORA) and SJWC which allowed SJWC to implement a Water Rate Assistance Payer (WRAP) for low income customers which provides a 15% discount on the total water bill for the customers eligible for the program based on the same income qualification guidelines as is use by PG&E's CARE program (200% of federal poverty level). The program automatically qualifies customers already part of PG&E's CARE program. Customers without PG&E service in their name may enroll in WRAP directly with SJWC. With Decision D.11-05-020, SJWC's CAP/WRAP program eligibility and enrolment is based on self certification.The program also extends eligibility to customers in mobile homes behind master-meters. In order to fund this program SJWC charges a monthly surcharge of $2.61 per month per bill. The surcharge is identified separately on the customer bill and is applied to all SJWC customers who are not recipients of the WRAP program benefits. In accordance with the Settlement Agreement adopted in D.04-08-054, SJWC also maintains a CAP balancing account to which all revenue and expenses associated with the program will be booked for later recovery or refund.

2. As of December 31, 2025, 23,093 of SJWC's low income households are participants in the program which represents 10.35% of total metered customers served and 11.50% of residential customers served.

3. Please see Schedule E-1 for detail of WRAP balancing account authorized to record expenses incurred and revenues collected for low income rate assistance program.

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

For all water conservation programs offered by water utility, provide detailed responses to the following items:
Please see attached document.

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.

2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.

3. Cost of each program.

4.= The degree of participation in each district by customer group.

Schedule E-4
Report on Affiliate Transactions

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

Line No.		H2O America (previously SJW Group)
1	(a) Description of Services Provided by Regulated Water Utility To Affiliated Companies	Support for G&A, Accounting, Maintenance and Vehicles ($3,363,370)
2	(b) Description of Services Provided by Affiliated Companies to Regulated Water Utility	None
3	(c) Assets Transferred from Regulated Utility to Affiliated Companies	None
4	(d) Assets Transferred to Regulated Utility from Affiliated Companies	None
5	(e) Employees Transferred from Regulated Utility to Affiliated Companies	None
6	(f) Employees Transferred to Regulated Utility from Affiliated Companies	None
7	(g) Financing Arrangements and Transactions between Regulated Utility and Affiliated Companies	See Schedule A-16 and A-40

SCHEDULE E-5

FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

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

1. Current Fiscal Agent:

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

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

$ ($101) Loan I

$ $58,324 Loan II

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

3. Summary of the bank account activities showing: 223,129

Balance at beginning of year	$ 123,539
Add: Surcharge collections	(58,223)
Interest earned	4,016
Other deposits	
Less: Loan payments	
Bank charges	
Other withdrawals	
Balance at end of year	$ 69,332

4. Reason for other deposits/withdrawals

____
____
____
____

5. Total Accumulated Reserve: $ ______________________

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

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

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

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

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

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

SCHEDULE E-6
FACILITIES FEES DATA

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

1. Trust Account Information:

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

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

   A. Commercial

NAME	AMOUNT
	$
	$
	$
	$

   B. Residential

NAME	AMOUNT
	$
	$
	$
	$

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned Tanya Moniz-Witten
Officer, Partner, or Owner (Please Print)

of San Jose Water Company
Name of Utility

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

State President	Tanya Moniz-Witten
Title (Please Print)	**Signature**
408-279-7900	5/19/26
Telephone Number	**Date**

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