

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 162W

2020
ANNUAL REPORT
OF

Great Oaks Water Company

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

PO Box 23490

San Jose, California 95153

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2020

REPORT MUST BE FILED NOT LATER THAN APRIL 30, 2021

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 30, 2021**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on Page 70, must be signed by an officer, partner or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules FIRST. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover a calendar year, from January 1, 2020, through December 31, 2020. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 13, Item 12, of this report.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2020

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

Person Responsible for this Report: Ron Ceolla, CFO

| | <u>1/1/2020</u> | <u>12/31/2020</u> | <u>Average</u> |
|--|-----------------|-------------------|----------------|
| UTILITY PLANT DATA | | | |
| 1 Total Utility Plant | \$ 49,581,470 | \$ 51,145,832 | \$ 50,363,651 |
| 2 Total Utility Plant Reserves | \$ 26,166,494 | \$ 27,611,114 | \$ 26,888,804 |
| 3 Total Utility Plant Less Reserves | \$ 23,414,976 | \$ 23,534,718 | \$ 23,474,847 |
| 4 Advances for Construction | \$ 5,076,428 | \$ 4,816,733 | \$ 4,946,580 |
| 5 Contributions in Aid of Construction | \$ 2,435,452 | \$ 2,453,968 | \$ 2,444,710 |
| 6 Total Accumulated Deferred Taxes | \$ 2,574,695 | \$ 2,707,147 | \$ 2,640,921 |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 CAPITALIZATION | | | |
| 11 Common Capital Stock | \$ 360,110 | \$ 360,110 | \$ 360,110 |
| 12 Preferred Capital Stock | \$ - | \$ - | \$ - |
| 13 Earned Surplus | \$ 9,159,813 | \$ 11,685,176 | \$ 10,422,495 |
| 14 Total Capital Stock | \$ 9,867,247 | \$ 12,392,611 | \$ 11,129,929 |
| 15 Total Proprietary Capital (Individual or Partnership) | \$ - | \$ - | \$ - |
| 16 Total Long-Term Debt | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 |

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2020

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

| | | | Annual Amount |
|-----------------------------|---|-----------------------------|-------------------|
| INCOME/EXPENSES DATA | | | |
| 1 | Operating Revenues | \$ | 24,021,299 |
| 2 | Operating Expenses | \$ | 18,282,456 |
| 3 | Depreciation | \$ | 1,395,158 |
| 4 | Taxes | \$ | 1,712,645 |
| 5 | Income from Nonutility Operations (net) | \$ | 154,412 |
| 6 | Interest on Long-Term Debt | \$ | 260,000 |
| 7 | Net Income | \$ | 2,525,452 |
| 8 | | | |
| 9 | OPERATING EXPENSES DATA | | |
| 10 | Source of Supply Expense | \$ | 11,333,102 |
| 11 | Pumping Expenses | \$ | 1,195,898 |
| 12 | Water Treatment Expenses | \$ | 11,865 |
| 13 | Transmission and Distribution Expenses | \$ | 1,131,346 |
| 14 | Customer Account Expenses | \$ | 1,227,255 |
| 15 | Sales Expenses | \$ | - |
| 16 | Recycled Water Expenses | \$ | - |
| 17 | Administrative and General Expenses | \$ | 3,149,823 |
| 18 | Miscellaneous | \$ | 233,166 |
| 19 | Total Operating Expenses | \$ | 18,282,456 |
| 20 | | | |
| 21 | OTHER DATA | | |
| 22 | | | |
| 23 | <u>Active Service Connections</u> | (Exc. Fire Protect.)_____ | Annual Average |
| 24 | | | |
| 25 | Metered Service Connections | Jan. 1 Dec. 31 | 21,372 |
| 26 | Flat Rate Service Connections | 0 0 | 0 |
| 27 | Total Active Service Connections | <u>21,344</u> <u>21,399</u> | <u>21,372</u> |

UTILITY PLANT AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2020

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

Person Responsible for this Report: Ron Ceolla, CFO

| | <u>1/1/2020</u> | <u>12/31/2020</u> | <u>Average</u> |
|--|-----------------|-------------------|----------------|
| UTILITY PLANT DATA | | | |
| 1 Total Utility Plant | \$ 49,581,470 | \$ 51,145,832 | \$ 50,363,651 |
| 2 Total Utility Plant Reserves | \$ 26,166,494 | \$ 27,611,114 | \$ 26,888,804 |
| 3 Total Utility Plant Less Reserves | \$ 23,414,976 | \$ 23,534,718 | \$ 23,474,847 |
| 4 Advances for Construction | \$ 5,076,428 | \$ 4,816,733 | \$ 4,946,580 |
| 5 Contributions in Aid of Construction | \$ 2,435,452 | \$ 2,453,968 | \$ 2,444,710 |
| 6 Total Accumulated Deferred Taxes | \$ 2,574,695 | \$ 2,707,147 | \$ 2,640,921 |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 CAPITALIZATION | | | |
| 11 Common Capital Stock | \$ 360,110 | \$ 360,110 | \$ 360,110 |
| 12 Preferred Capital Stock | \$ - | \$ - | \$ - |
| 13 Earned Surplus | \$ 9,159,813 | \$ 11,685,176 | \$ 10,422,495 |
| 14 Total Capital Stock | \$ 9,867,247 | \$ 12,392,611 | \$ 11,129,929 |
| 15 Total Proprietary Capital (Individual or Partnership) | \$ - | \$ - | \$ - |
| 16 Total Long-Term Debt | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 |

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

Calendar Year 2020

Name of Utility: Great Oaks Water Company

Telephone: (408) 227-9540

| | | | Annual Amount |
|--------------------------------|---|----------------------|------------------|
| INCOME/EXPENSES DATA | | | |
| 1 | Operating Revenues | \$ | 24,021,299 |
| 2 | Operating Expenses | \$ | 18,282,456 |
| 3 | Depreciation | \$ | 1,395,158 |
| 4 | Taxes | \$ | 1,712,645 |
| 5 | Income from Nonutility Operations (net) | \$ | 154,412 |
| 6 | Interest on Long-Term Debt | \$ | 260,000 |
| 7 | Net Income | \$ | 2,525,452 |
| 8 | | | |
| OPERATING EXPENSES DATA | | | |
| 10 | Source of Supply Expense | \$ | 11,333,102 |
| 11 | Pumping Expenses | \$ | 1,195,898 |
| 12 | Water Treatment Expenses | \$ | 11,865 |
| 13 | Transmission and Distribution Expenses | \$ | 1,131,346 |
| 14 | Customer Account Expenses | \$ | 1,227,255 |
| 15 | Sales Expenses | \$ | - |
| 16 | Recycled Water Expenses | \$ | - |
| 17 | Administrative and General Expenses | \$ | 3,149,823 |
| 18 | Miscellaneous | \$ | 233,166 |
| 19 | Total Operating Expenses | \$ | 18,282,456 |
| 20 | | | |
| OTHER DATA | | | |
| 23 | <u>Active Service Connections</u> | (Exc. Fire Protect.) | |
| 24 | | | |
| 25 | Metered Service Connections | Jan. 1 | Dec. 31 |
| 26 | Flat Rate Service Connections | 21,344 | 21,399 |
| 27 | Total Active Service Connections | 0 | 0 |
| | | <u>21,344</u> | <u>21,399</u> |
| | | 21,372 | 21,372 |

Notes to Adjusted Selected Financial Data

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 | N/A |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| 12 | |
| 13 | |
| 14 | |
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| 16 | |
| 17 | |
| 18 | |
| 19 | |
| 20 | |

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2019:

| Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter | | | | | | | | | | | |
|---|--|-------------------|--|------------------------|--|------------------------|---|--|-------------------------------------|--|--------------------------------|
| Row Number | Description of Non-Tariffed Goods/Services | Active or Passive | Total Revenue Derived from Non-tariffed Goods/ Services (by account) | Revenue Account Number | Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account) | Expense Account Number | Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services | Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account) | Income Tax Liability Account Number | Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account) | Regulated Asset Account Number |
| 1 | Wireless communications transmission - Clearwire | Passive | \$ 20,425 | 521.001 | \$ 1,200 | 521.002 | N/A | \$ 5,380 | 527.000 | \$ 77,035 | 101.342 |
| 2 | Wireless communications transmission - T-Mobile | Passive | \$ 23,801 | 521.001 | \$ 2,400 | 521.002 | N/A | \$ 5,989 | 527.000 | \$ - | 101.342 |
| 3 | Tenant Rent | Passive | \$ 27,200 | 521.001 | \$ 2,746 | 521.002 | N/A | \$ 6,843 | 527.000 | \$ 301,303 | 101.371 |
| 4 | HomeServe | Passive | \$ 73,995 | 526.000 | \$ - | N/A | N/A | \$ 20,706 | 527.000 | \$ - | N/A |
| 5 | Total | | \$ 145,420 | | \$ 6,346 | | | \$ 38,918 | | | |

GENERAL INFORMATION

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

2. Official mailing address: PO Box 23490, San Jose, California 95153

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

4. Address where accounting records are maintained: 20 Great Oaks Boulevard, Suite 120, San Jose, California 95119

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

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: John Roeder, CEO Telephone: (408) 227-9540
Address: Same as above

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) GOW Corporation
Organized under laws of (state) Wyoming Date: 1/31/2014

Principal Officers:
Name: John W. S. Roeder Title: Chairman & CEO
Name: Timothy Guster Title: Secretary & General Counsel
Name: Ron Ceolla Title: Treasurer & CFO
Name: Jared Ajouny Title: Vice President - Operations

8. Names of associated companies: GOW Corporation. See Item #7 above.

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

10. Use the space below for supplementary information or explanations concerning this report:
Principal officers listed in item #7 above are for Great Oaks Water Company.

11. List Name, Grade, and License Number of all Licensed Operators:
SEE ATTACHED LIST ON FOLLOWING PAGE

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Wright Ford Young & Company Telephone: (949) 910-2727
Address: 16140 Sand Canyon Avenue, Irvine, California 92618

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

Great Oaks Water Company Certified Operators

Distribution

| Name | Cert # | Grade | Expires |
|------------------|--------|-------|-----------|
| Jared Ajlouny | 34723 | D5 | 4/1/2024 |
| Justin Bullock | 32480 | D1 | 4/1/2022 |
| Mike Carey | 28205 | D5 | 4/1/2022 |
| Daniel Espino | 50574 | D1 | 11/1/2021 |
| Cameron Kamal | 42590 | D3 | 1/1/2022 |
| Ben Newmeyer | 28070 | D3 | 10/1/2023 |
| John Roeder | 16479 | D4 | 4/1/2022 |
| Chris Cogliandro | 43115 | D1 | 11/1/2022 |
| Kevin Dullea | 43113 | D1 | 11/1/2022 |
| Lorenzo Arce | 31671 | D5 | 11/1/2021 |
| Rob Taber | 42979 | D2 | 11/1/2021 |
| Joel Heldebrant | 45305 | D1 | 5/1/2021 |
| Frank Mashburn | 47612 | D1 | 11/1/2022 |

Treatment

| Name | Cert # | Grade | Expires |
|-----------------|--------|-------|-----------|
| Mike Carey | 34282 | T2 | 1/1/2023 |
| Lorenzo Arce | 27651 | T2 | 7/1/2023 |
| Jared Ajlouny | 34281 | T2 | 10/1/2023 |
| Cameron Kamal * | 36957 | T2 | 1/1/2021 |
| Ben Newmeyer | 30126 | T1 | 8/1/2023 |

* Certificate renewal processing delayed in 2020 and 2021 due to COVID-19.

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 | \$ 51,145,832 | \$ 49,581,470 |
| 3 | 101 | Recycled Water Utility Plant | A-1b | \$ - | \$ - |
| 4 | 107 | Utility plant adjustments | A-2 | \$ - | \$ - |
| 5 | | Total utility plant | | \$ 51,145,832 | \$ 49,581,470 |
| 6 | 250 | Reserve for depreciation of utility plant | A-5 | \$ 27,611,114 | \$ 26,166,494 |
| 7 | 251 | Reserve for amortization of limited term utility investments | A-5 | \$ - | \$ - |
| 8 | 252 | Reserve for amortization of utility plant acquisition adjustment | A-5 | \$ - | \$ - |
| 9 | 259 | Reserve for depreciation and amortization of recycled water utility plant | A-5 | \$ - | \$ - |
| 10 | | Total utility plant reserves | | \$ 27,611,114 | \$ 26,166,494 |
| 11 | | Total utility plant less reserves | | \$ 23,534,718 | \$ 23,414,976 |
| 12 | | | | | |
| 13 | | II. INVESTMENT AND FUND ACCOUNTS | | | |
| 14 | 110 | Other physical property | A-3 | \$ - | \$ - |
| 15 | 253 | Reserve for depreciation and amortization of other property | A-5 | \$ - | \$ - |
| 16 | | Other physical property less reserve | | \$ - | \$ - |
| 17 | 111 | Investments in Affiliated Companies | A-6 | \$ - | \$ - |
| 18 | 112 | Other Investments | A-7 | \$ 11,935 | \$ 11,935 |
| 19 | 113 | Sinking Funds | A-8 | \$ - | \$ - |
| 20 | 114 | Miscellaneous Special Funds | A-9 | \$ - | \$ - |
| 21 | | Total investments and fund accounts | | \$ 11,935 | \$ 11,935 |
| 22 | | | | | |
| 23 | | III. CURRENT AND ACCRUED ASSETS | | | |
| 24 | 120 | Cash | A-10 | \$ 3,301,223 | \$ 3,678,768 |
| 25 | 121 | Special Deposits | A-11 | \$ - | \$ - |
| 26 | 122 | Working Funds | A-12 | \$ - | \$ - |
| 27 | 123 | Temporary Cash Investments (currently SCVWD funds held) | A-13 | \$ - | \$ - |
| 28 | 124 | Notes Receivable | A-14 | \$ 23,665 | \$ 2,308 |
| 29 | 125 | Accounts Receivable | A-15 | \$ 2,575,751 | \$ 2,031,400 |
| 30 | 126 | Receivables from Affiliated Companies | A-16 | \$ - | \$ - |
| 31 | 131 | Materials and Supplies | A-17 | \$ - | \$ - |
| 32 | 132 | Prepayments | A-18 | \$ 294,763 | \$ 989,551 |
| 33 | 133 | Other Current and Accrued Assets | A-19 | \$ 3,716,361 | \$ 3,467,332 |
| 34 | | Total Current and Accrued Assets | | \$ 9,911,763 | \$ 10,169,358 |
| 35 | | | | | |
| 36 | | IV. DEFERRED DEBITS | | | |
| 37 | 140 | Unamortized debt discount and expense | A-20 | \$ - | \$ - |
| 38 | 141 | Extraordinary property losses | A-22 | \$ - | \$ - |
| 39 | 142 | Preliminary survey and investigation charges | A-23 | \$ - | \$ - |
| 40 | 143 | Clearing accounts | A-24 | \$ - | \$ - |
| 41 | 145 | Other work in progress | A-25 | \$ - | \$ - |
| 42 | 146 | Other deferred debits | A-26 | \$ 718,995 | \$ 663,444 |
| 43 | 147 | Accumulated Deferred Income Tax Assets | A-27 | \$ - | \$ - |
| 44 | | Total Deferred Debits | | \$ 718,995 | \$ 663,444 |
| 45 | | Total Assets and Other Debits | | \$ 34,177,411 | \$ 34,259,713 |

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

| Line No. | Acct. | Title of Account (a) | Schedule No. (b) | Balance End of Year (c) | Balance Beginning of Year (d) |
|----------|-------|--|------------------|-------------------------|-------------------------------|
| 46 | | I. CORPORATE CAPITAL AND SURPLUS | | | |
| 47 | 200 | Common Capital Stock | A-30 | \$ 360,110 | \$ 360,110 |
| 48 | 201 | Preferred Capital Stock | A-30a | \$ - | \$ - |
| 49 | 202 | Stock Liability for Conversion | A-31 | \$ - | \$ - |
| 50 | 203 | Premiums and Assessments on Capital Stock | A-32 | \$ 349,539 | \$ 349,539 |
| 51 | 206 | Subchapter S Corporation Accumulated Adjustments Account | A-33 | \$ - | \$ - |
| 52 | 150 | Discount on Capital Stock | A-28 | \$ - | \$ - |
| 53 | 151 | Capital Stock Expense | A-29 | \$ (2,236) | \$ (2,236) |
| 54 | 270 | Capital Surplus | A-34 | \$ 21 | \$ 21 |
| 55 | 271 | Earned Surplus | A-35 | \$ 11,685,176 | \$ 9,159,813 |
| 56 | | Total Capital Stock | | \$ 12,392,611 | \$ 9,867,247 |
| 57 | | | | | |
| 58 | | II. PROPRIETARY CAPITAL | | | |
| 59 | 204 | Proprietary Capital | A-36 | \$ - | \$ - |
| 60 | 205 | Undistributed Profits of Proprietorship or Partnership | A-37 | \$ - | \$ - |
| 61 | | Total Proprietary Capital | | \$ - | \$ - |
| 62 | | | | | |
| 63 | | III. LONG-TERM DEBT | | | |
| 64 | 210 | Bonds | A-38 | \$ - | \$ - |
| 65 | 211 | Receivers' Certificates | A-39 | \$ - | \$ - |
| 66 | 212 | Advances from Affiliated Companies | A-40 | \$ - | \$ - |
| 67 | 213 | Miscellaneous Long-Term Debt | A-41 | \$ 4,000,000 | \$ 4,000,000 |
| 68 | | Total Long-Term Debt | | \$ 4,000,000 | \$ 4,000,000 |
| 69 | | | | | |
| 70 | | IV. CURRENT AND ACCRUED LIABILITIES | | | |
| 71 | 220 | Notes Payable | A-43 | \$ 550,000 | \$ - |
| 72 | 221 | Notes Receivable Discounted | A-44 | \$ - | \$ - |
| 73 | 222 | Accounts Payable | A-45 | \$ 146,181 | \$ 139,332 |
| 74 | 223 | Payables to Affiliated Companies | A-46 | \$ - | \$ - |
| 75 | 224 | Dividends Declared | A-47 | \$ - | \$ - |
| 76 | 225 | Matured Long-Term Debt | A-48 | \$ - | \$ - |
| 77 | 226 | Matured Interest | A-49 | \$ - | \$ - |
| 78 | 227 | Customers' Deposits | A-50 | \$ 99,190 | \$ 102,833 |
| 79 | 228 | Taxes Accrued | A-53 | \$ 1,680 | \$ 1,242 |
| 80 | 229 | Interest Accrued | A-51 | \$ 18,018 | \$ 14,959 |
| 81 | 230 | Other Current and Accrued Liabilities | A-52 | \$ 2,495,241 | \$ 5,799,844 |
| 82 | | Total Current and Accrued Liabilities | | \$ 3,310,310 | \$ 6,058,209 |
| 83 | | | | | |
| 84 | | V. DEFERRED CREDITS | | | |
| 85 | 240 | Unamortized Premium on Debt | A-21 | \$ - | \$ - |
| 86 | 241 | Advances for Construction | A-54 | \$ 4,816,733 | \$ 5,076,428 |
| 87 | 242 | Other Deferred Credits | A-55 | \$ 1,064,367 | \$ 918,071 |
| | 243 | Long-Term Defined Benefit Pension Liability | A-55a | \$ 3,432,275 | \$ 3,329,610 |
| 88 | | Total Deferred Credits | | \$ 9,313,375 | \$ 9,324,109 |
| | | | | | |
| | | VI. ACCUMULATED DEFERRED TAXES | | | |
| | 266 | Accumulated Deferred Income Taxes - Discontinued | A-58 | \$ - | \$ - |
| | 267 | Accumulated Deferred Income Taxes Liabilities | A-59 | \$ 2,703,168 | \$ 2,568,558 |
| | 268 | Accumulated Deferred Investment Tax Credits | A-60 | \$ 3,979 | \$ 6,137 |
| | | Total Accumulated Deferred Taxes | | \$ 2,707,147 | \$ 2,574,695 |
| 89 | | | | | |
| 90 | | VII. RESERVES | | | |
| 91 | 254 | Reserve for Uncollectible Accounts | A-56 | \$ - | \$ - |
| 92 | 255 | Insurance Reserve | A-56 | \$ - | \$ - |
| 93 | 256 | Injuries and Damages Reserve | A-56 | \$ - | \$ - |
| 94 | 257 | Employees' Provident Reserve | A-56 | \$ - | \$ - |
| 95 | 258 | Other Reserves | A-56 | \$ - | \$ - |
| 96 | | Total Reserves | | \$ - | \$ - |
| 97 | | | | | |
| 98 | | VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| 99 | 265 | Contributions In Aid of Construction | A-57 | \$ 2,453,968 | \$ 2,435,452 |
| 100 | | Total Liabilities and Other Credits | | \$ 34,177,411 | \$ 34,259,713 |

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 | \$ 24,021,299 |
| 3 | | | | |
| 4 | | Operating Revenue Deductions: | | |
| 5 | 502 | Operating Expenses | B-2 | \$ 18,282,456 |
| 6 | 503 | Depreciation (Net of CIAC) | A-5 | \$ 1,395,158 |
| 7 | 504 | Amortization of Limited-Term Utility Investments | A-5 | \$ - |
| 8 | 505 | Amortization of Utility Plant Acquisition Adjustments | A-5 | \$ - |
| 9 | 506 | Property Losses Chargeable to Operations | B-3 | \$ - |
| 10 | 507 | Taxes | B-4 | \$ 1,712,645 |
| 11 | | Total Operating Revenue Deductions | | \$ 21,390,259 |
| 12 | | Net Operating Revenues | | \$ 2,631,040 |
| 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 | | \$ 2,631,040 |
| 16 | | | | |
| 17 | | II. OTHER INCOME | | |
| 18 | 521 | Income from nonutility operations (Net) | B-8 | \$ 69,821 |
| 19 | 522 | Revenue from lease of other physical property | B-9 | \$ - |
| 20 | 523 | Dividend revenues | B-10 | \$ 16,650 |
| 21 | 524 | Interest revenues | B-11 | \$ - |
| 22 | 525 | Revenues from sinking and other funds | B-12 | \$ - |
| 23 | 526 | Miscellaneous nonoperating revenues | B-13 | \$ 73,995 |
| 24 | 527 | Nonoperating revenue deductions - Dr. | B-14 | \$ - |
| 25 | 528 | Gain (Loss) on sale of funds/stock | | \$ - |
| 26 | 530 | Other Miscellaneous Income | | \$ - |
| 27 | 530 | Gain (Loss) on sale of nonutility real estate | | \$ - |
| 28 | | Total Other Income | | \$ 160,465.05 |
| 29 | | Net Income Before Income Deductions | | \$ 2,791,505 |
| 30 | | | | |
| 31 | | III. INCOME DEDUCTIONS | | |
| 32 | 530 | Interest On Long-Term Debt | B-15 | \$ 260,000 |
| 33 | 531 | Amortization of Debt Discount and Expense | B-16 | \$ - |
| 34 | 532 | Amortization of Premium On Debt - Cr. | B-17 | \$ - |
| 35 | 533 | Taxes Assumed On Interest | B-18 | \$ - |
| 36 | 534 | Interest on Debt to Affiliated Companies | B-19 | \$ - |
| 37 | 535 | Other Interest Charges | B-20 | \$ 3,778 |
| 38 | 536 | Interest Charged to Construction - Cr. | B-21 | \$ - |
| 39 | 537 | Miscellaneous Amortization | B-22 | \$ - |
| 40 | 538 | Miscellaneous Income Deductions | B-23 | \$ 2,275 |
| 41 | | Total Income Deductions | | \$ 266,053 |
| 42 | | Net Income | | \$ 2,525,452 |
| 43 | | | | |
| 44 | | IV. DISPOSITION OF NET INCOME | | |
| 45 | 540 | Miscellaneous Reservations of Net Income | B-24 | \$ - |
| 46 | | | | |
| 47 | | Balance Transferred To Earned Surplus or | | \$ 2,525,452 |
| 48 | | Proprietary Accounts Scheduled On Page 21 | | |
| 49 | | | | |

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) | \$ 49,435,420 | \$ 1,715,490 | \$ (117,579) | \$ - | \$ 51,033,332 |
| 2 | 100 - 2 | Utility Plant Leased to Others | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 100 - 3 | Construction Work in Progress | \$ 146,049 | \$ 1,706,982 | \$ - | \$ (1,740,531) | \$ 112,500 |
| 4 | 100 - 4 | Utility Plant Held for Future Use | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | 100 - 5 | Utility Plant Acquisition Adjustments | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | 100 - 6 | Utility Plant in Process of Reclassification | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | | Total Utility Plant | \$ 49,581,470 | \$ 3,422,472 | \$ (117,579) | \$ (1,740,531) | \$ 51,145,832 |

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 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | 303 | Other Intangible Plant | \$ 8,000 | \$ - | \$ - | \$ - | \$ 8,000 |
| 5 | | Total Intangible Plant | \$ 8,000 | \$ - | \$ - | \$ - | \$ 8,000 |
| 6 | | | | | | | |
| 7 | | II. LANDED CAPITAL | | | | | |
| 8 | 306 | Land and Land Rights | \$ 959,439 | \$ 248,869 | \$ - | \$ - | \$ 1,208,308 |
| 9 | | | | | | | |
| 10 | | III. SOURCE OF SUPPLY PLANT | | | | | |
| 11 | 311 | Structures and Improvements | \$ 865 | \$ - | \$ - | \$ - | \$ 865 |
| 12 | 312 | Collecting and Impounding Reservoirs | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | 313 | Lake, River and Other Intakes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | 314 | Springs and Tunnels | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 | 315 | Wells | \$ 2,851,172 | \$ 651,626 | \$ - | \$ - | \$ 3,502,798 |
| 16 | 316 | Supply Mains | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 | 317 | Other Source of Supply Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | | Total Source of Supply Plant | \$ 2,852,037 | \$ 651,626 | \$ - | \$ - | \$ 3,503,663 |
| 19 | | | | | | | |
| 20 | | IV. PUMPING PLANT | | | | | |
| 21 | 321 | Structures and Improvements | \$ 1,193 | \$ - | \$ - | \$ - | \$ 1,193 |
| 22 | 322 | Boiler Plant Equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | 323 | Other Power Production Equipment | \$ 251,277 | \$ - | \$ - | \$ - | \$ 251,277 |
| 24 | 324 | Pumping Equipment | \$ 2,294,057 | \$ 121,615 | \$ - | \$ - | \$ 2,415,672 |
| 25 | 325 | Other Pumping Plant | \$ 89,076 | \$ - | \$ - | \$ - | \$ 89,076 |
| 26 | | Total Pumping Plant | \$ 2,635,602 | \$ 121,615 | \$ - | \$ - | \$ 2,757,218 |
| 27 | | | | | | | |
| 28 | | V. WATER TREATMENT PLANT | | | | | |
| 29 | 331 | Structures and Improvements | \$ - | \$ - | \$ - | \$ - | \$ - |
| 30 | 332 | Water Treatment Equipment | \$ 99,348 | \$ 6,087 | \$ - | \$ - | \$ 105,435 |
| 31 | | Total Water Treatment Plant | \$ 99,348 | \$ 6,087 | \$ - | \$ - | \$ 105,435 |

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

| Line No. | Acct | Title of Account (a) | Balance Beg of Year (b) | Additions During Year (c) | Retirements During Year (d) | Other Debits or (Credits) (e) | Balance End of Year (f) |
|----------|------|---|-------------------------|---------------------------|-----------------------------|-------------------------------|-------------------------|
| 32 | | VI. TRANSMISSION AND DIST. PLANT | | | | | |
| 33 | 341 | Structures and improvements | \$ 1,511 | \$ - | \$ - | \$ - | \$ 1,511 |
| 34 | 342 | Reservoirs and tanks | \$ 3,578,730 | \$ 3,282 | \$ - | \$ - | \$ 3,582,012 |
| 35 | 343 | Transmission and distribution mains | \$ 26,037,566 | \$ 116,990 | \$ - | \$ - | \$ 26,154,556 |
| 36 | 344 | Fire mains | \$ 16,884 | \$ - | \$ - | \$ - | \$ 16,884 |
| 37 | 345 | Services | \$ 5,012,200 | \$ 238,067 | \$ - | \$ - | \$ 5,250,268 |
| 38 | 346 | Meters | \$ 3,433,319 | \$ 62,698 | \$ (1,975) | \$ - | \$ 3,494,042 |
| 39 | 347 | Meter installations | \$ 32,520 | \$ - | \$ - | \$ - | \$ 32,520 |
| 40 | 348 | Hydrants | \$ 676,043 | \$ 27,294 | \$ - | \$ - | \$ 703,337 |
| 41 | 349 | Other transmission and distribution plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 42 | | Total transmission and distribution plant | \$ 38,788,773 | \$ 448,332 | \$ (1,975) | \$ - | \$ 39,235,130 |
| 43 | | | | | | | |
| 44 | | VII. GENERAL PLANT | | | | | |
| 45 | 371 | Structures and improvements | \$ 1,254,663 | \$ - | \$ - | \$ - | \$ 1,254,663 |
| 46 | 372 | Office furniture and equipment | \$ 1,189,157 | \$ 207,288 | \$ (100,604) | \$ - | \$ 1,295,841 |
| 47 | 373 | Transportation equipment | \$ 807,106 | \$ - | \$ - | \$ - | \$ 807,106 |
| 48 | 374 | Stores equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| 49 | 375 | Laboratory equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| 50 | 376 | Communication equipment | \$ 331,025 | \$ 23,856 | \$ - | \$ - | \$ 354,881 |
| 51 | 377 | Power operated equipment | \$ 461,598 | \$ - | \$ (15,000) | \$ - | \$ 446,598 |
| 52 | 378 | Tools, shop and garage equipment | \$ 48,673 | \$ 7,817 | \$ - | \$ - | \$ 56,490 |
| 53 | 379 | Other general plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 54 | | Total general plant | \$ 4,092,221 | \$ 238,961 | \$ (115,604) | \$ - | \$ 4,215,579 |
| 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 | \$ 49,435,420 | \$ 1,715,490 | \$ (117,579) | \$ - | \$ 51,033,332 |

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

| Line No. | Acct | NONE Title of Account (a) | Balance Beg of Year (b) | Additions During Year (c) | (Retirements) During Year (d) | Other Debits or (Credits) (e) | Balance End of Year (f) |
|----------|------|-------------------------------------|-------------------------|---------------------------|-------------------------------|-------------------------------|-------------------------|
| 1 | 393 | Recycled Water Intangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2 | 394 | Recycled Water Land and Land Rights | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 395 | Recycled Water Depreciable Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | | Total Recycled Water Utility Plant | \$ - | \$ - | \$ - | \$ - | \$ - |

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

| <p align="center">SCHEDULE A-1d Account 100.4 - Utility Plant Held for Future Use</p> | | | | |
|---|--|-------------------------|--|-------------------------|
| 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 | \$ - |

| <p align="center">SCHEDULE A-2 Account 107 - Utility Plant Adjustments</p> | | | |
|--|--|-------------------------------|-------------------------|
| 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 | \$ - |

| <p align="center">SCHEDULE A-3 Account 110 - Other Physical Property</p> | | | |
|--|--------------------------------------|-------------------------------|-------------------------|
| Line No | Name and Description of Property (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
| 1 | NONE | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | Total | \$ - |

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

| Line No. | Acct. | Title of Account (a) | Balance 12/31/2020 (b) | Balance 1/1/2020 (c) |
|------------------|-------|--|------------------------|----------------------|
| RATE BASE | | | | |
| 1 | | Utility Plant | | |
| 2 | | Plant in Service | \$ 51,033,332 | \$ 49,435,420 |
| 3 | | Construction Work in Progress | \$ 112,500 | \$ 146,049 |
| 4 | | General Office Prorate | \$ - | \$ - |
| 5 | | Total Gross Plant (Line 2 + Line 3 + Line 4) | \$ 51,145,832 | \$ 49,581,470 |
| 6 | | Less Accumulated Depreciation | | |
| 7 | | Plant in Service | \$ 27,611,114 | \$ 26,166,494 |
| 8 | | General Office Prorate | \$ - | \$ - |
| 9 | | Total Accumulated Depreciation (Line 7 + Line 8) | \$ 27,611,114 | \$ 26,166,494 |
| 10 | | Less Other Reserves | | |
| 11 | | Deferred Income Taxes (1) | \$ 2,703,168 | \$ 2,568,558 |
| 12 | | Deferred Investment Tax Credit | \$ 3,979 | \$ 6,137 |
| 13 | | Other Reserves: FIN 48 | \$ 76,396 | \$ 76,396 |
| 14 | | Total Other Reserves (Line 11 + Line 12 + Line 13) | \$ 2,783,543 | \$ 2,651,091 |
| 15 | | Less Adjustments | | |
| 16 | | Contributions In Aid of Construction | \$ 2,453,968 | \$ 2,435,452 |
| 17 | | Advances for Construction | \$ 4,816,733 | \$ 5,076,428 |
| 18 | | Other: Less - Deferred Tax Asset - AFC | \$ (571,747) | \$ (621,917) |
| 19 | | Total Adjustments (Line 16 + Line 17 + Line 18) | \$ 6,698,954 | \$ 6,889,963 |
| 20 | | Add Materials and Supplies | \$ - | \$ - |
| 21 | | Add Working Cash (Line 34) | \$ 2,780,051 | \$ 2,561,672 |
| 22 | | TOTAL RATE BASE | \$ 16,832,272 | \$ 16,435,593 |
| 23 | | (= Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21) | | |

(1) In the 2018 report deferred income taxes were accidentally reported as \$0 for Schedule A-4, resulting in an overstated rate base. This was the result of Schedule A-58 being discontinued and the deferred income tax balances being moved to a new schedule, but the reference cells for this schedule accidentally not being updated. Had the 2018 deferred income tax beginning and ending balances of \$2,123,360 and \$2,347,675 respectively been included in this schedule, the beginning and ending rate base amounts would have been \$15,543,041 and \$15,890,327 respectively, not \$17,666,401 and \$18,238,002 respectively as calculated in the 2018 report.

| | | | | |
|---------------------|--|--|---------------|---------------|
| Working Cash | | | | |
| 24 | | Determination of Operational Cash Requirement | | |
| 25 | | 1. Operating Expenses, Excluding Taxes, Depreciation. & Uncollectibles | \$ 18,264,408 | \$ 16,553,186 |
| 26 | | 2. Purchased Power & Commodity for Resale* | \$ 11,995,526 | \$ 10,456,117 |
| 27 | | 3. Meter Revenues: Bimonthly Billing | \$ 20,357,851 | \$ 19,169,291 |
| 28 | | 4. Other Revenues: Flat Rate Monthly Billing | \$ 171,343 | \$ 108,766 |
| 29 | | 5. Total Revenues (3 + 4) | \$ 20,529,194 | \$ 19,278,057 |
| 30 | | 6. Ratio - Flat Rate to Total Revenues (4 / 5) | 0.0083 | 0.0056 |
| 31 | | 7. 5/24 x Line 1 x (100% - Line 6) | \$ 3,773,326 | \$ 3,429,124 |
| 32 | | 8. 1/24 x Line 1 x Line 6 | \$ 6,352 | \$ 3,891 |
| 33 | | 9. 1/12 x Line 2 | \$ 999,627 | \$ 871,343 |
| 34 | | 10. Operational Cash Requirement (= 7 + 8 - 9) | \$ 2,780,051 | \$ 2,561,672 |

* 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 (GL) | \$ 26,166,494 | | | | |
| 2 | Add: Credits to reserves during year | \$ - | | | | |
| 3 | (a) Charged to Account 503 ⁽¹⁾ | \$ 1,551,577 | | | | |
| | (b) Charged to Account 504 ⁽¹⁾ | \$ - | | | | |
| | (c) Charged to Account 505 ⁽¹⁾ | \$ - | | | | |
| 4 | (d) Charged to Account 265 - CIAC | \$ - | | | | |
| 5 | (e) Charged to clearing accounts | \$ - | | | | |
| 6 | (f) Salvage recovered | \$ 15,299 | | | | |
| 7 | (g) All other credits ⁽²⁾ | \$ - | | | | |
| 8 | Total credits | \$ 1,566,876 | \$ - | \$ - | \$ - | \$ - |
| 9 | Deduct: Debits to reserves during year | | | | | |
| 10 | (a) Book cost of property retired | \$ 117,579 | | | | |
| 11 | (b) Cost of removal | \$ 4,677 | | | | |
| 12 | (c) All other debits ⁽³⁾ | \$ - | | | | |
| 13 | Total debits | \$ 122,256 | \$ - | \$ - | \$ - | \$ - |
| 14 | Balance in reserve at end of year | \$ 27,611,114 | \$ - | \$ - | \$ - | \$ - |
| 15 | | | | | | |
| 16 | (1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: | | | | | 3.09% |
| 17 | | | | | | |
| 18 | (2) EXPLANATION OF ALL OTHER CREDITS: | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | (3) EXPLANATION OF ALL OTHER DEBITS: | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | METHOD USED TO COMPUTE INCOME TAX DEPRECIATION: | | | | | |
| 36 | (a) Straight Line | () | | | | |
| 37 | (b) Liberalized | () | | | | |
| 38 | (1) Double declining balance | () | | | | |
| 39 | (2) ACRS | () | | | | |
| 40 | (3) MACRS | () | | | | |
| 41 | (4) Others | () | | | | |
| 42 | (c) Both straight line and liberalized | (X) | | | | |

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

| Line No. | Acct. | DEPRECIABLE PLANT (a) | Balance Beginning of Year (b) | Credits to Reserve During Year Excl. Salvage (c) | Debits to Reserves During Year Excl. Cost Removal (d) | Salvage and Cost of Removal Net (Dr.) or Cr. (e) | Balance End of Year (f) |
|----------|-------|---|----------------------------------|---|--|---|----------------------------|
| 1 | | I. SOURCE OF SUPPLY PLANT | | | | | |
| 2 | 311 | Structures and Improvements | \$ 865 | \$ - | \$ - | \$ - | \$ 865 |
| 3 | 312 | Collecting and Impounding Reservoirs | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4 | 313 | Lake, River and Other Intakes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | 314 | Springs and Tunnels | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | 315 | Wells | \$ 1,523,301 | \$ 94,227 | \$ - | \$ - | \$ 1,617,528 |
| 7 | 316 | Supply Mains | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 317 | Other Source of Supply Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | | Total Source of Supply Plant | \$ 1,524,165 | \$ 94,227 | \$ - | \$ - | \$ 1,618,392 |
| 10 | | | | | | | |
| 11 | | II. PUMPING PLANT | | | | | |
| 12 | 321 | Structures and Improvements | \$ 1,193 | \$ - | \$ - | \$ - | \$ 1,193 |
| 13 | 322 | Boiler Plant Equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | 323 | Other Power Production Equipment | \$ 210,846 | \$ 8,307 | \$ - | \$ - | \$ 219,153 |
| 15 | 324 | Pumping Equipment | \$ 1,308,288 | \$ 84,706 | \$ - | \$ - | \$ 1,392,994 |
| 16 | 325 | Other Pumping Plant | \$ 89,076 | \$ - | \$ - | \$ - | \$ 89,076 |
| 17 | | Total Pumping Plant | \$ 1,609,403 | \$ 93,013 | \$ - | \$ - | \$ 1,702,416 |
| 18 | | | | | | | |
| 19 | | III. WATER TREATMENT PLANT | | | | | |
| 20 | 331 | Structures and Improvements | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21 | 332 | Water Treatment Equipment | \$ 79,231 | \$ 543 | \$ - | \$ - | \$ 79,774 |
| 22 | | Total Water Treatment Plant | \$ 79,231 | \$ 543 | \$ - | \$ - | \$ 79,774 |
| 23 | | | | | | | |
| 24 | | IV. TRANS. AND DIST. PLANT | | | | | |
| 25 | 341 | Structures and Improvements | \$ 1,511 | \$ - | \$ - | \$ - | \$ 1,511 |
| 26 | 342 | Reservoirs and Tanks | \$ 1,463,847 | \$ 69,958 | \$ - | \$ - | \$ 1,533,805 |
| 27 | 343 | Transmission and Distribution Mains | \$ 13,558,814 | \$ 633,355 | \$ - | \$ - | \$ 14,192,169 |
| 28 | 344 | Fire Mains | \$ 14,367 | \$ 93 | \$ - | \$ - | \$ 14,460 |
| 29 | 345 | Services | \$ 4,050,738 | \$ 71,284 | \$ - | \$ - | \$ 4,122,022 |
| 30 | 346 | Meters | \$ 1,639,923 | \$ 289,449 | \$ (1,975) | \$ (3,378) | \$ 1,924,019 |
| 31 | 347 | Meter Installations | \$ 30,313 | \$ 20 | \$ - | \$ - | \$ 30,333 |
| 32 | 348 | Hydrants | \$ 191,896 | \$ 14,754 | \$ - | \$ - | \$ 206,650 |
| 33 | 349 | Other Transmission and Distribution Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 34 | | Total Transmission and Distribution Plant | \$ 20,951,408 | \$ 1,078,913 | \$ (1,975) | \$ (3,378) | \$ 22,024,968 |
| 35 | | | | | | | |
| 36 | | V. GENERAL PLANT | | | | | |
| 37 | 371 | Structures and Improvements | \$ 565,379 | \$ 15,712 | \$ - | \$ - | \$ 581,091 |
| 38 | 372 | Office Furniture and Equipment | \$ 745,249 | \$ 118,642 | \$ (100,604) | \$ - | \$ 763,287 |
| 39 | 373 | Transportation Equipment | \$ 427,032 | \$ 76,441 | \$ - | \$ - | \$ 503,473 |
| 40 | 374 | Stores Equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| 41 | 375 | Laboratory Equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| 42 | 376 | Communication Equipment | \$ 70,890 | \$ 35,679 | \$ - | \$ - | \$ 106,569 |
| 43 | 377 | Power Operated Equipment | \$ 160,726 | \$ 36,814 | \$ (15,000) | \$ 14,000 | \$ 196,540 |
| 44 | 378 | Tools, Shop and Garage Equipment | \$ 33,010 | \$ 1,593 | \$ - | \$ - | \$ 34,603 |
| 45 | 379 | Other General Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 46 | 390 | Other Tangible Property | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 391 | Water Plant Purchased | \$ - | \$ - | \$ - | \$ - | \$ - |
| 48 | | Total General Plant | \$ 2,002,286 | \$ 284,881 | \$ (115,604) | \$ 14,000 | \$ 2,185,564 |
| 49 | | Total | \$ 26,166,494 | \$ 1,551,577 | \$ (117,579) | \$ 10,622 | \$ 27,611,114 |

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 | | Total | \$ - | \$ - | | \$ - | \$ - |

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 | Non-utility real estate | \$ 5,067 | \$ 5,067 |
| 2 | Corporate stocks | \$ 6,869 | \$ 6,869 |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | Total | \$ 11,935 | \$ 11,935 |

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

| Line No. | Description of Items (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|---|-------------------------------|-------------------------|
| 1 | Cash On Hand - Customer Service | \$ 600 | \$ 600 |
| 2 | Petty Cash | \$ 4,000 | \$ 4,000 |
| 3 | General Checking | \$ 586,849 | \$ 1,102,968 |
| 4 | Paycheck Protection Program (PPP) Loan Checking | \$ - | \$ (14) |
| 5 | Savings | \$ 3,086,294 | \$ 2,192,222 |
| 6 | Defined Benefit Plan Checking | \$ 1,025 | \$ 1,447 |
| 7 | Total | \$ 3,678,768 | \$ 3,301,223 |

SCHEDULE A-11
Account 121 - Special Deposits

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

SCHEDULE A-12
Account 122 - Working Funds

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

SCHEDULE A-13
Account 123 - Temporary Cash Investments

| Line No. | Description of Items (a) | Balance Beginning 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 Beginning of Year (d) | Balance End of Year (e) | Interest Rate (f) | Interest Accrued During Year (g) | Interest Received During Year (h) |
|----------|-----------|-------------------|------------------|-------------------------------|-------------------------|-------------------|----------------------------------|-----------------------------------|
| 1 | Employee | 9/19/2019 | 10/2/2020 | \$ 2,308 | \$ - | 0.00% | \$ - | \$ - |
| 2 | Employee | 5/12/2020 | 5/12/2023 | \$ - | \$ 19,097 | 0.00% | \$ - | \$ - |
| 3 | Employee | 9/21/2020 | 9/17/2021 | \$ - | \$ 4,568 | 0.00% | \$ - | \$ - |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | Total | | | \$ 2,308 | \$ 23,665 | | \$ - | \$ - |

SCHEDULE A-15
Account 125 - Accounts Receivable

| Line No. | Acct. | Description of Items (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|--------------------------|--------------------------|-------------------------------|-------------------------|
| 1 | Customers A/R - Billed | | \$ 599,131 | \$ 922,664 |
| 2 | Customers A/R - Unbilled | | \$ 1,432,269 | \$ 1,653,087 |
| 3 | | | | |
| 4 | | | | |
| 5 | Total | | \$ 2,031,400 | \$ 2,575,751 |

| SCHEDULE A-16 | | | | | | |
|---|-------------------|-------------------------------|-------------------------|-------------------|----------------------------------|-----------------------------------|
| Account 126 - Receivables from Affiliated Companies | | | | | | |
| Line No. | Due from Whom (a) | Balance Beginning of Year (b) | Balance End of Year (c) | Interest Rate (d) | Interest Accrued During Year (e) | Interest Received During Year (f) |
| 1 | NONE | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Total | \$ - | \$ - | | \$ - | \$ - |

| SCHEDULE A-17 | | | |
|--------------------------------------|--|-------------------------------|-------------------------|
| Account 131 - Materials and Supplies | | | |
| Line No. | Description of Items (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
| 1 | NONE | | |
| 1 | 131.100 Materials and Supplies - Utility | | |
| 2 | 131.200 Materials and Supplies - Other | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ - | \$ - |

| SCHEDULE A-18 | | | |
|---------------------------|------------------------------|-------------------------------|-------------------------|
| Account 132 - Prepayments | | | |
| Line No. | Item (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
| 1 | Prepaid/Overpaid bills | \$ 134,060 | \$ 137,690 |
| 2 | State Income Taxes Prepaid | \$ 236,637 | \$ 21,488 |
| 3 | Federal Income Taxes Prepaid | \$ 618,855 | \$ 135,586 |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | Total | \$ 989,551 | \$ 294,763 |

| SCHEDULE A-19 | | | |
|--|------------------------------|-------------------------------|-------------------------|
| Account 133 - Other Current and Accrued Assets | | | |
| Line No. | Item (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
| 1 | Balancing Account Asset | \$ 2,358 | \$ - |
| 2 | Other Receivables | \$ 18,626 | \$ 5,063 |
| 3 | Deferred Rental Income | \$ 579 | \$ 1,048 |
| 4 | Regulatory Asset | \$ 3,329,610 | \$ 3,432,275 |
| 5 | Deferred Tax Asset - Current | \$ 116,159 | \$ 117,975 |
| 6 | Developer Receivable | \$ - | \$ 160,000 |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | Total | \$ 3,467,332 | \$ 3,716,361 |

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

| Line No. | Designation of Long-Term Debt (a) | Principal Amount of Securities to Which Discount and Expense, Relates (b) | Total Discount and Expense (c) | AMORTIZATION PERIOD | | Balance Beginning of Year (f) | Debits During Year (g) | Credits During Year (h) | Balance End of Year (i) |
|----------|-----------------------------------|---|--------------------------------|---------------------|---------|-------------------------------|------------------------|-------------------------|-------------------------|
| | | | | From- (d) | To- (e) | | | | |
| 1 | NONE | | | | | | | | \$ - |
| 2 | | | | | | | | | \$ - |
| 3 | | | | | | | | | \$ - |
| 4 | | | | | | | | | \$ - |
| 5 | | | | | | | | | \$ - |
| 6 | | | | | | | | | \$ - |
| 7 | | | | | | | | | \$ - |
| 8 | | | | | | | | | \$ - |
| 9 | | | | | | | | | \$ - |
| 10 | | | | | | | | | \$ - |
| 11 | | | | | | | | | \$ - |
| 12 | | | | | | | | | \$ - |
| 13 | | | | | | | | | \$ - |
| 14 | | | | | | | | | \$ - |
| 15 | | | | | | | | | \$ - |
| 16 | | | | | | | | | \$ - |
| 17 | | | | | | | | | \$ - |
| 18 | Total | | | | | \$ - | \$ - | \$ - | \$ - |

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

| Line No. | Designation of Long-Term Debt (a) | Principal Amount of Securities to Which Premium Minus Expense, Relates (b) | Total Net Premium (c) | AMORTIZATION PERIOD | | Balance Beginning of Year (f) | Debits During Year (g) | Credits During Year (h) | Balance End of Year (i) |
|----------|-----------------------------------|--|-----------------------|---------------------|---------|-------------------------------|------------------------|-------------------------|-------------------------|
| | | | | From- (d) | To- (e) | | | | |
| 1 | NONE | | | | | | | | \$ - |
| 2 | | | | | | | | | \$ - |
| 3 | | | | | | | | | \$ - |
| 4 | | | | | | | | | \$ - |
| 5 | | | | | | | | | \$ - |
| 6 | | | | | | | | | \$ - |
| 7 | | | | | | | | | \$ - |
| 8 | | | | | | | | | \$ - |
| 9 | | | | | | | | | \$ - |
| 10 | | | | | | | | | \$ - |
| 11 | | | | | | | | | \$ - |
| 12 | | | | | | | | | \$ - |
| 13 | | | | | | | | | \$ - |
| 14 | | | | | | | | | \$ - |
| 15 | | | | | | | | | \$ - |
| 16 | | | | | | | | | \$ - |
| 17 | | | | | | | | | \$ - |
| 18 | Total | | | | | \$ - | \$ - | \$ - | \$ - |

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 Beginning Of Year (d) | Written Off During Year | | Balance End of year (g) |
|----------|--|--------------------------|----------------------------|-------------------------------|-------------------------|------------|-------------------------|
| | | | | | Account Charged (e) | Amount (f) | |
| 1 | NONE | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | Total | \$ - | \$ - | \$ - | | \$ - | \$ - |

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

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

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-26
Account 146 - Other Deferred Debits

| Line No. | Item (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|--|-------------------------------|-------------------------|
| 1 | Deferred Tax - AFC | \$ 621,917 | \$ 571,747 |
| 2 | Deferred Tax - 2017 TCJA - CIAC Gross Up | \$ 41,527 | \$ 147,248 |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | Total | \$ 663,444 | \$ 718,995 |

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

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

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

| Line No. | Class and Series of Stock (a) | Balance Beginning of Year (b) | Balance End of year (c) |
|----------|-------------------------------|-------------------------------|-------------------------|
| 1 | Common | \$ 600 | \$ 600 |
| 2 | Preferred | \$ 1,636 | \$ 1,636 |
| 3 | Total | \$ 2,236 | \$ 2,236 |

SCHEDULE A-30
Account 200 - Common Capital Stock

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

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 Beginning of Year (e) | Balance End of Year (f) | Dividends Declared During Year | |
|----------|----------------------|--|--|---|-------------------------------|-------------------------|--------------------------------|-------------|
| | | | | | | | Rate (g) | Amount (h) |
| 1 | Non Voting Preferred | 200,000 | \$5.00 | 0 | \$ - | \$ - | | |
| 2 | Voting Preferred | 100,000 | \$2.50 | 0 | \$ - | \$ - | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | Total | 300,000 | | 0 | \$ - | \$ - | | \$ - |

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. | Comon Stock Name (a) | Number Shares (b) | Preferred Stock Name (c) | Number Shares (d) |
|----------|-------------------------------|-------------------|-------------------------------|-------------------|
| 1 | GOW Corporation | 72,022 | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | Total number of shares | 72,022 | Total number of shares | 0 |

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

| Line No. | Description of Items (a) | Balance Beginning 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 Beginning of Year (b) | Balance End of Year (c) |
|----------|--------------------|-------------------------------|-------------------------|
| 1 | Common | \$ 349,539 | \$ 349,539 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | Total | \$ 349,539 | \$ 349,539 |

Note: Reflects the 2010 reclassification of residual premium of voting and non voting preferred stock related to the 2009 redemption of Trust A stock

SCHEDULE A-33

Account 206 - Subchapter S Corporation Accumulated Adjustments Account

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

SCHEDULE A-34

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

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

SCHEDULE A-35

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

| Line No. | Acct | Account (a) | Amount (b) |
|----------|------|---|---------------|
| 1 | | Balance beginning of year | \$ 9,159,813 |
| 2 | | CREDITS | |
| 3 | 400 | Current year credit balance transferred from income account | \$ 2,525,452 |
| 4 | 401 | Miscellaneous credits to surplus (detail) | \$ - |
| 5 | 371 | Miscellaneous credits to surplus | \$ - |
| 6 | 371 | Miscellaneous credits to surplus | \$ - |
| 7 | 371 | Miscellaneous credits to surplus | \$ - |
| 8 | 371 | Miscellaneous credits to surplus | \$ - |
| 9 | 380 | Unrealized Gain - Investments - AOCI | \$ - |
| 10 | | Total credits | \$ 2,525,452 |
| 11 | | DEBITS | |
| 12 | 410 | Current year debit balance transferred from income account | \$ - |
| 13 | 411 | Dividend appropriations - Preferred stock | \$ - |
| 14 | 412 | Dividend appropriations - Common stock | \$ - |
| 15 | 413 | Miscellaneous reservations of surplus | \$ - |
| 16 | 414 | Miscellaneous debits to surplus (detail) | \$ - |
| 17 | 380 | Unrealized (Loss) - Investments - AOCI | \$ 88 |
| 18 | 371 | Adjustments related to prior years | \$ - |
| 19 | 371 | Distributions | \$ - |
| 20 | | Total debits | \$ 88 |
| 21 | | Balance end of year | \$ 11,685,176 |

| <p style="text-align: center;">SCHEDULE A-36 Account 204 - Proprietary Capital (Sole Proprietor or Partnership)</p> | | |
|--|------------------------------------|------------|
| | | NONE |
| 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 | \$ - |

| <p style="text-align: center;">SCHEDULE A-37 Account 205 - Undistributed Profits of Proprietorship or Partnership (The use of this account is optional)</p> | | |
|---|---------------------------|------------|
| | | NONE |
| 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 Beginning of Year (e) | Balance End of Year (f) | Rate of Interest (g) | Sinking Fund Added in Current Year (h) | Cost of Issuance (i) | Interest Accrued During Year (j) | Interest Paid During Year (k) |
|----------|-------------------|-------------------|----------------------|---------------------------------|-------------------------------|-------------------------|----------------------|--|----------------------|----------------------------------|-------------------------------|
| 1 | NONE | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | Total | | | | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ - |

SCHEDULE A-39
Account 211 - Receivers' Certificates

| Line No. | Description of Items (a) | Balance Beginning 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 Beginning of Year (b) | Balance End of Year (c) | Rate of Interest (d) | Interest Accrued During Year (e) | Interest Paid During Year (f) |
|----------|--------------------------|-------------------------------|-------------------------|----------------------|----------------------------------|-------------------------------|
| 1 | NONE | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | Total | \$ - | \$ - | | \$ - | \$ - |

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

| Line No. | Nature of Obligation (a) | Date of Issue (b) | Date of Maturity (c) | Balance Beginning of Year (d) | Balance End of Year (e) | Rate of Interest (f) | Interest Accrued During Year (g) | Interest Paid During Year (h) |
|----------|--------------------------|-------------------|----------------------|-------------------------------|-------------------------|----------------------|----------------------------------|-------------------------------|
| 1 | Long-Term Note | 10/10/2014 | 12/12/2028 | \$ 4,000,000 | \$ 4,000,000 | 6.50% | \$ 260,000 | \$ 260,000 |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | Total | \$ 4,000,000 | \$ 4,000,000 | | \$ 260,000 | \$ 260,000 |

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

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 Beginning of Year (d) | Balance End of Year (e) | Rate of Interest (f) | Interest Accrued During Year (g) | Interest Paid During Year (h) |
|----------|-----------------------------------|-------------------|----------------------|-------------------------------|-------------------------|----------------------|----------------------------------|-------------------------------|
| 1 | Paycheck Protection Program (PPP) | 6/4/2020 | 6/4/2022 | \$ - | \$ 550,000 | 1.00% | \$ 3,059 | \$ - |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | Total | | | \$ - | \$ 550,000 | | \$ 3,059 | \$ - |

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

| Line No. | Description of Items (a) | Balance Beginning 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 Beginning of Year (b) | Balance End of Year (c) |
|----------|--------------------------|-------------------------------|-------------------------|
| 1 | Accounts Payable | \$ 139,332 | \$ 146,181 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 139,332 | \$ 146,181 |

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

| Line No. | Nature of Obligation (a) | Balance Beginning of Year (b) | Balance End of Year (c) | Rate of Interest (d) | Interest Accrued During Year (e) | Interest Paid During Year (f) |
|----------|--------------------------|-------------------------------|-------------------------|----------------------|----------------------------------|-------------------------------|
| 1 | Short-term note payable | \$ - | \$ - | 0.00% | \$ - | \$ - |
| 2 | Accounts payable | \$ - | \$ - | 0.00% | \$ - | \$ - |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | Total | \$ - | \$ - | | \$ - | \$ - |

SCHEDULE A-47
Account 224 - Dividends Declared

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

SCHEDULE A-49
Account 226 - Matured Interest

| Line No. | Description of Items (a) | Balance Beginning 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 | Customers' Deposits | \$ 102,833 | \$ 99,190 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 102,833 | \$ 99,190 |

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

| Line No. | Description (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|--------------------------------------|-------------------------------------|-------------------------------|
| 1 | Pump Taxes Payable | \$ 467,175 | \$ 606,285 |
| 2 | Pump Taxes Interest Due | \$ 191,783 | \$ 191,783 |
| 3 | City Taxes Payable | \$ 54,874 | \$ 62,846 |
| 4 | Due to AFLAC - Employee Withholdings | \$ 1,910 | \$ 1,941 |
| 5 | Payroll Payable | \$ 29,610 | \$ 56,597 |
| 6 | Vacation Payable | \$ 49,608 | \$ 76,984 |
| 7 | Pension Plan Payable | \$ 910,336 | \$ 934,571 |
| 8 | PUC Regulatory Fee Payable | \$ 58,713 | \$ 69,639 |
| 9 | San Jose Franchise Fee Payable | \$ 12,306 | \$ 14,805 |
| 10 | Other Current Liabilities & Suspense | \$ 3,972,596 | \$ 301,767 |
| 11 | State Income Taxes Payable | \$ 15,088 | \$ 52,738 |
| 12 | Federal Income Taxes Payable | \$ 35,843 | \$ 125,284 |
| 13 | State Sales & Use Tax | \$ 1,242 | \$ 1,680 |
| 14 | | | |
| 15 | | | |
| 16 | Total | \$ 5,801,086 | \$ 2,496,922 |

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 show 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 32, for a distribution of taxes charged, column (d) 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 instruction5) (a) | Balance Beginning Of Year | | Taxes Charged During Year (d) | Paid During Year (e) | (PY adj accrual to actual) Adjustments (f) | Balance End Of Year | |
|----------|--|---------------------------|----------------------|----------------------------------|-------------------------|---|---------------------------------------|--|
| | | Taxes Accrued (b) | Prepaid Taxes (c) | | | | Taxes Accrued (Account 228) (g) | Prepaid Taxes (Incl. in Acct. 132) (h) |
| 1 | Taxes On Real And Personal Property | \$ - | \$ - | \$ 230,369 | \$ 230,369 | \$ - | \$ - | \$ - |
| 2 | State Corporation Franchise Tax (2) | \$ - | \$ 236,637 | \$ 361,743 | \$ 160,000 | \$ 28,101 | \$ - | \$ 21,488 |
| 3 | State Unemployment Insurance Tax | \$ - | \$ - | \$ 2,800 | \$ 2,800 | \$ - | \$ - | \$ - |
| 4 | Other State And Local Taxes | \$ - | \$ - | \$ 126 | \$ 126 | \$ - | \$ - | \$ - |
| 5 | Federal Unemployment Insurance Tax | \$ - | \$ - | \$ 798 | \$ 798 | \$ - | \$ - | \$ - |
| 6 | Fed. Ins. Contr. Act (Old Age Retire.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | Other Federal Payroll Taxes | \$ - | \$ - | \$ 169,171 | \$ 169,171 | \$ - | \$ - | \$ - |
| 8 | Federal Income Taxes (3) | \$ - | \$ 618,855 | \$ 911,021 | \$ 250,000 | \$ 75,986 | \$ - | \$ 135,586 |
| 9 | Licenses | \$ - | \$ - | \$ 37,314 | \$ 37,314 | \$ - | \$ - | \$ - |
| 10 | Miscellaneous | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | State Sales & Use Tax | \$ 1,242 | \$ - | \$ - | \$ 1,242 | \$ - | \$ 1,680 | \$ - |
| 12 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | Total | \$ 1,242 | \$ 855,491 | \$ 1,713,342 | \$ 851,820 | \$ 104,086 | \$ 1,680 | \$ 157,073 |

- (1) Federal & State income tax on CIAC & Advances
- (1) Federal & State income tax on CIAC & Advances
- (2) Column f: Adjust 2020 beginning balance prepaid state income tax to tie to the submitted 2019 income tax return
- (3) Column f: Adjust 2020 beginning balance prepaid federal income tax to tie to the submitted 2019 income tax return

SCHEDULE A-54
Account 241 - Advances for Construction

| Line No. | (a) | Amount (b) |
|----------|---|--------------|
| 1 | Balance Beginning Of Year | \$ 5,076,428 |
| 2 | Additions During Year | \$ - |
| 3 | Subtotal - Beginning Balance Plus Additions During Year | \$ 5,076,428 |
| 4 | Charges During Year | |
| 5 | Refunds | |
| 6 | Percentage Of Revenue Basis | \$ - |
| 7 | Proportionate Cost Basis | \$ 259,695 |
| 8 | Present Worth Basis | \$ - |
| 9 | Total Refunds | \$ 259,695 |
| 10 | Transfers to Acct 265 - Contributions in Aid of Construction | |
| 11 | Due To Expiration Of Contracts | \$ - |
| 12 | Due To Present Worth Discount | \$ - |
| 13 | Total Transfers To Acct. 265 | \$ - |
| 14 | Securities Exchanged for Contracts (enter detail below) | \$ - |
| 15 | Subtotal - Charges During Year | \$ 259,695 |
| 16 | Balance End Of Year | \$ 4,816,733 |

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 N/A | | | |
| 18 | Preferred Stock | | | |
| 19 | Bonds | | | |
| 20 | Other (describe) | | | |
| 21 | | | | |
| 22 | Total | | | \$ - |

SCHEDULE A-55
Account 242 - Other Deferred Credits

| Line No. | Item (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|--|-------------------------------|-------------------------|
| 1 | Developers Deposits | \$ 75,073 | \$ 257,665 |
| 2 | Fire Flow Deposits | \$ 1,840 | \$ - |
| 3 | FIN 48 Reserve | \$ 76,396 | \$ 76,396 |
| 4 | Water Contamination Proceeds | \$ 140,875 | \$ 84,525 |
| 5 | Unclaimed Customer Credit Balances | \$ 35,493 | \$ 22,168 |
| 6 | TCJA 2017 - Excess Tax Reserve | \$ 496,617 | \$ 482,143 |
| 7 | TCJA 2017 - Deferred Revenue - CIAC Gross Up | \$ 23,256 | \$ 80,886 |
| 8 | Deferred Rent | \$ 68,521 | \$ 60,584 |
| 9 | Total | \$ 918,071 | \$ 1,064,367 |

SCHEDULE A-55a
Account 243 - Long-Term Defined Benefit Pension Liability

| Line No. | Description of Items (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|--------------------------------|-------------------------------|-------------------------|
| 1 | Long-Term DB Pension Liability | \$ 3,329,610 | \$ 3,432,275 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 3,329,610 | \$ 3,432,275 |

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 | \$ - | Uncollectibles | \$ 27,785 | 502.775 | \$ 27,785 | \$ - |
| 2 | 255 | | | | | | \$ - |
| 3 | 256 | | | | | | \$ - |
| 4 | 257 | | | | | | \$ - |
| 5 | 258 | | | | | | \$ - |
| 6 | | | | | | | \$ - |
| 7 | Total | \$ - | | \$ 27,785 | | \$ 27,785 | \$ - |

SCHEDULE A-57

Account 265 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction:

¹ The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

² That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

³ That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

| Line No. | Item (a) | Total All Columns (b) | Subject to Amortization | | Not Subject to Amortization | |
|----------|---|-----------------------|---|---------------------|--|---|
| | | | Property in Service After Dec. 31, 1954 | | Property Retired Before Jan. 1, 1955 (e) | Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f) |
| | | | Depreciable (c) | Non-Depreciable (d) | | |
| 1 | Balance Beginning Of Year | \$ 2,435,452 | \$ 2,409,518 | \$ 25,934 | | |
| 2 | Add: Credits To Account During Year | | | | | |
| 3 | Contributions Received During Year | \$ 174,935 | \$ 174,935 | \$ - | | |
| 4 | Other Credits* - Transfer In \$4,934.64 AIAC Present Worth Discount | \$ - | \$ - | \$ - | | |
| 5 | Total Credits | \$ 174,935 | \$ 174,935 | \$ - | \$ - | \$ - |
| 6 | Deduct: Debits To Account During Year | | | | | |
| 7 | Depreciation Charges For Year | \$ 156,419 | \$ 156,419 | \$ - | | |
| 8 | Nondepreciable Donated Property Retired | \$ - | \$ - | \$ - | | |
| 9 | Other Debits* - \$17,045.01 Reclass To AIAC & \$0.93 True Up | \$ - | \$ - | \$ - | | |
| 10 | Total Debits | \$ 156,419 | \$ 156,419 | \$ - | \$ - | \$ - |
| 11 | Balance End Of Year | \$ 2,453,968 | \$ 2,428,034 | \$ 25,934 | \$ - | \$ - |

*Indicate nature of these items and show the accounts affected by the contra entries.

SCHEDULE A-59

Account 267 - Accumulated Deferred Income Taxes Liabilities

| Line No. | Description of Items (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|-----------------------------|-------------------------------|-------------------------|
| 1 | Deferred Tax - Depreciation | \$ 2,568,558 | \$ 2,703,168 |
| 2 | | | |
| 3 | | | |
| 4 | Total | \$ 2,568,558 | \$ 2,703,168 |

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 | Deferred Tax - ITC | \$ 6,137 | \$ 3,979 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 6,137 | \$ 3,979 |

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 (Brackets) (d) |
|----------|-------|---|-------------------------------|---------------------------------|--|
| 1 | | I. WATER SERVICE REVENUES | | | |
| 2 | 601 | Metered Sales to General Customers | | | |
| 3 | | 601.1.1 Residential Sales | \$ 20,357,851 | \$ 19,169,291 | \$ 1,188,560 |
| 4 | | 601.1.2 Residential Low Income Discount (Debit) | | | |
| 5 | | 601.2 Commercial Sales | | | |
| 6 | | 601.3 Industrial Sales | | | |
| 7 | | 601.4 Sales To Public Authorities | | | |
| 8 | | Sub-total | \$ 20,357,851 | \$ 19,169,291 | \$ 1,188,560 |
| 9 | 602 | Unmetered Sales to General Customers | | | |
| 10 | | 601.1.1 Residential Sales | | | |
| 11 | | 601.1.2 Residential Low Income Discount (Debit) | | | |
| 12 | | 601.2 Commercial Sales | | | |
| 13 | | 601.3 Industrial Sales | | | |
| 14 | | 601.4 Sales To Public Authorities | | | |
| 15 | | Sub-total | \$ - | \$ - | \$ - |
| 16 | 603 | Sales To Irrigation Customers | | | |
| 17 | | 603.1 Metered Sales | | | |
| 18 | | 603.2 Unmetered Sales | | | |
| 19 | | Sub-total | \$ - | \$ - | \$ - |
| 20 | 604 | Private Fire Protection Service | \$ 171,343 | \$ 108,766 | \$ 62,578 |
| 21 | 605 | Public Fire Protection Service | | | \$ - |
| 22 | 606 | Sales to Other Water Utilities for Resale | | | |
| 23 | 607 | Sales to Governmental Agencies by Contracts | | | |
| 24 | 608 | Interdepartmental Sales | | | |
| 25 | 609 | Other Sales or Service | | | |
| 26 | | Sub-total | \$ 171,343 | \$ 108,766 | \$ 62,578 |
| 27 | | Total Water Service Revenues | \$ 20,529,194 | \$ 19,278,057 | \$ 1,251,137 |
| 28 | | II. OTHER WATER REVENUES | | | |
| 29 | 610 | Customer Surcharges | | | \$ - |
| 30 | 611 | Miscellaneous Service Revenues | \$ 950 | \$ 10,350 | \$ (9,400) |
| 31 | 612 | Rent from Water Property | | | \$ - |
| 32 | 613 | Interdepartmental Rents | | | \$ - |
| 33 | 614 | Other Water Revenues | \$ 2,478 | \$ 571 | \$ 1,907 |
| 34 | 615 | Recycled Water Revenues | | | \$ - |
| 35 | 700 | Income - Adj Balancing Accounts | \$ 3,488,676 | \$ 513,925 | \$ 2,974,751 |
| 36 | | Total Other Water Revenues | \$ 3,492,104 | \$ 524,846 | \$ 2,967,258 |
| 37 | 501 | Total Operating Revenues | \$ 24,021,299 | \$ 19,802,903 | \$ 4,218,395 |

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

| Line No. | Location (a) | Operating Revenues (b) |
|----------|--|---------------------------|
| 1 | Operations not within incorporated cities ¹ | \$ 127,361 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | Operations Within Incorporated Territory | |
| 6 | City of San Jose | \$ 23,893,937 |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | \$ 24,021,299 |

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|---|-------|---|---|-------------------------|---------------------------|--|
| | | | A | B | C | | | |
| 1 | | I. SOURCE OF SUPPLY EXPENSE | | | | | | |
| 2 | | Operation - Pump Tax | | | | | | |
| 3 | 701 | Operation supervision and engineering | A | B | | \$ 11,040,768 | \$ 9,647,082 | \$ 1,393,686 |
| 4 | 701 | Operation supervision, labor and expenses | | | C | \$ - | \$ - | \$ - |
| 5 | 702 | Operation labor and expenses | A | B | | \$ 16,382 | \$ 17,224 | \$ (842) |
| 6 | 703 | Miscellaneous expenses | A | | | \$ - | \$ - | \$ - |
| 7 | 704 | Purchased water | A | B | C | \$ - | \$ - | \$ - |
| 8 | | Maintenance | | | | | | |
| 9 | 706 | Maintenance supervision and engineering | A | B | | \$ - | \$ - | \$ - |
| 10 | 706 | Maintenance of structures and facilities | | | C | \$ - | \$ - | \$ - |
| 11 | 707 | Maintenance of structures and improvements | A | B | | \$ - | \$ - | \$ - |
| 12 | 708 | Maintenance of collect and impound reservoirs | A | | | \$ - | \$ - | \$ - |
| 13 | 708 | Maintenance of source of supply facilities | | B | | \$ - | \$ - | \$ - |
| 14 | 709 | Maintenance of lake, river and other intakes | A | | | \$ - | \$ - | \$ - |
| 15 | 710 | Maintenance of springs and tunnels | A | | | \$ - | \$ - | \$ - |
| 16 | 711 | Maintenance of wells | A | | | \$ 275,952 | \$ 250,884 | \$ 25,068 |
| 17 | 712 | Maintenance of supply mains | A | | | \$ - | \$ - | \$ - |
| 18 | 713 | Maintenance of other source of supply plant | A | B | | \$ - | \$ - | \$ - |
| 19 | | Total source of supply expense | | | | \$ 11,333,102 | \$ 9,915,189 | \$ 1,417,912 |
| 20 | | II. PUMPING EXPENSES | | | | | | |
| 21 | | Operation | | | | | | |
| 22 | 721 | Operation supervision and engineering | A | B | | \$ 232,895 | \$ 192,202 | \$ 40,693 |
| 23 | 721 | Operation supervision labor and expense | | | C | \$ - | \$ - | \$ - |
| 24 | 722 | Power production labor and expense | A | | | \$ - | \$ - | \$ - |
| 25 | 722 | Power production labor, expenses and fuel | | B | | \$ - | \$ - | \$ - |
| 26 | 723 | Fuel for power production | A | | | \$ - | \$ - | \$ - |
| 27 | 724 | Pumping labor and expenses | A | B | | \$ - | \$ - | \$ - |
| 28 | 725 | Miscellaneous expenses | A | | | \$ 8,191 | \$ 8,612 | \$ (421) |
| 29 | 726 | Fuel or power purchased for pumping | A | B | C | \$ 954,759 | \$ 809,036 | \$ 145,723 |
| 30 | | Maintenance | | | | | | |
| 31 | 729 | Maintenance supervision and engineering | A | B | | \$ - | \$ - | \$ - |
| 32 | 729 | Maintenance of structures and equipment | | | C | \$ - | \$ - | \$ - |
| 33 | 730 | Maintenance of structures and improvements | A | B | | \$ - | \$ - | \$ - |
| 34 | 731 | Maintenance of power production equipment | A | B | | \$ - | \$ - | \$ - |
| 35 | 732 | Maintenance of pumping equipment | A | B | | \$ 54 | \$ 24,562 | \$ (24,508) |
| 36 | 733 | Maintenance of other pumping plant | A | B | | \$ - | \$ - | \$ - |
| 37 | | Total pumping expenses | | | | \$ 1,195,898 | \$ 1,034,411 | \$ 161,487 |

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|--|-------|---|--------------|-------------------------|---------------------------|--|
| | | | A | B | C | | | |
| 38 | | III. WATER TREATMENT EXPENSES | | | | | | |
| 39 | | Operation | | | | | | |
| 40 | 741 | Operation supervision and engineering | A | B | \$ - | \$ - | \$ - | |
| 41 | 741 | Operation supervision, labor and expenses | | | C | \$ - | \$ - | \$ - |
| 42 | 742 | Operation labor and expenses | A | | \$ - | \$ - | \$ - | |
| 43 | 743 | Miscellaneous expenses | A | B | \$ - | \$ - | \$ - | |
| 44 | 744 | Chemicals and filtering materials | A | B | \$ 11,865 | \$ 2,996 | \$ 8,869 | |
| 45 | | Maintenance | | | | | | |
| 46 | 746 | Maintenance supervision and engineering | A | B | \$ - | \$ - | \$ - | |
| 47 | 746 | Maintenance of structures and equipment | | | C | \$ - | \$ - | \$ - |
| 48 | 747 | Maintenance of structures and improvements | A | B | \$ - | \$ - | \$ - | |
| 49 | 748 | Maintenance of water treatment equipment | A | B | \$ - | \$ - | \$ - | |
| 50 | | Total water treatment expenses | | | \$ 11,865 | \$ 2,996 | \$ 8,869 | |
| 51 | | IV. TRANS. AND DIST. EXPENSES | | | | | | |
| 52 | | Operation | | | | | | |
| 53 | 751 | Operation supervision and engineering | A | B | \$ 254,980 | \$ 264,335 | \$ (9,355) | |
| 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 | | \$ - | \$ - | \$ - | |
| 58 | 754 | Meter expenses | A | | \$ 305,508 | \$ 247,180 | \$ 58,328 | |
| 59 | 755 | Customer installations expenses | A | | \$ - | \$ - | \$ - | |
| 60 | 756 | Miscellaneous expenses | A | | \$ 8,191 | \$ 8,612 | \$ (421) | |
| 61 | | Maintenance | | | | | | |
| 62 | 758 | Maintenance supervision and engineering | A | B | \$ 237,010 | \$ 269,935 | \$ (32,925) | |
| 63 | 758 | Maintenance of structures and plant | | | C | \$ - | \$ - | \$ - |
| 64 | 759 | Maintenance of structures and improvements | A | B | \$ - | \$ - | \$ - | |
| 65 | 760 | Maintenance of reservoirs and tanks | A | B | \$ 4,290 | \$ 10,700 | \$ (6,411) | |
| 66 | 761 | Maintenance of trans. and distribution mains | A | | \$ 195,825 | \$ 194,436 | \$ 1,389 | |
| 67 | 761 | Maintenance of mains | | B | \$ - | \$ - | \$ - | |
| 68 | 762 | Maintenance of fire mains | A | | \$ - | \$ - | \$ - | |
| 69 | 763 | Maintenance of services | A | | \$ 94,334 | \$ 97,843 | \$ (3,509) | |
| 70 | 763 | Maintenance of other trans. and distribution plant | | B | \$ - | \$ - | \$ - | |
| 71 | 764 | Maintenance of meters | A | | \$ - | \$ - | \$ - | |
| 72 | 765 | Maintenance of hydrants | A | | \$ 31,209 | \$ 26,154 | \$ 5,055 | |
| 73 | 766 | Maintenance of miscellaneous plant | A | | \$ - | \$ - | \$ - | |
| 74 | | Total transmission and distribution expenses | | | \$ 1,131,346 | \$ 1,119,194 | \$ 12,153 | |

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in [Brackets] (d) |
|----------|-------|--|-------|---|---|-------------------------|---------------------------|--|
| | | | A | B | C | | | |
| 75 | | V. CUSTOMER ACCOUNT EXPENSES | | | | | | |
| 76 | | Operation | | | | | | |
| 77 | 771 | Supervision | A | B | | \$ 383,191 | \$ 340,845 | \$ 42,346 |
| 78 | 771 | Superv., meter read., other customer acct expenses | | | C | \$ - | \$ - | \$ - |
| 79 | 772 | Meter reading expenses | A | B | | \$ 87,351 | \$ 90,257 | \$ (2,906) |
| 80 | 773 | Customer records and collection expenses | A | | | \$ 738,665 | \$ 740,543 | \$ (1,878) |
| 81 | 773 | Customer records and accounts expenses | | B | | \$ - | \$ - | \$ - |
| 82 | 774 | Miscellaneous customer accounts expenses | A | | | \$ - | \$ - | \$ - |
| 83 | 775 | Uncollectible accounts | A | B | C | \$ 18,048 | \$ 25,188 | \$ (7,140) |
| 84 | | Total customer account expenses | | | | \$ 1,227,255 | \$ 1,196,833 | \$ 30,422 |
| 85 | | VI. SALES EXPENSES | | | | | | |
| 86 | | Operation | | | | | | |
| 87 | 781 | Supervision | A | B | | \$ - | \$ - | \$ - |
| 88 | 781 | Sales expenses | | | C | \$ - | \$ - | \$ - |
| 89 | 782 | Demonstrating and selling expenses | A | | | \$ - | \$ - | \$ - |
| 90 | 783 | Advertising expenses | A | | | \$ - | \$ - | \$ - |
| 91 | 784 | Miscellaneous sales expenses | 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 | \$ 719,627 | \$ 721,735 | \$ (2,107) |
| 101 | 792 | Office supplies and other expenses | A | B | C | \$ 48,265 | \$ 50,499 | \$ (2,235) |
| 102 | 793 | Property insurance | A | | | \$ 98,573 | \$ 92,682 | \$ 5,891 |
| 103 | 793 | Property insurance, injuries and damages | | B | C | \$ - | \$ - | \$ - |
| 104 | 794 | Injuries and damages | A | | | \$ 53,398 | \$ 43,446 | \$ 9,952 |
| 105 | 795 | Employees' pensions and benefits | A | B | C | \$ 1,104,331 | \$ 1,075,078 | \$ 29,253 |
| 106 | 796 | Franchise requirements | A | B | C | \$ 226,308 | \$ 293,346 | \$ (67,038) |
| 107 | 797 | Regulatory commission expenses | A | B | C | \$ 351,868 | \$ 305,239 | \$ 46,629 |
| 108 | 798 | Outside services employed | A | | | \$ 313,581 | \$ 278,123 | \$ 35,458 |
| 109 | 798 | Miscellaneous other general expenses | | B | | \$ - | \$ - | \$ - |
| 110 | 798 | Miscellaneous other general operation expenses | | | C | \$ - | \$ - | \$ - |
| 111 | 799 | Miscellaneous general expenses | A | | | \$ 156,687 | \$ 159,914 | \$ (3,227) |
| 112 | | Maintenance | | | | | | |
| 113 | 805 | Maintenance of general plant | A | B | C | \$ 77,183 | \$ 67,528 | \$ 9,656 |
| 114 | | Total administrative and general expenses | | | | \$ 3,149,823 | \$ 3,087,590 | \$ 62,233 |
| 115 | | IX. MISCELLANEOUS | | | | | | |
| 116 | 800 | Rate Case Expense | A | B | C | \$ 840 | \$ 1,488 | \$ (648) |
| 117 | 810 | Customer surcredits | | | | \$ - | \$ - | \$ - |
| 118 | 811 | Rents | A | B | C | \$ 232,526 | \$ 220,673 | \$ 11,853 |
| 119 | 812 | Administrative expenses transferred - Cr. | A | B | C | \$ - | \$ - | \$ - |
| 120 | 813 | Duplicate charges - Cr. | A | B | C | \$ - | \$ - | \$ - |
| 121 | 901 | General Clearing | A | B | C | \$ (199) | \$ - | \$ (199) |
| 122 | | Total miscellaneous | | | | \$ 233,166 | \$ 222,160 | \$ 11,006 |
| 123 | | Total operating expenses | | | | \$ 18,282,456 | \$ 16,578,374 | \$ 1,704,082 |

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

| Line No. | Kind of Tax (a) | Total Taxes Charged During Year (b) | DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged) | | | |
|----------|--|-------------------------------------|---|---------------------------------|-------------------------|--------------------------------|
| | | | Water (Account 507) (c) | Nonutility (Acct 521 & 527) (d) | Other (Account 62X) (e) | Capitalized (Omit Account) (f) |
| 1 | Taxes On Real And Personal Property | \$ 230,369 | \$ 229,673 | \$ 697 | \$ - | \$ - |
| 2 | State Corporation Franchise Tax - Current Year Provision For Tax | \$ 347,048 | \$ 347,048 | \$ - | \$ - | \$ - |
| 3 | Federal Income Tax - Current Year Provision For Tax | \$ 657,283 | \$ 657,283 | \$ - | \$ - | \$ - |
| 4 | Other State And Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | Federal Unemployment Insurance Tax, FICA, SUI, Fees | \$ 172,895 | \$ 172,895 | \$ - | \$ - | \$ - |
| 6 | Other State Taxes - Amortization of Deferred Taxes | \$ (12,779) | \$ (12,779) | \$ - | \$ - | \$ - |
| 7 | Other Federal Taxes - Amortization of Deferred Taxes | \$ 193,585 | \$ 193,585 | \$ - | \$ - | \$ - |
| 8 | Other State Taxes - Prior Years Adjustments | \$ 28,101 | \$ 28,101 | \$ - | \$ - | \$ - |
| 9 | Other Federal Taxes - Prior Years Adjustments | \$ 61,512 | \$ 61,512 | \$ - | \$ - | \$ - |
| 10 | Licenses | \$ 37,314 | \$ 37,314 | \$ - | \$ - | \$ - |
| 11 | Other State Taxes - Amortization of CIAC Gross Up 2017 TCJA | \$ (627) | \$ (627) | \$ - | \$ - | \$ - |
| 12 | Other Federal Taxes - Amortization of CIAC Gross Up 2017 TCJA | \$ (1,359) | \$ (1,359) | \$ - | \$ - | \$ - |
| 13 | Federal Insurance Contributions Act | \$ - | \$ - | \$ - | \$ - | \$ - |
| 14 | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 | Total | \$ 1,713,342 | \$ 1,712,645 | \$ 697 | \$ - | \$ - |

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

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

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

3. Show taxable year if other than calendar year from-----to-----.

| Line No. | Particulars (a) | Amount (b) |
|----------|--|---------------------|
| 1 | Net Income For The Year Per Schedule B, Page 16 | \$ 2,525,452 |
| 2 | Reconciling amounts (list first additional income and unallowable deductions, followed by additional | |
| 3 | deductions for non-taxable income): | |
| 4 | Add Back: Federal Income Tax Expense In The P&L - Operating | \$ 911,021 |
| 5 | Add Back: Federal Income Tax Expense In The P&L - Non Operating | \$ - |
| 6 | Add Back: State Income Tax Expense In The P&L - Operating | \$ 361,743 |
| 7 | Add Back: State Income Tax Expense In The P&L - Non Operating | \$ - |
| 8 | Income Before Income Taxes | \$ 3,798,215 |
| 9 | Add Back: Political Contributions | \$ - |
| 10 | Add Back: Penalties | \$ 26 |
| 11 | Add Back: Meals & Entertainment | \$ 4,778 |
| 12 | Add Back: Non Deductible 2020 CWA PAC Contributions | \$ 22,320 |
| 13 | Add Back: Taxable CIAC | \$ 449,096 |
| 14 | Less: Deductible Rebates | \$ (125,776) |
| 15 | Less: State Income Tax Accrued - 2020 | \$ (347,048) |
| 16 | Less: DPAD Allowance | \$ - |
| 17 | Less: Dividends Received Deduction | \$ - |
| 18 | Less: Deferred Rent - 2019 | \$ (68,521) |
| 19 | Add Back: Deferred Rent - 2020 | \$ 60,584 |
| 20 | Less: Accrued Vacation - Prior Year - 2019 | \$ (49,608) |
| 21 | Add Back: Accrued Vacation - Current Year - 2020 | \$ 76,984 |
| 22 | Add Back: Accrued Vacation Paid Within 2.5 Months - 2019 | \$ 11,603 |
| 23 | Less: Accrued Vacation Paid Within 2.5 Months - 2020 | \$ (9,529) |
| 24 | Add Back: PUC Depreciation, Net of CIAC Amortization | \$ 1,395,158 |
| 25 | Less: Federal Depreciation, Net of CIAC Amortization | \$ (2,098,984) |
| 26 | Less: Labor Cost To Remove Old Water Meters Charged To Accumulated Depreciation | \$ (4,677) |
| 27 | Add Back: Salvage - Disposal Of Scrapped Water Meters | \$ 1,299 |
| 28 | Add Back: Salvage - Disposal Of Power Operated Equipment | \$ 14,000 |
| 29 | Federal Taxable Net Income | \$ 3,129,921 |
| 30 | | |
| 31 | Computation of Tax Expense: | |
| 32 | Current Year Provision For Tax | \$ 657,283 |
| 33 | 21.0% Rate On Taxable Income | |
| 34 | | |
| 35 | Tax Per Return (estimated) | \$ 657,283 |

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

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

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

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

SCHEDULE B-8
Account 521 - Income From Nonutility Operations

| Line No. | Description (a) | Revenue (b) | Expenses (c) | Net Income (d) |
|----------|---------------------------|----------------|-----------------|-------------------|
| 1 | Non-Utility Rental Income | \$ 72,566 | \$ (2,746) | \$ 69,821 |
| 2 | | | | \$ - |
| 3 | | | | \$ - |
| 4 | | | | \$ - |
| 5 | Total | \$ 72,566 | \$ (2,746) | \$ 69,821 |

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 | Dividends | \$ 16,650 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | Total | \$ 16,650 |

SCHEDULE B-11

Account 524 - Interest Revenues

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

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 Revenue

| Line No. | Description (a) | Amount (b) |
|----------|-----------------------|------------|
| 1 | HomeServe Commissions | 73,995 |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | Total | 73,995 |

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

| Line No. | Description (a) | Amount (b) |
|----------|--|------------|
| 1 | Federal Income Tax Expense - Non Operating | 0 |
| 2 | State Income Tax Expense - Non Operating | 0 |
| 3 | | |
| 4 | | |
| 5 | Total | 0 |

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

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

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

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

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

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

SCHEDULE B-20
Account 535 - Other Interest Charges

| Line No. | Description (a) | Amount (b) |
|----------|---------------------------------------|------------|
| 1 | Interest Paid To Customers - Deposits | \$ 415 |
| 2 | Other | \$ 305 |
| 3 | Paycheck Protection Program Loan | \$ 3,059 |
| 4 | Total | \$ 3,778 |

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

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

SCHEDULE B-22**Account 537 - Miscellaneous Amortization**

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

SCHEDULE B-23**Account 538 - Miscellaneous Income Deductions**

| Line No. | Description (a) | Amount (b) |
|----------|------------------------------------|------------|
| 1 | Penalties | \$ 32 |
| 2 | Other Miscellaneous Expense | \$ 1,546 |
| 3 | Non Operating Property Tax Expense | \$ 697 |
| 4 | | |
| 5 | Total | \$ 2,275 |

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

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

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

| Line No. | Classification (a) | Number at End of Year (b) | Total Salaries and Wages Paid During Year (c) |
|----------|---|---------------------------|---|
| 1 | Employees - Source Of Supply | | |
| 2 | Employees - Pumping | | |
| 3 | Employees - Water Treatment | | |
| 4 | Employees - Transmission And Distribution | 11 | \$ 1,019,896 |
| 5 | Employees - Customer Account | 5 | \$ 500,702 |
| 6 | Employees - Sales | | |
| 7 | Employees - Administrative | | |
| 8 | General Officers | 3 | \$ 2,169,400 |
| 9 | General Office | | |
| 10 | Total | 19 | \$ 3,689,997 |

SCHEDULE C-4

Record of Accidents During Year

| Line No. | Date of Accident (a) | To Persons | | | | | To Property | | | |
|----------|----------------------|-------------------|-------------|---------------------|-------------|------------------|-------------|------------|------------|------------|
| | | Employees on Duty | | Public ¹ | | Total Number (f) | Company | | Other | |
| | | Killed (b) | Injured (c) | Killed (d) | Injured (e) | | Number (g) | Amount (h) | Number (i) | Amount (j) |
| 1 | 1/22/2020 | | | | | | 1 | \$ 4,053 | | |
| 2 | 4/20/2020 | | 1 | | | | | | | |
| 3 | 5/9/2020 | | | | | | 1 | \$ 9,675 | | |
| 4 | 7/8/2020 | | | | | | | | 1 | \$3,422 |
| 5 | 10/14/2020 | | | | | | 1 | \$ 7,457 | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | Total | 0 | 1 | 0 | 0 | 0 | 3 | \$ 21,185 | 1 | \$3,422 |

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

SCHEDULE C-5 Expenditures for Political Purposes

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

| | | |
|---|-------|------|
| 1 | NONE | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | Total | \$ - |

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

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

| | | |
|---|-------|------|
| 1 | NONE | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | Total | \$ - |

SCHEDULE C-7 Bonuses Paid to Executives & Officers

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

| | | | |
|---|------------------|----|---------|
| 1 | John W.S. Roeder | \$ | 225,000 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | Total | \$ | 225,000 |

| SCHEDULE D-1 | | | | | | | | | | |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------|----------------------------------|--|---|---|---|---------|
| Sources of Supply and Water Developed | | | | | | | | | | |
| STREAMS | | | | | FLOW IN(unit) ² | | | | Annual Quantities Diverted(Unit) ² | Remarks |
| Line No. | Diverted into* | From Stream or Creek (Name) | Location of Diversion Point | Priority Right Claim | Capacity | Diversions Max. | Diversions Min. | | | |
| 1 | NONE | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| WELLS | | | | | | | Annual Quantities Pumped AF (Unit) ² | Remarks | | |
| Line No. | At Plant (Name or Number) | Location | Number | Dimensions | ¹ Depth to Water | Pumping Capacity GPM (Unit) ² | | | | |
| 6 | | | 21 | | | 23,450 | 11,134 | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| TUNNELS AND SPRINGS | | | | | FLOW IN(Unit) ² | | | Annual Quantities Used(Unit) ² | Remarks | |
| Line No. | Designation | Location | Number | Maximum | Minimum | | | | | |
| 11 | NONE | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |
| Purchased Water for Resale | | | | | | | | | | |
| 16 | Purchased From | NONE | | | | | | | | |
| 17 | Annual Quantities Purchased | (Unit chosen) ² | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |

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

1 Average depth to water surface below ground surface.

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

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

| Line No. | | 0 to 5 | 6 to 10 | 11 to 20 | 21 to 30 | 31 to 40 | 41 to 50 | 51 to 75 | 76 to 100 |
|----------|---------------|--------|---------|----------|----------|----------|----------|----------|-----------|
| 1 | Ditch | | | | | | | | |
| 2 | Flume | | | | | | | | |
| 3 | Lined Conduit | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | Totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded
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 | Totals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Line No. | | 1 | 1 1/2 | 2 | 2 1/2 | 3 | 4 | 5 | 6 | 8 |
|----------|------------------------------------|---|-------|----|-------|-----|--------|---|---------|---------|
| 11 | Cast Iron | | | | | | | | | |
| 12 | Cast Iron (cement lined) | | | | | | | | | |
| 13 | Concrete | | | | | | | | | |
| 14 | Copper | | | | | | | | | |
| 15 | Riveted Steel | | | | | | | | | |
| 16 | Standard Screw | | | | | | | | | |
| 17 | Screw Or Welded Casing | | | | | | | | | |
| 18 | Cement - Asbestos | | | | | | 4,157 | | 64,354 | 156,961 |
| 19 | Steel | | | | | | | | 42 | 164 |
| 20 | Welded Steel | | | | | | | | | |
| 21 | Welded Steel Concrete Lined (WSCL) | | | | | | 3,566 | | 64,519 | 34,074 |
| 22 | Ductile Iron Pipe (DIP) | | 34 | | | 68 | 870 | | 2,939 | 28,707 |
| 23 | SOM | | | | | | 1,481 | | 118,763 | 113,902 |
| 24 | Wood | | | | | | | | | |
| 25 | Other (specify) PVC | | | | | 61 | 54,388 | | 21,408 | 74,880 |
| 26 | Totals | 0 | 0 | 34 | 0 | 129 | 64,462 | 0 | 272,025 | 408,688 |

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

| Line No. | | 10 | 12 | 14 | 16 | 18 | 20 | Other Sizes (Specify Sizes) | Total All Sizes |
|----------|------------------------------------|--------|---------|----|--------|--------|-------|-----------------------------|-----------------|
| 27 | Cast Iron | | | | | | | | |
| 28 | Cast Iron (cement lined) | | | | | | | | |
| 29 | Concrete | | | | | | | | |
| 30 | Copper | | | | | | | | |
| 31 | Riveted Steel | | | | | | | | |
| 32 | Standard Screw | | | | | | | | |
| 33 | Screw Or Welded Casing | | | | | | | | |
| 34 | Cement - Asbestos | 42,172 | 87,767 | | 468 | | | | 355,879 |
| 35 | Steel | 861 | 298 | | | | | | 1,365 |
| 36 | Welded Steel | | | | | | | | |
| 37 | Welded Steel Concrete Lined (WSCL) | 23,161 | 25,043 | | 44 | | | | 150,407 |
| 38 | Ductile Iron Pipe (DIP) | 2,168 | 63,281 | | 24,716 | 13,281 | 9,563 | | 145,627 |
| 39 | SOM | 18,170 | 16,991 | | 13,760 | | | | 283,067 |
| 40 | Wood | | | | | | | | |
| 41 | Other (specify) PVC | 6,095 | 20,163 | | 9,727 | 180 | | | 186,902 |
| 42 | Totals | 92,627 | 213,543 | 0 | 48,715 | 13,461 | 9,563 | 0 | 1,123,247 |

| SCHEDULE D-4 | | | | |
|---|-------------------------|---------------------|---------------------------|---------------------|
| Number of Active Service Connections | | | | |
| Classification | Metered - Dec 31 | | Flat Rate - Dec 31 | |
| | Prior Year | Current Year | Prior Year | Current Year |
| Residential | 20,570 | 20,619 | | |
| Commercial | 292 | 291 | | |
| Industrial | 54 | 55 | | |
| Public Authorities | 145 | 147 | | |
| Irrigation | 232 | 235 | | |
| Other (specify): Schools | 44 | 44 | | |
| Agriculture | 7 | 8 | | |
| Subtotal | 21,344 | 21,399 | | |
| Private Fire Connections | | | 343 | 343 |
| Public Fire Hydrants | | | | |
| Total | 21,344 | 21,399 | 343 | 343 |

| SCHEDULE D-5 | | |
|---|---------------|-----------------|
| Number of Meters and Services on Pipe Systems at End of Year | | |
| Size | Meters | Services |
| 5/8 x 3/4 - in | 5,657 | 5,689 |
| 3/4 - in | 13,798 | 13,822 |
| 1 - in | 977 | 992 |
| 1.5 - in | 356 | 371 |
| 2 - in | 476 | 507 |
| 3 - in | 66 | 69 |
| 4 - in | 47 | 49 |
| 6 - in | 11 | 15 |
| 8 - in | 8 | 8 |
| 10 - in | 3 | 3 |
| 12 - in | 0 | 0 |
| Total | 21,399 | 21,525 |

| 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 | 0 |
| 2. Used, before repair | 0 |
| 3. Used, after repair | 0 |
| 4. Found fast, requiring billing adjustment | 0 |
| B. Number of Meters in Service Since Last Test | |
| 1. Ten years or less | 16,809 |
| 2. More than 10, but less than 15 years | 2,565 |
| 3. More than 15 years | 2,025 |
| TOTAL (= current active svc connections) | 21,399 |

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 (Single & Multi Family) | 275,549 | 207,895 | 217,475 | 213,958 | 251,945 | 260,226 | 428,925 | 1,855,973 |
| Commercial | 25,781 | 21,648 | 22,423 | 20,835 | 23,555 | 27,104 | 34,901 | 176,247 |
| Industrial | 4,140 | 3,747 | 6,467 | 6,052 | 6,278 | 7,975 | 11,347 | 46,006 |
| Public Authorities (& Schools) | 6,561 | 6,714 | 18,107 | 16,408 | 20,955 | 33,265 | 56,194 | 158,204 |
| Irrigation | 13,884 | 5,032 | 13,893 | 16,430 | 21,273 | 26,525 | 45,136 | 142,173 |
| Other (specify): Agriculture | 69 | 93 | 254 | 308 | 420 | 484 | 1,280 | 2,908 |
| Total | 325,984 | 245,129 | 278,619 | 273,991 | 324,426 | 355,579 | 577,783 | 2,381,511 |

| Classification of Service | During Current Year | | | | | | | Total |
|-------------------------------------|---------------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| | August | September | October | November | December | Subtotal | Total | Prior Year |
| Residential (Single & Multi Family) | 380,711 | 355,403 | 316,216 | 311,761 | 242,724 | 1,606,815 | 3,462,788 | 3,157,795 |
| Commercial | 31,131 | 31,392 | 40,328 | 23,410 | 21,432 | 147,693 | 323,940 | 339,211 |
| Industrial | 9,883 | 8,281 | 9,911 | 6,388 | 5,287 | 39,750 | 85,756 | 95,370 |
| Public Authorities (& Schools) | 54,056 | 47,212 | 46,881 | 23,245 | 11,583 | 182,977 | 341,181 | 340,555 |
| Irrigation | 44,671 | 42,408 | 35,706 | 37,735 | 17,272 | 177,792 | 319,965 | 270,207 |
| Other (specify): Agriculture | 887 | 749 | 840 | 492 | 420 | 3,388 | 6,296 | 4,504 |
| Total | 521,339 | 485,445 | 449,882 | 403,031 | 298,718 | 2,158,415 | 4,539,926 | 4,207,642 |

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

Total acres irrigated agriculture 173

Total population served 106,450

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 _____ No X
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: 6/1/1960
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 N/A No N/A
7. If so, on what date? N/A

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.

N/A

**SCHEDULE E-1
Balancing, Memorandum & Reserve Accounts**

| Line No. | Description (a) | Authorized by Decision or Resolution No. (b) | Beginning of Year Balance* (c) | Advice Letter (d) | Offset Revenues (e) | Offset Expenses (f) | Interest (g) | Surcharge (h) | Surcredit (i) | End of Year Balance* (j) |
|----------|---|--|--------------------------------|-------------------|---------------------|---------------------|--------------|---------------|---------------|--------------------------|
| 1 | Balancing: Pump Tax - Non Agricultural | PUC code 792.5 | \$ 1,533,920 | \$ (1,533,920) | \$ - | \$ 172,096 | \$ 165 | \$ - | \$ - | \$ (172,261) |
| 2 | Balancing: Pump Tax - Agricultural | PUC code 792.5 | \$ 5,167 | \$ (5,167) | \$ - | \$ (3) | \$ - | \$ - | \$ - | \$ 3 |
| 3 | Balancing: Purchased Power | PUC code 792.5 | \$ (328,797) | \$ 328,797 | \$ - | \$ 102,813 | \$ 104 | \$ - | \$ - | \$ (102,918) |
| 4 | Balancing: Low Income Customer Assistance Program - 9/3/13 To 2/24/15 | AL 281-W-A | \$ (95,140) | \$ 95,140 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | Balancing: Pension Expense Account (PEBA) (4) | Decision 16-05-041 | \$ 359,940 | \$ - | \$ - | \$ 230,336 | \$ 802 | \$ - | \$ - | \$ 128,801 |
| 6 | Balancing: Low Income Customer Assistance Program Surcharge (2015 GRC) | AL 281-W-A | \$ (125,212) | \$ 125,212 | \$ 551,034 | \$ 520,301 | \$ 708 | \$ - | \$ - | \$ 30,025 |
| 7 | Balancing: Recovery of Multiple Balancing & Memorandum Accts Over (Under) Collected | AL 287-W-A | \$ 36,273 | \$ (36,273) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | Memorandum: Monterey WRAM - Conservation Rates vs. Uniform Rates | Decision 10-11-034 | \$ (466,174) | \$ 1,922,036 | \$ (1,917,973) | \$ - | \$ 3,629 | \$ - | \$ - | \$ (465,739) |
| 9 | Memorandum: Contamination Proceeds | D. 10-10-018 & 19-09-010 | \$ 140,875 | \$ - | \$ - | \$ 56,350 | \$ - | \$ - | \$ - | \$ 84,525 |
| 10 | Memorandum: Santa Clara Valley Water District Litigation Costs | W-4534 | \$ (2,947,114) | \$ - | \$ - | \$ 268 | \$ 15,058 | \$ - | \$ - | \$ (2,962,440) |
| 11 | Memorandum: City of San Jose Litigation Costs | Decision 10-11-034 | \$ (16,736) | \$ - | \$ - | \$ - | \$ 87 | \$ - | \$ - | \$ (16,823) |
| 12 | Memorandum: Low Income Lost Revenue | AL 281-W-A | \$ (311,479) | \$ 311,479 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 13 | Memorandum: Catastrophic Event | E-3238 | \$ (20,943) | \$ - | \$ - | \$ 147,601 | \$ 247 | \$ - | \$ - | \$ (168,791) |
| 14 | Memorandum: Conservation Lost Revenue & Expense (4) (6) | Decision 19-09-010 | \$ (2,624,255) | \$ 2,624,255 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 15 | Memorandum: 2018 Tax Act Memorandum Account (TAMA) (5) | AL 267-W | \$ 568,742 | \$ - | \$ - | \$ 50,536 | \$ - | \$ - | \$ - | \$ 518,205 |
| 16 | Memorandum: Certified Public Accountant Audit Cost Memorandum Account | AL 287-W-A | \$ (63,095) | \$ 63,095 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 | Memorandum: Credit Card Pilot Program Memorandum Account | Decision 19-09-010 | \$ (3,567) | \$ - | \$ - | \$ 18,245 | \$ 30 | \$ - | \$ - | \$ (21,842) |
| 18 | Recovery: LICAP Balancing & Memorandum Accounts (Under) Collection | AL 281-W-A | \$ - | \$ (336,090) | \$ 301,445 | \$ - | \$ 1,263 | \$ - | \$ - | \$ (35,908) |
| 19 | Recovery: Multiple & Various Balancing & Memorandum Accounts (Under) Collection | AL 287-W-A | \$ - | \$ 1,044,637 | \$ (763,303) | \$ - | \$ (763) | \$ - | \$ - | \$ 282,097 |
| 20 | Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection | AL 290-W | \$ - | \$ (1,286,102) | \$ 259,805 | \$ - | \$ 931 | \$ - | \$ - | \$ (1,027,228) |
| 21 | Recovery: M-WRAM Balancing & Memorandum Accounts (Under) Collection | AL 293-W | \$ - | \$ (635,934) | \$ 6,153 | \$ - | \$ 91 | \$ - | \$ - | \$ (629,871) |
| 22 | Memorandum: Paycheck Protection Program Loan | Resolution M-4843 and AL 289-W | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | Totals | | \$ (4,357,595) | \$ 2,681,165 | \$ (1,562,839) | \$ 1,298,543 | \$ 22,352 | \$ - | \$ - | \$ (4,560,164) |

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

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

Note 3: Column d added to account for Advice Letters authorizing collection of prior and current year balances.

Note 4: Signs are flipped versus the actual memorandum account to accommodate over/(under) reporting convention.

Note 5: 2020 beginning balance has been adjusted to reconcile differences versus the 2019 ending balance.

Note 6: 2020 beginning balance has been adjusted to tie to settlement agreement amount per Decision 19-09-010.

* Over (Under) Collection

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

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

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

See attached page 64A - Tariff Sheet 794-W

2. Participation rate for Year 2020 (as a percent of total customers served) was 11.5%

3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program. Please see Schedule E-1. For terms and conditions of Low Income Customer Assistance (LICAP) Memorandum Account, please see attached page 64A.

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

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

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

See attached page 64B

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. Great Oaks does not have a separate budget for conservation programs. The WaterSmart program will be funded through rates beginning July 1, 2016, as these are appropriate operating expenses.

3. Cost of each program. Please see Schedule E-1.

4. The degree of participation in each district by customer group. Tiered rates participation is 100% of single family residential customers. Other participation rates are presently unknown.

PRELIMINARY STATEMENT
(Continued)

U. Low Income Customer Assistance Program Surcharge Balancing Account.

(N)

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

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

3. Accounting Procedures.

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

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

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

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

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

(N)

(To be inserted by utility)
Advice Letter No. 252-W

Issued by
Timothy S. Guster
NAME
General Counsel
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed 5-31-2016

Decision No. D.16-05-041

Effective 7-1-2016

Resolution No. _____

The following represents a list of the various conservation programs and actions of Great Oaks Water Company during calendar year 2020.

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

Schedule E- 4

Report on Affiliate Transactions

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

INSTRUCTIONS:

* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.

* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

- (a) services provided by regulated water utility to any affiliated company;
- (b) services provided by any affiliated company to regulated water utility;
- (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company;
- (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility;
- (e) employees transferred from regulated water utility to any affiliated company;
- (f) employees transferred from any affiliated company to regulated water utility; and
- (g) financing arrangements and transactions between regulated water utility and any affiliated company.

Note 1:

See page 65A

The following disclosures are provided with respect to 2020 affiliate transactions:

* Tax compliance services were provided by Roeder Management LLC to Great Oaks Water Company.

* Great Oaks Water Company and its parent corporation, GOW Corporation, have a single shared officer and director. John Roeder is an officer and director of both companies, as previously reported in proceedings authorizing the corporate reorganization - A. 14-04-035. This disclosure complies with Section IV.C. of the Affiliate Transaction Rules.

Great Oaks Water Company

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

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

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

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

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

Verification

I verify that the mechanisms and procedures described above are adequate to ensure that Great Oaks is not utilizing any affiliates covered or not covered by the Commission's Rules as a conduit to circumvent any such Rules.

Date: March 31, 2021

_____/s/_____

John Roeder

Chief Executive Officer

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

NONE

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

1. Current Fiscal Agent:

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

| Line No. | Acct | NONE Title of Account (a) | Balance Beg of Year (b) | Additions During Year (c) | (Retirements) During Year (d) | Other Debits or (Credits) (e) | Balance End of Year (f) |
|----------|------|---|-------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| 1 | | I. INTANGIBLE PLANT | | | | | |
| 2 | 301 | Organization | | | | | \$ - |
| 3 | 302 | Franchises and Consents | | | | | \$ - |
| 4 | 303 | Other Intangible Plant | | | | | \$ - |
| 5 | | Total Intangible Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | | | | | | | |
| 7 | | II. LANDED CAPITAL | | | | | |
| 8 | 306 | Land and Land Rights | \$ - | \$ - | \$ - | \$ - | \$ - |
| 9 | | | | | | | |
| 10 | | III. SOURCE OF SUPPLY PLANT | | | | | |
| 11 | 311 | Structures and Improvements | | | | | \$ - |
| 12 | 312 | Collecting and Impounding Reservoirs | | | | | \$ - |
| 13 | 313 | Lake, River and Other Intakes | | | | | \$ - |
| 14 | 314 | Springs and Tunnels | | | | | \$ - |
| 15 | 315 | Wells | | | | | \$ - |
| 16 | 316 | Supply Mains | | | | | \$ - |
| 17 | 317 | Other Source of Supply Plant | | | | | \$ - |
| 18 | | Total Source of Supply Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | | | | | | | |
| 20 | | IV. PUMPING PLANT | | | | | |
| 21 | 321 | Structures and Improvements | | | | | \$ - |
| 22 | 322 | Boiler Plant Equipment | | | | | \$ - |
| 23 | 323 | Other Power Production Equipment | | | | | \$ - |
| 24 | 324 | Pumping Equipment | | | | | \$ - |
| 25 | 325 | Other Pumping Plant | | | | | \$ - |
| 26 | | Total Pumping Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 27 | | | | | | | |
| 28 | | V. WATER TREATMENT PLANT | | | | | |
| 29 | 331 | Structures and Improvements | | | | | \$ - |
| 30 | 332 | Water Treatment Equipment | | | | | \$ - |
| 31 | | Total Water Treatment Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 32 | | | | | | | |
| 33 | | VI. TRANSMISSION AND DIST. PLANT | | | | | |
| 34 | 341 | Structures and Improvements | | | | | \$ - |
| 35 | 342 | Reservoirs and Tanks | | | | | \$ - |
| 36 | 343 | Transmission and Distribution Mains | | | | | \$ - |
| 37 | 344 | Fire Mains | | | | | \$ - |
| 38 | 345 | Services | | | | | \$ - |
| 39 | 346 | Meters | | | | | \$ - |
| 40 | 347 | Meter Installations | | | | | \$ - |
| 41 | 348 | Hydrants | | | | | \$ - |
| 42 | 349 | Other Transmission and Distribution Plant | | | | | \$ - |
| 43 | | Total Transmission and Distribution Plant | \$ - | \$ - | \$ - | \$ - | \$ - |

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

| Line No. | Acct | NONE Title of Account (a) | Balance Beg of Year (b) | Additions During Year (c) | (Retirements) During Year (d) | Other Debits or (Credits) (e) | Balance End of Year (f) |
|----------|------|----------------------------------|-------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| 44 | | VII. GENERAL PLANT | | | | | |
| 45 | 371 | Structures and Improvements | | | | | \$ - |
| 46 | 372 | Office Furniture and Equipment | | | | | \$ - |
| 47 | 373 | Transportation Equipment | | | | | \$ - |
| 48 | 374 | Stores Equipment | | | | | \$ - |
| 49 | 375 | Laboratory Equipment | | | | | \$ - |
| 50 | 376 | Communication Equipment | | | | | \$ - |
| 51 | 377 | Power Operated Equipment | | | | | \$ - |
| 52 | 378 | Tools, Shop and Garage Equipment | | | | | \$ - |
| 53 | 379 | Other General Plant | | | | | \$ - |
| 54 | | Total General Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 55 | | | | | | | |
| 56 | | VIII. UNDISTRIBUTED ITEMS | | | | | |
| 57 | 390 | Other Tangible Property | | | | | \$ - |
| 58 | 391 | Utility Plant Purchased | | | | | \$ - |
| 59 | 392 | Utility Plant Sold | | | | | \$ - |
| 60 | | Total Undistributed Items | \$ - | \$ - | \$ - | \$ - | \$ - |
| 61 | | Total Utility Plant in Service | \$ - | \$ - | \$ - | \$ - | \$ - |

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

| Line No. | Acct | NONE 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 | \$ - | \$ - | \$ - | \$ - | \$ - |

FACILITIES FEES DATA

NONE

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

1. Trust Account Information:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

| NAME | AMOUNT |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

B. Residential

| NAME | AMOUNT |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

3. Summary of the bank account activities showing:

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

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

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