

Docket: : A.15-07-001
Exhibit Number : ORA - ____
Commissioner : Catherine J.K. Sandoval
Administrative Law Judge : Gerald F. Kelly
ORA Witnesses : Michael Conklin
Lisa Bilir
Alex Lau
Pat Ma
Wenli Wei
Sung Han



**OFFICE OF RATEPAYER ADVOCATES
CALIFORNIA PUBLIC UTILITIES COMMISSION**

**Report on
The Results of Operations
Great Oaks Water Company
Fiscal Test Year 2016/2017 General Rate Case
A.15-07-001**

APPENDICES A - F

**San Francisco, California
October 19, 2015**

1

APPENDIX A (ORA Statements of Qualifications)

2

A. STATEMENT OF QUALIFICATIONS- MICHAEL CONKLIN

Q1. Please state your name, business address, and position with the California Public Utilities Commission (“Commission”).

A1. My name is Michael Conklin and my business address is 505 Van Ness Avenue, San Francisco, California 94102. I am a Financial Examiner in the Water Branch of the Office of Ratepayer Advocates.

Q2. Please summarize your education background and professional experience.

A2. I received a Bachelor of Science Degree in Accounting from the City University of New York, Hunter College graduating with high honors. I also received a Master of Science in Accountancy at San Francisco State University. In addition I have successfully completed the Uniform CPA exam.

Prior to joining the Commission, I worked as an operations manager on the equity trading floor for Citigroup Global Markets in New York. I joined the Office of Ratepayer Advocates - Water Branch as an Auditor in July 2012. My experience at the Commission includes responsibility for the reports on Affiliate Transactions and Non-Tariffed Products & Services during proceeding A.12-07-007, Taxes and A&G expenses for proceeding A.13-01-003, and General Office and Taxes for proceedings A.13-07-002 and A.14-07-006.

Q3. What is your responsibility in this proceeding, **GOWC GRC A.15-07-001**?

A3. I serve as ORA’s project coordinator under the direction of Lisa Bilir- Program and Project Supervisor. I sponsor Chapter 1- Executive Summary, Chapter 2- Summary of Earnings, Chapter 3- Water Consumption & Revenues, Chapter 6- Payroll, Chapter 11- Customer Service, Chapter 13- Affiliate Transactions, Chapter 14- Escalation and Attrition Filings and Chapter 17- Santa Clara Valley Water District Memorandum Account. I also co-sponsor Chapter 10- Rate Base and ORA’s testimony on Operations & Maintenance Expense Account 700, Groundwater Charges.

Q4. Does this conclude your prepared direct testimony?

A4. Yes, it does.

A. STATEMENT OF QUALIFICATIONS- LISA BILIR

Q1. Please state your name, business address, and position with the California Public Utilities Commission (“Commission”).

A1. My name is Lisa Bilir and my business address is 505 Van Ness Avenue, San Francisco, California 94102. I am a Program & Project Supervisor in the Water Branch of the Office of Ratepayer Advocates.

Q2. Please summarize your education background and professional experience.

A2. I received a Bachelor of Science degree in Biological Sciences from Stanford University in 2001 and a Master of Public Policy from The Goldman School of Public Policy at U.C. Berkeley in 2007. I have worked in ORA since October 2007. I have written testimony and testified in evidentiary hearings on sales, rate design, revenue decoupling and conservation and I have overseen General Rate Case work in the ORA Water Branch since 2010.

Q3. What is your responsibility in this proceeding, **GOWC GRC A.15-07-001**?

A3. I provide general supervision and I sponsor Chapter 15- Balancing and Memorandum Accounts. I also co-sponsor Chapter 16- Low-Income Customer Assistance Program and Related Memorandum Account.

Q4. Does this conclude your prepared direct testimony?

A4. Yes, it does.

A. STATEMENT OF QUALIFICATIONS- SUNG HAN

Q. 1 Please state your name, business address, and position with the California Public Utilities Commission (Commission).

A. 1 My name is Sung B. Han and my business address is 505 Van Ness Avenue, San Francisco, CA. I am Senior Utilities Engineer in the Water Branch of the Office of Ratepayer Advocates (ORA).

Q.2 Please summarize your educational background.

A.2 I received a Bachelor of Science degree in Mechanical Engineering from San Francisco State University in 1970 and a Masters of Science degree in Mechanical Engineering from University of California, Berkeley in 1972. I have taken various courses in financial accounting, regulatory economics, and depreciation from various institutions. I am also a licensed Professional Mechanical Engineer in the State of California.

Q.3 Please summarize your business experience.

A.3 After graduation from Berkeley, I joined the Commission. I worked on various formal proceedings before this Commission, including various types of rate proceedings, valuation studies and other investigations initiated by the Commission. I have analyzed and testified on various aspects of utility operations including plant, depreciation, operations and maintenance expenses, administrative and general expenses, revenues, rate design, and conservation. I have also worked as Project Manager for various energy and water rate proceedings.

Q.4 What is your responsibility in this proceeding **GOWC GRC A.15-07-001**?

A.4 I sponsor Chapter 7- Income Taxes, Chapter 8 - Taxes Other Than Income, and ORA's testimony on Working Cash Allowance appearing in Chapter 10- Rate Base.

Q.5 Does this conclude your prepared direct testimony?

A.5 Yes, it does.

A. STATEMENT OF QUALIFICATIONS- ALEX LAU

Q1. Please state your name, business address, and position with the California Public Utilities Commission (“Commission”).

A1. My name is Alex Lau and my business address is 505 Van Ness Avenue, San Francisco, California 94102. I am a Utilities Engineer in the Water Branch of the Office of Ratepayer Advocates.

Q2. Please summarize your education background and professional experience.

A2. I received a Bachelor of Science Degree in Civil and Materials Engineering from the University of California, Davis. I am also a licensed Professional Engineer in Civil Engineering in the State of California.

Prior to joining the Commission, I worked as a project engineer in various structural engineering companies. I joined Office of Ratepayer Advocates - Water Branch as a Utilities Engineer in February 2013. My experience at the Commission includes sponsoring the report on Safety and Security in proceeding A.12-01-003, Plant in Service in proceeding A.13-07-002, and Plant in Service in proceeding A.14-07-006.

Q3. What is your responsibility in this proceeding, **GOWC GRC A.15-07-001**?

A3. I sponsor Chapter 9- Utility Plant in Service, Chapter 12- Water Quality and I co-sponsor Chapter 10- Rate Base.

Q4. Does this conclude your prepared direct testimony?

A4. Yes, it does.

A. STATEMENT OF QUALIFICATIONS- PAT MA

Q1. Please state your name, business address, and position with the California Public Utilities Commission (“Commission”).

A1. My name is Pat Ma and my business address is 505 Van Ness Avenue, San Francisco, California 94102. I am a Senior Utilities Engineer in the Water Branch of the Office of Ratepayer Advocates.

Q2. Please summarize your education background and professional experience.

A2. I received a Bachelor of Science Degree in Industrial and Systems Engineering with a concentration in Management from San Jose State University in 1986. I received my Professional Engineer License in Industrial Engineering in the State of California in 1989 and a Grade 2 Water Distribution Operator Certification in 2010.

I rejoined the Commission in December 2008 working for the Office of Ratepayer Advocates - Water Branch as an expert witness and project coordinator. My previous professional position was as a Senior Utilities Engineer also at the Commission, where I worked from 1986 to 1999 in transportation, telecommunications, energy, and water areas. I also worked briefly for the U.S. EPA, Region 9 in 1989 as an Environmental Engineer.

Q3. What is your responsibility in this proceeding, **GOWC GRC A.15-07-001**?

A3. I co-sponsor Chapter 16- Low-Income Customer Assistance Program and Related Memorandum Account.

Q4. Does this conclude your prepared direct testimony?

A4. Yes, it does.

A. STATEMENT OF QUALIFICATIONS- WENLI WEI

Q1. Please state your name, business address, and position with the California Public Utilities Commission (“Commission”).

A1. My name is Wenli Wei and my business address is 505 Van Ness Avenue, San Francisco, California 94102. I am a Financial Examiner in the Water Branch of the Office of Ratepayer Advocates.

Q2. Please summarize your education background and professional experience.

A2. I received a Master’s Degree in Computer Science from the University of Florida and a Master’s Degree in Business Administration with concentration in Accounting from California State University of Hayward. I am a CPA in the State of California.

Prior to joining the Commission, I worked many years for the California Department of Health Care Services, conducting rate setting audits for the statewide Medi-Cal program. I joined the Office of Ratepayer Advocates - Water Branch in June 2015.

Q3. What is your responsibility in this proceeding, **GOWC GRC A.15-07-001**?

A3. I sponsor Chapter 4- Operations and Maintenance Expenses and Chapter 5- Administrative and General Expenses. I also co-sponsor ORA’s testimony on Account 700, Groundwater Charges.

Q4. Does this conclude your prepared direct testimony?

A4. Yes, it does.

1

APPENDIX B (GOWC's Low-Income Customer Assistance Program

2

Application)

3

Great Oaks Water Company
Application for Low-Income Customer Assistance Program
(LICAP)

CUSTOMER INFORMATION (Please print clearly)

Great Oaks Account No. _____

_____ (____) _____
Customer Name Telephone

Service Address (Do Not Use PO Box) Apt. No. City Zip Code

Mailing Address (If different from Service Address) Apt. No. City Zip Code

Number of Persons in Household: Adults _____ + Children under 18 = _____
Total

Total Annual Household Income (from all sources): \$ _____

PUBLIC ASSISTANCE PROGRAM ELIGIBILITY

CHECK all programs in which Customer named above is a participant.

- | | | |
|---|--|--|
| <input type="checkbox"/> Medicaid/Medi-Cal (under age 65) | <input type="checkbox"/> Women, Infants and Children (WIC) | <input type="checkbox"/> National School Lunch Program (NCLP) |
| <input type="checkbox"/> Medicaid/Medi-Cal (age 65 and over) | <input type="checkbox"/> Healthy Families A&B | <input type="checkbox"/> Bureau of Indian Affairs General Assistance |
| <input type="checkbox"/> Supplemental Security Income (SSI) | <input type="checkbox"/> CalWORKs (TANF) or Tribal TANF | <input type="checkbox"/> Head Start Income Eligible (Tribal Only) |
| <input type="checkbox"/> CalFresh/SNAP (Food Stamps) | <input type="checkbox"/> PG&E CARE Program | |
| <input type="checkbox"/> Low Income Home Energy Assistance Program (LIHEAP) | | |

HOUSEHOLD INCOME ELIGIBILITY

CHECK all sources of household income. You may be enrolled in LICAP program depending upon your household income and size.

- | | | |
|---|--|--|
| <input type="checkbox"/> Pensions | <input type="checkbox"/> Wages and/or Profits from Self-Employment | <input type="checkbox"/> Scholarships, Grants or other aid for living exp. |
| <input type="checkbox"/> Social Security | <input type="checkbox"/> Rental or Royalty Income | <input type="checkbox"/> Insurance or Legal Settlements |
| <input type="checkbox"/> SSP or SSDI | <input type="checkbox"/> Unemployment Benefits | <input type="checkbox"/> Spousal/Child Support |
| <input type="checkbox"/> Interest/Dividends from: Savings, Stocks, Bonds, or Retirement Acct. | <input type="checkbox"/> Disability or Workers Comp. Payments | <input type="checkbox"/> Cash or Other Income |

DECLARATION (Please read and sign)

I state that the information I have provided in this Application is true and correct. I agree to provide proof of income if requested. I agree to inform Great Oaks Water Company (Great Oaks) if I no longer qualify to receive the LICAP discount. I understand that if I receive the discount without qualifying for it, I may be required to pay back the discount I received. I understand that Great Oaks can share my information with other utilities or their agents to enroll me in their assistance programs.

X _____
Customer Signature Date

YOU MUST COMPLETE THIS APPLICATION EVERY 12 MONTHS TO BE ELIGIBLE FOR LICAP DISCOUNTS

If legal guardian or signing under current power of attorney, please provide written proof of authority.

Office Use: _____ Renewed
 _____ Not Renewed
 _____ Closed Account - Date _____

1

APPENDIX C (Santa Clara Valley Water District Groundwater Charges

2

Documents)

3

7-Jul-2015

6:25 PM

:\Pump Tax Calculation.xls

**Great Oaks Water Company
Pump Tax Calculation
June 2015**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			6/30/15	5/31/15		
<u>North County</u>						
DISCOVER1	1	08S01E01J002	633.621	633.516	0.105	904410
BANGER 2	2	08S01E12P001	217.279	197.267	20.012	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	155.583	155.542	0.041	20071392-10
CHENOWET 8	8	08S01E12D010	780.086	682.190	97.896	904403
GRT OKS 9	9	08S02E06M010	890.521	890.451	0.070	832599
S TER HO10	10	08S02E18D010	598.636	579.020	19.616	904388
S TER HO11	11	08S02E18E010	937.691	937.691	-	20071391-10
S TER HO12	12	08S02E18E011	225.254	99.773	125.481	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,640.060	4,639.830	0.230	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	75.210	74.430	0.780	20072369-10
20	20	08S01E13C003	946.794	873.535	73.259	20071389-10
21	21	08S02E08Q002	371.236	190.999	180.237	904398
Total					<u>517.727</u>	
<u>South County</u>						
WELL 22	22	08802E35P002	180.071	163.978	16.093	903355
WELL 23	23	08S02E35B009	693.483	569.567	123.916	20072367-10
WELL 24	24	08S02E35B009	3,613.940	3,420.970	192.970	884188
Total					<u>332.979</u>	
Total For The Month					<u>850.706</u>	

Total Water Production	NORTH	SOUTH	TOTAL
	517.727	332.979	850.706

Agricultural Production	CCF	AF	
Adamo	997-005-1	15	0.034 June 2015
Kole	997-006-2	85	0.195 June 2015
Coyote Valley Farming I	997-007-2	0	0.000 June 2015
Coyote Valley Farming II	997-007-3	0	0.000 June 2015
Coyote Valley Farming II	997-008-1	0	0.000 June 2015
Nakashima	997-009-2	13	0.030 June 2015
AGCO Hay Company	997-010-1	6	0.014 June 2015
Stinson	997-011-1	0	0.000 June 2015
Kim	997-012-1	0	0.000 June 2015
Total		<u>119</u>	<u>0.273</u>

Allocation - Agricultural	0.0321%	0.166	0.107	0.273
Calculated Non Agricultural Production		517.561	332.872	850.433

Pump Tax Calculation

NORTH COUNTY

Total Production	517.730			
Non-Agricultural	517.560	\$ 747.00	\$ 386,617.32	
Agricultural	0.170	\$ 19.14	\$ 3.25	\$ 386,620.57

SOUTH COUNTY

Total Production	332.980			
Non-Agricultural	332.870	\$ 319.00	\$ 106,185.53	
Agricultural	0.110	\$ 19.14	\$ 2.11	\$ 106,187.64

Pump Tax Due - Total				<u>492,808.21</u>
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Pump Tax Due - Non-Agricultural	\$ 492,802.85
Pump Tax Due - Agricultural	\$ 5.36
Pump Tax Due - Total	<u>\$ 492,808.21</u>

Santa Clara Valley Water District

Revenue Management Unit
5750 Almaden Expressway
San Jose, CA 95118-3614
(408) 630-2770



WATER PRODUCTION STATEMENT

DO NOT WRITE IN THIS SPACE

TIME STAMP

**DO NOT
WRITE IN THIS
SPACE**

GREAT OAKS WATER CO
P O BOX 23490
SAN JOSE CA 95153

STATEMENT PERIOD 06/01/15-06/30/15		AMOUNT PAID \$	CASHIER	POSTED
STATEMENT NO. 06012663	DUE DATE 07/31/15	AMOUNT PAID \$	CASHIER	POSTED

LINE NO.	WELL IDENTIFICATION NUMBER	DISTRICT WELL NUMBER	METER NUMBER	WATER METER READING		UOM	MULTIPLIER	METERED WATER PRODUCTION (ACRE-FEET)
				END	BEGIN			
001	DISCOVER1	08801E01J002	904410			AF	1	
002	CHYNOUETS	08801E12D010	904403			AF	1	
003	BANGER 2	08801E12P001	20041570			AF	1	
004	20	08801E13C003	20071389			AF	1	
005	COITTE 3	08801E13H010	922197			AF	1	
006	GRT OKS 9	08802E06H010	832599			AF	1	
007	SILVERLEIS	08802E08H007	904409			AF	1	
008	18	08802E08Q001	20041569			AF	1	
009	21	08802E08Q002	904398			AF	1	
010	19	08802E16P002	20072359			AF	1	
011	16	08802E17G011	871409			AF	1	
012	MONTREY 7	08802E17J010	20071392			AF	1	
013	S TER H010	08802E18D010	904228			AF	1	
014	S TER H011	08802E18E010	20071391			AF	1	
015	S TER H012	08802E18E011	831490			AF	1	
016	SAN TERE4	08802E18K010	861875			AF	1	

PLEASE ATTACH A SEPARATE WORKSHEET SHOWING CALCULATIONS FOR UNMETERED WATER.

I declare under penalty of perjury that the statements made and figures shown on this water production statement and on any accompanying worksheets or statements on this water production statement have been examined by me and to the best of my knowledge and belief are true and correct.

SIGNATURE AND TITLE _____ DATE _____

Santa Clara Valley Water District

Revenue Management Unit
5750 Almaden Expressway
San Jose, CA 95118-3614
(408) 630-2770



WATER PRODUCTION STATEMENT

DO NOT WRITE IN THIS SPACE

TIME STAMP

DO NOT WRITE IN THIS SPACE

GREAT OAKS WATER CO
P O BOX 23490
SAN JOSE CA 95153

STATEMENT PERIOD 06/01/15-06/30/15		AMOUNT PAID \$	CASHIER	POSTED
STATEMENT NO. GM012663	DUE DATE 07/31/15	AMOUNT PAID \$	CASHIER	POSTED

LINE NO.	WELL IDENTIFICATION NUMBER	DISTRICT WELL NUMBER	METER NUMBER	WATER METER READING		UOM	MULTIPLIER	METERED WATER PRODUCTION (ACRE-FEET)
				END	BEGIN			
STATEMENT TOTAL								
1.	Total Metered	517.730 AF						
2.	Total Unmetered	AF						
3.	TOTAL Production	517.730 AF						
4.	Non-Agricultural	517.500 AF	x \$747.00 =	386,617.32				
5.	Agricultural	0.230 AF	x \$19.14 =	3.25				
6.	Total Water Cost							386,620.57
*7.	Penalty 10% of Line 6							
*8.	Interest 1% of Line 6							
9.	TOTAL AMOUNT DUE							386,620.57

* IF FILED AND/OR PAID AFTER DUE DATE, COMPLETE LINES 7 AND 8

PLEASE ATTACH A SEPARATE WORKSHEET SHOWING CALCULATIONS FOR UNMETERED WATER.

I declare under penalty of perjury that the statements made and figures shown on this water production statement and on any accompanying worksheets or statements to this water production statement have been examined by me and to the best of my knowledge and belief are true and correct.

SIGNATURE AND TITLE: X *[Signature]* CFO DATE: 7-20-2015

Santa Clara Valley Water District

Revenue Management Unit
 6750 Almaden Expressway
 San Jose, CA 95118-3614
 (408) 630-2770



WATER PRODUCTION STATEMENT

DO NOT WRITE IN THIS SPACE

TIME STAMP

DO NOT WRITE IN THIS SPACE

GREAT OAKS WATER CO
 P. O. BOX 23490
 SAN JOSE CA 95153

STATEMENT PERIOD 06/01/15-06/30/15		AMOUNT PAID \$	CASHIER	POSTED
STATEMENT NO. GN012664	DUE DATE 07/31/15	AMOUNT PAID \$	CASHIER	POSTED

LINE NO.	WELL IDENTIFICATION NUMBER	DISTRICT WELL NUMBER	METER NUMBER	WATER METER READING		UOM	MULTIPLIER	METERED WATER PRODUCTION (ACRE-FEET)
				END	BEGIN			
0001	WELL #23	00S02E35B009	20072367			AF	1	
0002	WELL #24	00S02E35H008	884188			AF	1	
0003	WELL #22	00S02E35P003	903355			AF	1	
STATEMENT TOTAL								

1. Total Metered	332,980 AF	6. Total Water Cost	106,187.64
2. Total Unmetered	AF	*7. Penalty 10% of Line 6	
3. TOTAL Production	332,980 AF	*8. Interest 1% of Line 6	
4. Non-Agricultural	332,870 AF x \$319.00 =	9. TOTAL AMOUNT DUE	106,187.64
5. Agricultural	110 AF x \$19.14 =		2.11

* IF FILED AND/OR PAID AFTER DUE DATE, COMPLETE LINES 7 AND 8

PLEASE ATTACH A SEPARATE WORKSHEET SHOWING CALCULATIONS FOR UNMETERED WATER.

I declare under penalty of perjury that the statements made and figures shown on this water production statement and on any accompanying worksheets or statements to this water production statement have been examined by me and to the best of my knowledge and belief are true and correct.

SIGNATURE AND TITLE

X *[Signature]* CFO

DATE

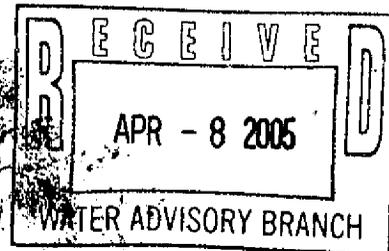
7-20-2015

SEE INSTRUCTIONS ON REVERSE

1

APPENDIX D (GOWC Advice Letter 169-W)

2



GREAT OAKS WATER COMPANY

CONFERENCE- 5/5/05
 EFFECTIVE - 5/5/05
 RESOLUTION- W-4526

P. O. Box 23490
 San Jose, California 95153
 (408) 227-9540

April 8, 2005

Advice Letter 169-W

Great Oaks Water Company (U 162-W)

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Great Oaks Water Company (U 162-W) hereby transmits for filing the following changes in tariffs which are attached hereto:

C.P.U.C. Sheet No.	Title of Sheet	Canceling C.P.U.C. Sheet No.
465-W, 466-W 467-W	Preliminary Statement Table of Contents	New 464-W

These tariffs are submitted to add to the Company's Preliminary Statement the terms and conditions for a Memorandum Account to track the litigation expenses of a suit against the Santa Clara Valley Water District.

Requirements of Standard Practice U-27-W (March 2005)

15. Memorandum Accounts. Memorandum accounts must be requested by advice letter. They become effective on regular statutory notice unless suspended or rejected¹. The advice letter must add a description of the account in the Preliminary Statement (see Appendix B). Each request must address the following:

- a. The expense is caused by an event of an exceptional nature that is not under the utility's control;
- b. The expense cannot have been reasonably foreseen in the utility's last general rate case and will occur before the utility's next scheduled rate case;
- c. The expense is of a substantial nature in the amount of money involved; and
- d. The ratepayers will benefit by the memorandum account treatment.

¹ Southern California Edison Company v. Public Utilities Commission, (2000) 185 Cal. App. 4th 1086.

Response to Paragraph 15, U-27-W

a. The Company has no control over the amount of pump tax imposed by this special governmental unit, and until the Fall of 2004 was unaware of the solid basis to challenge how the tax imposed.

The Santa Clara Valley Water District is a countywide special district established by the California Legislature. The SCVWD is a dual agency that manages both the water resource and flood control throughout Santa Clara County. The SCVWD funds the water resource from pump tax on the water the Company draws from the ground and serves to its customers, and to a limited extent property tax. The pump tax is a pass through expense to the Company and is essentially paid 100% by customers. Total pump tax paid by the Company and customers in 2004 was \$5,131,344, or about \$100,000 per week or \$5 per customer per week.

The SCVWD has divided the county into two pump tax zones North County and South County. The North County rate is about two times the South County rate. The essential SCVWD rationale for this distinction is that the North County zone has the facilities to create and use treated water, but treated water is not available to the South County zone.

Great Oaks service territory bridges both zones. The Company has never connected to or used the treated water provided by the SCVWD. In fact, it is the often expressed desire of our customers that the Company never do so, because the Company's untreated ground water tastes much better, and has no treatment byproducts. All other retail water providers in the north zone either use or are connected to the SCVWD treated water facilities.

Despite this clear distinction the SCVWD has included most of Great Oaks wells and territory in the north zone. Great Oaks believes that this classification violates the SCVWD's own standard and rationale for the two zones. This means Great Oaks customers are currently paying *much* more for water than if the Company was fully included within the south zone. In addition to the forward looking savings, there is also the clear opportunity for rebate of the excess pump tax collected for the time allowed by the applicable statutes of limitation.

The Company also believes that the SCVWD has inappropriately charged the water utility with part of the expenses that should be allocated to flood control in violation of the SCVWD's enabling act section 26.3. The impact of this misallocation is to increase the pump tax on water in both zones. In addition to the forward looking savings from proper allocations, there is also the clear opportunity for rebate of the misallocations for the time allowed by the applicable statutes of limitation.

The legal basis for challenging both issues was not known to the Company before the Fall of 2004.

b. The expense cannot have been reasonably foreseen in the utility's last general rate case and will occur before the utility's next scheduled rate case.

The litigation and Memorandum Account were not contemplated in the Company's last rate case order D. 0312039 mailed December 19, 2003. The reason is that the Company did not learn of the basis to challenge how the pump tax is imposed until the Fall of 2004, long after the September 13, 2002 NOI date for D.0312039. Additionally, the Company did not learn of the misallocations until after that time. Time is of the essence, because every day that passes without the lawsuit filed means the Statute of Limitations eliminates another day of potential refund or rebate of tax paid or misallocated.

c. The expense is of a substantial nature in the amount of money involved.

As stated above, total pump tax paid by the Company and customers in 2004 was \$5,131,344, or about \$100,000 per week or \$5 per week per customer. If the litigation is successful the Company believes it will reduce this pass through expense by 50% or \$125 per customer a year in current dollars and pump tax just from being assigned to the proper zone, without regard to the other misallocation issues.

d. The ratepayers will benefit by the memorandum account treatment because the Company will then undertake the litigation on their behalf, without any reward except recovery of expenses, and ratepayers' risk is strictly limited to about \$5 each in the event the litigation is not successful.

Because pump tax is a pass through expense, the Company's view is any money recovered should belong to the ratepayers.

The Company had requested this result in the context of Advice Letter 165 filed December 13, 2004, i.e. that ratepayers take the risk of the suit and obtain 100% of the benefit. The Company understood the Commission practice of allowing recovery of litigation expense in the event of success. However, in most litigation the Company obtains some direct benefit for shareholders. Here the Company sought no direct benefit or reward, only to be protected from the cost of the litigation which only benefits ratepayers. In that filing the Company did not suggest any limit on the cost of the litigation that could accrue in the Memorandum Account and charged to ratepayers in the event of a loss, nor provide the level of detail contained herein.

AL 165 was withdrawn by the Company on February 23, 2005 because it included other matters not related to the SCVWD, which did not provide for a focused discussion on just the Water District.

The Company has added a cap on the proposed Memorandum Account of \$100,000, and provided a more detailed discussion herein.

The cap means if the Company loses and the cost of the litigation should exceed \$100,000, the Company will bear the expense over \$100,000, not ratepayers. Stated another way, for the risk equal to the cost of one week of pump tax or about \$5 each total, the ratepayers will have the opportunity to have the tax they pay cut in half, which could mean a reduction of over \$2.5 million out of \$5 million annually in current dollars and tax, and the potential to recover some of the pump tax previously paid.

If the litigation is successful the regular Commission practice is to permit recapture of the expense of the litigation—subject to a reasonableness review-- with the net proceeds going 100% to ratepayers, which is exactly what the Company intends. The Company agrees to cap the total litigation expense for a successful judgment at the \$100,000 in the Memorandum Account plus a maximum of \$300,000 which may have accrued at the Company's risk. The exception which the Company has requested by this Advice Letter to undertake this litigation that only benefits ratepayers, is the \$100,000 protection or about \$5 a customer total in the event of a loss.

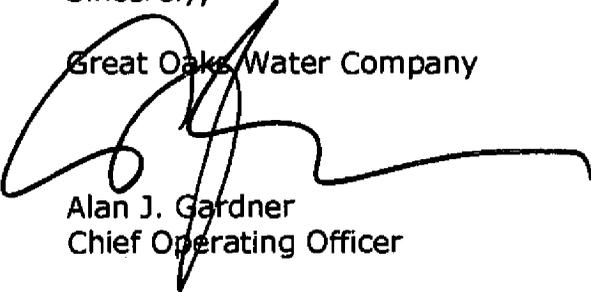
If successful the award could take several forms. If the Zone is changed prospectively only or/and other misallocations are corrected with no cash money everything will be booked to the Memorandum Account and the Company will file an Advice Letter to recover the expense of the successful litigation—subject to a reasonableness review--and reduce rates, subject to full notice and review. If the Zone is changed prospectively or/and other misallocations are corrected with a refund of cash money then the Company expects to offset the expense of the litigation against the cash money—subject to a reasonableness review--with 100% of the balance going to ratepayers. The Company would book what it received into the Memorandum Account and file an Advice Letter to initiate this review and rate reduction subject to full notice and review.

The Company requests that AL 169 be allowed to go into effect or affirmatively authorized by Commission resolution. If allowed to go into effect or affirmatively authorized, the Company recognizes that no expenses can be converted from the Memorandum Account into rates without further Commission review and action.

The tariffs also provide the accounting procedure from Standard Practice U-27, including the fact that only funds incremental to or additional to those authorized in the Company's last rate case can be included.

Sincerely,

Great Oaks Water Company



Alan J. Gardner
Chief Operating Officer

GREAT OAKS WATER COMPANY
DISTRIBUTION LIST, ADVICE LETTER 169-W

Attorney General' Office
California Department of Justice
Attn: Public Inquiry Unit
Box 944255
Sacramento, CA 94244-2550

City Clerk, City of San Jose
801 North First Street, Room 116
San Jose, CA 95110

City Attorney, City of San Jose
151 West Mission Street
San Jose, CA 95110

City of San Jose Municipal Water Systems
P.O. Box 21308
San Jose, CA 95151

County Clerk, County of Santa Clara
East Wing, First Floor
70 West Hedding Street
San Jose, CA 95110

County Counsel, County of Santa Clara
East Wing, Ninth Floor
70 West Hedding Street
San Jose, CA 95110-1768

San Jose Water Company
374 West Santa Clara Street
San Jose, CA 95196

California Water Service Company
1720 North First Street
San Jose, CA 95112

Santa Clara Valley Water District
5750 Almaden Expressway
San Jose, CA 95118-3686



GREAT OAKS WATER COMPANY

WORKPAPER

P. O. Box 23490
San Jose, California 95153
(408) 227-9540

April 8, 2005

TO: ORA
FROM: Great Oaks Water Co.
RE: AL 169
SUBJECT: Attorney Fees

ORA requested that the Company certify the oral representation that counsel had agreed to the \$100,000 cap on attorney's fee expense.

Kirsten Powell of Logan & Powell, San Jose, CA, has been the Company's counsel during the investigation of this matter. She will be the counsel for the litigation. We have reviewed ORA's concern about litigation cost with her and have received her commitment that attorneys' fees will not exceed the cap. We have told her that her commitment would be communicated to the Commission.

Alan J Gardner, COO

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APPENDIX E (GOWC Pump Tax Workpapers)

2

**Great Oaks Water Company
Pump Tax Calculation
July 2014**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			7/31/14	6/30/14		
North County						
DISCOVER1	1	08S01E01J002	407.253	298.341	108.912	904410
BANGER 2	2	08S01E12P001	658.060	545.221	112.839	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	15.271	15.188	0.083	20071392-10
CHENOWET 8	8	08S01E12D010	282.622	200.401	82.221	904403
GRT OKS 9	9	08S02E06M010	513.233	414.861	98.372	832599
S TER HO10	10	08S02E18D010	543.186	533.946	9.240	904388
S TER HO11	11	08S02E18E010	734.396	577.733	156.663	20071391-10
S TER HO12	12	08S02E18E011	193.841	139.189	54.652	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.540	4,639.540	-	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	73.960	73.710	0.250	20072369-10
20	20	08S01E13C003	692.529	643.510	49.019	20071389-10
21	21	08S02E08Q002	576.538	385.966	190.572	904398
Total					862.823	
South County						
WELL 22	22	08802E35P002	83.385	65.942	17.443	904392
WELL 23	23	08S02E35B009	304.684	173.872	130.812	20072367-10
WELL 24	24	08S02E35B009	1,528.730	1,349.500	179.230	884188
Total					327.485	
Total For The Month					1,190.308	

	NORTH	SOUTH	TOTAL
Total Water Production	862.823	327.485	1,190.308

Agricultural Production	CCF	AF	
Kole	997-006-2	96	0.220 July 2014
Coyote Valley Farming I	997-007-2	0	0.000 July 2014
Coyote Valley Farming II	997-007-3	0	0.000 July 2014
Coyote Valley Farming II	997-008-1	1,643	3.772 July 2014
Nakashima	997-009-2	38	0.087 July 2014
AGCO Hay Company	997-010-1	8	0.018 July 2014
Total		1,812	4.160

Allocation - Agricultural	0.3495%	3.015	1.145	4.160
Calculated Non Agricultural Production		859.808	326.340	1,186.148

Pump Tax Calculation

NORTH COUNTY					
Total Production	862.820				
Non-Agricultural	859.810	\$ 747.00	\$ 642,278.07		
Agricultural	3.020	\$ 19.14	\$ 57.80	\$ 642,335.87	

SOUTH COUNTY					
Total Production	327.490				
Non-Agricultural	326.340	\$ 319.00	\$ 104,102.46		
Agricultural	1.140	\$ 19.14	\$ 21.82	\$ 104,124.28	

Pump Tax Due - Total 746,460.15

Pump Tax Due - Non-Agricultural	\$ 746,380.53
Pump Tax Due - Agricultural	\$ 79.62
Pump Tax Due - Total	\$ 746,460.15

4-Sep-2014

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**Great Oaks Water Company
Pump Tax Calculation
August 2014**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			8/31/14	7/31/14		
North County						
DISCOVER1	1	08S01E01J002	490.913	407.253	83.660	904410
BANGER 2	2	08S01E12P001	783.762	658.060	125.702	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	15.299	15.271	0.028	20071392-10
CHENOWET 8	8	08S01E12D010	349.237	282.622	66.615	904403
GRT OKS 9	9	08S02E06M010	614.432	513.233	101.199	832599
S TER HO10	10	08S02E18D010	550.887	543.186	7.701	904388
S TER HO11	11	08S02E18E010	894.206	734.396	159.810	20071391-10
S TER HO12	12	08S02E18E011	263.021	193.841	69.180	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.620	4,639.540	0.080	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	74.240	73.960	0.280	20072369-10
20	20	08S01E13C003	719.283	692.529	26.754	20071389-10
21	21	08S02E08Q002	751.156	576.538	174.618	904398
Total					<u>815.627</u>	
South County						
WELL 22	22	08802E35P002	101.359	83.606	17.753	904392
WELL 23	23	08S02E35B009	438.421	304.684	133.737	20072367-10
WELL 24	24	08S02E35B009	1,713.620	1,528.730	184.890	884188
Total					<u>336.380</u>	
Total For The Month					<u>1,152.007</u>	

	NORTH	SOUTH	TOTAL
Total Water Production	815.627	336.380	1,152.007

Agricultural Production	CCF	AF	
Adamo 997-005-1	23	0.053	August 2014
Kole 997-006-2	80	0.184	August 2014
Coyote Valley Farming I 997-007-2	0	0.000	August 2014
Coyote Valley Farming II 997-007-3	0	0.000	August 2014
Coyote Valley Farming II 997-008-1	1,609	3.694	August 2014
Nakashima 997-009-2	11	0.025	August 2014
AGCO Hay Company 997-010-1	13	0.030	August 2014
Total	<u>1,736</u>	<u>3.985</u>	

Allocation - Agricultural	0.3459%	2.822	1.163	3.985
Calculated Non Agricultural Production		812.805	335.217	1,148.022

Pump Tax Calculation

NORTH COUNTY				
Total Production	815.630			
Non-Agricultural	812.810	\$ 747.00	\$ 607,169.07	
Agricultural	2.820	\$ 19.14	\$ 53.97	\$ 607,223.04

SOUTH COUNTY				
Total Production	336.380			
Non-Agricultural	335.220	\$ 319.00	\$ 106,935.18	
Agricultural	1.160	\$ 19.14	\$ 22.20	\$ 106,957.38

Pump Tax Due - Total 714,180.42

Pump Tax Due - Non-Agricultural	\$ 714,104.25
Pump Tax Due - Agricultural	\$ 76.17
Pump Tax Due - Total	<u>\$ 714,180.42</u>

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**Great Oaks Water Company
Pump Tax Calculation
September 2014**

SCVWD WellID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			9/30/14	8/31/14		
North County						
DISCOVER1	1	08501E01J002	526.553	490.913	35.640	904410
BANGER 2	2	08501E12P001	917.600	783.762	133.838	20041570-10
COTTLE 3	3	08501E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08502E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08502E17J010	33.891	15.299	18.592	20071392-10
CHENOWET 8	8	08501E12D010	413.280	349.237	64.043	904403
GRT OKS 9	9	08502E06M010	709.474	614.432	95.042	832599
S TER HO10	10	08502E18D010	562.853	550.887	11.966	904388
S TER HO11	11	08502E18E010	937.286	894.206	43.080	20071391-10
S TER HO12	12	08502E18E011	385.840	263.021	122.819	831490
SILVERLE15	15	08502E08M007	1,290.440	1,290.440	-	904409
16	16	08502E17G011	4,639.620	4,639.620	-	871409
18	18	08502E08Q001	819.181	819.181	-	20041569-10
19	19	08502E16P002	74.240	74.240	-	20072369-10
20	20	08501E13C003	760.435	719.283	41.152	20071389-10
21	21	08502E08Q002	874.083	751.156	122.927	904398
Total					<u>689.099</u>	
South County						
WELL 22	22	08802E35P002	25.264	7.416	17.848	903355
WELL 23	23	08502E35B009	567.996	438.421	129.575	20072367-10
WELL 24	24	08502E35B009	1,895.090	1,713.620	181.470	884188
Total					<u>328.893</u>	
Total For The Month					<u>1,017.992</u>	

Total Water Production	NORTH	SOUTH	TOTAL
	689.099	328.893	1,017.992

Agricultural Production	CCF	AF	
Adamo	997-005-1	34	0.078 September 2014
Kole	997-006-2	97	0.223 September 2014
Coyote Valley Farming I	997-007-2	0	0.000 September 2014
Coyote Valley Farming II	997-007-3	0	0.000 September 2014
Coyote Valley Farming II	997-008-1	0	0.000 September 2014
Nakashima	997-009-2	14	0.032 September 2014
AGCO Hay Company	997-010-1	8	0.018 September 2014
Total		<u>153</u>	<u>0.351</u>

Allocation - Agricultural	0.0345%	0.238	0.113	0.351
Calculated Non Agricultural Production		688.861	328.780	1,017.641

Pump Tax Calculation

NORTH COUNTY					
Total Production	689.100				
Non-Agricultural	688.860	\$ 747.00	\$ 514,578.42		
Agricultural	0.240	\$ 19.14	\$ 4.59	\$ 514,583.01	

SOUTH COUNTY					
Total Production	328.890				
Non-Agricultural	328.780	\$ 319.00	\$ 104,880.82		
Agricultural	0.110	\$ 19.14	\$ 2.11	\$ 104,887.93	

Pump Tax Due - Total 619,465.94

Pump Tax Due - Non-Agricultural	\$ 619,459.24
Pump Tax Due - Agricultural	\$ 6.70
Pump Tax Due - Total	<u>\$ 619,465.94</u>

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**Great Oaks Water Company
Pump Tax Calculation
October 2014**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			10/31/14	9/30/14		
North County						
DISCOVER1	1	08S01E01J002	570.789	526.553	44.236	904410
BANGER 2	2	08S01E12P001	1,004.416	917.600	86.816	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17H010	111.674	33.891	77.783	20071392-10
CHENOWET 8	8	08S01E12D010	433.859	413.280	20.579	904403
GRT OKS 9	9	08S02E06M010	806.037	709.474	96.563	832599
S TER HO10	10	08S02E18D010	562.853	562.853	-	904388
S TER HO11	11	08S02E18E010	937.286	937.286	-	20071391-10
S TER HO12	12	08S02E18E011	487.129	385.840	101.289	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.620	4,639.620	-	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	74.240	74.240	-	20072369-10
20	20	08S01E13C003	782.217	760.435	21.782	20071389-10
21	21	08S02E09Q002	1,047.841	874.083	173.758	904398
Total					<u>622.806</u>	
South County						
WELL 22	22	08802E35P002	42.557	25.264	17.293	903355
WELL 23	23	08S02E35B009	698.850	567.996	130.854	20072367-10
WELL 24	24	08S02E35B009	2,081.150	1,895.090	186.060	884188
Total					<u>334.207</u>	
Total For The Month					<u>957.013</u>	

	NORTH	SOUTH	TOTAL
Total Water Production	622.806	334.207	957.013

Agricultural Production	ID	CCF		Date
		CCF	AF	
Adamo	997-005-1	11	0.025	October 2014
Kole	997-006-2	67	0.154	October 2014
Coyote Valley Farming I	997-007-2	0	0.000	October 2014
Coyote Valley Farming II	997-007-3	0	0.000	October 2014
Coyote Valley Farming II	997-008-1	0	0.000	October 2014
Nakashima	997-009-2	9	0.021	October 2014
AGCO Hay Company	997-010-1	2	0.005	October 2014
Total		<u>89</u>	<u>0.204</u>	

Allocation - Agricultural	0.0213%	0.133	0.071	0.204
Calculated Non Agricultural Production		622.673	334.136	956.809

Pump Tax Calculation

NORTH COUNTY					
Total Production	622.810				
Non-Agricultural	622.670	\$ 747.00	\$ 465,134.49		
Agricultural	0.130	\$ 19.14	\$ 2.49	\$ 465,136.98	

SOUTH COUNTY					
Total Production	334.210				
Non-Agricultural	334.140	\$ 319.00	\$ 106,590.66		
Agricultural	0.070	\$ 19.14	\$ 1.34	\$ 106,592.00	

Pump Tax Due - Total 571,728.98

Pump Tax Due - Non-Agricultural	\$ 571,725.15
Pump Tax Due - Agricultural	\$ 3.83
Pump Tax Due - Total	<u>\$ 571,728.98</u>

10-01-2014

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**Great Oaks Water Company
Pump Tax Calculation
November 2014**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			11/30/14	10/31/14		
North County						
DISCOVER1	1	08S01E01J002	583.362	570.789	12.573	904410
BANGER 2	2	08S01E12P001	31.582	4.416	27.166	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	155.516	111.674	43.842	20071392-10
CHENOWET 8	8	08S01E12D010	434.268	433.859	0.409	904403
GRT OKS 9	9	08S02E06M010	862.735	806.037	56.698	832599
S TER HO10	10	08S02E18D010	562.885	562.853	0.032	904388
S TER HO11	11	08S02E18E010	937.286	937.286	-	20071391-10
S TER HO12	12	08S02E18E011	563.430	487.129	76.301	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.620	4,639.620	-	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	74.310	74.240	0.070	20072369-10
20	20	08S01E13C003	787.371	782.217	5.154	20071389-10
21	21	08S02E08C002	214.020	47.841	166.179	904398
Total					388.424	
South County						
WELL 22	22	08802E35P002	58.535	42.557	15.978	903355
WELL 23	23	08S02E35B009	824.863	698.850	126.013	20072367-10
WELL 24	24	08S02E35B009	2,258.670	2,081.150	177.520	884188
Total					319.511	
Total For The Month					707.935	

Total Water Production	NORTH	SOUTH	TOTAL
	388.424	319.511	707.935

Agricultural Production	CCF	AF	
Adamo 997-005-1	0	0.000	November 2014
Kole 997-006-2	26	0.060	November 2014
Coyote Valley Farming I 997-007-2	0	0.000	November 2014
Coyote Valley Farming II 997-007-3	0	0.000	November 2014
Coyote Valley Farming II 997-008-1	0	0.000	November 2014
Nakashima 997-009-2	4	0.009	November 2014
AGCO Hay Company 997-010-1	0	0.000	November 2014
Total	30	0.069	

Allocation - Agricultural	0.0097%	0.038	0.031	0.069
Calculated Non Agricultural Production		388.386	319.480	707.866

Pump Tax Calculation

NORTH COUNTY				
Total Production	388.420			
Non-Agricultural	388.390	\$ 747.00	\$ 290,127.33	
Agricultural	0.040	\$ 19.14	\$ 0.77	\$ 290,128.10

SOUTH COUNTY				
Total Production	319.510			
Non-Agricultural	319.480	\$ 319.00	\$ 101,914.12	
Agricultural	0.030	\$ 19.14	\$ 0.57	\$ 101,914.69

Pump Tax Due - Total 392,042.79

Pump Tax Due - Non-Agricultural	\$ 392,041.45
Pump Tax Due - Agricultural	\$ 1.34
Pump Tax Due - Total	\$ 392,042.79

6-Jan-2015

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**Great Oaks Water Company
Pump Tax Calculation
December 2014**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			12/31/14	11/30/14		
North County						
DISCOVER1	1	08501E01J002	592.261	583.362	8.899	904410
BANGER 2	2	08501E12P001	31.582	31.582	-	20041570-10
COTTLE 3	3	08501E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08502E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08502E17J010	155.516	155.516	-	20071392-10
CHENOWET 8	8	08501E12D010	434.268	434.268	-	904403
GRT OKS 9	9	08502E06M010	862.735	862.735	-	832599
S TER HO10	10	08502E18D010	562.885	562.885	-	904388
S TER HO11	11	08502E18E010	937.504	937.286	0.218	20071391-10
S TER HO12	12	08502E18E011	657.061	563.430	93.631	831490
SILVERLE15	15	08502E08M007	1,290.440	1,290.440	-	904409
16	16	08502E17G011	4,639.620	4,639.620	-	871409
18	18	08502E09Q001	819.181	819.181	-	20041569-10
19	19	08502E16P002	74.310	74.310	-	20072369-10
20	20	08501E13C003	811.671	787.371	24.300	20071389-10
21	21	08502E08Q002	384.885	214.020	170.865	904398
Total					<u>297.913</u>	
South County						
WELL 22	22	08802E35P002	75.369	58.535	16.834	903355
WELL 23	23	08502E35B009	905.009	824.863	80.146	20072367-10
WELL 24	24	08502E35B009	2,446.560	2,258.670	187.890	884188
Total					<u>284.870</u>	
Total For The Month					<u>582.783</u>	

Total Water Production	NORTH	SOUTH	TOTAL
	297.913	284.870	582.783

Agricultural Production	CCE	AF	
Adamo	997-005-1	0	0.000 December 2014
Kole	997-006-2	1	0.002 December 2014
Coyote Valley Farming I	997-007-2	0	0.000 December 2014
Coyote Valley Farming II	997-007-3	0	0.000 December 2014
Coyote Valley Farming III	997-008-1	0	0.000 December 2014
Nakashima	997-009-2	2	0.005 December 2014
AGCO Hay Company	997-010-1	0	0.000 December 2014
Total		<u>3</u>	<u>0.007</u>

Allocation - Agricultural	0.0012%	0.004	0.003	0.007
Calculated Non Agricultural Production		297.909	284.867	582.776

Pump Tax Calculation

NORTH COUNTY				
Total Production	297.910			
Non-Agricultural	297.910	\$ 747.00	\$ 222,538.77	
Agricultural	0.000	\$ 19.14	\$ -	\$ 222,538.77

SOUTH COUNTY				
Total Production	284.870			
Non-Agricultural	284.870	\$ 319.00	\$ 90,873.53	
Agricultural	0.000	\$ 19.14	\$ -	\$ 90,873.53

Pump Tax Due - Total 313,412.30

Pump Tax Due - Non-Agricultural	\$ 313,412.30
Pump Tax Due - Agricultural	\$ -
Pump Tax Due - Total	<u>\$ 313,412.30</u>

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**Great Oaks Water Company
Pump Tax Calculation
January 2015**

SCVWD WellID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			1/31/15	12/31/14		
North County						
DISCOVER1	1	08S01E01J002	601.729	592.261	9.468	904410
BANGER 2	2	08S01E12P001	53.762	31.582	22.180	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	155.528	155.516	0.012	20071392-10
CHENOWET 8	8	08S01E12D010	442.842	434.268	8.574	904403
GRT OKS 9	9	08S02E06M010	862.755	862.735	0.020	832599
S TER HO10	10	08S02E18D010	563.452	562.885	0.567	904388
S TER HO11	11	08S02E18E010	937.691	937.504	0.187	20071391-10
S TER HO12	12	08S02E18E011	751.460	657.061	94.399	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.620	4,639.620	-	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	74.360	74.310	0.050	20072369-10
20	20	08S01E13C003	836.813	811.671	25.142	20071389-10
21	21	08S02E08Q002	553.644	384.885	168.759	904398
Total					<u>329.358</u>	
South County						
WELL 22	22	08802E35P002	93.121	75.369	17.752	903355
WELL 23	23	08S02E35B009	1,041.819	905.009	136.810	20072367-10
WELL 24	24	08S02E35B009	2,593.370	2,446.560	146.810	884188
Total					<u>301.372</u>	
Total For The Month					<u>630.730</u>	

	<u>NORTH</u>	<u>SOUTH</u>	<u>TOTAL</u>
Total Water Production	329.358	301.372	630.730

<u>Agricultural Production</u>	<u>CCF</u>	<u>AF</u>	
Adamo	997-005-1	0	0.000 January 2015
Kole	997-006-2	8	0.018 January 2015
Coyote Valley Farming I	997-007-2	0	0.000 January 2015
Coyote Valley Farming II	997-007-3	0	0.000 January 2015
Coyote Valley Farming II	997-008-1	0	0.000 January 2015
Nakashima	997-009-2	0	0.000 January 2015
AGCO Hay Company	997-010-1	0	0.000 January 2015
Total		<u>8</u>	<u>0.018</u>

Allocation - Agricultural	0.0029%	0.010	0.008	0.018
Calculated Non Agricultural Production		329.348	301.364	630.712

Pump Tax Calculation

<u>NORTH COUNTY</u>					
Total Production	329.360				
Non-Agricultural	329.350	\$ 747.00	\$ 246,024.45		
Agricultural	0.010	\$ 19.14	\$ 0.19	\$ 246,024.64	

<u>SOUTH COUNTY</u>					
Total Production	301.370				
Non-Agricultural	301.360	\$ 319.00	\$ 96,133.84		
Agricultural	0.010	\$ 19.14	\$ 0.19	\$ 96,134.03	

Pump Tax Due - Total	<u>342,158.67</u>
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Pump Tax Due - Non-Agricultural	\$ 342,158.29
Pump Tax Due - Agricultural	\$ 0.38
Pump Tax Due - Total	<u>\$ 342,158.67</u>

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**Great Oaks Water Company
Pump Tax Calculation
February 2015**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			2/28/15	1/31/15		
North County						
DISCOVER1	1	08501E01J002	612.785	601.729	11.056	904410
BANGER 2	2	08501E12P001	74.537	53.762	20.775	20041570-10
COTTLE 3	3	08501E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08502E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08502E17J010	155.528	155.528	-	20071392-10
CHENOWET 8	8	08501E12D010	443.064	442.842	0.222	904403
GRT OKS 9	9	08502E06M010	862.755	862.755	-	832599
S TER HO10	10	08502E18O010	563.452	563.452	-	904388
S TER HO11	11	08502E18E010	937.691	937.691	-	20071391-10
S TER HO12	12	08502E18E011	816.464	751.460	65.004	831490
SILVERLE15	15	08502E08M007	1,290.440	1,290.440	-	904409
16	16	08502E17G011	4,639.650	4,639.620	0.030	871409
18	18	08502E08C001	819.181	819.181	-	20041569-10
19	19	08502E16P002	74.360	74.360	-	20072369-10
20	20	08501E13C003	836.813	836.813	-	20071389-10
21	21	08502E08Q002	705.439	553.644	151.795	904398
Total					<u>248.882</u>	
South County						
WELL 22	22	08802E35P002	109.616	93.121	16.495	903355
WELL 23	23	08502E35B009	166.664	41.819	124.845	20072367-10
WELL 24	24	08502E35B009	2,792.900	2,593.370	199.530	884188
Total					<u>340.870</u>	
Total For The Month					<u><u>589.752</u></u>	

Total Water Production	NORTH	SOUTH	TOTAL
	248.882	340.870	589.752

Agricultural Production	CCF	AF	
Adamo 997-005-1	0	0.000	February 2015
Kole 997-006-2	28	0.064	February 2015
Coyote Valley Farming I 997-007-2	0	0.000	February 2015
Coyote Valley Farming II 997-007-3	0	0.000	February 2015
Coyote Valley Farming II 997-008-1	0	0.000	February 2015
Nakashima 997-009-2	3	0.007	February 2015
AGCO Hay Company 997-010-1	0	0.000	February 2015
Total	<u>31</u>	<u>0.071</u>	

Allocation - Agricultural	0.0121%	0.030	0.041	0.071
Calculated Non Agricultural Production		248.852	340.829	589.681

Pump Tax Calculation

NORTH COUNTY					
Total Production	248.880				
Non-Agricultural	248.850	\$ 747.00	\$ 185,890.95		
Agricultural	0.030	\$ 19.14	\$ 0.57	\$ 185,891.52	

SOUTH COUNTY					
Total Production	340.870				
Non-Agricultural	340.830	\$ 319.00	\$ 108,724.77		
Agricultural	0.040	\$ 19.14	\$ 0.77	\$ 108,725.54	

Pump Tax Due - Total 294,617.06

Pump Tax Due - Non-Agricultural	\$ 294,615.72
Pump Tax Due - Agricultural	\$ 1.34
Pump Tax Due - Total	<u>\$ 294,617.06</u>

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**Great Oaks Water Company
Pump Tax Calculation
March 2015**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			3/31/15	2/28/15		
North County						
DISCOVER1	1	08S01E01J002	633.450	612.785	20.665	904410
BANGER 2	2	08S01E12P001	140.197	74.537	65.660	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	155.528	155.528	-	20071392-10
CHENOWET 8	8	08S01E12D010	458.025	443.064	14.961	904403
GRT OKS 9	9	08S02E06M010	862.755	862.755	-	832599
S TER HO10	10	08S02E18D010	566.259	563.452	2.807	904388
S TER HO11	11	08S02E18E010	937.691	937.691	-	20071391-10
S TER HO12	12	08S02E18E011	917.354	816.464	100.890	831490
SILVERLEIS	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.650	4,639.650	-	871409
18	18	08S02E08C001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	74.360	74.360	-	20072369-10
20	20	08S01E13C003	836.813	836.813	-	20071989-10
21	21	08S02E08C002	887.826	705.439	182.387	904398
Total					<u>387.370</u>	
South County						
WELL 22	22	08802E35P002	128.200	109.616	18.584	903355
WELL 23	23	08S02E35B009	302.767	166.664	136.103	20072367-10
WELL 24	24	08S02E35B009	3,006.010	2,792.900	213.110	884188
Total					<u>367.797</u>	
Total For The Month					<u>755.167</u>	

Total Water Production	NORTH	SOUTH	TOTAL
	387.370	367.797	755.167

Agricultural Production	CCF	AF	
Adamo	997-005-1	0	0.000 March 2015
Kole	997-006-2	38	0.087 March 2015
Coyote Valley Farming I	997-007-2	0	0.000 March 2015
Coyote Valley Farming II	997-007-3	0	0.000 March 2015
Coyote Valley Farming III	997-008-1	0	0.000 March 2015
Nakashima	997-009-2	6	0.014 March 2015
AGCD Hay Company	997-010-1	0	0.000 March 2015
Total		<u>44</u>	<u>0.101</u>

Allocation - Agricultural	0.0134%	0.052	0.049	0.101
Calculated Non Agricultural Production		387.318	367.748	755.066

Pump Tax Calculation

NORTH COUNTY				
Total Production	387.370			
Non-Agricultural	387.320	\$ 747.00	\$ 289,328.04	
Agricultural	0.050	\$ 19.14	\$ 0.96	\$ 289,329.00

SOUTH COUNTY				
Total Production	367.800			
Non-Agricultural	367.750	\$ 319.00	\$ 117,312.25	
Agricultural	0.050	\$ 19.14	\$ 0.96	\$ 117,313.21

Pump Tax Due - Total 406,642.21

Pump Tax Due - Non-Agricultural	\$ 406,640.29
Pump Tax Due - Agricultural	\$ 1.92
Pump Tax Due - Total	<u>\$ 406,642.21</u>

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**Great Oaks Water Company
Pump Tax Calculation
April 2015**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			4/30/15	3/31/15		
North County						
DISCOVER1	1	08S01E01J002	633.516	633.450	0.066	904410
BANGER 2	2	08S01E12P001	173.262	140.197	33.065	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	155.542	155.528	0.014	20071392-10
CHENOWET 8	8	08S01E12D010	574.764	458.025	116.739	904403
GRT OKS 9	9	08S02E06M010	873.981	862.755	11.226	832599
S TER HO10	10	08S02E18D010	577.775	566.259	11.516	904388
S TER HO11	11	08S02E18E010	937.691	937.691	-	20071391-10
S TER HO12	12	08S02E18F011	1,012.234	917.354	94.880	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.650	4,639.650	-	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	74.430	74.360	0.070	20072369-10
20	20	08S01E13C003	836.813	836.813	-	20071389-10
21	21	08S02E08Q002	1,032.217	887.826	144.391	904398
Total					<u>411.967</u>	
South County						
WELL 22	22	08802E35P002	146.171	128.200	17.971	903355
WELL 23	23	08S02E35B009	434.120	302.767	131.353	20072367-10
WELL 24	24	08S02E35B009	3,211.230	3,006.010	205.220	884188
Total					<u>354.544</u>	
Total For The Month					<u>766.511</u>	

	NORTH	SOUTH	TOTAL
Total Water Production	411.967	354.544	766.511

Agricultural Production	CCE	AF	
Adamo	997-005-1	0	0.000 April 2015
Kole	997-006-2	44	0.101 April 2015
Coyote Valley Farming I	997-007-2	0	0.000 April 2015
Coyote Valley Farming II	997-007-3	0	0.000 April 2015
Coyote Valley Farming II	997-008-1	0	0.000 April 2015
Nakashima	997-009-2	13	0.030 April 2015
AGCO Hay Company	997-010-1	0	0.000 April 2015
Stinson	997-011-1	12	0.028 April 2015
Total		<u>69</u>	<u>0.158</u>

Allocation - Agricultural	0.0207%	0.085	0.073	0.158
Calculated Non Agricultural Production		411.882	354.471	766.353

Pump Tax Calculation

NORTH COUNTY				
Total Production	411.970			
Non-Agricultural	411.880	\$ 747.00	\$ 307,674.36	
Agricultural	0.090	\$ 19.14	\$ 1.72	\$ 307,676.08

SOUTH COUNTY				
Total Production	354.540			
Non-Agricultural	354.470	\$ 319.00	\$ 113,075.93	
Agricultural	0.070	\$ 19.14	\$ 1.34	\$ 113,077.27

Pump Tax Due - Total 420,753.35

Pump Tax Due - Non-Agricultural	\$ 420,750.29
Pump Tax Due - Agricultural	\$ 3.06
Pump Tax Due - Total	<u>\$ 420,753.35</u>

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**Great Oaks Water Company
Pump Tax Calculation
May 2015**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			5/31/15	4/30/15		
North County						
DISCOVER1	1	08S01E01J002	633.516	633.516	-	904410
BANGER 2	2	08S01E12P001	197.267	173.262	24.005	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	155.542	155.542	-	20071392-10
CHENOWET 8	8	08S01E12D010	682.190	574.764	107.426	904403
GRT OKS 9	9	08S02E06M010	890.451	873.981	16.470	832599
S TER HO10	10	08S02E18D010	579.020	577.775	1.245	904388
S TER HO11	11	08S02E18E010	937.691	937.691	-	20071391-10
S TER HO12	12	08S02E18E011	99.773	12.234	87.539	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,639.830	4,639.650	0.180	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	74.430	74.430	-	20072369-10
20	20	08S01E13C003	873.535	836.813	36.722	20071389-10
21	21	08S02E08Q002	190.999	32.217	158.782	904398
Total					<u>432.369</u>	
South County						
WELL 22	22	08802E35P002	163.978	146.171	17.807	903355
WELL 23	23	08S02E35B009	569.567	434.120	135.447	20072367-10
WELL 24	24	08S02E35B009	3,420.970	3,211.230	209.740	884188
Total					<u>362.994</u>	
Total For The Month					<u>795.363</u>	

Total Water Production	NORTH	SOUTH	TOTAL
	432.369	362.994	795.363

Agricultural Production	CCF	AF	
Adamo	997-005-1	0	0.000 May 2015
Kole	997-006-2	48	0.110 May 2015
Coyote Valley Farming I	997-007-2	0	0.000 May 2015
Coyote Valley Farming II	997-007-3	0	0.000 May 2015
Coyote Valley Farming II	997-008-1	0	0.000 May 2015
Nakashima	997-009-2	4	0.009 May 2015
AGCO Hay Company	997-010-1	0	0.000 May 2015
Stinson	997-011-1	0	0.000 May 2015
Total		<u>52</u>	<u>0.119</u>

Allocation - Agricultural	0.0150%	0.065	0.054	0.119
Calculated Non Agricultural Production		432.304	362.940	795.244

Pump Tax Calculation

NORTH COUNTY

Total Production	432.370			
Non-Agricultural	432.300	\$ 747.00	\$ 322,928.10	
Agricultural	0.070	\$ 19.14	\$ 1.34	\$ 322,929.44

SOUTH COUNTY

Total Production	362.990			
Non-Agricultural	362.940	\$ 319.00	\$ 115,777.86	
Agricultural	0.050	\$ 19.14	\$ 0.96	\$ 115,778.82

Pump Tax Due - Total 438,708.26

Pump Tax Due - Non-Agricultural	\$ 438,705.96
Pump Tax Due - Agricultural	\$ 2.30
Pump Tax Due - Total	<u>\$ 438,708.26</u>

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**Great Oaks Water Company
Pump Tax Calculation
June 2015**

SCVWD Well ID	GOWC Well	SCVWD District #	Reading		Month Production	Meter Number
			6/30/15	5/31/15		
<u>North County</u>						
DISCOVER1	1	08S01E01J002	633.621	633.516	0.105	904410
BANGER 2	2	08S01E12P001	217.279	197.267	20.012	20041570-10
COTTLE 3	3	08S01E13H010	5,604.080	5,604.080	-	922197
Well 4	4	08S02E18K010	730.869	730.869	-	861875
MONTEREY 7	7	08S02E17J010	155.583	155.542	0.041	20071392-10
CHENOWET 8	8	08S01E12D010	780.086	682.190	97.896	904403
GRT OKS 9	9	08S02E06M010	890.521	890.451	0.070	832599
S TER HO10	10	08S02E18D010	598.636	579.020	19.616	904388
S TER HO11	11	08S02E18E010	937.691	937.691	-	20071391-10
S TER HO12	12	08S02E18E011	225.254	99.773	125.481	831490
SILVERLE15	15	08S02E08M007	1,290.440	1,290.440	-	904409
16	16	08S02E17G011	4,640.060	4,639.830	0.230	871409
18	18	08S02E08Q001	819.181	819.181	-	20041569-10
19	19	08S02E16P002	75.210	74.430	0.780	20072369-10
20	20	08S01E13C003	946.794	873.535	73.259	20071389-10
21	21	08S02E08Q002	371.236	190.999	180.237	904398
Total					<u>517.727</u>	
<u>South County</u>						
WELL 22	22	08802E35P002	180.071	163.978	16.093	903355
WELL 23	23	08S02E35B009	693.483	569.567	123.916	20072367-10
WELL 24	24	08S02E35B009	3,613.940	3,420.970	192.970	884188
Total					<u>332.979</u>	
Total For The Month					<u>850.706</u>	

Total Water Production	NORTH	SOUTH	TOTAL
	517.727	332.979	850.706

Agricultural Production	CCF	AF	
Adamo	997-005-1	15	0.034 June 2015
Kole	997-006-2	85	0.195 June 2015
Coyote Valley Farming I	997-007-2	0	0.000 June 2015
Coyote Valley Farming II	997-007-3	0	0.000 June 2015
Coyote Valley Farming II	997-008-1	0	0.000 June 2015
Nakashima	997-009-2	13	0.030 June 2015
AGCO Hay Company	997-010-1	6	0.014 June 2015
Stinson	997-011-1	0	0.000 June 2015
Kim	997-012-1	0	0.000 June 2015
Total		<u>119</u>	<u>0.273</u>

Allocation - Agricultural	0.0321%	0.166	0.107	0.273
Calculated Non Agricultural Production		517.561	332.872	850.433

Pump Tax Calculation

NORTH COUNTY

Total Production	517.730			
Non-Agricultural	517.560	\$ 747.00	\$ 386,617.32	
Agricultural	0.170	\$ 19.14	\$ 3.25	\$ 386,620.57

SOUTH COUNTY

Total Production	332.980			
Non-Agricultural	332.870	\$ 319.00	\$ 106,185.53	
Agricultural	0.110	\$ 19.14	\$ 2.11	\$ 106,187.64

Pump Tax Due - Total				<u>492,808.21</u>
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Pump Tax Due - Non-Agricultural	\$ 492,802.85
Pump Tax Due - Agricultural	\$ 5.36
Pump Tax Due - Total	<u>\$ 492,808.21</u>

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APPENDIX F (ORA Results of Operations Tables)

2

TABLE A-1				
GREAT OAKS WATER COMPANY				
A.15-07-001				
SUMMARY OF EARNINGS				
Fiscal Test Year 2016/2017				
Item	ORA	GOWC	ORA	GOWC
	At Present Rates	At Present Rates	Proposed	Proposed
	(A)	(B)	(C)	(D)
(Dollars in Thousands)				
Operating Revenues:				
Metered Water Service Revenues	17,009.1	16,889.7	14,850.2	18,332.1
Fire Protection Revenue	80.7	80.7	80.7	80.7
Other Revenues	0.0	0.0	0.0	0.0
Total Operating Revenues (Excludes CPUC Fees)	17,089.8	16,970.4	14,930.9	18,412.8
Expenses				
O&M and A&G (O/T Payroll)	10,007.3	12,593.8	10,003.2	12,593.8
Payroll Expenses	1,826.1	1,975.2	1,826.1	1,975.2
Depreciation Expenses	1,092.8	1,092.8	1,092.8	1,092.8
Taxes Other Than Income	341.2	381.5	341.2	381.5
CCFT	297.6	36.3	107.2	163.8
FIT	472.6	155.1	415.2	602.1
Total Expenses	14,037.6	16,234.7	13,785.5	16,809.2
Net Income	3,052.2	735.7	1,145.4	1,603.6
Ratebase	\$ 12,586.88	\$ 17,620.42	\$ 12,586.88	\$ 17,620.42
Rate of Return	24.25%	4.18%	9.10%	9.10%

TABLE A-2

GREAT OAKS WATER COMPANY				
A.15-07-001				
SUMMARY OF EARNINGS (Escalation Years)-FOR ILLUSTRATION ONLY				
(At proposed rates)				
(Dollars in Thousands)				
Item	ORA	GOWC	ORA	GOWC
	2017/2018		2018/2019	
	(A)		(C)	
Operating Revenues:				
Metered Water Service Revenues	15,321.0	19,384.0	15,737.0	20,067.2
Fire Protection Revenue	80.7	80.7	80.7	80.7
Misc. Revenues	0.0	0.0	0.0	0.0
Total Operating Revenues	15,401.7	19,464.7	15,817.7	20,147.9
Expenses				
O & M and A & G (O/T Payroll)	10,355.7	13,307.0	10,668.5	13,923.6
Payroll Expenses	1,859.0	2,015.3	1,905.4	2,065.7
Depreciation Expenses	1,139.3	1,198.9	1,150.2	1,245.1
Taxes Other Than Income	356.3	414.5	368.6	431.6
CCFT	108.2	174.4	111.0	170.2
FIT	417.8	642.8	428.7	631.0
Fed. Deferred Income Tax Expenses	0.0	0.0	0.0	0.0
Total Expenses	14,236.3	17,752.9	14,632.4	18,467.2
Net Income	1,165.4	1,711.7	1,185.3	1,680.7
Ratebase	12,804.0	18,810.47	13,021.1	18,469.31
Rate of Return	9.10%	9.10%	9.10%	9.10%

TABLE B-1

GREAT OAKS WATER COMPANY					
A.15-07-001					
OPERATING REVENUES					
Test Year 2016/2017					
(at Present Rates)					
Item	ORA	GOWC			
	(A)	(B)			
	(Dollars in Thousands)				
<u>Metered Water Service Revenues:</u>					
Consumption:					
Residential	6,021.1	6,021.1			
Multi-Family Residential	1,867.6	1,867.6			
Business	694.5	575.1			
Industrial	200.7	200.7			
Public Authority	434.1	434.1			
Schools	412.5	412.5			
Private Landscape	650.3	650.3			
Agricultural	0.0	0.0			
Meter Charges	4,009.0	4,009.0			
Total Metered Service Revenues	14,289.8	14,170.5			
Private Fire Protection Services	80.7	80.7			
Other Revenues (pump tax offsets):	2,719.1	2,719.1			
Misc Revenues	0.0	0.0			
Total Operating Rev.	17,089.6	16,970.3			

TABLE B-2

GREAT OAKS WATER COMPANY			
A.15-07-001			
OPERATING REVENUES			
Test Year 2016/2017			
(at Proposed Rates)			
Item	ORA	GOWC	
	(A)	(B)	
(Dollars in Thousands)			
Metered Water Service Revenues:			
Consumption:			
Residential	6,857.7	8,501.0	
Multi-Family Residential	2,127.1	2,636.8	
Business	790.9	812.0	
Industrial	228.6	283.3	
Public Authority	494.4	612.9	
Schools	469.8	582.4	
Private Landscape	740.6	918.1	
Agricultural	0.0	0.0	
Meter Charges	3,141.1	3,985.6	
Total Metered Service Revenues	14,850.2	18,332.1	
Private Fire Protection Services	80.7	80.7	
Other Revenues:			
Misc Revenues	0.0	0.0	
Total Operating Rev.	14,931.0	18,412.8	

TABLE C-1

GREAT OAKS WATER COMPANY			
A.15-07-001			
AVERAGE NUMBER OF SERVICES			
Test Year 2016/2017			
ITEM	ORA	GOWC	
	(A)	(B)	
Metered Service:			
Single Family Residential	19,596	19,596	
Multi-Family Residential	598	598	
Business	311	311	
Industrial	42	42	
Public Authority	157	157	
Schools	34	34	
Private Landscaping	182	182	
Agricultural	6	6	
Total, General Metered Water Services	20,926	20,926	
Private Fire Protection Service	318	318	
Total Average Services	21,244	21,244	

TABLE D-1					
GREAT OAKS WATER COMPANY					
A.15-07-001					
AVERAGE SALES PER CUSTOMER (CCF)					
Test Year 2016/2017					
Item	ORA	GOWC			
	(A)	(B)			
<u>Avg. Gen. Metered Ser. Water Usage:</u>					
Single Family Residential	131.8	131.8			
Multi Family Residential	1,339.6	1,339.6			
Business	957.8	793.2			
Industrial	2,049.5	2,049.5			
Public Authority	1,186.1	1,186.1			
Schools	5,203.8	5,203.8			
Private Landscaping	1,532.6	1,532.6			
Agricultural	0.0	0.0			
<u>Private Fire Protection Service (Flat Rate Service)</u>	0.0	0.0			

TABLE E-1					
GREAT OAKS WATER COMPANY					
A.15-07-001					
TOTAL SALES AND SUPPLY					
(KCCF PER YEAR - Test Year 2016/2017)					
Item	ORA	GOWC			
	(A)	(B)			
<u>Total Gen. Metered Ser. Water Sales:</u>					
Single Family Residential	2,583.0	2,583.0			
Multi Family Residential	801.1	801.1			
Business	297.9	246.7			
Industrial	86.1	86.1			
Public Authority	186.2	186.2			
Schools	176.9	176.9			
Private Landscaping	278.9	278.9			
Agricultural	0.0	0.0			
Subtotal, Metered Service, KCCF	4,410.1	4,358.9			
Unaccounted for Water (%)	3.40%	3.40%			
Total Water Supply	4,565.3	4,512.3			
Total Water Sales	4,410.1	4,358.9			

TABLE F-1				
GREAT OAKS WATER COMPANY				
A.15-07-001				
Expenses (Test Year 2016/2017)				
OPERATION AND MAINTENANCE EXPENSES				
	ORA	GOWC	GOWC Exceeds ORA	GOWC Exceeds ORA
Item	2016/2017		Percent	
	(A)	(B)	C=B-A	D=C/A
<u>At Present Rates</u>				
(Dollars in Thousands)				
<u>Payroll Expenses</u>				
Field Employees	774.8	900.4	125.5	16.2%
Office Employees	465.9	504.6	38.7	8.3%
Management	801.9	910.9	109.0	13.6%
Total Payroll	2,042.6	2,315.9	273.3	13.4%
Less Capitalized Payroll	(216.5)	(340.7)	(124.1)	57.3%
Net Payroll Expenses	1,826.1	1,975.2	149.1	8.2%
<u>Operating Expenses Other than Payroll</u>				
Groundwater Charges, Acct. 700	7,117.9	8,551.2	1,433.3	20.1%
Purchased Power, Acct 726	818.3	911.6	93.3	11.4%
Total Volume Related Expenses	7,936.2	9,462.7	1,526.5	19.2%
<u>Maintenance Expenses:</u>				
Op. Labor & Expense (Excluding Labor), Acct. 702	12.4	18.1	5.8	46.7%
Misc. Pump Exp., Acct. 725	9.1	9.1	0.0	0.0%
Maint. of Pump Equip, Wells Acct 711	4.7	4.4	(0.2)	-4.8%
Maint. Pump Equip. Acct 732	0.9	0.9	0.0	0.0%
Chemicals & Filtering, Acct 744	22.7	39.8	17.1	75.7%
Meter Expense, Acct 754	2.0	2.0	0.0	0.0%
T&D Maint & Supv, Acct 753,758	0.0	0.0	0.0	0.0%
T&D Misc Expense, Acct. 756	9.1	9.1	0.0	0.0%
Maint of T&D Mains, Acct 761	24.9	103.6	78.7	316.3%
Maint of Services, Acct 763	23.6	62.0	38.4	162.7%
Maint of Meters, Acct 764	0.0	0.0	0.0	0.0%
Maint of Hydrants, Acct 765	8.3	7.6	(0.7)	-8.0%
Meter Reading Expense, Acct 772	18.2	18.3	0.1	0.7%
Customer Records & Collection, Acct 773	149.2	156.3	7.1	4.7%
Uncollectible Accounts, Acct 775	33.0	51.4	18.5	56.1%
Total O&M Expenses	8,254.0	9,945.5	1,691.4	20.5%
<u>A&G Expenses:</u>				
Office Supplies & other exp, Acct 792	53.2	48.8	(4.4)	-8.3%
Property Ins, Acct 793	74.7	79.9	5.2	7.0%
Injuries & Damages, Acct 794	40.1	45.1	5.0	12.6%
Employee Pensions & Benefits, Acct 795	860.0	1,054.0	194.0	22.6%
Franchise Requirements, Acct 796	257.0	283.7	26.7	10.4%
Rate Case Expenses, Acct 797	4.7	234.0	229.3	4851.9%
Outside Services, Acct 798	179.7	403.4	223.7	124.4%
Misc. Gen Exp incl CWA Dues, Acct. 799	72.8	173.5	100.7	138.3%
Maint of General Plant, Acct 805	80.6	107.4	26.8	33.2%
Rents, Acct 811	204.2	218.5	14.3	7.0%
Transportation Exp, Acct 903	0.0	0.0	0.0	0.0%
NTP&S Revenue Sharing w Ratepayers	(73.8)	0.0	73.8	-100.0%
Total A&G Expense	1,753.3	2,648.3	895.1	51.1%
Total O&M and A&G Exp. Other than Payroll	10,007.3	12,593.8	2,586.5	25.8%
Total Operating Expenses including Payroll	11,833.4	14,569.1	2,735.6	23.1%

TABLE F-2

GREAT OAKS WATER COMPANY

A.15-07-001

(2017/2018) (For Illustration Only)

OPERATION AND MAINTENANCE EXPENSES				
Item	ORA	GOWC	GOWC Exceeds ORA	GOWC Exceeds ORA
	2017/2018		Percent	
	(A)	(B)	C=B-A	D=C/A
<u>At Present Rates</u>				
(Dollars in Thousands)				
<u>Payroll Expenses</u>				
Field Employees	788.8	918.7	129.9	16.5%
Office Employees	474.3	514.8	40.5	8.5%
Management	816.3	929.4	113.1	13.9%
Total Payroll	2,079.4	2,362.9	283.5	13.6%
Less Capitalized Payroll	(220.4)	(347.6)	(127.2)	57.7%
Net Payroll Expenses	1,859.0	2,015.3	156.4	8.4%
Operating Expenses Other than Payroll				
Groundwater Charges, Acct. 700	7,368.2	8,952.6	1,584.4	21.5%
Purchased Power, Acct 726	856.8	954.4	97.6	11.4%
Total Volume Related Expenses	8,224.9	9,907.0	1,682.0	20.5%
Maintenance Expenses:				
Op. Labor & Expense (Exc.Labor), Acct. 702	12.7	18.7	6.0	47.1%
Misc. Pump Exp., Acct. 725	9.3	9.4	0.0	0.3%
Maint. of Pump Equip, Wells Acct 711/732	4.8	4.6	(0.2)	-4.6%
Maint. Pump Equip.-732	0.9	0.9	0.0	0.3%
Chemicals & Filtering, Acct 744	23.3	41.1	17.8	76.2%
Meter Expense, Acct 754	2.0	2.0	0.0	0.3%
T&D Maint & Supv, Acct 753,758	0.0	0.0	0.0	0.0%
T&D Misc Expense, Acct. 756	9.3	9.4	0.0	0.3%
Maint of T&D Mains, Acct 761	25.6	106.4	80.8	315.4%
Maint of Services, Acct 763	24.3	64.0	39.7	163.5%
Maint of Meters, Acct 764	0.0	0.0	0.0	0.0%
Maint of Hydrants, Acct 765	8.5	7.9	(0.7)	-7.7%
Meter Reading Expense, Acct 772	18.7	18.9	0.2	1.0%
Customer Records & Collection, Acct 773	153.5	161.2	7.7	5.0%
Uncollectible Accounts, Acct 775	33.9	53.6	19.7	58.0%
Total O&M Expenses	8,552.0	10,405.0	1,853.0	21.7%
A&G Expenses:				
Office Supplies & other exp, Acct 792	54.7	50.3	(4.4)	-8.0%
Property Ins, Acct 793	76.9	79.8	3.0	3.9%
Injuries & Damages, Acct 794	41.2	45.0	3.8	9.2%
Employee Pensions & Benefits, Acct 795	884.8	1,273.7	388.9	44.0%
Franchise Requirements, Acct 796	264.4	292.7	28.3	10.7%
Rate Case Expenses, Acct 797	4.9	241.4	236.6	4866.3%
Outside Services, Acct 798	184.9	409.7	224.7	121.5%
Misc. Gen Exp incl CWA Dues, Acct. 799	74.9	179.0	104.1	139.0%
Maint of General Plant, Acct 805	82.9	110.8	27.9	33.6%
Rents, Acct 811	210.1	218.5	8.5	4.0%
Transportation Exp, Acct 903	0.0	0.0	0.0	0.0%
NTP&S Revenue Sharing w Ratepayers	(75.9)	0.0	75.9	-100.0%
Total A&G Expense	1,803.8	2,901.1	1,097.3	60.8%
Total O&M and A&G Exp. Other than Payroll	10,355.7	13,306.1		
Total Operating Expenses including Payroll	12,214.7	15,321.4		

TABLE G-1			
GREAT OAKS WATER COMPANY			
A.15-07-001			
TAXES OTHER THAN INCOME			
(Test Year 2016/2017)			
Item	ORA	GOWC	GOWC Exceeds ORA
	(A)	(B)	Percent
Ad Valorem Tax:	204.5	232.6	13.7%
City & County Taxes	0.0	0.0	
Payroll Taxes:			
FICA (Social Security)	99.4	107.1	7.8%
FICA (Medicare)	29.6	33.6	13.4%
FUTA	0.8	0.9	6.8%
SUI	6.9	7.3	6.7%
Total Payroll Taxes	136.7	148.9	9.0%
Total Taxes other than income	341.2	381.5	11.8%

TABLE G-2			
GREAT OAKS WATER COMPANY			
A.15-07-001			
TAXES OTHER THAN INCOME			
(2017/2018) (For Illustration Only)			
Item	ORA	GOWC	GOWC Exceeds ORA
	(A)	(B)	(C)
Ad Valorem Tax:	217.1	262.8	21.0%
Payroll Taxes:			
FICA (Social Security)	101.2	109.1	7.8%
FICA (Medicare)	30.2	34.3	13.6%
FUI	0.9	0.9	4.9%
SUI	7.0	7.5	7.0%
Total Payroll Tax	139.2	151.7	9.0%
Total Taxes other than income	356.3	414.5	16.3%

TABLE G-3				
GREAT OAKS WATER COMPANY				
A.15-07-001				
TAXES OTHER THAN INCOME				
(2018/2019) (For Illustration Only)				
Item	ORA	GOWC		GOWC Exceeds ORA Percent
	(A)	(B)		(C)
Ad Valorem Tax:	227.0	276.5	▶	21.8%
Payroll Taxes:				
FICA (Social Security)	103.0	111.4	▶	8.2%
FICA (Medicare)	30.7	35.1	▶	14.4%
FUI	0.9	0.9	▶	3.0%
SUI	7.1	7.6	▶	7.3%
Total Payroll Taxes	141.7	155.1	▶	9.5%
Total Taxes other than income	368.6	431.6	▶	17.1%

TABLE H-1				
GREAT OAKS WATER COMPANY				
A.15-07-001				
INCOME TAX				
Test Year 2016/2017				
Item	ORA Present Rates	GOWC	ORA Proposed Rates	GOWC
	(A)	(B)	(E)	(F)
(Dollars in Thousands)				
Operating Revenues	17,089.8	16,970.4	14,930.9	18,412.8
Expenses:				
Oper & Maint/A&G Expenses	10,007.3	12,593.8	10,003.2	12,593.8
Payroll	1,826.1	1,975.2	1,826.1	1,975.2
Taxes Other Than Income	341.2	381.5	341.2	381.5
Deferred Income Taxes	0.0	0.0	0.0	0.0
Depreciation Expense	1,265.1	1,265.1	1,265.1	1,265.1
Interest Expense	283.2	343.6	283.2	343.6
Total Operating Expenses Excluding Income Taxes	13,722.9	16,559.3	13,718.8	16,559.3
Taxable Income, CCFT	3,366.9	411.1	1,212.1	1,853.5
CCFT Rate (8.84%)	8.84%	0.1	8.84%	8.84%
Calif. Corp. Franchise Tax	297.6	36.3	107.2	163.9
Taxable Income, CCFT	3,366.9	411.1	1,212.1	1,853.5
CCFT Depreciation	1,265.1	1,265.1	1,265.1	1,265.1
Federal Depreciation	1,092.8	1,092.8	1,092.8	1,092.8
Calif. Corp. Franchise Tax	297.6	36.3	107.2	163.9
DPAD	91.0	91.0	56.2	91.0
FIT Taxable Income	3,150.5	456.1	1,221.1	1,771.0
FIT @ 34%	472.6	155.1	415.2	602.1
FIT (Before Adjustment)	472.6	155.1	415.2	602.1

TABLE H -2

GREAT OAKS WATER COMPANY				
A.15-07-001				
INCOME TAX				
Escalation Years 2017/2018 -2018/2019 (Illustration only)				
Item	ORA	GOWC	ORA	GOWC
	2017/2018		2018/2019	
	(A)	(B)	(E)	(F)
Operating Revenues	15,401.7	19,464.7	15,817.7	20,147.9
Expenses:				
Oper & Maint/A&G Expenses	10,355.7	13,306.1	10,668.5	13,923.6
Payroll	1,859.0	2,015.3	1,905.4	2,065.7
Taxes Other Than Income	356.3	414.5	368.6	431.6
Deferred Income Taxes	0.0	0.0	0.0	0.0
Depreciation Expense	1,318.9	1,378.5	1,331.7	1,441.5
Interest Expense	288.1	366.8	288.1	360.2
Total Operating Expenses Excluding Income Taxes	14,177.9	17,481.1	14,562.3	18,222.6
Taxable Income, CCFT	1,223.8	1,983.5	1,255.4	1,925.3
CCFT Rate (8.84%)	8.84%	8.84%	8.84%	8.84%
Current Calif. Corp. Franchise Tax	108.2	175.3	111.0	170.2
Taxable Income, CCFT	1,223.8	1,983.5	1,255.4	1,925.3
CCFT Depreciation	1,318.9	1,378.5	1,331.7	1,441.5
Federal Depreciation	1,139.3	1,198.9	1,150.2	1,245.1
Current Calif. Corp. Franchise Tax	108.2	175.3	111.0	170.2
DPAD	66.2	97.2	65.0	95.7
FIT Taxable Income	1,229.0	1,890.6	1,260.9	1,855.8
FIT @ 34%	417.8	642.8	428.7	631.0
Deferred Tax Exp.	0.0	0.0	0.0	0.0
Investment Tax Credit (-)	0.0	0.0	0.0	0.0

TABLE I						
GREAT OAKS WATER COMPANY						
A.15-07-001						
PLANT IN SERVICE						
Item	ORA	GOWC	ORA	GOWC	ORA	GOWC
	2015/2016		2016/2017		2017/2018	
	(A)	(B)	(C)	(D)	(E)	(F)
(Dollars in Thousands)						
Plant in Service-BOY	42,002.5	42,002.5	43,076.3	43,076.3	44,448.0	46,667.2
Additions:						
Utility Funded	1,078.2	1,078.2	1,397.6	3,616.8	707.9	2,056.1
Advances	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Total Additions	1,078.2	1,078.2	1,397.6	3,616.8	707.9	2,056.1
Less:						
Retirements	4.3	4.3	25.9	25.9	35.8	35.8
End of Year Balance	43,076.3	43,076.3	44,448.0	46,667.2	45,120.1	48,687.5
Average Plant in Service	42,539.4	42,539.4	43,762.2	44,871.7	44,784.0	47,677.3

TABLE J						
GREAT OAKS WATER COMPANY						
A.15-07-001						
ACCUMULATED DEPRECIATION AND EXPENSE						
Test Years 2016/2017 and EY 2017/2018						
Item	ORA	GOWC	ORA	GOWC	ORA	GOWC
	EY 2015/2016		TY 2016/2017		EY 2017/2018	
	(A)	(B)	(C)	(D)	(E)	(F)
(Dollars in Thousands)						
Accumulated Depreciation (BOY)	21,627.0	21,627.0	22,855.2	22,855.2	24,095.5	24,095.4
Accruals During Year:						
Contributed Plant	-	-	-	-	-	-
Depreciation Expenses	1,231.2	1,231.2	1,264.8	1,264.8	1,318.9	1,378.5
Total Accruals	1,231.2	1,231.2	1,264.8	1,264.8	1,318.9	1,378.5
Add: Salvage	5.0	5.0	5.0	5.0	5.0	5.0
Less:						
Retirements	8.0	8.0	29.6	29.6	39.9	39.9
Adjustments	-	-	-	-	-	-
End of Year Balance	22,855.2	22,855.2	24,095.5	24,095.4	25,379.4	25,438.9
Avg. Accumulated Deprec.	22,241.1	22,241.1	23,475.3	23,475.3	24,737.4	24,767.2

TABLE K

GREAT OAKS WATER COMPANY				
A.15-07-001				
WEIGHTED AVERAGE DEPRECIATED RATEBASE				
Item	ORA	GOWC	ORA	GOWC
	TY 2016/2017		EY 2017/2018	
	(A)	(B)	(C)	(D)
Utility Plant in Service	43,762.2	46,667.2	44,784.0	48,687.5
CWIP	350.0	350.0	350.0	350.0
Materials and Supplies	-	-	-	-
Working Cash, Ratemaking Year Basis	1,853.5	2,300.2	2,008.3	2,510.3
Deferred Debits	-	-	-	-
Total Additions to Ratebase	45,965.7	49,317.3	47,142.3	51,547.8
Less				
Average Accumulated Depreciation	23,475.3	24,095.5	24,737.4	25,438.9
Advances for Construction	5,350.9	5,225.4	5,100.0	4,974.5
Contributions in Aid of Construction	2,270.8	2,199.0	2,124.0	2,049.1
Deferred FIT	2,265.6	177.0	2,365.2	274.8
Unamortized Investment Tax Credits	16.1	-	11.7	-
Total Deductions from Ratebase	33,378.8	31,696.9	34,338.4	32,737.3
Net Ratebase	12,586.9	17,620.4	12,804.0	18,810.5
Interest Calculation				
Net Ratebase	12,586.9	17,620.4	12,804.0	18,810.5
Long Term Debt Percentage	30.00%	30.00%	30.00%	30.00%
Cost of Debt	7.50%	6.50%	7.50%	6.50%
Interest	283.2	343.6	288.1	366.8