



GREAT OAKS WATER COMPANY

P.O. Box 23490
San Jose, CA 95153
(408) 227-9540
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May 1, 2020

California Public Utilities Commission
Water Division
Room 3102
505 Van Ness Avenue
San Francisco, CA 94102-3298

**Advice Letter 287-W-A
Great Oaks Water Company (U-162-W)
To the California Public Utilities Commission**

Great Oaks Water Company (Great Oaks) submits this supplemental Tier 3 advice letter filing requesting the issuance of a Resolution by the California Public Utilities Commission (Commission) granting authority to implement a surcredit amortizing the combined balance of four balancing accounts and two memorandum accounts. The following tariff sheets implementing this surcharge are attached to this advice letter:

CPUC Sheet Number	Title	Canceling
930-W	Schedule No. 1 GENERAL METERED SERVICE SPECIAL CONDITIONS	914-W
931-W	Schedule No 3M IRRIGATION SERVICE SPECIAL CONDITIONS	915-W
932-W	TABLE OF CONTENTS	929-W

Reason for Supplemental Advice Letter

Post filing, a transcription error was discovered that requires this supplemental advice letter filing. The balance in the Interim Rates Memorandum Account (IRMA) was provided in the Exhibit A Advice Letter 287-W workpapers on tab 6. The wrong number from tab 6 was used as the net balance in the IRMA. The correct number that should have been used for the IRMA balance was an under-collection of (\$138,831.10). Instead, the remaining balance of excess usage surcharges after Great Oaks Advice Letter 284-W was used. This supplemental advice letter fixes the error, with a net total increase in the amount to be refunded from customers of \$23,543.57, or an extra \$1.10 per customer.

Summary

This is an advice letter to amortize certain balancing accounts and two memorandum accounts. The accounts being amortized, Commission authority for each, and the balance in each account is shown in the table below. All balances are as of December 31, 2019. The workpapers attached as Exhibit A include account details.

Account	Commission Authority	Amount (under)/over collection
Purchased Power Balancing Account	Public Utilities Code §792.5	(\$328,797.33)
Groundwater Charges (Pump Tax), Other than Agriculture Balancing Account	Public Util. Code §792.5	\$1,533,920.30
Groundwater Charges (Pump Tax), Agriculture Balancing Account	Public Util. Code §792.5	\$5,167.11
Certified Public Accountant Audit Cost Memorandum Account	Advice Letter 278-W	(\$63,094.74)
Multiple Memorandum Account Amortization Balancing Account	Advice Letter 259-W	36,272.64
2018 GRC Interim Rates Memorandum Account	Advice Letter 275-W	(\$138,831.10)
Total		\$1,044,636.88

The accounts listed in the table above are described more fully in the following paragraphs.

1. **Purchased Power Balancing Account.** This account tracks increasing recorded power costs using a calculated composite rate based on four different electric rate schedules with various seasonal, times of day, and surcharge rates, all as authorized under

Public Utilities Code §792.5. The balance in this account was last reviewed in Great Oaks' 2018 general rate case, the settlement of which was approved in D.19-09-010. See Exhibit A Workpapers, page 1.

2. Groundwater Charges Other Than Agricultural Irrigation Balancing Account. This account tracks costs related to groundwater charges other than agricultural irrigation, as authorized under Public Utilities Code §792.5. The balance in this account was last reviewed in Great Oaks' 2018 general rate case, the settlement of which was approved in D.19-09-010. See Exhibit A Workpapers, page 2.

3. Groundwater Charges, Agricultural Irrigation Balancing Account. This account tracks costs related to agricultural irrigation, as authorized under Public Utilities Code §792.5. The balance in this account was last reviewed in Great Oaks' 2018 general rate case, the settlement of which was approved in D.19-09-010. See Exhibit A Workpapers, page 3.

4. Certified Public Accountant Audit Cost Memorandum Account. The purpose of this account is to record and track expenses incurred by Great Oaks in complying with instructions from the Water Division of the California Public Utilities Commission to have Great Oaks' annual financial statements audited by an independent certified public accountant. This account was authorized through Advice Letter 278-W. See Exhibit A Workpapers, page 4.

5. Multiple Memorandum Account Amortization Balancing Account. This account includes an over-collected balance following the amortization of several balancing and one memorandum account through Advice Letter 259-W. See Exhibit A Workpapers, page 5.

6. 2018 GRC Interim Rates Memorandum Account. This account includes the revenue differential between interim rates and final rates adopted in D.19-09-010 – the final Commission Decision approving of the settlement agreement reached between Great Oaks and the Public Advocates Office in Great Oaks' 2018 General Rate Case Application 18-07-002. This memorandum account was approved through Advice Letter 275-W.

Great Oaks has applied the remaining balance of excess usage surcharges to the memorandum account balance, as authorized in D.19-09-010, to reduce the under-collection in this account prior to amortization through this advice letter. See Exhibit A Workpapers, page 6.

Authority for Requested Surcharge

This Advice Letter 287-W-A is authorized by General Order 96-B. Because there is an over-collection in the combined accounts, a surcredit is necessary. Under General Order 96-B, a balancing account amortization of an over-collection "shall be refunded as soon

as possible by crediting the service charge.”¹ Likewise, under Water Standard Practice U-27-W: “Surcredits shall apply to service charge only and be designed to return the money as soon as reasonably possible.”²

Great Oaks proposes to refund the over-collection over the course of four (4) billing cycles for each customer. This is precisely the same refund methodology approved by the Commission when Great Oaks refunded a combined over-collection of balancing and memorandum accounts through Advice Letter 259-W. Refunding that sum of money over a shorter period of time could impair Great Oaks’ cash flow, especially during the summer months when variable expenses are at their highest and during the expected revenue shortfalls due to the COVID-19 pandemic.

If this Advice Letter is approved without delay, all customers will receive the full amount of their refunds during a period of time when our customers are feeling negative economic effects of the COVID-19 pandemic.

Calculation of Requested Surcredit.

At the end of calendar year 2019, Great Oaks had a total of 21,344 active customers in all classes. As the over-collection is to be refunded to all customer classes, the following calculations show the total amounts to be refunded to each customer and the amounts to be refunded during each of the four billing cycles:

Total Over-Collection	\$1,044,636.88
Total Customers 12/31/2016	21,344
Total Refund Per Customer	\$48.94
Amount of Refund Per Billing Cycle	\$12.23; \$12.23; \$12.23; \$12.25

Request to Refund Over-Collection

This Advice Letter 287-W-A requests authorization to refund \$1,044,636.88 to its customers by crediting each customer’s service charge a total of \$48.94 over four (4) billing cycles with credits of \$12.23 each in the first three billing cycles and a final credit of \$12.25 in the fourth billing cycle. Great Oaks will not provide credits to new customers (customers establishing accounts after December 31, 2019), as the balances in the various balancing and memorandum accounts were not collected from such customers.

Bill Impact

The \$1,044,636.88 over-collection balance being amortized represents 5.0% of Great Oaks’ authorized test year revenues of \$20,836,321. For the average single-family

¹ General Order 96-B, Industry Rule 8.5.

² Water Standard Practice U-27-W, Section G, paragraph 56.a.

customer with a 5/8"x3/4" meter using 10 ccf³ of water per month, the service charge credit requested in this Advice Letter 287-W-A will reduce the customer's bill by \$13.00 (15.8%) as shown in the table below. All customers as of December 31, 2020 will receive a total service charge credit of \$48.94, with the total credit split over four bills, as discussed above. The bill comparison below includes a credit of \$12.23.

Bill Comparison Before and After Advice Letter 287-W-A Credit

Current Rates		With AL 287-W Credit	
2-month Meter Charge 5/8 x 3/4"	\$29.82	2-month Meter Charge 5/8 x 3/4"	\$29.82
		Advice Letter 287-W Credit	-12.23
Water Usage 6 ccf @ \$1.3024	7.81	Water Usage 6 ccf @ \$1.3024	7.81
Water Usage 14 ccf @ \$2.6048	36.47	Water Usage 14 ccf @ \$2.6048	36.47
LICAP Surcharge 20 ccf @ \$0.0734	1.47	LICAP Surcharge 20 ccf @ \$0.0734	1.47
LICAP Balancing Account Surcharge 20 ccf @ \$0.0837	1.67	LICAP Balancing Account Surcharge 20 ccf @ \$0.0837	1.67
Subtotal	\$77.24	Subtotal	\$65.01
CPUC Surcharge @ 1.23%	0.95	CPUC Surcharge @ 1.23%	0.80
City of San Jose Utility Tax @ 5%	3.91	City of San Jose Utility Tax @ 5%	3.29
Total	\$82.10	Total	\$69.10

Tier Designation

Pursuant to General Order 96-B, this is a Tier 3 advice letter seeking the amortization of balancing-type accounts, as well as the amortization of authorized memorandum accounts (memorandum account offset).

Requested Effective Date

Great Oaks requests that the effective date of the tariff sheets be May 26, 2020. This allows both the opportunity for review and gives Great Oaks the time to properly program its computer billing system to accommodate the service charge credits.

Notice

Great Oaks published notice of this Advice Letter 287-W in the San Jose Mercury News, a newspaper of local circulation, on April 28, 2020, pursuant to General Order 96-B, Water Industry Rule 3.1. A copy of the published notice will be provided to the Division of Water and Audits after receipt from the newspaper.

Response or Protest

Anyone may protest and respond to this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice

³ 10 (9.87) ccf per month is consistent with projected single-family residential sales in D.19-09-010.

letter. A protest objects to the advice letter in whole or in part and must set forth specific grounds on which it is based. These grounds may be based upon the following:

- (1) The utility did not properly serve or give notice of the advice letter; or
- (2) The relief requested in the advice letter would violate a statute or Commission order, or is not authorized by statute or Commission order on which the utility relies; or
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions; or
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided that such a protest may not be made where it would require re-litigating a prior order of the Commission).

Any protest or response must be made in writing or by electronic mail and must be received by the Commission's Water Division within 20 days of the date this advice letter is filed. The advice letter process does not provide for any protests, responses or other comments, except for a reply by Great Oaks, after the 20-day comment period expires. The address for mailing or delivering a protest or response is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
water_division@cpuc.ca.gov

On the same date any protest or response is submitted to the Water Division, the protesting or responding person, entity or party must serve a copy of the protest or response on Great Oaks addressed to:

Timothy S. Guster
Great Oaks Water Co.
PO Box 23490
San Jose, CA 95153
Telephone: (408) 227-9540
Facsimile: (408) 227-7126
Email: tguster@greatoakswater.com

Great Oaks Water Company
/s/
Timothy S. Guster
General Counsel
Legal and Regulatory Affairs

cc: Richard Rauschmeier
Richard Smith

VERIFICATION

I am an officer of the Great Oaks Water Company and am authorized to make this verification on its behalf. The statements in the foregoing document, Great Oaks Water Co.'s Advice Letter 287-W-A, are true of my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 1, 2020 at San Jose, California.

/s/
Timothy S. Guster

Certificate of Service

I hereby certify that I have this day served a copy of Great Oaks Water Co.'s Advice Letter 287-W-A on the parties listed on the following Distribution List by mailing a properly addressed copy by first class mail with postage prepaid. Workpapers are available upon request.

Executed on May 1, 2020 at San Jose, California.

_____/s/_____
Timothy S. Guster

Great Oaks Water Co. Distribution List

Municipal Water System
City of San Jose
3025 Tuers Road
San Jose, CA 95121

Clerk, Board of Supervisors
County of Santa Clara
70 W. Hedding Street
San Jose, CA 95110

Safe Drinking Water Office
Department of Water Resources
1416 9th Street, Room 804
Sacramento, CA 95814

Office of Regulatory Affairs
California Water Service Company
1720 North First Street
San Jose, CA 95112

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

Water Division
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Richard Rauschmeier
Public Advocates Office
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Richard Smith
Public Advocates Office
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Legal Division
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102-3214

Regulatory Affairs
San Jose Water Company
110 West Taylor Street
San Jose, CA 95156

Great Oaks Water Company
Advice Letter 287-W-A

Proposed Tariff Sheets

Schedule No. 1
GENERAL METERED SERVICE
(Continued)

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
2. To provide ongoing funding for the Utility's Low-Income Customer Assistance Program (LICAP), as described in Tariff Rule 22, a surcharge of \$0.0734 will be added to the Quantity Charge for all water delivered to non-LICAP participants on and after July 1, 2019.
3. To amortize the balance in the Utility's Low Income Customer Assistance Program (LICAP) balancing accounts, a surcharge of \$0.0837 will be added to the Quantity Charge for all non-LICAP customers for all water delivered beginning February 18, 2020, for a twelve-month period.
4. To refund a net over-collection in authorized balancing and memorandum accounts, a credit in the total amount of \$48.94 will be applied to the service charge portion of each customer's bill over a period of four billing cycles. The credit in the first three billing cycles will be \$12.23 and the credit in the fourth billing cycle will be \$12.25. Only customers with accounts established by December 31, 2019 will receive the credit against the service charge.

(N)
|
(N)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. 287-W-A

Timothy S. Guster
NAME

Date Filed _____

Decision No _____

General Counsel
TITLE

Effective _____

Resolution No. _____

Schedule No. 3M
IRRIGATION SERVICE
(Continued)

SPECIAL CONDITIONS

1. The Santa Clara Valley Water District requires the customer to certify the water is used to irrigate commercial agricultural crops for sale to qualify for this rate. It is an express condition of this Irrigation Service that the customer cooperates in making the necessary certification to the Water District.
2. The Santa Clara Valley Water District has surcharges or discounts applicable to water used to irrigate commercial agricultural crops if the customer/farmer participates in the Water District's special programs. These surcharges or discounts are applied per Acre Ft., are granted or imposed by the Water District each month based on the customer/farmer's level of participation, and will be passed through by the Company each month to the customer/farmer.
3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
4. To provide funding for the Utility's Low-Income Customer Assistance Program (LICAP), as described in Tariff Rule 22, a surcharge of \$0.0734 will be added to the Quantity Charge for all water sold to non-LICAP participants on and after July 1, 2019.
5. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the Utility that such deliveries qualify for the lower pump tax rates levied by the Santa Clara Valley Water District for agricultural water, shall receive a credit of \$2.3350 per 100 cu.ft. used during the period covered by that bill on and after July 1, 2019.
6. To amortize the balance in the Utility's Low Income Customer Assistance Program (LICAP) balancing accounts, a surcharge of \$0.0837 will be added to the Quantity Charge for all non-LICAP. customers for all water delivered beginning February 18, 2020, for a twelve-month period.
7. To refund a net over-collection in authorized balancing and memorandum accounts, a credit in the total amount of \$47.84 will be applied to the service charge portion of each customer's bill over a period of four billing cycles. The credit in the first three billing cycles will be \$12.23 and the credit in the fourth billing cycle will be \$12.25. Only customers with accounts established by December 31, 2019 will receive the credit against the service charge.

(N)
|
(N)

(To be inserted by utility)

Issued by

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TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information.

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(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. 287-W-A

Timothy S. Guster

Date Filed

Decision No.

VP & General Counsel

Effective

NAME
TITLE

Resolution No.

Great Oaks Water Company
Advice Letter 287-W-A

Exhibit A

Workpapers

**Great Oaks Water Company
Advice Letter 287-W-A**

Exhibit A Workpapers

Great Oaks Water Company Advice Letter 287-W-A Exhibit A Workpapers

PURCHASED POWER

Month	Recorded Sales, Ccf	Recorded Power, Kwh	Incremental Expense Rate Change \$/Kwh	Incremental Revenue Rate Change \$/Ccf	Revenue Component \$	Cumulative Revenue Component With Interest \$	Expense Component \$	Cumulative Expense Component With Interest \$	Current Over (Under) \$	Commercial Paper Rate %	Current Interest Income (Expense) \$	Cumulative Over (Under) With Interest \$
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	(K)	(L)	(M)	(N)
Total Through Dec-2016												(\$286,912.59)
AL 259-W												\$286,912.59
Adjustments												\$0.00
Balance Forward												\$0.00
Balance Forward - 12/31/2016								\$0.00				\$0.00
Jan-17	252,853		\$0.02061	\$0.000	\$0.00	\$0.00	\$5,211.74	\$5,213.69	(\$5,211.74)	0.90%	(\$1.95)	(\$5,213.69)
Feb-17	220,266		\$0.02061	\$0.000	\$0.00	\$0.00	\$4,540.05	\$9,759.17	(\$4,540.05)	0.87%	(\$5.43)	(\$9,759.17)
Mar-17	281,939		\$0.02246	\$0.000	\$0.00	\$0.00	\$6,332.53	\$16,102.25	(\$6,332.53)	0.98%	(\$10.56)	(\$16,102.25)
Apr-17	276,021		\$0.02246	\$0.000	\$0.00	\$0.00	\$6,199.61	\$22,318.34	(\$6,199.61)	1.03%	(\$16.48)	(\$22,318.34)
May-17	399,593		\$0.02246	\$0.000	\$0.00	\$0.00	\$8,975.12	\$31,316.91	(\$8,975.12)	1.05%	(\$23.46)	(\$31,316.91)
Jun-17	428,971		\$0.02246	\$0.000	\$0.00	\$0.00	\$9,634.98	\$40,986.82	(\$9,634.98)	1.16%	(\$34.93)	(\$40,986.82)
Jul-17	448,867		\$0.02246	\$0.000	\$0.00	\$0.00	\$10,081.85	\$51,115.46	(\$10,081.85)	1.22%	(\$46.79)	(\$51,115.46)
Aug-17	470,862		\$0.02246	\$0.000	\$0.00	\$0.00	\$10,575.87	\$61,750.09	(\$10,575.87)	1.25%	(\$58.75)	(\$61,750.09)
Sep-17	438,380		\$0.02246	\$0.000	\$0.00	\$0.00	\$9,846.31	\$71,665.85	(\$9,846.31)	1.25%	(\$69.45)	(\$71,665.85)
Oct-17	404,665		\$0.02246	\$0.000	\$0.00	\$0.00	\$9,089.05	\$80,834.92	(\$9,089.05)	1.26%	(\$80.02)	(\$80,834.92)
Nov-17	300,577		\$0.02246	\$0.000	\$0.00	\$0.00	\$6,751.15	\$87,678.70	(\$6,751.15)	1.32%	(\$92.63)	(\$87,678.70)
Dec-17	282,920		\$0.02246	\$0.000	\$0.00	\$0.00	\$6,354.57	\$94,149.11	(\$6,354.57)	1.53%	(\$115.84)	(\$94,149.11)
Total - 2017	0	4,205,914			\$0.00	\$0.00	\$93,592.82	\$94,149.11	(\$93,592.82)		(\$556.30)	(\$94,149.11)
Balance Forward - 12/31/2017								\$94,149.11				(\$94,149.11)
Jan-18	287,280		\$0.02315	\$0.000	\$0.00	\$0.00	\$6,650.81	\$100,935.58	(\$6,650.81)	1.67%	(\$135.65)	(\$100,935.58)
Feb-18	261,056		\$0.02315	\$0.000	\$0.00	\$0.00	\$6,043.70	\$107,133.48	(\$6,043.70)	1.78%	(\$154.20)	(\$107,133.48)
Mar-18	291,543		\$0.02840	\$0.000	\$0.00	\$0.00	\$8,279.87	\$115,606.23	(\$8,279.87)	2.08%	(\$192.87)	(\$115,606.23)
Apr-18	299,150		\$0.02840	\$0.000	\$0.00	\$0.00	\$8,495.90	\$124,321.86	(\$8,495.90)	2.20%	(\$219.73)	(\$124,321.86)
May-18	405,615		\$0.02840	\$0.000	\$0.00	\$0.00	\$11,519.52	\$136,075.52	(\$11,519.52)	2.16%	(\$234.15)	(\$136,075.52)
Jun-18	428,417		\$0.02840	\$0.000	\$0.00	\$0.00	\$12,167.08	\$148,502.05	(\$12,167.08)	2.19%	(\$259.44)	(\$148,502.05)
Jul-18	467,030		\$0.02840	\$0.000	\$0.00	\$0.00	\$13,263.71	\$162,046.29	(\$13,263.71)	2.17%	(\$280.53)	(\$162,046.29)
Aug-18	486,792		\$0.02840	\$0.000	\$0.00	\$0.00	\$13,824.95	\$176,179.59	(\$13,824.95)	2.19%	(\$308.35)	(\$176,179.59)
Sep-18	452,587		\$0.03049	\$0.000	\$0.00	\$0.00	\$13,799.08	\$190,320.42	(\$13,799.08)	2.24%	(\$341.75)	(\$190,320.42)
Oct-18	441,191		\$0.03049	\$0.000	\$0.00	\$0.00	\$13,451.62	\$204,161.21	(\$13,451.62)	2.37%	(\$389.17)	(\$204,161.21)
Nov-18	376,297		\$0.03049	\$0.000	\$0.00	\$0.00	\$11,473.05	\$216,082.04	(\$11,473.05)	2.56%	(\$447.78)	(\$216,082.04)
Dec-18	306,267		\$0.03049	\$0.000	\$0.00	\$0.00	\$9,337.87	\$225,914.76	(\$9,337.87)	2.69%	(\$494.85)	(\$225,914.76)
Total - 2018	0	4,503,225			\$0.00	\$0.00	\$128,307.17	\$225,914.76	(\$128,307.17)		(\$3,458.48)	(\$225,914.76)
Balance Forward - 12/31/2018								\$225,914.76				(\$225,914.76)
Jan-19	312,275		\$0.02826	\$0.000	\$0.00	\$0.00	\$8,825.09	\$235,236.97	(\$8,825.09)	2.59%	(\$497.12)	(\$235,236.97)
Feb-19	252,174		\$0.02826	\$0.000	\$0.00	\$0.00	\$7,126.60	\$242,859.08	(\$7,126.60)	2.49%	(\$495.51)	(\$242,859.08)
Mar-19	291,510		\$0.03448	\$0.000	\$0.00	\$0.00	\$10,051.61	\$253,422.98	(\$10,051.61)	2.48%	(\$512.30)	(\$253,422.98)
Apr-19	313,726		\$0.03448	\$0.000	\$0.00	\$0.00	\$10,817.62	\$264,773.37	(\$10,817.62)	2.47%	(\$532.76)	(\$264,773.37)
May-19	384,946		\$0.03699	\$0.000	\$0.00	\$0.00	\$14,237.32	\$279,563.54	(\$14,237.32)	2.44%	(\$552.85)	(\$279,563.54)
Jun-19	401,559		\$0.03699	\$0.000	\$0.00	\$0.00	\$14,851.76	\$294,965.36	(\$14,851.76)	2.30%	(\$550.06)	(\$294,965.36)
Jul-19	445,200		\$0.01210	\$0.000	\$0.00	\$0.00	\$5,388.97	\$300,905.00	(\$5,388.97)	2.22%	(\$550.67)	(\$300,905.00)
Aug-19	458,465		\$0.01210	\$0.000	\$0.00	\$0.00	\$5,549.54	\$306,975.85	(\$5,549.54)	2.06%	(\$521.32)	(\$306,975.85)
Sep-19	419,499		\$0.01210	\$0.000	\$0.00	\$0.00	\$5,077.87	\$312,577.32	(\$5,077.87)	2.03%	(\$523.60)	(\$312,577.32)
Oct-19	391,117		\$0.01521	\$0.000	\$0.00	\$0.00	\$5,947.55	\$319,019.23	(\$5,947.55)	1.88%	(\$494.36)	(\$319,019.23)
Nov-19	324,850		\$0.01495	\$0.000	\$0.00	\$0.00	\$4,855.95	\$324,349.32	(\$4,855.95)	1.77%	(\$474.13)	(\$324,349.32)
Dec-19	265,541		\$0.01495	\$0.000	\$0.00	\$0.00	\$3,969.38	\$328,797.33	(\$3,969.38)	1.76%	(\$478.62)	(\$328,797.33)
Total - 2019	0	4,260,863			\$0.00	\$0.00	\$96,699.26	\$328,797.33	(\$96,699.26)		(\$6,183.31)	(\$328,797.33)

Great Oaks Water Company Advice Letter 287-W-A Exhibit A Workpapers

GROUNDWATER CHARGES (PUMP TAX), AGRICULTURAL IRRIGATION

Month	Recorded Sales, ccf	Allocated Production Acre Feet	Incr. Exp. Rate Change \$/AF	Incr. Rev. Rate Change \$/ccf	Revenue Component \$	Cumulative Revenue Component With Interest \$	Expense Component \$	Cumulative Expense Component With Interest \$	Current Over (Under) \$	Commercial Paper Rate %	Interest \$	Cumulative Over (Under) With Interest \$
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Total Through Dec-2016												\$ 2,435.45
AL 259-W												(\$2,478.87)
Adjustments												\$43.42
Balance Forward												\$ 0.00
Balance Forward - 12/31/2016					\$ -		\$ -					\$ -
Jan-17	10	0.023	\$2.23	\$0.3298	\$3.30	\$ 3.31	\$ 0.05	\$ 0.05	\$ 3.25	0.90%	\$ 0.00	\$ 3.25
Feb-17	12	0.028	\$2.23	\$0.3298	\$4.02	\$ 7.33	\$ 0.06	\$ 0.11	\$ 3.96	0.87%	\$ 0.00	\$ 7.22
Mar-17	34	0.078	\$2.23	\$0.3298	\$11.21	\$ 18.55	\$ 0.17	\$ 0.29	\$ 11.03	0.98%	\$ 0.01	\$ 18.26
Apr-17	24	0.055	\$2.23	\$0.3298	\$7.90	\$ 26.47	\$ 0.12	\$ 0.41	\$ 7.78	1.03%	\$ 0.02	\$ 26.06
May-17	93	0.213	\$2.23	\$0.3298	\$30.60	\$ 57.10	\$ 0.47	\$ 0.89	\$ 30.12	1.05%	\$ 0.04	\$ 56.22
Jun-17	708	1.625	\$2.23	\$0.3298	\$233.45	\$ 290.72	\$ 3.62	\$ 4.51	\$ 229.83	1.16%	\$ 0.17	\$ 286.21
Jul-17	756	1.736	\$3.73	\$0.4674	\$353.48	\$ 644.68	\$ 6.48	\$ 11.00	\$ 347.01	1.22%	\$ 0.47	\$ 633.68
Aug-17	669	1.536	\$3.73	\$0.5225	\$349.60	\$ 995.13	\$ 5.73	\$ 16.74	\$ 343.87	1.25%	\$ 0.84	\$ 978.39
Sep-17	929	2.133	\$3.73	\$0.5225	\$485.47	\$ 1,481.89	\$ 7.96	\$ 24.72	\$ 477.52	1.25%	\$ 1.27	\$ 1,457.17
Oct-17	322	0.739	\$3.73	\$0.5225	\$168.20	\$ 1,651.73	\$ 2.76	\$ 27.50	\$ 165.44	1.26%	\$ 1.62	\$ 1,624.23
Nov-17	200	0.459	\$3.73	\$0.5225	\$104.47	\$ 1,758.07	\$ 1.71	\$ 29.24	\$ 102.76	1.32%	\$ 1.84	\$ 1,728.83
Dec-17	113	0.259	\$3.73	\$0.5225	\$58.95	\$ 1,819.30	\$ 0.97	\$ 30.25	\$ 57.98	1.53%	\$ 2.24	\$ 1,789.05
Total - 2017	3,870	8.884			\$1,810.65	\$ 1,819.30	\$ 30.10	\$ 30.25	\$ 1,780.54		\$ 8.51	\$ 1,789.05
Balance Forward - 12/31/2017					\$ 1,819.30		\$ 30.25					\$ 1,789.05
Jan-18	133	0.305	\$3.73	\$0.5225	\$69.42	\$ 1,891.30	\$ 1.14	\$ 31.43	\$ 68.28	1.67%	\$ 2.54	\$ 1,859.87
Feb-18	144	0.331	\$3.73	\$0.5225	\$75.34	\$ 1,969.50	\$ 1.23	\$ 32.71	\$ 74.10	1.78%	\$ 2.81	\$ 1,936.79
Mar-18	94	0.216	\$3.73	\$0.5225	\$49.16	\$ 2,022.12	\$ 0.81	\$ 33.57	\$ 48.36	2.08%	\$ 3.40	\$ 1,988.54
Apr-18	163	0.374	\$3.73	\$0.5225	\$85.12	\$ 2,111.02	\$ 1.40	\$ 35.03	\$ 83.73	2.20%	\$ 3.72	\$ 2,075.99
May-18	288	0.661	\$3.73	\$0.5225	\$150.44	\$ 2,265.40	\$ 2.47	\$ 37.56	\$ 147.98	2.16%	\$ 3.87	\$ 2,227.84
Jun-18	454	1.042	\$3.73	\$0.5225	\$237.16	\$ 2,506.91	\$ 3.89	\$ 41.52	\$ 233.27	2.19%	\$ 4.28	\$ 2,465.39
Jul-18	631	1.449	\$5.66	\$0.6747	\$425.86	\$ 2,937.69	\$ 8.20	\$ 49.81	\$ 417.66	2.17%	\$ 4.84	\$ 2,887.89
Aug-18	503	1.155	\$5.66	\$0.7468	\$375.73	\$ 3,319.13	\$ 6.54	\$ 56.44	\$ 369.19	2.19%	\$ 5.61	\$ 3,262.69
Sep-18	467	1.072	\$5.66	\$0.7468	\$348.73	\$ 3,674.38	\$ 6.07	\$ 62.62	\$ 342.66	2.24%	\$ 6.41	\$ 3,611.76
Oct-18	304	0.698	\$5.66	\$0.7468	\$227.06	\$ 3,908.92	\$ 3.95	\$ 66.70	\$ 223.11	2.37%	\$ 7.35	\$ 3,842.23
Nov-18	262	0.601	\$5.66	\$0.7468	\$195.51	\$ 4,112.98	\$ 3.40	\$ 70.24	\$ 192.11	2.56%	\$ 8.40	\$ 4,042.73
Dec-18	132	0.303	\$5.66	\$0.7468	\$98.57	\$ 4,220.88	\$ 1.71	\$ 72.12	\$ 96.85	2.69%	\$ 9.17	\$ 4,148.76
Total - 2018	3,575	8.207			\$2,338.10	\$ 4,220.88	\$ 40.80	\$ 72.12	\$ 2,297.30		\$ 62.40	\$ 4,148.76
Balance Forward - 12/31/2018					\$ 4,220.88		\$ 72.12					\$ 4,148.76
Jan-19	63	0.145	\$5.66	\$0.7468	\$47.17	\$ 4,277.21	\$ 0.82	\$ 73.10	\$ 46.35	2.59%	\$ 9.00	\$ 4,204.11
Feb-19	16	0.037	\$5.66	\$0.7468	\$12.04	\$ 4,298.13	\$ 0.21	\$ 73.46	\$ 11.83	2.49%	\$ 8.74	\$ 4,224.67
Mar-19	117	0.269	\$5.66	\$0.7468	\$87.51	\$ 4,394.61	\$ 1.52	\$ 75.13	\$ 85.98	2.48%	\$ 8.82	\$ 4,319.48
Apr-19	206	0.473	\$5.66	\$0.7468	\$153.87	\$ 4,557.68	\$ 2.68	\$ 77.97	\$ 151.19	2.47%	\$ 9.05	\$ 4,479.72
May-19	374	0.859	\$5.66	\$0.7468	\$279.44	\$ 4,846.67	\$ 4.86	\$ 82.99	\$ 274.58	2.44%	\$ 9.39	\$ 4,763.68
Jun-19	338	0.776	\$5.66	\$0.7468	\$252.44	\$ 5,108.64	\$ 4.39	\$ 87.55	\$ 248.05	2.30%	\$ 9.37	\$ 5,021.09
Jul-19	1,175	2.697	(\$0.24)	\$0.0000	\$94.00	\$ 5,212.18	(\$0.65)	\$ 87.06	\$ 94.65	2.22%	\$ 9.38	\$ 5,125.12
Aug-19	822	1.887	(\$0.24)	\$0.0000	\$0.00	\$ 5,221.13	(\$0.45)	\$ 86.76	\$ 0.45	2.06%	\$ 8.80	\$ 5,134.37
Sep-19	442	1.015	(\$0.24)	\$0.0000	\$0.00	\$ 5,229.96	(\$0.24)	\$ 86.66	\$ 0.24	2.03%	\$ 8.69	\$ 5,143.30
Oct-19	661	1.517	(\$0.24)	\$0.0000	\$0.00	\$ 5,238.16	(\$0.36)	\$ 86.43	\$ 0.36	1.88%	\$ 8.06	\$ 5,151.72
Nov-19	256	0.588	(\$0.24)	\$0.0000	\$0.00	\$ 5,245.88	(\$0.14)	\$ 86.42	\$ 0.14	1.77%	\$ 7.60	\$ 5,159.46
Dec-19	149	0.342	(\$0.24)	\$0.0000	\$0.00	\$ 5,253.58	(\$0.08)	\$ 86.46	\$ 0.08	1.76%	\$ 7.57	\$ 5,167.11
Total - 2019	4,620	10.605			\$926.46	\$ 5,253.58	\$ 12.55	\$ 86.46	\$ 913.91		\$ 104.45	\$ 5,167.11

Great Oaks Water Company Advice Letter 287-W-A Exhibit A Workpapers

Memorandum Account Balance
Certified Public Accountant Audit Cost Memorandum Account
Effective Date 9/24/2019

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Month	Recorded Revenue	Expense Component	Current Over (Under)	Cumulative Over (Under)	Commercial Paper Rate	Current Interest Inc (Exp)	Cumulative Interest Inc (Exp)	Cumulative Over (Under) With Interest
Oct-19	\$0.00	\$0.00	\$0.00	\$0.00	1.88%	\$0.00	\$0.00	\$0.00
Nov-19	\$0.00	\$33,000.00	(\$33,000.00)	(\$33,000.00)	1.77%	(\$24.34)	(\$24.34)	(\$33,024.34)
Dec-19	\$0.00	\$30,000.00	(\$30,000.00)	(\$63,000.00)	1.76%	(\$70.40)	(\$94.74)	(\$63,094.74)
Total - 2019	\$0.00	\$63,000.00	(\$63,000.00)			(\$94.74)		(\$63,094.74)

Great Oaks Water Company Advice Letter 287-W-A Exhibit A Workpapers

Recovery Of Balancing and Memorandum Account Balances

AL 259-W: Balancing and Memorandum Accounts Over (Under) Collections

Recovery Period: Multiple

Authorized Surcredit: \$8.43 per bill cycle

Water Users Subject To The Surcharge: All Classes

Surcredit Period: March 31, 2017 to December 31, 2017

	Beginning Cumulative Over (Under) With Interest	Billings	Current Cumulative Over (Under)	Commercial Paper Rate	Interest	Ending Cumulative Over (Under) With Interest
Jan-17	\$0.00	\$0.00	\$0.00	0.90%	\$0.00	\$0.00
Feb-17	\$0.00	\$0.00	\$0.00	0.87%	\$0.00	\$0.00
Mar-17	\$0.00	\$0.00	\$0.00	0.98%	\$0.00	\$0.00
Apr-17	\$716,353.64	(\$87,242.07)	\$629,111.57	1.03%	\$652.31	\$629,763.88
May-17	\$629,763.88	(\$93,244.23)	\$536,519.65	1.05%	\$591.84	\$537,111.49
Jun-17	\$537,111.49	(\$86,609.82)	\$450,501.67	1.16%	\$561.07	\$451,062.74
Jul-17	\$451,062.74	(\$91,792.29)	\$359,270.45	1.22%	\$505.24	\$359,775.69
Aug-17	\$359,775.69	(\$79,790.12)	\$279,985.57	1.25%	\$416.32	\$280,401.89
Sep-17	\$280,401.89	(\$84,823.42)	\$195,578.47	1.25%	\$336.26	\$195,914.74
Oct-17	\$195,914.74	(\$78,390.72)	\$117,524.02	1.26%	\$246.87	\$117,770.88
Nov-17	\$117,770.88	(\$83,277.48)	\$34,493.40	1.32%	\$175.35	\$34,668.75
Dec-17	\$34,668.75	\$0.00	\$34,668.75	1.53%	\$44.20	\$34,712.96
Total - 2017	\$34,668.75	(\$685,170.15)	\$34,668.75		\$3,529.47	\$34,712.96
Jan-18	\$34,712.96	\$0.00	\$34,712.96	1.67%	\$48.31	\$34,761.27
Feb-18	\$34,761.27	\$0.00	\$34,761.27	1.78%	\$51.56	\$34,812.83
Mar-18	\$34,812.83	\$0.00	\$34,812.83	2.08%	\$60.34	\$34,873.17
Apr-18	\$34,873.17	\$0.00	\$34,873.17	2.20%	\$63.93	\$34,937.10
May-18	\$34,937.10	\$0.00	\$34,937.10	2.16%	\$62.89	\$34,999.99
Jun-18	\$34,999.99	\$0.00	\$34,999.99	2.19%	\$63.87	\$35,063.87
Jul-18	\$35,063.87	\$0.00	\$35,063.87	2.17%	\$63.41	\$35,127.27
Aug-18	\$35,127.27	\$0.00	\$35,127.27	2.19%	\$64.11	\$35,191.38
Sep-18	\$35,191.38	\$0.00	\$35,191.38	2.24%	\$65.69	\$35,257.07
Oct-18	\$35,257.07	\$0.00	\$35,257.07	2.37%	\$69.63	\$35,326.70
Nov-18	\$35,326.70	\$0.00	\$35,326.70	2.56%	\$75.36	\$35,402.07
Dec-18	\$35,402.07	\$0.00	\$35,402.07	2.69%	\$79.36	\$35,481.43
Total - 2018	\$35,402.07	\$0.00	\$35,402.07		\$768.47	\$35,481.43
Jan-19	\$35,481.43	\$0.00	\$35,481.43	2.59%	\$76.58	\$35,558.01
Feb-19	\$35,558.01	\$0.00	\$35,558.01	2.49%	\$73.78	\$35,631.79
Mar-19	\$35,631.79	\$0.00	\$35,631.79	2.48%	\$73.64	\$35,705.43
Apr-19	\$35,705.43	\$0.00	\$35,705.43	2.47%	\$73.49	\$35,778.92
May-19	\$35,778.92	\$0.00	\$35,778.92	2.44%	\$72.75	\$35,851.67
Jun-19	\$35,851.67	\$0.00	\$35,851.67	2.30%	\$68.72	\$35,920.39
Jul-19	\$35,920.39	\$0.00	\$35,920.39	2.22%	\$66.45	\$35,986.84
Aug-19	\$35,986.84	\$0.00	\$35,986.84	2.06%	\$61.78	\$36,048.62
Sep-19	\$36,048.62	\$0.00	\$36,048.62	2.03%	\$60.98	\$36,109.60
Oct-19	\$36,109.60	\$0.00	\$36,109.60	1.88%	\$56.57	\$36,166.17
Nov-19	\$36,166.17	\$0.00	\$36,166.17	1.77%	\$53.35	\$36,219.52
Dec-19	\$36,219.52	\$0.00	\$36,219.52	1.76%	\$53.12	\$36,272.64
Total - 2019	\$36,219.52	\$0.00	\$36,219.52		\$791.21	\$36,272.64

**Memorandum Account Balance
2018 GRC Interim Rates Memorandum Account
Effective Date 7/1/2019**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Month	Billed At Interim Rates	Recalculated Bills Using Test Year 7/1/2019 to 6/30/2020 Rates	Current Over (Under)	Cumulative Over (Under)	Commercial Paper Rate	Current Interest Inc (Exp)	Cumulative Interest Inc (Exp)	Cumulative Over (Under) With Interest
12/31/2018 Balance Forward				\$0.00			\$0.00	\$0.00
Jan-19	\$0.00	\$0.00	\$0.00	\$0.00	2.59%	\$0.00	\$0.00	\$0.00
Feb-19	\$0.00	\$0.00	\$0.00	\$0.00	2.49%	\$0.00	\$0.00	\$0.00
Mar-19	\$0.00	\$0.00	\$0.00	\$0.00	2.48%	\$0.00	\$0.00	\$0.00
Apr-19	\$0.00	\$0.00	\$0.00	\$0.00	2.47%	\$0.00	\$0.00	\$0.00
May-19	\$0.00	\$0.00	\$0.00	\$0.00	2.44%	\$0.00	\$0.00	\$0.00
Jun-19	\$0.00	\$0.00	\$0.00	\$0.00	2.30%	\$0.00	\$0.00	\$0.00
Jul-19	\$2,189,634.68	\$2,245,994.25	(\$56,359.57)	(\$56,359.57)	2.22%	(\$52.13)	(\$52.13)	(\$56,411.70)
Aug-19	\$1,979,590.66	\$2,114,649.14	(\$135,058.48)	(\$191,418.05)	2.06%	(\$212.68)	(\$264.81)	(\$191,682.86)
Sep-19	\$976,627.97	\$1,086,210.86	(\$109,582.89)	(\$301,000.94)	2.03%	(\$416.50)	(\$681.31)	(\$301,682.25)
Oct-19	\$0.00	\$0.00	\$0.00	(\$301,000.94)	1.88%	(\$471.57)	(\$1,152.88)	(\$302,153.82)
Nov-19	\$0.00	\$0.00	\$0.00	(\$301,000.94)	1.77%	(\$443.98)	(\$1,596.86)	(\$302,597.80)
Dec-19	\$0.00	\$0.00	\$0.00	(\$301,000.94)	1.76%	(\$441.47)	(\$2,038.33)	(\$303,039.27)
Total - 2019	\$5,145,853.31	\$5,446,854.25	(\$301,000.94)			(\$2,038.33)		(\$303,039.27)
Remaining "Excess Usage Surcharges" to Offset Under-Collected Balance in IRMA (see Advice Letter 284-W)								<u>\$164,208.17</u>
Remaining IRMA Under-Collected Balance for this Advice Letter								<u>(\$138,831.10)</u>