



GREAT OAKS WATER COMPANY

P.O. Box 23490
San Jose, CA
95153
(408) 227-9540
jliem@greatoakswater.com

December 19, 2025

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

**Advice Letter 334-W
Great Oaks Water Company (U-162-W) to the
California Public Utilities Commission
Updating Schedule No. UF in Compliance with Resolution M-4879**

Great Oaks Water Company (Great Oaks) transmits this Tier 1 advice letter filing to update tariff Schedule No. UF in compliance with the Final California Public Utilities Commission (Commission) Resolution M-4879. The following changes in tariff schedules applicable to Great Oaks entire service area are proposed:

CPUC Sheet No.	Title of Tariff Sheet	Canceling Sheet No.
1109-W	Schedule No. UF (Continued)	1077-W
1110-W	Table of Contents	1108-W SS

Summary of Advice Letter 334-W

Resolution M-4879 to update the Public Utilities Commission Utilities Reimbursement Account User Fees (PUCURA Fees) from 0.68% up to 0.70%, with an effective date of January 1, 2026, was approved at the Commission meeting on December 18, 2025.

This Tier 1 advice letter filing is to update tariff Schedule No. UF in compliance with the Final Commission Resolution M-4879. Attached to this advice letter are the proposed tariff sheets to update both Schedule No. UF and the Table of Contents in Great Oaks' authorized tariffs.

No Effect on Water Service

This Advice Letter filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

Effective Date – January 1, 2026

Great Oaks requests that the Tariff Sheets presented with this Advice Letter have an effective date of January 1, 2026.

Tier Designation

This is a Tier 1 Advice Letter pursuant to General Order 96-B and Water Industry Rule 7.3.1(3).

Notice and Service

As this Advice Letter is for compliance with the Final Commission Resolution M-4879, no additional notice to customers is required. The Advice Letter is being published on Great Oaks' website and has been emailed to all parties as detailed in the Distribution List provided below.

Other Pending Advice Letters

This Advice Letter filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

Protests and Responses

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 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
- Great Oaks Water Company Advice Letter 334-W

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 Water Division of the Commission 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 Juan Liem, Great Oaks Water Co., PO Box 23490, San Jose, CA 95153, 408-227- 9540, 408 227-7126 (fax), email: jliem@greatoakswater.com.

Sincerely,

/s/Juan Liem

Juan Liem
Chief Financial Officer
Great Oaks Water Company

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 334-W, are true of my own knowledge, except as to matters that 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 December 19, 2025 at Dallas, Texas.

/s/*Juan Liem*
Chief Financial Officer

Certificate of Service

I hereby certify that I have this day served a copy of Great Oaks Water Co.'s Advice Letter 334-W on the parties listed on the following Distribution List by mailing a properly addressed copy by first class mail with postage prepaid or by email to those marked with an (e).

Executed on December 19, 2025 at Dallas, Texas.

/s/*Juan Liem*
Chief Financial Officer

Great Oaks Water Co.
Distribution List

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

County Clerk
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 (e)
California Water Service Company
1720 North First Street
San Jose, CA 95112
(via email: rateshelp@calwater.com)

Santa Clara Valley Water District (e)
5750 Almaden Expressway
San Jose, CA 95118
(via email:
cnarayanan@valleywater.org and
dtaylor@valleywater.org)

State Water Resources Control Board
Division of Drinking Water
850 Marina Bay Parkway
Building P, 2nd Floor
Richmond, CA 94804

Richard Rauschmeier (e)
Public Advocates Office
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102
(via email:
Richard.rauschmeier@cpuc.ca.gov)

Edward Scher (e)
Public Advocates Office
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102
(via email: Edward.Scher@cpuc.ca.gov)

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

Regulatory Affairs (e)
San Jose Water Company
110 West Taylor Street
San Jose, CA 95156
(via email:
regulatoryaffairs@sjwater.com)

**Proposed Tariff Sheets
Advice Letter 334-W**

Schedule No. UF

SURCHARGE TO FUND
PUBLIC UTILITIES COMMISSION
UTILITIES REIMBURSEMENT ACCOUNT USER FEES*

APPLICABILITY

This surcharge applies to all water and sewer bills rendered under all tariff rate schedules authorized by the Commission, with the exception of resale rate schedules where the customer is a public utility.

TERRITORY

This Schedule is applicable within the entire service territory served by the utility.

RATES

A 0.70% surcharge shall be added to all customer bills.

(I)

*In 1982, the Legislature established a Public Utilities Commission Reimbursement Fee to be paid by utilities to fund their regulation by the Commission (Public Utilities (PU) Code Sections 401-443). The surcharge to recover the cost of that fee is ordered by the Commission under authority granted by PU Code Section 433.

(To be inserted by utility) *Issued by* (To be inserted by Cal. P.U.C.)
Advice Letter No. 334-W Juan Liem Date Filed _____
NAME
Decision No. Res. M-4879 Chief Financial Officer Effective _____
TITLE
Decision/Resolution No. _____

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.

<u>Subject Matter of Sheet</u>	<u>Cal. P.U.C. Sheet No.</u>	
Title Page	346-W	
Table of Contents	1110-W	(T)
Preliminary Statement 347-W, 348-W, 1004-W, 785-W, 1079-W, 874-W, 743-W, 783-W, 1005-W, 1008-W, 850-W, 1009-W, 887-W, 936-W, 976-W, 977-W, 978-W, 996-W, 997-W, 998-W, 1011-W, 1012-W, 1052-W, 1054-W, 1093-W		
Service Area Map	644-W to 670-W	
Rate Schedules:		
Schedule No. 1, General Metered Service	1102-W, 1103-W, 1096-W	
Schedule No. 3M, Irrigation Service	1104-W, 1105-W	
Schedule No. 4, Private Fire Protection Service	1099-W	
Schedule No. 5, Public Fire Hydrant Service	3-W	
Schedule No. 6, Contract Resale Service	1106-W	
Schedule No. 9C, Construction Flat Rate Service	817-W, 818-W	
Schedule No. 14.1 Mandatory Water Conservation	768-W, 968-W, 969-W, 771-W, 772-W, 773-W	
Schedule UF, Surcharge to Fund Public Utilities		
Commission Reimbursement Fee	1109-W	(T)
Summary List of Contracts & Deviations	477-W	
Rules:		
No. 1 Definitions	917-W, 918-W	
No. 2 Description of Services	191-W	
No. 3 Application for Service	10-W, 503-W, 600-W	
No. 4 Contracts	11-W	
No. 5 Special Information Required on Forms	919-W - 921-W	
No. 6 Establishment and Re-establishment of Credit	14-W	
No. 7 Deposits	601-W, 602-W	
No. 8 Notices	922-W, 923-W, 900-W	
No. 9 Rendering and Payment of Bills	18-W, 19-W, 598-W, 787-W	
No. 10 Disputed Bills	924-W, 902-W	
No. 11 Discontinuance and Restoration of Service	903-W – 904-W, 925-W- 927-W, 910-W, 911-W, 928-W	
No. 12 Information Available to Public	25-W, 26-W	
No. 13 Temporary Service	27-W, 28-W	
No. 14 Continuity of Service	29-W	
No. 14.1 Water Conservation and Rationing Plan	540-543-W	
No. 15 Main Extensions	232-234-W, 349-W, 236-245-W, 852-W	
No. 16 Service Connections, Meters and Customers' Facilities	324-W, 350-W, 351-W, 327-330-W	
No. 17 Standards for Measurement of Service	352-W	
No. 18 Meter Tests and Adjustment of Bills for Meter Error	43-45-W	
No. 19 Service to Separate Premises and Multiple Units, Resale of Water	279-W, 854-W	
No. 20 Water Conservation	538-W	
No. 21 Fire Protection	537-W	
No. 22 Low Income Customer Assistance Program	490-W	

(To be inserted by utility)

Issued by

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

Advice Letter No. 334-W

Juan Liem

Date Filed _____

Decision No. _____

Treasurer and Secretary

Effective _____

NAME
TITLE

Attachment A
Resolution M-4879

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

ADMINISTRATIVE SERVICES DIVISION

**Agenda ID# 23777
RESOLUTION M-4879
December 18, 2025**

R E S O L U T I O N

Resolution M-4879. Adopts Public Utilities Commission Utilities Reimbursement Account User Fees, effective January 1, 2026.

SUMMARY

This Resolution adopts the Public Utilities Commission Utilities Reimbursement Account (PUCURA), Fund 0462, user fees as follows:

User Fees for Public Utilities Commission Utilities Reimbursement Account		
Electric Corporations	0.001	\$/kwh
Gas Corporations	0.0035	\$/therm
Heat Corporations	0.00	\$/thousands lbs. steam
Water System Corporations	0.007 (0.7 percent)	x Revenue
Sewer System Corporations	0.045 (4.5 percent)	x Revenue
Telecommunication Corporations	0.018 (1.8 percent)	x Revenue

BACKGROUND

The California Public Utilities Commission (CPUC or Commission) uses the Public Utilities Code as the basis for its methodology to annually assess user fees for energy, water, sewer, and telecommunication utilities.

Public Utilities Code Section 431:

- (a) The commission shall annually determine a fee to be paid by every electrical, gas, telephone, telegraph, water, sewer system, and heat corporation and every other public utility providing service directly to customers or subscribers and subject to the jurisdiction of the commission other than a railroad, except as otherwise provided in Article 2 (commencing with Section 421)
- (b) The annual fee shall be established to produce a total amount equal to that amount established in the authorized commission budget for the same year, including adjustments for increases in employee compensation, other increases

appropriated by the Legislature, and an appropriate reserve to regulate public utilities less the amount to be paid from special accounts or funds pursuant to Section 402, reimbursements, federal funds, and any other revenues, and the amount of unencumbered funds from the preceding year.

(c) This article shall not apply to any electrical cooperative as defined in Chapter 5 (commencing with Section 2776) of Part 2.

(d) On and after January 1, 1985, this article shall apply to radiotelephone utilities as defined in Section 4902 as those provisions read on December 31, 1984.

(e) This section shall become operative on January 1, 2020.

Public Utilities Code Section 432:

The commission shall establish the fee pursuant to Section 431 with the approval of the Department of Finance and in accordance with all of the following:

(a) In its annual budget request, the commission shall specify both of the following:

(1) The amount of its budget to be financed by the fee.

(2) The dollar allocation of the amount of its budget shall be financed by the fee by each class of public utility subject to the fee. The fee allocation among classes of public utilities shall reflect expenditures by the commission on regulatory and other authorized activities affecting each respective class, and shall bear the same ratio that the commission's workload for each class of public utility subject to the fee bears to the commission's total workload for all public utilities subject to the fee.

(b) The commission may establish different and distinct methods of assessing fees for each class of public utility, if the revenues collected are consistent with paragraph (2) of subdivision (a), except that the commission shall establish a uniform charge per kilowatt hour for sales in kilowatt hours for the class of electrical corporations and a uniform charge per therm for sales in therms for the class of gas corporations.

(c) Within each class of public utility subject to the fee, the commission shall allocate among the members of the class the amount of its budget to be financed by the fee using the following methods:

(1) For electrical corporations, the ratio that each corporation's sales in kilowatt hours bears to the total sales in kilowatt hours for the class.

(2) For gas corporations, the ratio that each corporation's sales in therms bears to the total sales in therms for the class.

(3) For telephone and telegraph corporations, the ratio that each corporation's gross intrastate revenues bears to the total gross intrastate revenues for the class. If the commission determines that there is a need for consultants or advisory services to assist in determining the reasonableness of capital expenditures for a telephone corporation, the commission may

adjust the fees within the class so that the expenses for the consultants and advisory services are fully allocated to that telephone corporation.

(4) For water and sewer system corporations, the ratio that each corporation's gross intrastate revenues bears to the total gross intrastate revenues for the class.

(5) For all other public utilities, an appropriate measurement methodology determined by the commission.

(d) Every public utility belonging to more than one class shall be subject to the fee for each class of which it is a member.

(e) For every public utility with annual gross intrastate revenues of seven hundred fifty thousand dollars (\$750,000) or less, the commission shall annually establish uniform fees to be paid by each such public utility, if the revenues collected thereby are consistent with paragraph (2) of subdivision (a) and subdivision (c).

DISCUSSION

Revenue and Expenditure Analysis

The Governor's Budget structures PUCURA's authorized expenditures by Program and Subprogram, as shown below in Table 1. Subtasks, the most granular level of detail by utility class (electricity, gas, sewer, steam), are not displayed in the Governor's Budget but tracked internally by the CPUC.

Table 1: Governor's Budget structure, PUCURA

Program	Subprogram	Subtask (Utility Class)
Regulation of Utilities (6680)	Energy (6680055)	Electric Corporations Gas Corporations Steam Corporations
	Water/Sewer (6680064)	Water Corporations Sewer Corporations
	Communications (6680073)	Telephone and Telegraph Corporations Video Franchise

In addition to the CPUC's budgeted expenditures from PUCURA, the fund supports expenditures of the Public Advocate's Office (PUBADV) within the CPUC, the Office of Energy Infrastructure Safety (Org 3355), the Energy Resources Conservation and Development Commission (Org 3360), the Air Resources Board (Org 3900), the Office of Environmental Health and Hazard Assessment (Org 3980), and statewide fund assessments.

Table 2 shows PUCURA's 2025-26 total budgetary expenditures distributed by Utility Class per Table 1.

Table 2. PUCURA Expenditures

Utility Class	CPUC Budgetary Expenditures ¹	PUBADV Budgetary Expenditures ²	Other Departments Budgetary Expenditures ³	Total Budgetary Expenditures 2025-26
Electric	\$162,240,000	\$35,339,000	\$33,806,000	\$231,385,000
Gas	31,925,000	6,954,000	6,219,000	45,098,000
Steam	3,000	1,000	1,000	5,000
Water	18,016,000	3,924,000	0	21,940,000
Sewer	153,000	33,000	0	186,000
Telco.	55,065,000	11,994,000	0	67,059,000
Total	\$267,402,000	\$58,245,000	\$40,026,000	\$365,673,000

Table 3 shows comparison between 2025-26 estimated user fee revenue at current rates and 2025-26 total budgetary expenditures, distributed by Utility Class per Table 1.

¹ From the 2025-26 Enacted Governor's Budget; estimated expenditures include fund assessments allocated by utility class.

² From the 2025-26 Enacted Governor's Budget; PUBADV (Fund 3089) estimated expenditures include fund assessments allocated by utility class.

³ From the 2025-26 Enacted Governor's Budget; estimated expenditures for other departments.

Table 3. PUCURA User Fees and Expenditures Projected for 2025-26 (With No Fee Change)

Utility Class	Total Estimated Resources 2025-26 (a) ⁴	Total Budgetary Expenditures 2025-26 (b)	Estimated Resources Less Budgetary Expenditures (a-b)
Electric	\$366,716,000.00	\$231,385,000	\$135,331,000
Gas	57,471,000	45,098,000	12,373,000
Heat (Steam)	15,000	5,000	10,000
Water	38,243,000	21,940,000	16,303,000
Sewer	(35,000)	186,000	(221,000)
Telephone	75,405,000	67,059,000	8,346,000
Total	\$537,815,000	\$365,673,000	\$172,142,000

Table 4 shows the actuals fiscal year 2024-25 and the projected fund reserves for fiscal year 2025-26 at the proposed rates and current estimated expenditures.

Table 4. PUCURA Fund reserve summary, with fee change

Line	Item	2024-25	2025-26
A	Beginning Fund Reserve Balance	\$343,779,000	\$297,864,000
B	Estimated User Fee Revenues	242,768,000	277,483,000
C	Other Revenues	20,949,000	4,425,000
D	Budgetary Expenditures	(309,632,000)	(365,673,000)
E	Net Fund Increase/(Decrease) (B + C + D)	(45,915,000)	(83,765,000)
F	Estimated Ending Fund Reserve (A + E)	\$297,864,000	\$213,534,000

Fund Reserve Analysis

The CPUC's fund reserve requirement for PUCURA requires a minimum fund reserve of 25 percent of expenditures. At the current rates, the projected revenue plus the current available reserve is sufficient to support total estimated expenditures and maintain

⁴ Amounts in Column (a) represent the estimated user fee revenues using user fee rates from the PUCURA Resolution M-4874, estimated other revenues, and estimated beginning fund reserve.

adequate total fund reserve. However, when distributed by utility class, some utilities classes do not meet the 25 percent fund reserve requirement, and the fund reserve balance is projected to fall below the required 25% for the subsequent year.

Fee Change Analysis

The proposed fee rates are reasonable as they will continue to support the CPUC's program, maintain the appropriate fund reserve, and ensure short-term stability of the user fee.

Based on the analysis of user fee revenue, compared to total estimated expenditures, fund reserve requirements by utility class, and accounting for the beginning fund reserve balance, it is reasonable for the CPUC proposes the below necessary rate adjustments.

Table 5. User Fee Rates Comparison, Current vs Proposed

Utility Class	Current User Fee Rates	Proposed User Fee Rates	Base	Difference	Percent Change
Electric	0.0008	0.001	\$/ kwh	0.0002	25 percent
Gas	0.0025	0.0035	\$/therm	0.001	40 percent
Steam	0	0	\$/thousands lbs. steam	0	0 percent
Water	0.0068	0.007	x Revenue	0.0002	3 percent
Sewer	0.02	0.045	x Revenue	0.025	125 percent
Telco	0.011	0.018	x Revenue	0.007	64 percent

COMMENTS

The Draft Resolution was mailed or emailed to all affected regulated entities on October 10, 2025, in accordance with Public Utilities Code § 311(g)(1). The Commission received 1 contact updated inquiry and 1 inquiry from Redwood Lodge Water Company asking the Commission to "...not require small water utilities to file an advice letter to change their tariff document to reflect this very small increase." These comments did not address the substance of the Resolution.

FINDINGS AND CONCLUSIONS

1. Public Utilities Code Section 431(a) requires the Commission to annually determine a fee to be paid by each utility class subject to the Commission's jurisdiction.
2. The fee assessments are calculated giving consideration to the total estimated expenditures and available fund reserves by utility class.
3. Based on the 2025-26 fiscal year analysis of projected PUCURA revenues to program expenditures and the PUCURA fund reserve attributable to electric, it is reasonable to increase the rate for Electric Corporations to 0.001.
4. It is reasonable to increase the rate for Gas Corporations to 0.0035, which will be sufficient to support the Commission's regulatory activities for this class and maintain an adequate fund reserve by utility class.
5. It is reasonable to maintain the rate for heat corporations without change. The current rate is sufficient to support the Commission's regulatory activities for this class and maintain an adequate fund reserve.
6. It is reasonable to increase the rate for Water System Corporations to 0.007, which will be sufficient to support the Commission's regulatory activities for this class and maintain an adequate fund reserve by utility class.
7. The current rate for the sewer utility class is not sufficient to sustain the estimated expenditures or enough to maintain an adequate fund reserve balance. Therefore, it is reasonable to increase the rate for the sewer utility class to 0.045. The proposed rate is projected to be sufficient to support the Commission's regulatory activities for this class and maintain an adequate fund reserve by utility class.
8. It is reasonable to increase the rate for Telephone and Telegraph Corporations to 0.018, which will be sufficient to support the Commission's regulatory activities for this class and maintain an adequate fund reserve by utility class.

Therefore it is ordered that:

1. Effective January 1, 2026, the current PUCURA user fees will be as follows:

User Fees for Public Utilities Commission Utilities Reimbursement Account		
Electric Corporations	0.001	\$/kwh
Gas Corporations	0.0035	\$/therm
Heat Corporations	0.00	\$/thousands lbs. steam
Water System Corporations	0.007 (0.7 percent)	x Revenue
Sewer System Corporations	0.045 (4.5 percent)	x Revenue
Telecommunication Corporations	0.018 (1.8 percent)	x Revenue

This Resolution is effective today.

The foregoing resolution was duly introduced, passed and adopted at a conference of the Public Utilities Commission of the State of California held on 12/18/2025; the following Commissioners voting favorably thereon:

/s/ RACHEL PETERSON

Rachel Peterson
Executive Director

ALICE REYNOLDS
President
MATTHEW BAKER
KAREN DOUGLAS
DARCIE HOUCK
JOHN R.D. REYNOLDS
Commissioners

Dated 12/18/2025, at 1001 Byron Sher Auditorium, Sacramento, California.