

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of Great Oaks Water Company (U-162-W) for an Order authorizing it to increase rates charges for water service by \$2,618,705 or 12.05% in 2022, by \$1,762,136 or 7.23% in 2023, and by \$1,879,770 or 7.20% in 2024.

}

}

}

}

}

}

}

}

}

}

}

Application No. 21-07-001

Filed: July 1, 2021

**GREAT OAKS WATER COMPANY'S
OPENING BRIEF**

APPENDIX

**Great Oaks Water Company
General Rate Case Application
Exhibit GOWC-1 Exhibit 5-5**

**Proposed Revisions/Updates to Credit Card Pilot Program
Memorandum Account**

PRELIMINARY STATEMENT
(Continued)

AA. Credit Card Pilot Program Memorandum Account.

1. Purpose. The Credit Card Pilot Program Memorandum Account shall track and record, for recovery or refund, costs incurred by the Utility to establish, maintain, and operate the Credit Card Pilot Program (CCPP) authorized by the California Public Utilities Commission (Commission). (T)
(T)
2. Applicability. The CCPP does not have a rate component. The CCPP shall include:
 - (a) The actual costs incurred by the Utility to establish, maintain, and operate the CCPP during the period of time it is authorized by the Commission. (T)
 - (b) Those actual costs shall be compared to the costs for the CCPP authorized by the Commission for each rate year the CCPP is in effect. (T)
(T)
 - (c) The difference between the actual incurred costs and the costs included in rates for each year shall be recorded in the memorandum account as soon as practicable after the close of each rate year. Interest shall accrue to the balance in the memorandum account on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.
3. Effective Date. This memorandum account shall become effective on July 1, 2019.
4. Disposition. Dispositions of amounts recorded in the memorandum account shall be determined through a subsequent Tier 2 advice letter filing by the Utility.

(To be inserted by utility)
Advice Letter No. _____

Issued by

Timothy S. Guster
NAME

General Counsel
TITLE

Decision No. _____

(To be inserted by Cal. P.U.C.)
Date Filed _____
Effective _____
Resolution No. _____

Great Oaks Water Company
General Rate Case Application
Exhibit GOWC-1 Exhibit 5-2
Proposed Revisions to Terms and Conditions of
Pension Expense Balancing Account

Pension Expense Balancing Account.

1. Purpose. The Purpose of the Pension Expense Balancing Account (PEBA) is to track the differences between Authorized Plan Expenses and ASC 715/SFAS 87 pension expenses for the Great Oaks Water Company Defined Benefit Plan and Trust (Plan) for Great Oaks Water Company's (Utility) eventual recovery (or ratepayer reimbursement) of this expense for ratemaking purposes.
2. Applicability. The PEBA is applicable to Plan Pension Expense.
3. Definitions.
 - a. Authorized Plan Expenses are the Commission-authorized pension expenses adopted for ratemaking purposes.
 - b. ASC 715/SFAS 87 Expenses are the accounting expense amounts determined by guidance from the Financial Accounting Standards Board (FASB) and are also known as the “Net Periodic Benefit Cost.”
4. Accounting Procedure. The following entries shall be recorded monthly in the PEBA:
 - a. ASC 715/SFAS 87 Expense amount for the calendar year.
 - b. Authorized Plan Expenses for ratemaking purposes for the same calendar year time period corresponding to the ASC 715/SFAS 87 Expense amount. Because the Utility’s rate year is from July 1 to June 30, the Authorized Plan Expenses for the corresponding ASC 715/SFAS 87 calendar year will include 50% of the Commission-authorized pension expenses adopted for the two rate years included in the ASC 715/SFAS 87 calendar year (e.g., Authorized Plan Expenses for calendar year 2022 equals 50% of Commission-authorized pension expenses for rate year 2021/2022 and 50% of Commission-authorized pension expenses for rate year 2022/2023).
 - c. Total Net PEBA = (2) minus (1).
 - d. A positive balance represents a Utility over-collection, while a negative balance represents a Utility under-collection.
 - e. The Utility will record entries for Authorized Plan Expenses and for ASC 715/SFAS 87 Expense when the Utility is informed of the ASC 715/SFAS pension expense amount and the Authorized Plan Expenses for the corresponding annual time periods. When there is a balance in the PEBA, entries will be made on a monthly basis for recording interest accruals.
 - f. Interest will accrue monthly on the balance in the PEBA by applying a rate equal to one-twelfth of the 90-Day Non-Financial Commercial Paper Interest Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and end-of-month balances.
5. Ratemaking Procedure. The PEBA is recoverable in a Tier 2 advice letter filing if the accumulated balance exceeds two percent (2%) of gross adopted revenues for the Utility in accordance with General Order 96-B and standard practices or be requested in the next general rate case. In any filing, Utility shall demonstrate its continued compliance with ASC 715/SFAS 87 and demonstrate that any changes to its expenses were reasonable and prudently incurred.

Great Oaks Water Company
General Rate Case Application
Exhibit GOWC-1 Exhibit 5-4
Communications Program with Randle Communications

RANDLE

COMMUNICATIONS

MEMORANDUM

TO: Tim Guster, Vice President and General Counsel
Great Oaks Water Company

FROM: Mike Gazda, Vice President of Utilities Practice
Randle Communications

DATE: April 16, 2021

RE: 2022-25 Scope of Work Proposal

Randle Communications (Randle) is pleased to present this proposal to serve as the dedicated communications partner for Great Oaks Water Company (Great Oaks Water). We look forward to building a sustainable communications program that ensures Great Oaks Water is meeting/exceeding the communications and outreach expectations of customers and regulators.

Randle has been a trusted partner for California's regulated water providers for nearly two decades, utilizing our team of utility experts to help clients build trust and engage customers. We provide a full-service public information partner experience that is unparalleled, and we are confident in our ability to take Great Oaks Water's outreach to the next level with the comprehensive strategic communications plan detailed below.

With Randle as your communications partner, Great Oaks Water would benefit from tremendous value at a fraction of what it would cost to employ a seasoned communications team that includes experts in utility communications, digital/social media, rapid-response communications, media relations, graphic design and video. We will work as an integrated part of your team to ensure you are effectively communicating the correct messages to the right audiences in a cost-effective manner.

Great Oaks has an exemplary track record and commitment to customers and the community. Randle will help to modernize your communications program to be more consistent with the reliable water service you provide and better reflect the expectations of your sophisticated/savvy customer base.

This 2022-2025 Scope of Work (SOW) proposes the activities and budget that will be performed by Randle during the period from July 1, 2022, through June 30, 2025. This SOW is designed to build and establish momentum for a solid communications foundation over the 36-month period.

SCOPE OF WORK

The following activities are proposed for inclusion in Randle's 2022-25 SOW. We look forward to coordinating with Great Oaks Water to finalize this plan and establish a timeline based on the prioritization of projects, overall goals and the availability of resources allocated through the monthly budget.

Phase 1: Audit and Resource Development (July 2022-August 2022)

- **Audit and Coordination** – Randle will meet with key members of the Great Oaks Water leadership team and staff to kick off the partnership and establish clear goals for the communications program. Randle will conduct a thorough audit to garner insight into past and current communications, as well as customer satisfaction levels and overall expectations.

- **Website** – Randle will audit the existing website and provide recommendations for short-term improvements focused on navigation, functionality, and design. These recommendations will focus on immediate improvements that can be made to the existing website that wouldn't require a substantial monetary investment. It's critical that utilities have accessible websites that can serve as a hub for all information and updates in an easy-to-navigate format.

** Note: Randle recommends a more robust website rebuild in Phase 3 to ensure Great Oaks Water is meeting regulatory requirements for data security and accessibility.*

- **e-Communications** – Randle will work with Great Oaks Water to create an email marketing program to share educational and dynamic content with customers and stakeholders. Randle will identify the most cost-effective vendor for this program (anticipated hard cost of less than \$200/month, which would be billed directly to Great Oaks Water). Email provides an eco-friendly opportunity to communicate directly to customers at a fraction of the cost of traditional mail.
 - Randle will use the current list of customer contacts (including e-bill customers) in the initial launch and will deploy strategies to build the email database.
 - Randle will also monitor, analyze and optimize email content to track and enhance performance.
- **Social Media** – Randle will work with Great Oaks Water to establish a social media footprint. It's important in today's media/social media landscape that utilities have social media infrastructure to efficiently and effectively share information with customers where they are, which is increasingly across social platforms. Randle will establish profiles on Facebook and Twitter with the aim to grow audiences, expand reach and maximize overall value. There is no hard cost associated with setting up these platforms, and Randle has outlined below how it will handle regular content management on the platforms.
- **Brand Guidelines** – Randle will develop a style guide to outline the brand colors, fonts and images to ensure consistency across all communications.

**Phase 2: Content/Material Development and Implementation of Customer Information Program
(August 2022-June 2025)**

- **Customer Information** – Randle will design a customer information program that meets or exceeds customer and regulatory expectations for education and notifications.

- **Strategic Content** – Randle will develop and manage a monthly content calendar to ensure Great Oaks Water’s messages are coordinated on its platforms, and the utility is meeting compliance with state and CPUC communications mandates for topics such as low-income programs, payment assistance resources, drought, conservation, etc.
- **Messaging** – Randle will develop and manage a master messaging resource that includes messaging/talking points to ensure customer service representatives and other customer-facing employees are equipped to answer questions regarding water service, rates and other complex issues that may arise and serve as ambassadors for the utility.
- **E-communications** – Randle will produce and send up to one customer email quarterly, or as warranted by developments or regulatory requirements, aligned with the content calendar schedule.
 - As part of the e-communications strategy, Randle will utilize customer mail/bills, the website and social media to help build a comprehensive list of customer contacts. This will help to expand the footprint of all e-communications and ensure Great Oaks Water can effectively reach customers when needed.
- **Social Media Content** – Randle will develop bi-weekly (every two weeks) social media content calendars that include engaging posts and graphics, and will execute content and monitor engagement.
- **Graphic Design** – Randle will produce the following collateral materials in coordination with Great Oaks Water, as needed (not to exceed two per month): customer mail, bill inserts, fact sheets, customer flyers, door hangers, advertisements, postcards, Consumer Confidence Reports, etc. Randle’s in-house team will complete these projects within the SOW and monthly retainer.
- **Video** – Randle will produce up to three videos each year to help educate customers on complex topics. Randle’s in-house video production team will shoot, edit and produce videos and the communications team will maximize viewership by sharing across channels (website, e-communications and social media).
- **Website** – Randle will produce website posts and manage website content, as needed, to ensure all critical information/updates are available on the website. The website should be an information hub that can effectively accomplish the following:
 - Educate and provide important customer updates/notifications
 - Explain rates, rate drivers and the ratemaking process
 - Showcase water-use efficiency education and resources
 - Highlighting community engagement
 - Highlighting infrastructure investments and projects
- **Media Relations** – Randle will serve as the media relations liaison and develop news releases and company statements.

- **Monitoring** – Randle will monitor media articles/stories and social media discussions and share any critical mentions with Great Oaks Water to improve awareness and ensure the utility is being responsive to customer concerns.

Phase 3: Website Rebuild (January 2023-August 2023)

- **Website Rebuild Prep** – Randle will research best practices and state/federal website requirements and work with Great Oaks to prepare for a website rebuild.
- **Vendor Selection** – Randle will work with Great Oaks Water to help develop any necessary RFQ/RFPs and support the process to select a website developer and host.
- **Website Build Coordination** – Randle will work with the selected website vendor/host to coordinate all aspects of the website's design, accessibility and functionality. Randle will ensure the website meets all state and federal language/translation, accessibility and privacy/data security requirements and is built in alignment with industry best practices.

** Note: The hard costs charged by the website vendor will be additional and billed directly to Great Oaks Water from the vendor. A website rebuild of this size may cost between \$50,000-\$80,000, depending on the intricacy of the design, wireframe, accessibility and security.*

BUDGET

Professional services for the 2022-2025 Scope of Work will be compensated as follows:

- **Monthly retainer:** Randle proposes a fixed monthly retainer amount to allocate resources to fully develop and implement the Scope of Work. The monthly retainer amounts are calibrated to reflect the time and expertise required to provide the services. Randle will manage projects and the monthly workload to ensure staff resources are allocated in alignment with the monthly retainer budget (based on hourly billing rates below).

To maintain an aggressive timeline for Phase 1 (Audit and Resource Development), a monthly retainer of \$15,000 would be charged for the months of July and August, 2022. The monthly retainer would decrease to \$12,500 for the months from September 2022 through the duration of the contract.

<u>Month(s)</u>	<u>Professional Fees</u>
July 2022	\$15,000
August 2022	\$15,000
<u>September 2022 through June 2023</u>	<u>\$12,500</u>
First-year professional fees	\$155,000*

** Professional fees for the second and third years of the partnership would be \$150,000 annually.*

President and CEO	\$375	Account Executive	\$195
Partner	\$350	Digital Public Affairs Specialist	\$195
Senior Vice President	\$325	Assistant Account Executive	\$185
Vice President	\$310	Creative Services Coordinator	\$125
Senior Counselor	\$275	Account Coordinator	\$125
Director	\$275	Multimedia Producer	\$175
Senior Account Executive	\$225	Controller	\$90
Digital Public Affairs Manager	\$225	Support Staff	\$75
Creative Services Specialist	\$210		

General business expenses (travel, phone, etc.) will be billed separately. Any third-party expenses related to advertising, design, printing, etc. would be presented in advance for approval and billed as incurred following Great Oaks Water's approval.

- ***Supplemental Budget Items:*** The below items would be billed separately when requested and agreed upon with written consent from Great Oaks Water prior to any work beginning.
 - **Unanticipated, Rapid-Response Communications:** Randle can be retained at our rapid-response hourly rates for the following support:
 - Any unanticipated event that requires support after normal business hours or lasts more than 24 hours.
 - Any support related to a wildfire, earthquake or natural disaster event.
 - Any support related to an unanticipated water quality or reliability event.
 - **Legal Support:** Great Oaks Water will be billed separately at standard hourly rates for any support related to ongoing or new litigation, or if Randle is required to produce materials through a subpoena related to its work with Great Oaks Water.
 - **Out-of-Scope Support:** When staff resources are available, Great Oaks Water will be billed separately at standard hourly rates for out-of-scope support, including projects that are not able to be completed within the monthly retainer allocation.
 - **Additional Videos:** In addition to the three videos included in the SOW, Randle can produce additional videos at the preferred-client cost of \$5,000 per video, plus travel and production expenses.
 - **Media Training:** Randle can provide Media Training sessions at the preferred-client cost of \$5,000 per session, plus travel-related expenses.

CONCLUSION

Randle appreciates the opportunity to work with Great Oaks Water. We are excited to get started building a robust communications program and establishing what we expect will be a long-lasting partnership. Please don't hesitate to let us know if you have any questions.

EXAMPLES

- **E-communications:**



Dear Customer,

If you have experienced financial hardship due to COVID-19 and are having a difficult time paying your water bills, Golden State Water Company (Golden State Water) may be able to help.

Earlier this year, Golden State Water extended the protections provided through our [Emergency Disaster Relief Program](#) until June 30, 2021. Customers who have fallen behind on their water bill are encouraged to contact our Customer Service Center at 1-800-999-4033 to discuss payment extension and payment plan options that may be available to keep their accounts in good standing.

Additionally, Golden State Water is reminding customers that they may qualify for financial assistance for unpaid rent and utilities through the CA COVID-19 Rent Relief Program. Landlords and renters can verify eligibility immediately by visiting [HousingIsKey.com](#) or by calling 833-430-2122 and, if eligible, apply.

To learn more about these customer assistance programs and other options that may be available to you, please visit [www.gswater.com/assistance-programs](#).

Sincerely,
Golden State Water

Estimado cliente,

Si ha experimentado dificultades financieras debido a COVID-19 y tiene dificultades para pagar sus facturas de agua, es posible que Golden State Water Company (Golden State Water) pueda ayudarlo.

A principios de este año, Golden State Water extendió las protecciones proporcionadas a través de nuestro [Programa de Ayuda para Emergencias en Desastres](#) hasta el 30 de junio de 2021. Se recomienda a los clientes que se hayan atrasado en su factura de agua que se comuniquen con nuestro Centro de Servicio al Cliente al 1-800-999-4033 para discutir extensión de pago y opciones de plan de pago que pueden estar disponibles para mantener sus cuentas al día.

Además, Golden State Water les recuerda a los clientes que pueden calificar para recibir asistencia financiera para alquileres y servicios públicos no pagados a través del programa CA COVID-19 Rent Relief. Los propietarios e inquilinos pueden verificar la elegibilidad de inmediato visitando [HousingIsKey.com](#) o llamando al 833-430-2122 y, si es elegible, solicite.

Para obtener más información sobre estos programas de asistencia al cliente y otras opciones que pueden estar disponibles para usted, visite [www.gswater.com/assistance-programs](#).

Atentamente,
Golden State Water

Great Oaks Water – 2022-25 Scope of Work
Page 8 of 10

○ **Social Media Posts:**



Golden State Water
@GoldenStateH2O

...

If you have experienced financial hardship due to COVID-19 and are having a difficult time paying your water bills, [#GSWater](#) may be able to help. Learn more: gswater.com/assistance-pro...



Golden State Water
@GoldenStateH2O

...

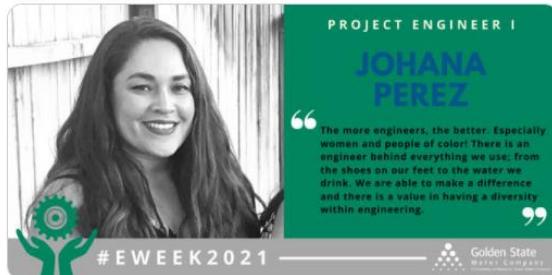
[#GSWater](#) is always here to help. Call us today or visit our website to see what payment assistance programs you may qualify for. We may have a payment plan or program that works for you. bit.ly/37sy95c



Golden State Water
@GoldenStateH2O

...

Meet Project Engineer I Johana Perez, a [@UCBerkeley](#) grad with a B.S. in Civil and Environmental Engineering. Johana plays a critical role in Golden State Water's infrastructure design process! [#Eweek2021](#) [#WomenInSTEM](#)



Great Oaks Water – 2022-25 Scope of Work

Page 9 of 10

- Graphic Design:

GENERAL RATE CASE

INFRASTRUCTURE INVESTMENTS AND WATER RATES

FOR 2019, 2020 AND 2021

A MESSAGE FROM YOUR GENERAL MANAGER

Golden State Water Company (Golden State Water) has been serving reliable, quality water to Californians for more than 90 years. We always put our customers first, because we understand that water is a critical part of your everyday life.

On May 30, 2019, Golden State Water's General Rate Case (GRC) was approved by the State of California to set water rates for 2019, 2020 and 2021 and authorize infrastructure investments for the local system. Water rates and infrastructure investments are closely related, as investments to protect the reliability of the water system are a key driver of rates.

New rates approved through the GRC will be implemented on June 8, 2019, and customers may notice the adjustment on their June 2019 water bills. Since the GRC approval was delayed nearly six months (originally expected on Jan. 1, 2019) by factors outside of Golden State Water's control, the difference between actual rates and approved rates for the period from Jan. 1 – June 7, 2019, will be reconciled at a later time.

If you have any questions, please visit our website at gswater.com/arden-cordova for more information or call us anytime at 800.999.4033.

On behalf of everyone at Golden State Water, thank you for being a valued customer.

Sincerely,

Paul Schubert
General Manager
Northern District
Golden State Water Company



*Figures shown represent companywide average and vary by rate-making area.

WATER RATES

Golden State Water delivers quality drinking water and reliable service 24 hours a day, 7 days a week, to approximately 16,200 customers in the Arden Cordova service area, which includes portions of Arden Manor, Gold River and Rancho Cordova.

Beginning when new rates are implemented on June 8, 2019, an average residential customer in the Arden Cordova Customer Service Area with a 5/8" x 3/4" meter using 13 ccf per month would see a monthly bill increase of \$4.72 from \$30.47 to \$35.19 compared to 2018 (excluding any applicable surcharges).

The rate adjustment factors in a 2.88 percent rate decrease that was implemented in July 2018 to offset cost savings from the local federal income tax requirement through to customers' Tax Cuts and Jobs Act of 2017.

EXPENSES

Approximately **76%** of the costs to operate, maintain and improve the water system don't change when customers use less/more water.

RATES

Approximately **70%** of the revenue collected from water bills is variable. When usage decreases, rates must eventually increase to cover fixed costs.

REVENUE

RATES

HOW WATER RATES ARE SET

Golden State Water is regulated by the State of California to ensure rates are reasonable and reflect the full cost to provide water service, maintain the infrastructure and make needed system improvements.

Every three years, Golden State Water is required to file a GRC with the state to propose a rate structure that recovers the revenue needed to meet operating expenses and necessary infrastructure improvements over a three-year period. Golden State Water filed its GRC application for the years 2019, 2020 and 2021 on July 19, 2017.

The GRC process is thorough and takes approximately 18 months to ensure rates are fair and provide reliable, quality water service. Customers are encouraged to participate in the rulemaking proceedings, and their interests are protected throughout the process by the state's Public Advocates Office.

BENEFIT TO CUSTOMERS

Golden State Water invests to protect the safety and reliability of the local water system. We employ proactive maintenance programs and update our aging pipeline infrastructure on a replacement schedule of approximately 100 years. For comparison, the American Society of Civil Engineers published a report on the country's water infrastructure concerns, noting a national average replacement schedule of 200 years on pipes designed to last 75–100 years.¹

In the approved 2019-21 GRC application, Golden State Water proposed infrastructure investments totaling approximately \$10,914,000 for the Arden Cordova Customer Service Area to address water supply, storage and distribution needs.

<https://www.infrastructurereportcard.org/wp-content/uploads/2017/01/Drinking-Water-Final.pdf>

KEY PROJECTS

Following are capsule summaries of key upcoming projects:

- Meters and Services Installation: Approximately \$4,935,200 is approved to install new meters and connections and install meters on existing non-mitigated customer service lines in compliance with California law.
- Coloma Water Treatment Plant Enhancement: \$2,053,000 is approved to improve efficiency and protect the water supply at the Coloma Water Treatment Plant.
- Pipeline Replacement Program: More than \$1,858,000 is approved to replace aging water pipes to improve water system operation and reliability.
- South Bridge Plant Upgrade: More than \$362,000 is approved to install a reliable backup generator and construct a new water disinfection facility at the South Bridge Plant.
- Folsom South Canal Plant Upgrades: Approximately \$185,000 is approved to construct a new water treatment building and install upgrades at the Folsom South Canal Plant.
- Pyrite Water Treatment Plant Enhancement: More than \$133,000 is approved to replace the media in two filters at the South Bridge Plant. This project will optimize filtration efficiency and improve water quality.

TO LEARN MORE about local infrastructure investments, water rates or conservation programs available in your area, please visit gswater.com/arden-cordova or follow us on Twitter @GoldenStateH2O or call us anytime at 800.999.4033.



OUR COMMITMENT TO A SUSTAINABLE FUTURE

Liberty Utilities is committed to preserving and protecting our environment, and embraces the opportunity to serve as a steward for our planet's precious natural resources.

As a utility that provides water, wastewater, natural gas and electric services to more than 750,000 customers in communities across the United States, we recognize that we can influence our ecosystem in a big way, and we are working hard to make sure that impact is a positive one.

That's why we continue investing to modernize how we do business to ensure the communities we serve have the ability to support a sustainable future.

SUPPORTING CUSTOMER EDUCATION

Understanding how we can change our behaviors to preserve the Earth's natural resources is critical. Liberty Utilities encourages customers to check out the conservation resources and tips we offer at LibertyUtilities.com.



Water Saving Tips
Click here to learn more about water saving tips.

Energy Savings Assistance Program (ESAP)
For the Energy Savings Assistance Program, click here to learn more.

“ Sustainability is part of the Liberty Utilities DNA and, together with customers, we are working to meet the evolving needs of our environment today and for the future. **”**

Liberty Utilities
Local and Responsive. We Care.



SUPPORTING A SUSTAINABLE FUTURE

LibertyUtilities.com | [@LibertyParkH2O](#) | [@LibertyParkH2O](#)

○ **Video (hyperlinks):**

PSA: Thank You For Letting Us Serve You

<https://www.youtube.com/watch?v=5ch8lS-RkoU>

Humanize Video: Water Distribution Operator

<https://www.youtube.com/watch?v=kzi-Vi9lTr0>

Educational Video: Payment Assistance Programs

https://www.youtube.com/watch?v=R8kcwTE_KFo

Educational Video: How To Read Your Meter

<https://www.youtube.com/watch?v=MdrpyHj1Kyl>

Educational Video: High Bill Investigation

<https://www.youtube.com/watch?v=99NaH3t1xml&t=8s>

News Style Video: Delivering Drinking Water Is Serious Business

<https://www.youtube.com/watch?v=ahxQaAZt2bc&t=22s>

-- RANDLE COMMUNICATIONS 2021 --



Fact Sheet

USEPA Lead and Copper Rule Revisions

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Parts 141 and 142

[EPA-HQ-OW-2017-0300; FRL-10019-23-OW] RIN 2040-AF15

National Primary Drinking Water

Regulations: Lead and Copper Rule Revisions:

<https://www.epa.gov/ground-water-and-drinking-water/final-revisions-lead-and-copper-rule>

Published on January 15, 2021, U.S. Environmental Protection Agency (EPA) finalized the first major update to the Lead and Copper Rule (LCR or Rule) in nearly 30 years. EPA's new Lead and Copper Rule Revisions (LCRR) strengthen every aspect of the LCR to better protect communities and children in elementary schools and childcare facilities from the risks of lead exposure. The new Rule will get the lead out of our nation's drinking water and empower communities through information. Over the next three years, the LCRR will require community and non-transient non-community water systems throughout the United States to conduct an inventory of service lines and determine the material of those lines and fittings. The majority of the LCRR requirements are currently scheduled to go into effect January 2024. The LCRR is scheduled to become effective on June 17, 2021, however the EPA is proposing to delay implementation until December 16, 2021. The public comment period for the LCRR ended on April 12, 2021 and EPA is now determining whether to extend the effective and compliance dates.

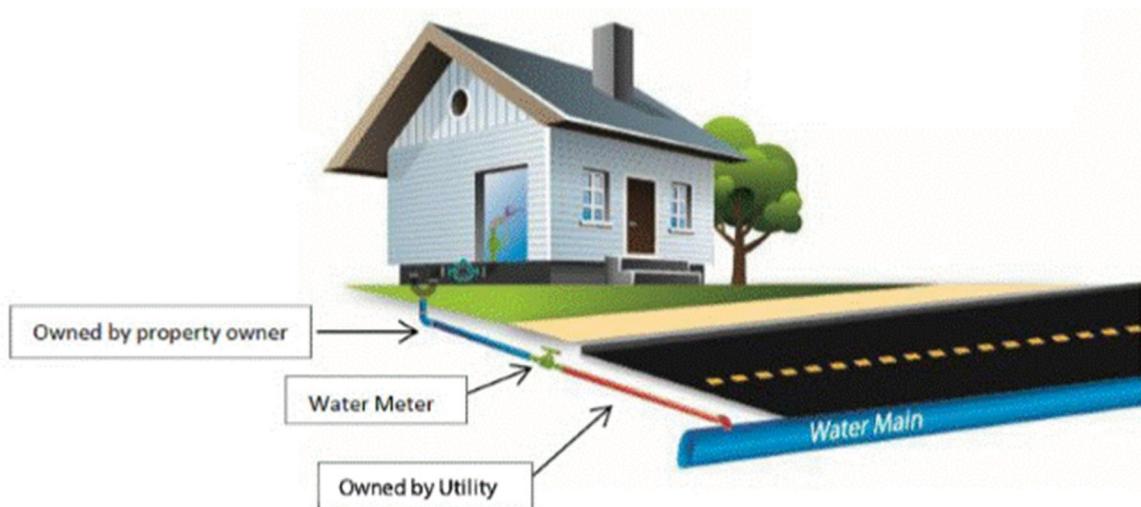
Background

In California, **Senate Bill 1398** (2016) and subsequent additions in **Senate Bill 427** (2017), updated the California Health and Safety Code to require only community water systems to conduct an inventory of lead user service lines by July 1, 2018 and submit the user service line data to the State Water Board. As demonstrated in the diagram below, the California definition of a “user service line” is the portion of the service line and fittings that are owned by the water system, from the water main to the meter. In most cases, the homeowner owns the portion of the service line that extends from the water meter to the building inlet.

In contrast to the California definition, the **LCRR define** “service line” as a pipe, including the water meter, which connects the water main to the building inlet. A service line may be owned by the water system, owned by the property owner, or both. The LCRR require all community and non-transient non-community water systems to complete an inventory of service lines, regardless of ownership, by January 16, 2024¹. Under the LCRR, water systems will need to determine if any portion of the service line and its fittings are: lead, galvanized, non-lead, or lead

¹ If the EPA extends the LCRR effective date to December 16, 2021, then it will likely extend the inventory compliance deadline to September 16, 2024.

status unknown. A water system may want to collect more specific data on the type of material, such as copper, plastic or steel.



NOTE: Under SB 427 and previous California regulations, the sections of the service line titled “*Owned by Utility*” and the “*Water Meter*” are included in California’s definition of a “*service line*.” The EPA’s new LCRR expands the definition of “*service line*” to also include “*Owned by property owner*” such that the entire line, regardless of ownership, is required to be included in a water system’s inventory.

Community water systems in California have already submitted service line inventories that include the portions of the service line from the Water Main to the Water Meter. The State Water Board intends to start collecting the additional data for the remainder of the entire “*service line*,” as defined by the LCRR, in the electronic annual report. Under the EPA’s LCRR, community water systems in California will need to inventory the privately-owned portion (“*Owned by property owner*”) of the service line over the next three years. Though the EPA is still currently taking public comment on its LCRR, and revisions may still happen to the LCR, its requirements regarding inventories will likely remain unchanged. California will update its regulations on required inventories so that they are consistent with the LCRR.

Moving Forward

Next Steps for water systems:

The LCRR specifically provides the following requirements to water systems to create an inventory:

A water system must use any information on lead and galvanized iron or steel that it has identified when conducting the inventory of service lines in its distribution system. The water system service line material must be categorized with the following: lead, galvanized, non-lead (including copper, plastic, or steel) or lead status unknown.



Fact Sheet

The water system must also review the sources of information listed below to identify service line materials for the inventory. The water system may use other sources of information not listed below, if approved by the State.

- All construction and plumbing codes, permits, and existing records or other documentation which indicates the service line materials used to connect structures to the distribution system.
- All water system records, including distribution system maps and drawings, historical records on each service connection, meter installation records, historical capital improvement or master plans, and standard operating procedures.
- All inspections and records of the distribution system that indicate the material composition of the service connections that connect a structure to the distribution system.

To comply with the LCRR, the State Water Board suggests starting with an evaluation of your system's records. The water system should then consider investigating County and City construction and plumbing codes, going back as far as the beginning of your water system's construction. Interviewing County and City building inspectors would also provide valuable information. Additionally, interviewing local building contractors and plumbers to determine what type of pipe is constructed in various parts of your distribution system is an option. Please document all evaluations and interviews. Other types of identification methods currently used are scratch testing and eddy currents. Predictive modeling has also shown success in various systems.

If you are a community water system with an approved replacement plan, you will need to continue to replace the water-system-owned lead pipes, lead fittings and unknown user service lines in addition to inventorying the remainder of the entire "service line," as defined by the LCRR.

Non-Transient Non-Community water systems will need to develop an inventory of all pipe and fittings material distributing water from the source of supply to the building inlets.

Helpful information sites:

American Water Works Association (AWWA) held a webinar on what the LCRR rule changes mean for water systems in January 2021. It's free and available online here: [W210128 Final Lead and Copper Rule Revisions | GoToStage.com](#).

The Lead Service Line Replacement Collaborative is working on updating its website based on the LCRR changes. Their website is a great resource: [Preparing a Lead Service Line Inventory - LSLR Collaborative \(lslr-collaborative.org\)](#). Please note that this does not reflect rule-specific requirements at this time.

(These Facts were last updated on April 20, 2021)

**Great Oaks Water Company
General Rate Case Application**

**Exhibit GOWC-1 Exhibit 3-9
Proposed Update to Santa Clara Valley Water District
Memorandum Account**

PRELIMINARY STATEMENT
(Continued)

Santa Clara Valley Water District Memorandum Account.

(T)

1. The Company has an authorized memorandum account to track outside legal expenses and litigation costs related to litigation against the Santa Clara Valley Water District (District) challenging the annual levies of groundwater charges (pump taxes) upon the water produced by the Company. The Santa Clara Valley Water District Memorandum Account was established in 2005. There are now lawsuits pending for each year since then.

(C)

a. The purpose of the litigation is to end the District's practices of charging the Company disproportionately for benefits the Company receives from the District's actions in the protection and augmentation of the water supplies under its jurisdiction. The results of the District's challenged practices is higher costs paid by the Company and higher rates paid by the Company's customers.

b. The groundwater charge expenses are pass-throughs to the Company's customers through rates authorized by the California Public Utilities Commission (Commission).

c. If the litigation is successful and the Company recovers from the District any amount of money, the Commission practice is to permit the Company to recover the outside costs of litigation (attorney fees and costs), with the net proceeds going 100% to ratepayers. Because the litigation has taken so long, significant outside costs of litigation have been incurred by the Company and under the terms of this Memorandum Account, the Company is entitled to recover such costs first, before the net proceeds are distributed to customers, subject to a reasonableness review that would determine if the outside costs were reasonably incurred by the Company. The amortization of the net proceeds may be combined with a request to amortize the balance of one or more other authorized memorandum or balancing accounts.

d. If the litigation is not successful, then the Company may request recovery of up to \$100,000 in outside costs from customers through a surcharge. This recovery may be combined with a request to amortize the balance of one or more other authorized memorandum or balancing accounts.

(C)

2. The Company is authorized to seek recovery of the costs in the Memorandum Account in its next General Rate Case or through a Tier 3 advice letter filing.

3. The Company shall not include internal costs or expenses in the Memorandum Account.

(To be inserted by utility)

Advice Letter No. _____

Issued by

Timothy S. Guster

NAME

General Counsel

TITLE

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

Date Filed _____

Decision No. _____

Effective _____

Resolution No. _____

Great Oaks Water Company

GRCA WORKPAPERS - GRCA BRIEF

Exhibit E
GRC Workpapers
Index

WP-1	Summary of Earnings (\$)
WP-2	Water Service Revenues (\$)
WP-3	Water Sales (CCF)
WP-4	Operation and Maintenance Expenses (\$)
WP-5	Maintenance Expenses (\$)
WP-6	Administrative and General Expenses (\$)
WP-7	Employee Benefits
WP-8	Expensed Payroll (\$)
WP-9	Purchased Power Expense
WP-10	Payroll Expenses (\$)
WP-11	Customers
WP-12	Private Fire Protection Customers
WP-13	Total Services By Meter Size
WP-14	Pump Tax Expense (\$)
WP-15	Employer Payroll Taxes
WP-16	Property Tax Projections
WP-17	Plant In Service Additions & Retirements (\$) - Summary
WP-18	Plant In Service Additions & Retirements (\$) - Detail (Schedule 1 of 2)
WP-19	Plant In Service Additions & Retirements (\$) - Detail (Schedule 2 of 2)
WP-20	Plant In Service (\$)
WP-21	Depreciation Reserve Balance Summary (\$)
WP-22	BOY Depreciation Balance Detail (\$)
WP-23	EOY Depreciation Balance Detail (\$)
WP-24	Depreciation Calculation
WP-24a	Annual Depreciation Accrual And Rate Determination
WP-24b	Depreciation Vintage Factor Calculation
WP-25	Contributions In Aid Of Construction (\$)
WP-26	Advances For Construction (\$)
WP-27	Deferred Tax - Tax Depreciation
WP-28	Deferred Income Tax Expense Calculation
WP-29	Deferred ITC (Investment Tax Credit)
WP-30	Deferred Tax - Advances For Construction
WP-31	Average Weighted Depreciated Rate Base (\$)
WP-32a	Working Cash Requirement Simplified Calculation
WP-32b	Working Cash Requirement Detailed Calculation
WP-33	Projected - 2021/2022
WP-34	2021-2022 Summary
WP-35	Calculation of 2021/2022 Conservation Rates and Groundwater Charges
WP-36	Test Year 2021/2022 Rate Calculations - Sales & Revenue
WP-37	Test Year 2021/2022 Rate Calculations - Customers & Services
WP-38	DPAD Calculation - 2021/2022
WP-39	Meter Service and Uniform Quantity Charge Calculations - 2021/2022
WP-40	2021/2022 Projected Year Tax Calculations
WP-41	Test Year 2022/2023 - Requested Rates And Charges
WP-42	Test Year 2022-2023 Summary
WP-43	Test Year 2022/2023 Tax Calculations
WP-44	DPAD Calculation - 2022/2023
WP-45	Test Year 2022/2023 Rate Calculations - Sales & Revenue
WP-46	Test Year 2022/2023 Rate Calculations - Customers & Services
WP-47	Test Year 2022/2023 Meter Service and Uniform Quantity Charge Calculations
WP-48	Test Year 2022/2023 Conservation Rates and Groundwater Charges
WP-49	Escalation & Attrition Years 2023-2024 & 2024-2025 Summary
WP-50	Escalation Year 2023/2024 Customers & Services
WP-51	Escalation Year 2023/2024 Proposed Rates
WP-52	Escalation Year 2023/2024 Rate Calculations - Sales & Revenue
WP-53	Attrition Year 2024/2025 Rate Calculations - Customers & Services
WP-54	Attrition Year 2024/2025 Proposed Rates
WP-55	Attrition Year 2024/2025 Rate Calculations - Sales & Revenue
WP-56	Escalation & Attrition Years 2023/2024 & 2024/2025 Tax Calculations
WP-57	Escalation Year 2023/2024 DPAD Calculation
WP-58	Attrition Year 2024/2025 DPAD Calculation
WP-59	Fire Protection Service Charge Calculation
Rate Tables	Rate Tables
Tie Outs	Tie Outs

Great Oaks Water Company
Summary of Earnings (\$)

	Recorded <u>2015/2016</u>	Recorded <u>2016/2017</u>	Recorded <u>2017/2018</u>	Recorded <u>2018/2019</u>	Recorded <u>2019/2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Operating Revenues												
Water Service Revenues	14,209,208	15,265,508	18,438,989	18,881,888	20,036,437	20,749,991	21,883,934	21,345,717	21,566,711	22,441,205	23,919,936	25,507,113
Fire Protection Revenues	86,011	77,922	86,752	88,372	150,509	166,722	172,655	172,064	171,746	191,690	198,452	205,277
Miscellaneous Revenue	9,938	13,100	12,275	13,250	5,647	0	0	2,103	0	0	0	0
Discounts	-52	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	0	0	375	0	0	0	0	0	0	0	0
Income - Adjust Balancing Accounts	0	0	0	0	3,976,784	0	0	53,992	0	0	0	0
Total Operating Revenues *	14,305,104	15,356,530	18,538,016	18,983,886	24,169,377	20,916,713	22,056,590	21,573,876	21,738,457	22,632,896	24,118,388	25,712,390
% Increase/Decrease	-3.33%	7.35%	20.72%	2.41%	27.32%	3.72%	5.47%	-10.74%	0.76%	4.11%	6.56%	6.61%
Expenses												
O&M and A&G	8,066,344	8,420,326	10,744,716	12,451,595	14,312,282	14,383,927	15,273,217	14,283,755	15,314,094	15,871,329	17,151,948	18,568,112
Payroll Expenses	2,709,933	2,830,462	2,894,742	2,945,898	3,175,754	2,595,548	2,642,268	3,170,900	2,657,841	2,710,517	2,764,727	2,822,786
Depreciation Exp.	964,639	1,134,310	1,102,129	1,168,266	1,437,563	1,454,123	1,561,034	1,395,158	1,453,134	1,454,292	1,518,647	1,584,505
Taxes Other than Income	320,997	340,070	371,914	367,687	407,210	468,610	501,022	389,312	471,574	503,341	536,482	570,662
CCFT - Current Provision + Prior Years Adjustments	110,572	220,385	155,279	243,217	83,235	125,902	124,682	375,149	118,234	139,171	142,394	143,110
CCFT - Deferred Tax Expense	0	-3,811	73,299	12,619	19,186	0	0	-13,406	0	7,866	9,443	4,644
FIT - Current Provision + Prior Years Adjustments	411,313	289,610	64,162	376,697	25,299	315,407	313,951	718,795	256,043	346,959	351,363	354,779
FIT - Deferred Tax Expense	0	464,658	-496,617	752,550	245,808	181,207	191,723	192,226	181,207	249,459	259,839	268,720
Plug	0	0	0	0	0	0	0	0	-3,984	0	0	0
Total Expenses	12,583,797	13,696,010	14,909,623	18,318,528	19,706,338	19,524,724	20,607,896	20,511,890	20,448,142	21,282,933	22,734,843	24,317,318
% Increase/-Decrease	-8.87%	8.84%	8.86%	22.86%	7.58%	4.90%	5.55%	4.09%	-0.78%	4.08%	6.82%	6.96%
Net Income	1,721,307	1,660,520	3,628,392	665,358	4,463,039	1,391,989	1,448,694	1,061,987	1,290,315	1,349,963	1,383,545	1,395,072
% Increase/-Decrease	13.60%	-3.53%	118.51%	-81.66%	570.77%	-11.14%	4.07%	-76.20%	-10.93%	4.62%	2.49%	0.83%
Rate Base	12,657,088	14,066,150	15,579,427	16,217,821	16,674,273	16,093,219	16,788,980	15,244,793	15,776,070	16,563,963	16,976,014	17,117,450
% Increase/Decrease	3.44%	11.13%	10.76%	4.10%	2.81%	-0.78%	4.32%	-8.57%	-6.03%	4.99%	2.49%	0.83%
Rate of Return	13.60%	11.81%	23.29%	4.10%	26.77%	8.65%	8.63%	6.97%	8.18%	8.15%	8.15%	8.15%
Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
Revenues per Customer	681.49	724.43	870.17	889.84	1,130.36	976.60	1,029.82	1,006.90	1,012.74	1,051.81	1,118.09	1,189.07

* Does not include CPUC Fees

Great Oaks Water Company
Water Service Revenues (\$)

	Recorded <u>2015/2016</u>	Recorded <u>2016/2017</u>	Recorded <u>2017/2018</u>	Recorded <u>2018/2019</u>	Recorded <u>2019/2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Metered Water												
Service Revenues	14,209,208	15,265,508	18,438,989	18,881,888	20,036,437	20,749,991	21,883,934	21,345,717	21,566,711	22,591,439	23,919,936	25,507,113
Private Fire Prot.	86,011	77,922	86,752	88,372	150,509	166,722	172,655	172,064	171,746	191,690	198,452	205,277
Miscellaneous Revenue	9,938	13,100	12,275	13,250	5,647	0	0	2,103	0	0	0	0
Discounts	-52	0	0	0	0	0	0	0	0	0	0	0
Other Revenues	0	0	0	375	0	0	0	0	0	0	0	0
Income - Adjust Balancing Accounts	0	0	0	0	3,976,784	0	0	53,992	0	0	0	0
Total Operating Revenue	14,305,104	15,356,530	18,538,016	18,983,886	24,169,377	20,916,713	22,056,590	21,573,876	21,738,457	22,783,129	24,118,388	25,712,390
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
Revenue Per Customer	681	724	870	890	1,130	977	1,030	1,007	1,013	1,059	1,118	1,189

Great Oaks Water Company
Revenue Projections At Current 2021/2022 Rates

	2018 GRC Adopted 2021/2022 Attrition Year	2018 GRC Adopted 2021/2022 Attrition Year	Current Rates 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025	
General Metered Sales							
Meter Size	Service Charge	Recorded 12-Month Weighted Average Customers	Service Revenue	Service Charge	Recorded 12-Month Weighted Average Customers	Service Revenue	
5/8 x 3/4	\$15.90	6,004	\$1,145,563	\$16.69	5,646	\$1,130,781	
3/4	\$23.85	13,553	\$3,878,869	\$25.03	13,916	\$4,179,810	
1	\$39.75	975	\$465,075	\$41.72	990	\$495,634	
1 1/2	\$79.49	273	\$260,409	\$83.43	363	\$363,421	
2	\$127.19	481	\$734,141	\$133.49	477	\$764,097	
3	\$238.48	65	\$186,014	\$250.30	67	\$201,241	
4	\$397.47	45	\$214,634	\$417.17	47	\$235,284	
6	\$794.94	11	\$104,932	\$834.33	11	\$110,132	
8	\$1,271.91	8	\$122,103	\$1,334.94	8	\$128,154	
10	\$1,828.37	3	\$65,821	\$1,918.97	3	\$69,083	
12	\$2,623.32	0	\$0	\$2,753.51	0	\$0	
Total		21,418	\$7,177,562		21,528	\$7,677,636	
					21,571	\$7,694,856	
						21,624	
						\$7,715,080	
Class							
Class	Quantity	Usage Rate	Usage CCE Revenue	Quantity	Usage Rate	Usage CCE Revenue	
Single Residential	3,661.14	2,569,772	\$9,408,963	3,490.2	2,069,074	\$7,221,482	
Multi Residential	3,661.4	753,237	\$2,757,902	3,490.2	880,127	\$3,071,819	
Business	3,661.4	236,759	\$866,869	3,490.2	349,090	\$1,218,394	
Industrial	3,661.4	105,481	\$386,208	3,490.2	71,892	\$250,917	
Public Authorities	3,661.4	162,435	\$594,740	3,490.2	180,836	\$631,154	
Schools	3,661.4	198,765	\$727,758	3,490.2	128,263	\$447,664	
Private Landscapes	3,661.4	318,095	\$1,164,673	3,490.2	238,280	\$831,645	
Agriculture	0.9667	2,483	\$2,400	1,215.4	1,448	\$1,760	
Total - Usage Revenue		4,347,027	\$15,909,514		3,919,010	\$13,674,835	
					3,947,818	\$13,775,380	
						3,976,624	
						\$13,875,919	
Pump Tax Surcharge - AL 3xx-W	\$0.0000	0	\$0	\$0.0000	0	\$0	
Pump Tax Surcharge - AL 3xx-W	\$0.0000	0	\$0	\$0.0000	0	\$0	
Pump Tax Surcharge - AL 3xx-W	\$0.0000	0	\$0	\$0.0000	0	\$0	
Total - Pump Tax Surcharge Offset Revenue			\$0			\$0	
Total - Usage + Pump Tax Surcharge Revenue			\$15,909,514			\$13,674,835	
						\$13,775,380	
						\$13,875,919	
Private Fire Protection Service							
Meter Size	Service Charge	Customers	Revenue	Service Charge	Customers	Revenue	
2	\$19.45	104	\$24,274	\$18.23	105	\$22,860	
4	\$31.71	41	\$15,601	\$29.73	41.5	\$14,806	
6	\$47.72	88	\$50,592	\$44.73	97.5	\$52,334	
8	\$64.09	77	\$59,219	\$60.09	76	\$54,802	
10	\$81.82	25	\$24,546	\$76.71	26	\$23,934	
12	\$105.68	3	\$3,804	\$99.08	3	\$3,567	
Total		338	\$177,837		349	\$172,303	
					354	\$174,692	
						358	
						\$176,890	
CPUC Surcharge	1.40%		\$325,709	1.43%		\$307,804	
Total Revenue			\$23,590,621			\$21,832,572	
						\$21,954,451	
						\$22,079,170	
2021/2022 Increase =		-4.06%		2022/2023 increase 3.67% over current rates with proposed customer/sales revs			

Great Oaks Water Company
Water Sales (CCF)

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
Customer Class												
Single-Family Residence	1,919,508	2,065,137	2,311,242	2,286,780	2,407,405	2,367,852	2,367,852	2,594,742	2,371,524	2,069,074	2,072,376	2,075,677
Multi-Family Residence	692,918	756,871	817,659	825,633	890,570	887,540	890,416	964,936	891,733	880,127	893,709	907,291
Business	266,782	303,104	331,290	334,618	329,909	345,755	338,671	342,484	369,601	349,090	356,799	364,507
Industrial	74,529	75,851	98,822	93,364	91,568	94,307	89,428	92,479	96,022	71,892	73,153	74,414
Public Authority	198,331	157,717	200,404	165,489	169,715	215,468	215,465	182,066	215,468	180,836	180,836	180,836
Schools	115,393	139,338	182,605	168,852	177,692	160,932	157,432	189,138	160,932	128,263	128,263	128,263
Private Landscape	154,030	200,070	263,512	263,607	304,498	231,891	228,221	333,012	222,578	238,280	241,234	244,188
Total Non-Ag. Sales	3,421,491	3,698,088	4,205,534	4,138,343	4,371,357	4,303,745	4,287,485	4,698,857	4,327,858	3,917,562	3,946,370	3,975,176
Agriculture	914	1,667	4,267	3,298	5,133	2,483	2,483	6,790	6,296	1,448	1,448	1,448
Total Water Sales	3,422,405	3,699,755	4,209,801	4,141,641	4,376,490	4,306,228	4,289,968	4,705,647	4,334,154	3,919,010	3,947,818	3,976,624
Unaccounted for Water	326,256	279,921	254,183	304,879	345,463	334,104	332,842	354,188	326,227	294,979	297,148	299,316
Total Water Produced	3,748,661	3,979,676	4,463,984	4,446,520	4,721,953	4,640,332	4,622,810	5,059,835	4,660,381	4,213,989	4,244,966	4,275,940
Number of Customers												
Single-Family Residence	19,646	19,831	19,926	19,949	19,979	19,992	19,992	19,995	20,023	20,055	20,087	20,119
Multi-Family Residence	607	609	609	612	624	635	635	631	638	648	658	668
Business	264	276	287	293	293	290	290	311	310	317	324	331
Industrial	52	54	54	53	55	55	55	54	56	57	58	59
Public Authority	147	147	147	147	145	147	147	148	147	147	147	147
Schools	43	44	44	44	44	44	44	44	44	44	44	44
Private Landscape	227	231	231	229	234	249	249	235	239	242	245	248
Agriculture	5	6	6	7	8	6	6	8	8	8	8	8
Total Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
Use Per Customer (CCF/Year)												
Single-Family Residence	97.70	104.14	115.99	114.63	120.50	118.44	118.44	129.77	118.44	103.17	103.17	103.17
Multi-Family Residence	1,141.55	1,242.81	1,342.63	1,349.07	1,427.20	1,397.70	1,402.23	1,529.22	1,397.70	1,358.22	1,358.22	1,358.22
Business	1,010.54	1,098.20	1,154.32	1,142.04	1,125.97	1,192.26	1,167.83	1,101.23	1,192.26	1,101.23	1,101.23	1,101.23
Industrial	1,433.25	1,404.65	1,830.04	1,761.58	1,695.70	1,714.67	1,625.96	1,712.57	1,714.68	1,261.26	1,261.26	1,261.25
Public Authority	1,349.19	1,072.90	1,363.29	1,125.78	1,162.43	1,465.77	1,465.77	1,230.18	1,465.77	1,230.18	1,230.18	1,230.18
Schools	2,683.56	3,166.77	4,150.11	3,837.55	4,038.45	3,657.55	3,578.00	4,298.59	3,657.55	2,915.07	2,915.07	2,915.07
Private Landscape	678.55	866.10	1,140.74	1,151.12	1,306.86	931.29	916.55	1,417.07	931.29	984.63	984.63	984.63
Agriculture									787.00	181.00	181.00	181.00
Unaccounted For Water %	8.70%	7.03%	5.69%	6.86%	7.32%	7.20%	7.20%	7.00%	7.00%	7.00%	7.00%	7.00%

Great Oaks Water Company
Operation and Maintenance Expenses (\$)

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
O&M Expense Account												
700 - Groundwater Charge	5,540,026	5,568,893	7,445,913	8,835,363	10,551,094	10,284,777	11,100,844	10,573,481	11,174,479	11,425,018	12,633,621	13,971,286
701 - Op. Super. & Engr.	0	0	0	0	0	0	0	0	0	0	0	0
702 - Op. Labor & Expense	16,832	19,825	18,348	16,151	16,708	18,937	19,240	15,312	15,649	15,774	15,916	16,060
711 - Maint. Of Wells	10,815	29,117	32,422	63,332	84,586	33,450	33,985	26,443	27,024	27,240	27,486	27,733
721 - Op. Supervision & Engr.	0	0	0	0	0	0	0	0	0	0	0	0
724 - Pumping Labor & Exp.	0	0	0	0	0	0	0	0	0	0	0	0
725 - Misc. Pump. Exp.	8,416	9,913	9,174	8,075	8,354	9,469	9,620	7,656	7,825	7,887	7,958	8,030
726 - Purchased Power	674,257	671,460	719,333	803,773	856,607	868,873	865,593	945,056	855,029	1,088,082	1,096,080	1,104,078
732 - Maint. Pump Equip.	2,728	359	0	2,775	17,752	1,524	1,548	0	3,936	3,967	4,003	4,039
744 - Chemicals	1,666	3,065	2,836	2,713	4,772	102,881	104,527	13,427	13,722	13,832	13,956	14,082
751 - Op. Supervision & Engr.	0	0	0	0	0	0	0	0	0	0	0	0
752 - Storage Facil. Exp.	0	0	0	0	0	0	0	0	0	0	0	0
753 - T&D Exp.	0	196	0	0	0	0	0	0	0	0	0	0
754 - Meter Exp.	82	0	0	0	590	0	0	-9,171	-9,373	-9,448	-9,533	-9,619
756 - T&D Misc. Exp.	8,416	9,913	9,174	8,075	8,354	9,469	9,620	7,656	7,825	7,887	7,958	8,030
758 - Maint. T&D Super. & Engr.	0	0	0	0	0	0	0	0	0	0	0	0
760 - Maint - Reservoirs & Tanks	0	0	0	0	14,990	0	0	0	0	0	10,700	0
761 - Maint. T&D Mains	40,182	100,865	142,672	139,423	159,321	147,563	149,924	59,017	150,376	151,579	152,943	154,320
763 - Maint. Services	31,904	33,559	22,121	30,552	53,950	30,071	30,552	30,713	36,323	36,613	36,943	37,275
764 - Maint. Meters	0	1,003	484	0	0	499	507	0	0	0	0	0
765 - Maint. Hydrants	-4,846	9,960	-2,494	-2,683	-2,877	10,160	10,323	5,572	5,694	5,740	5,791	5,843
771 - Cust. Acct. Super.	0	0	0	0	0	0	0	0	0	0	0	0
772 - Meter Reading Exp.	16,832	19,825	18,348	16,151	16,708	18,937	19,240	15,312	17,196	17,334	17,490	17,647
773 - Cust. Records & Coll. Exp.	165,904	153,661	146,366	165,798	229,943	150,268	152,672	233,580	238,719	240,628	242,794	244,979
775 - Uncollectible Accts.	21,805	79,940	26,764	28,210	26,413	47,185	49,756	41,199	41,303	44,168	47,067	50,178
Total O&M Expenses	6,535,018	6,711,554	8,591,461	10,117,706	12,047,266	11,734,063	12,557,952	11,965,254	12,585,727	13,076,303	14,311,174	15,653,961
% Increase/-Decrease	-5.28%	2.70%	28.01%	17.76%	19.07%	4.88%	7.02%	-0.68%	5.19%	3.90%	9.44%	9.38%
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
O&M Expense Per Customer	311.32	316.61	403.28	474.25	563.43	547.86	586.33	558.45	586.34	607.69	663.45	723.92

CPUC Escalation Rate (June 2021)	2.20%	0.80%	0.90%	0.90%
Uncollectible %	0.1924%	0.1924%	0.1924%	0.1924%

Great Oaks Water Company
Maintenance Expenses (\$)

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
O&M Expense Account												
711 - Maint. Of Wells	10,815	29,117	32,422	63,332	84,586	33,450	33,985	26,443	27,024	27,240	27,486	27,733
732 - Maint. Pump Equip.	2,728	359	0	2,775	17,752	1,524	1,548	0	3,936	3,967	4,003	4,039
758 - Maint. T&D Super. & Engr.	0	0	0	0	0	0	0	0	0	0	0	0
760 - Maint - Reservoirs & Tanks	0	0	0	0	14,990	0	0	0	0	0	10,700	0
761 - Maint. T&D Mains	40,182	100,865	142,672	139,423	159,321	147,563	149,924	59,017	150,376	151,579	152,943	154,320
763 - Maint. Services	31,904	33,559	22,121	30,552	53,950	30,071	30,552	30,713	36,323	36,613	36,943	37,275
765 - Maint. Hydrants	-4,846	9,960	-2,494	-2,683	-2,877	10,160	10,323	5,572	5,694	5,740	5,791	5,843
805 - Maint. General Plant	101,407	65,021	75,532	69,250	65,268	76,183	77,402	76,868	71,936	72,512	73,164	73,823
Total Maintenance Exp.	182,190	238,881	270,254	302,647	392,990	298,951	303,734	198,612	295,289	297,651	311,030	303,033
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
Maint. Expense Per Customer	8.68	11.27	12.69	14.19	18.38	13.96	14.18	9.27	13.76	13.83	14.42	14.01
% Increase/-Decrease: Maint. Exp.	-13.7%	31.1%	13.1%	12.0%	29.9%	-1.2%	1.6%	-49.5%	48.7%	0.8%	4.5%	-2.6%
CPUC Escalation Rate (June 2021)								2.20%	0.80%	0.90%	0.90%	
Uncollectible %								0.1924%	0.1924%	0.1924%	0.1924%	

Great Oaks Water Company
Administrative and General Expenses (\$)

	Recorded <u>2015/2016</u>	Recorded <u>2016/2017</u>	Recorded <u>2017/2018</u>	Recorded <u>2018/2019</u>	Recorded <u>2019/2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
A&G Expense Account												
791 - Admin. Salaries	0	0	0	0	0	0	0	0	0	0	0	0
792 - Office Exp.	48,714	53,542	46,474	52,742	49,585	49,671	50,466	44,374	49,238	49,632	50,079	50,530
793 - Insurance	78,168	79,205	82,119	91,320	95,538	84,768	86,040	102,644	113,113	124,651	137,365	151,376
794 - Injuries & Damages	58,069	48,456	42,304	40,546	47,209	43,669	44,324	56,729	58,941	61,240	63,629	66,110
795 - Emp. P & B	470,240	760,007	971,052	1,080,267	970,340	909,144	923,690	1,067,196	1,213,801	1,251,301	1,273,574	1,298,099
796 - Franchise Req.	247,535	266,467	316,533	335,121	249,653	404,225	426,338	232,301	434,769	255,842	272,634	290,653
797 - Reg. Comm. Exp.	11,008	7,269	42,202	70,768	117,867	18,000	21,600	73,450	77,762	78,385	79,090	79,802
798 - Outside Services	171,877	195,501	230,480	233,129	293,828	712,719	724,123	303,246	309,917	539,239	520,019	523,323
799 - Misc. Gen. Exp.	140,976	96,509	171,576	179,301	185,818	166,919	169,590	182,611	183,783	185,253	186,920	188,603
800 - Outside GRC Exp.	5,108	0	0	0	1,488	26,600	27,026	2,700	0	0	0	0
805 - Maint. Gen. Plant	101,407	65,021	75,532	69,250	65,268	76,183	77,402	76,868	71,936	72,512	73,164	73,823
811 - Rents	198,225	204,369	210,303	216,607	223,109	225,919	232,619	257,328	251,013	257,918	265,245	272,779
901 - General Clearing	0	0	-78	79	0	0	0	0	0	0	0	0
903 - Transp. Exp.	0	0	0	0	0	0	0	0	0	0	0	0
Passive Income 50% Ratepayer Credit	0	-67,573	-35,242	-35,242	-34,687	-67,952	-67,952	-80,946	-80,946	-113,626	-113,626	-113,626
Plug	0	0	0	0	0	0	0	0	45,038	0	0	0
Total A&G Expenses	1,531,326	1,708,772	2,153,255	2,333,888	2,265,016	2,649,865	2,715,265	2,318,502	2,728,367	2,762,346	2,808,094	2,881,471
% Increase/-Decrease	-15.72%	11.59%	26.01%	8.39%	-2.95%	14.41%	2.47%	2.36%	17.68%	1.25%	1.66%	2.61%
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
A&G Expenses/Customer	72.95	80.61	101.07	109.40	105.93	123.72	126.77	108.21	127.11	128.37	130.18	133.25

CPUC Escalation Rate (June 2021)	2.20%	0.80%	0.90%	0.90%
Uncollectible %	0.1924%	0.1924%	0.1924%	0.1924%

502.795 - Employee Benefits

PUC Fiscal Year Projections

	Recorded PUC FY 15/16	Recorded PUC FY 16/17	Recorded PUC FY 17/18	Recorded PUC FY 18/19	Recorded PUC FY 19/20	Adopted PUC FY 19/20	Adopted PUC FY 20/21	Recorded PUC FY 20/21	Projected PUC FY 21/22	Test Year PUC FY 22/23	Escalation Year PUC FY 23/24	Attrition Year PUC FY 24/25
502.795 · Employee Benefits												
Allocation Out - Fringe Benefits	(135,602)	(157,721)	(162,785)	(216,514)	(157,222)	(116,896)	(115,879)	(182,636)	(151,413)	(156,084)	(158,956)	(162,103)
Bereavement	0	1,325	1,452	562	935	1,452	1,452	2,072	2,134	2,199	2,264	2,332
Dental, AD&D, Life Insurance	38,507	40,290	40,978	37,285	34,590	49,579	53,636	31,988	40,935	45,430	47,702	50,087
Employee Estate Planning	0	0	2,500	0	0	0	0	0	0	0	0	0
Employee Water Reimbursements	6,224	4,478	7,611	5,640	5,200	8,075	8,317	5,322	5,482	5,647	5,816	5,990
HR Expenses	0	0	0	0	0	0	0	0	0	0	0	0
HSA												
HSA Administration	0	0	0	0	0	0	0	0	0	0	0	0
HSA Employer Contributions	81,250	82,700	81,250	77,925	77,417	91,625	95,325	78,871	97,271	103,971	104,821	105,671
Total HSA	81,250	82,700	81,250	77,925	77,417	91,625	95,325	78,871	97,271	103,971	104,821	105,671
Medical Insurance												
Other Misc Benefits	120,743	127,480	133,943	123,672	130,446	175,818	198,984	136,926	181,314	210,453	231,499	254,648
	0	230	1	0	30	575	575	0	575	575	575	575
Pension Plan Expense												
Actuarial Valuation	400	0	0	0	0	0	0	0	0	0	0	0
Amendments	250	0	0	100	1,450	0	0	2,138	2,138	2,138	2,138	2,138
Annual Administration Fee	4,750	1,800	1,800	1,850	1,900	1,891	1,938	1,900	1,948	1,996	2,046	2,097
Annual Contribution	343,426	714,249	850,765	1,037,134	861,078	680,000	635,000	954,403	935,000	935,000	935,000	935,000
Bank Charges - Svc Fees & Interest	281	346	300	277	277	315	323	278	285	292	299	307
ERISA Bond	0	270	0	0	270	270	0	0	0	270	0	0
Form 5500-SF	0	500	0	0	0	0	0	0	0	0	0	0
Other	650	1,000	2,275	0	2,993	2,725	2,725	300	300	300	300	300
Participant Charges	463	938	950	988	925	950	950	950	950	950	950	950
PBGC	2,642	3,021	3,830	7,340	3,832	3,830	3,830	3,439	3,439	3,439	3,439	3,439
Retiree Maintenance	0	0	450	0	263	500	500	250	500	500	500	500
ASC 715 / SFAS 87 Report	1,550	1,525	2,038	0	2,500	2,038	2,038	1,325	1,325	1,325	1,325	1,325
Total Pension Plan Expense	354,412	723,648	862,407	1,047,688	875,487	692,519	647,304	964,983	945,884	946,210	945,997	946,056
Physical Health Training												
Sick payouts	0	0	0	0	0	0	0	60,000	60,000	60,000	60,000	60,000
Vacation												
Holiday	13,004	15,516	26,751	19,154	18,179	28,105	28,808	22,443	23,116	23,810	24,524	25,260
Vacation - Accrual	10,799	10,191	6,788	(8,642)	(6,182)	7,483	7,857	27,376	28,197	29,043	29,914	30,812
Total Vacation	39,689	41,952	40,570	26,231	41,581	49,136	52,746	64,228	66,155	68,139	70,184	72,289
Vision Insurance	4,705	5,207	5,148	4,572	4,422	5,905	6,052	4,366	5,557	6,056	6,207	6,363
Total 502.795 · Employee Benefits	522,933	885,105	1,039,824	1,126,213	1,031,065	985,893	977,321	1,128,564	1,277,010	1,316,405	1,340,632	1,367,168

Great Oaks Water Company
Expensed Payroll (\$)

	Recorded <u>2015/2016</u>	Recorded <u>2016/2017</u>	Recorded <u>2017/2018</u>	Recorded <u>2018/2019</u>	Recorded <u>2019/2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
O&M Expensed Labor By Account												
701 - Op. Super. & Engr.	0	0	0	0	0	0	0	0	0	0	0	0
711 - Maint. Of Wells	74,814	116,143	115,054	152,219	203,088	102,091	103,812	167,603	139,850	142,587	145,404	148,425
721 - Op. Supervision & Engr.	155,192	149,365	153,300	153,300	229,500	136,057	138,349	236,206	197,093	200,951	204,920	209,178
724 - Pumping Labor & Exp.	0	0	0	0	0	0	0	0	0	0	0	0
732 - Maintenance Of Pump Equipment	0	0	66	0	4,090	59	60	0	0	0	0	0
751 - Op. Supervision & Engr.	270,967	260,661	263,058	274,380	254,624	233,469	237,403	260,454	217,326	221,579	225,956	230,651
752 - Storage Facil. Exp.	0	0	0	0	0	0	0	0	0	0	0	0
754 - Meter Exp.	206,869	222,059	233,475	240,314	268,482	207,214	210,705	341,705	285,123	290,703	296,445	302,604
758 - Maint. T&D Super. & Engr.	259,940	281,918	315,384	303,338	235,437	279,909	284,625	243,812	203,440	207,421	211,519	215,913
761 - Maint. T&D Mains	57,175	76,637	122,563	96,207	96,405	108,777	110,610	74,242	61,949	63,161	64,409	65,747
763 - Maint. Services	63,548	45,560	41,794	41,734	65,173	37,093	37,718	64,138	53,518	54,565	55,643	56,799
765 - Maint. Hydrants	43,539	39,449	18,692	20,898	34,714	16,589	16,869	28,016	23,377	23,834	24,305	24,810
771 - Cust. Acct. Super.	295,422	289,665	298,045	299,318	380,917	264,521	268,978	391,482	326,658	333,051	339,630	346,686
772 - Meter Reading Exp.	66,162	67,630	71,024	71,248	71,221	63,035	64,097	71,131	59,353	60,514	61,710	62,992
773 - Cust. Records & Coll. Exp.	482,685	524,032	473,064	509,277	534,335	428,649	435,871	501,012	418,050	426,232	434,652	443,682
Plug Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	1,976,314	2,073,119	2,105,519	2,162,233	2,377,986	1,877,463	1,909,096	2,379,802	1,985,736	2,024,599	2,064,592	2,107,487
A&G Expensed Labor By Account												
791 - Admin. Salaries	668,753	682,897	709,334	720,954	719,440	629,526	640,133	724,807	604,788	616,624	628,805	641,869
792 - Office Exp.	0	0	0	0	0	0	0	0	0	0	0	0
795 - Emp. P & B	52,693	58,793	68,773	46,346	60,695	78,693	83,006	61,367	63,208	65,105	67,058	69,070
799 - Misc. Gen. Exp.	942	1,742	88	1,027	878	78	79	0	0	0	0	0
800 - Outside GRC Exp.	0	0	0	0	0	0	0	0	0	0	0	0
805 - Maint. Gen. Plant	4,890	5,082	1,437	1,859	1,233	1,275	1,296	186	155	158	161	164
903 - Transportation Exp.	6,342	8,830	9,593	13,478	15,524	8,514	8,657	4,738	3,954	4,031	4,111	4,196
Subtotal	733,619	757,344	789,223	783,664	797,769	718,085	733,172	791,099	672,105	685,918	700,135	715,299
Total Expensed Labor	2,709,933	2,830,462	2,894,742	2,945,898	3,175,754	2,595,548	2,642,268	3,170,900	2,657,841	2,710,517	2,764,727	2,822,786
% Increase/-Decrease Expensed Payroll	-5.8%	4.4%	2.3%	1.8%	7.8%	17.4%	1.8%	-0.2%	-16.2%	2.0%	2.0%	2.1%
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
Expensed Payroll/Customer	129.10	133.52	135.88	138.08	148.52	121.19	123.37	147.99	123.82	125.97	128.17	130.54
Expensed Payroll per 1000 Customers												

Great Oaks Water Company
Purchased Power Expense

	Recorded <u>2015/2016</u>	Recorded <u>2016/2017</u>	Recorded <u>2017/2018</u>	Recorded <u>2018/2019</u>	Recorded <u>2019/2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Total Purchased Power Expense	\$674,257	\$671,460	\$719,333	\$803,773	\$856,607	\$868,873	\$865,593	\$945,056	\$855,029	\$1,088,082	\$1,096,080	\$1,104,078
Water Production (AF)	8,606	9,136	10,248	10,208	10,840	10,653	10,613	11,616	10,699	9,674	9,745	9,816
Water Production (CCF)	3,748,661	3,979,676	4,463,984	4,446,520	4,721,953	4,640,332	4,622,810	5,059,835	4,660,381	4,213,989	4,244,966	4,275,940
Wells, KWH	3,494,020	3,763,307	3,982,542	4,144,237	3,966,168	4,577,627	4,560,342	4,168,546	4,885,424	4,417,477	4,449,949	4,482,419
Boosters, KWH	281,816	195,177	336,791	342,119	368,953	237,410	236,513	395,876	463,957	419,517	422,601	425,684
Total KWH	3,775,835	3,958,483	4,319,333	4,486,355	4,335,121	4,815,037	4,796,856	4,564,422	5,349,381	4,836,994	4,872,550	4,908,104
KWH/AF	439	433	421	440	400	452	452	393	500	500	500	500
KWH/CCF	1.01	0.99	0.97	1.01	0.92	1.04	1.04	0.90	1.15	1.15	1.15	1.15
Wells KWH/CCF	0.93	0.95	0.89	0.93	0.84	0.99	0.99	0.82	1.05	1.05	1.05	1.05
Booster KWH/CCF	0.08	0.05	0.08	0.08	0.08	0.05	0.05	0.08	0.10	0.10	0.10	0.10
Purchased Power, \$/KWH	\$0.17857	\$0.16963	\$0.16654	\$0.17916	\$0.19760	\$0.18045	\$0.18045	\$0.20705	\$0.22495	\$0.22495	\$0.22495	\$0.22495
Average % - Wells	92.54%	95.07%	92.20%	92.37%	91.49%	95.07%	95.07%	91.33%	91.33%	91.33%	91.33%	91.33%
Average % - Boosters	7.46%	4.93%	7.80%	7.63%	8.51%	4.93%	4.93%	8.67%	8.67%	8.67%	8.67%	8.67%

Great Oaks Water Company
Payroll Expenses (\$)

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
General Office												
Office Mgr/Cust Srvc Mgr/Office Admin Asst/Full Charge Bkkpr	89,029	92,440	95,500	99,375	104,981	105,289	107,184	107,524	111,524	117,524	119,875	122,392
Senior Customer Service Representative	74,319	78,587	79,962	80,490	82,947	83,192	84,689	58,019	86,646	90,596	92,408	94,349
Customer Service / Field Liaison	66,883	84,736	85,475	87,029	86,500	88,928	90,528	89,989	92,033	93,489	95,359	97,362
Director of Technology	104,270	113,428	112,000	114,500	120,000	135,000	137,430	122,000	126,000	132,000	134,640	137,467
Regulatory Analyst / IT Systems & Database Administrator	83,404	87,611	88,469	90,712	97,740	97,537	99,293	99,798	103,798	109,798	111,994	114,346
Customer Service Representative	0	0	0	0	0	67,000	68,206	0	65,000	68,250	69,615	71,077
Controller	0	0	0	0	0	67,950	69,173	0	135,000	0	0	0
Overtime - General Office	1,163	1,348	918	2,524	2,255	1,309	1,332	944	1,794	1,884	1,922	1,962
Total General Office	419,068	458,150	462,323	474,629	494,423	646,205	657,837	478,275	721,796	613,541	625,812	638,954
% Increase/-Decrease Total General Office Payroll	2.1%	9.3%	0.9%	2.7%	4.2%	18.4%	1.8%	-3.3%	50.9%	-15.0%	2.0%	2.1%
Field Service												
VP - Operations/Dir. Construction/Chief Wtr Sys Operator	80,000	91,154	97,044	111,531	121,500	106,991	108,917	123,000	129,150	135,608	138,320	141,224
Water Quality Manager / Health and Safety Manager	80,940	87,183	89,692	98,128	102,942	110,000	111,980	104,879	116,979	126,979	129,518	132,238
Water System Supervisor	78,615	88,596	91,731	97,846	106,000	105,000	106,890	110,596	114,096	119,096	121,478	124,029
Water System Lead Technician	82,885	87,192	91,000	92,800	97,000	100,328	102,133	72,580	101,000	105,000	107,100	109,349
Field Service Foreman	83,990	87,877	70,763	0	0	95,000	96,710	0	0	0	0	0
Field Service Foreman	65,344	76,052	75,989	84,714	96,000	95,000	96,710	100,000	103,090	105,000	107,100	109,349
Senior Water System Operator	69,231	74,750	66,245	0	0	80,000	81,440	0	0	0	0	0
Water System Operator	59,692	69,731	75,000	78,501	82,000	80,000	81,440	86,635	89,746	93,635	95,507	97,513
Water System Operator	55,728	64,538	69,000	74,000	79,000	75,000	76,350	81,400	101,000	105,000	107,100	109,349
Water System Operator	69,231	72,942	72,671	74,302	78,711	75,000	76,350	79,962	88,962	90,741	92,646	
Water System Operator	68,921	72,727	72,365	73,996	76,238	77,000	78,386	78,175	84,475	87,475	89,225	91,098
Water System Operator (Start Date 5/21/2018)	0	0	6,240	55,404	64,500	61,800	62,912	70,837	74,490	78,367	79,935	81,613
Water System Operator (Start 12/2/2019. 2018 GRC start was 7/1/2019.)	0	0	0	0	31,200	75,000	76,350	58,054	61,687	70,553	71,964	73,475
Senior Water System Operator - Open	0	0	0	0	0	0	0	0	87,000	92,000	93,840	95,811
Water Quality Specialist / Environmental Services	0	0	0	0	0	0	0	0	75,000	76,575	78,107	79,747
Overtime - Field Service	30,104	31,007	40,119	60,432	36,072	44,231	45,027	39,839	43,220	45,381	46,289	47,261
Plug	0	0	0	0	0	0	0	0	52,596	0	0	0
Total Field Service	824,681	903,749	917,860	901,654	971,163	1,180,350	1,201,596	1,005,955	1,214,298	1,329,630	1,356,223	1,384,703
Management												
Chief Executive Officer	365,534	380,000	380,000	385,952	405,250	405,250	412,544	425,512	446,788	469,127	478,510	488,558
Chief Financial Officer	189,654	203,308	214,000	219,500	230,000	240,494	244,823	234,800	250,944	263,492	268,762	274,406
General Counsel	281,346	300,846	298,000	306,500	317,000	320,823	326,598	323,000	339,150	356,108	363,230	370,858
Total Management	836,534	884,154	892,000	911,952	952,250	966,567	983,965	983,312	1,036,882	1,088,726	1,110,501	1,133,821
Settlement-Additional Net Payroll Expense						110,176	112,159					
Total Payroll	2,080,283	2,246,052	2,272,184	2,288,236	2,417,836	2,903,298	2,955,557	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Increase/-Decrease Total Payroll	2.63%	7.97%	1.16%	0.71%	5.66%	17.40%	1.80%	2.06%	20.48%	1.98%	2.00%	2.10%
Number of Customers												
Payroll Expense Per Customer	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
% Increase/-Decrease Payroll	99.10	105.96	106.66	107.26	113.08	135.55	137.99	115.17	138.50	140.90	143.37	146.02
Payroll Expense Per 1,000 Customers	99,104	105,956	106,655	107,258	113,078	135,554	137,994	115,166	138,503	140,901	143,365	146,017
General Office Employees	5.0	5.0	5.0	5.0	5.0	7.0	7.0	5.0	7.0	6.0	6.0	6.0
% Increase/-Decrease General Office Employees	0.0%	0.0%	0.0%	0.0%	0.0%	16.7%	0.0%	0.0%	40.0%	-14.3%	0.0%	0.0%
General Office Employees Per 1000 Customers	0.24	0.24	0.24	0.24	0.24	0.33	0.33	0.24	0.33	0.28	0.28	0.28
General Office Payroll Expenses Per 1000 Customers	\$19,964.19	\$21,612.87	\$21,701.24	\$22,247.55	\$23,123.31	\$30,171.11	\$30,714.19	\$22,322.19	\$33,626.63	\$28,512.94	\$29,011.74	\$29,548.39
% Increase/-Decrease General Office Payroll Expense Per 1000 Customers	8.26%	0.41%	2.52%	3.94%	30.48%	1.80%	-27.32%	50.64%	-15.21%	1.75%	1.85%	
Total Employees	19.0	19.0	20.0	18.0	19.0	23.0	23.0	19.0	23.0	22.0	22.0	22.0
Total Employees Per Customer	0.09051%	0.08963%	0.09388%	0.08437%	0.08886%	0.10739%	0.10739%	0.08668%	0.10715%	0.10224%	0.10199%	0.10174%
% Increase/- Decrease Total Employees	-9.5%	0.0%	5.3%	-10.0%	5.6%	9.5%	0.0%	0.0%	21.1%	-4.3%	0.0%	0.0%
Total Employees Per 1000 Customers	0.9	0.9	0.9	0.8	0.9	1.1	1.1	0.9	1.1	1.0	1.0	1.0
Management/Supervisory Employees Per 1000 Customers	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
CIP Field Service Direct Labor - Capitalized	200,210.81	192,364.54	152,871.73	195,620.02	79,775.78							
CIP Field Service Direct Labor - Expensed	52,996.28	6,535.23	58,744.54	3,148.82	3,316.62	CPUC Escalation Rate (June 2021)				3.30%	2.10%	2.00%
CIP Field Service Direct Labor - Residual	6,771.76	4,136.03	20,056.64	4,502.40	810.77							
CIP Field Service Direct Labor - Total	259,978.85	203,035.80	231,672.91	203,271.24	83,903.17							

WP-10.1

	Recorded CY 2015	Recorded CY 2016	Recorded CY 2017	Recorded CY 2018	Recorded CY 2019	Recorded CY 2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
CIP Field Service Direct Labor - Residual												
Gross Field Service Payroll	6,772	4,136	20,057	4,502	811							
Field Service Capitalization Percentage	862,337	845,375	907,153	902,041	936,917	1,180,350	1,201,596	1,005,955	1,214,298	1,329,630	1,356,223	1,384,703
Field Service Capitalization Amount	23.22%	22.75%	16.85%	21.69%	8.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expensed Field Service Payroll	200,211	192,365	152,872	195,620	79,776	0	0	0	0	0	0	0
Total Payroll	655,355	648,875	734,224	701,918	856,331	1,180,350	1,201,596	1,005,955	1,214,298	1,329,630	1,356,223	1,384,703
Management Allocation Percentage Applied To Capitalized CIP	3,316,837	3,153,822	3,384,133	3,423,582	3,525,979	2,903,298	2,955,557	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Management Allocation Amount Applied To Capitalized CIP	10.60%	10.60%	10.60%	10.60%	10.60%	10.60%	10.60%	10.60%	10.60%	10.60%	10.60%	10.60%
CIP Field Service Direct Labor - Residual	351,585	334,305	358,718	362,900	373,754	307,750	313,289	261,560	315,135	321,381	327,809	334,693
Total Payroll	6,771.76	4,136.03	20,056.64	4,502.40	810.77							
Subtract: Field Service Capitalization Amount	3,316,837	3,153,822	3,384,133	3,423,582	3,525,979	2,903,298	2,955,557	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Subtract: Management Allocation Amount Applied To Capitalized CIP	200,211	192,365	152,872	195,620	79,776	0	0	0	0	0	0	0
Expensed Payroll	351,585	334,305	358,718	362,900	373,754	307,750	313,289	261,560	315,135	321,381	327,809	334,693
Total Payroll	2,758,270	2,623,016	2,852,486	2,860,560	3,071,639	2,595,548	2,642,268	2,205,983	2,657,841	2,710,517	2,764,727	2,822,786
Field Service Capitalization Amount	200,211	192,365	152,872	195,620	79,776	0	0	0	0	0	0	0
Management Allocation Amount Applied To Capitalized CIP	351,585	334,305	358,718	362,900	373,754	307,750	313,289	261,560	315,135	321,381	327,809	334,693
Total Capitalized Labor For 10.6% Management Allocation	551,796	526,670	511,590	558,520	453,530	307,750	313,289	261,560	315,135	321,381	327,809	334,693
Subtract: Field Service Labor To Remove Meters (= 75% of ttl DL cost)	32,175	34,504	13,119	1,190	5,929	0	0	0	0	0	0	0
Total Net Capitalized Labor	519,621	492,166	498,470	557,330	447,600	307,750	313,289	261,560	315,135	321,381	327,809	334,693
Field Service Removal Labor To Charge To Meter Depreciation Reserve	32,175	34,504	13,119	1,190	5,929	0	0	0	0	0	0	0
CIP Field Service Direct Labor - Residual	6,772	4,136	20,057	4,502	811							
General Office Labor	435,270	426,947	453,980	469,541	483,562	646,205	657,837	478,275	721,796	613,541	625,812	638,954
Expensed Field Service Labor	655,355	648,875	734,224	701,918	856,331	1,180,350	1,201,596	1,005,955	1,214,298	1,329,630	1,356,223	1,384,703
Net Capitalized Field Service Labor	168,036	157,861	139,752	194,430	73,846	0	0	0	0	0	0	0
Field Service Removal Labor Charged To Depreciation Reserve	32,175	34,504	13,119	1,190	5,929	0	0	0	0	0	0	0
Expensed Management Labor	1,667,646	1,547,195	1,664,282	1,689,100	1,731,746	658,817	670,676	721,753	721,747	767,345	782,692	799,129
Capitalized Management Labor	351,585	334,305	358,718	362,900	373,754	307,750	313,289	261,560	315,135	321,381	327,809	334,693
Total Calculated Labor	3,316,837	3,153,822	3,384,133	3,423,582	3,525,979	2,793,122	2,843,398	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Total Labor From Avove	3,316,837	3,153,822	3,384,133	3,423,582	3,525,979	2,903,298	2,955,557	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Error	0	0	0	0	0	-110,176	-112,159	0	0	0	0	0
Settlement-Additional Net Payroll Expense						110,176	112,159					
Expensed Labor	2,758,270	2,623,016	2,852,486	2,860,560	3,071,639	2,595,548	2,642,268	2,205,983	2,657,841	2,710,517	2,764,727	2,822,786
Capitalized Labor	558,567	530,806	531,646	563,022	454,340	307,750	313,289	261,560	315,135	321,381	327,809	334,693
Total Labor	3,316,837	3,153,822	3,384,133	3,423,582	3,525,979	2,903,298	2,955,557	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Total Labor From Avove	3,316,837	3,153,822	3,384,133	3,423,582	3,525,979	2,903,298	2,955,557	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Error	0	0	0	0	0	0	0	0	0	0	0	0
Total Fringe Benefits Expense						1,102,789	1,093,200	1,311,199	1,428,423	1,472,489	1,499,589	1,529,271
Total Payroll						2,903,298	2,955,557	2,467,543	2,972,976	3,031,898	3,092,536	3,157,479
Fringe Benefits Allocation Rate Per Capitalized Direct Labor Dollar						37.98%	36.99%	53.14%	48.05%	48.57%	48.49%	48.43%
Total Capitalized Labor						307,750	313,289	261,560	315,135	321,381	327,809	334,693
Fringe Benefits Allocation Rate Per Capitalized Direct Labor Dollar						37.98%	36.99%	53.14%	48.05%	48.57%	48.49%	48.43%
Fringe Benefits Amount To Capitalized						116,896	115,879	138,987	151,413	156,084	158,956	162,103
Fringe Amount To Be Subtracted From Fringe Benefits Expense						116,896	115,879	138,987	151,413	156,084	158,956	162,103

Great Oaks Water Company
Customers

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
Number of Customers												
Single-Family Residence	19,646	19,831	19,926	19,949	19,979	19,992	19,992	19,995	20,023	20,055	20,087	20,119
Multi-Family Residence	607	609	609	612	624	635	635	631	638	648	658	668
Business	264	276	287	293	293	290	290	311	310	317	324	331
Industrial	52	54	54	53	55	55	55	54	56	57	58	59
Public Authority	147	147	147	147	145	147	147	148	147	147	147	147
Schools	43	44	44	44	44	44	44	44	44	44	44	44
Private Landscape	227	231	231	229	234	249	249	235	239	242	245	248
Agriculture	5	6	6	7	8	6	6	8	8	8	8	8
Total No. of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624
Increase/-Decrease In The Number of Customers												
Single-Family Residence	211	185	95	23	30	56	0	16	28	32	32	32
Multi-Family Residence	2	2	0	3	12	22	0	7	7	10	10	10
Business	-10	12	11	6	0	8	0	18	-1	7	7	7
Industrial	1	2	0	-1	2	2	0	-1	2	1	1	1
Public Authority	0	0	0	0	-2	1	0	3	-1	0	0	0
Schools	-1	1	0	0	0	0	0	0	0	0	0	0
Private Landscape	6	4	0	-2	5	11	0	1	4	3	3	3
Agriculture	-1	1	0	1	1	0	0	0	0	0	0	0
Total Increase / -Decrease	208	207	106	30	48	100	0	44	39	53	53	53
Percentage Increase/-Decrease	0.1%	1.0%	0.5%	0.1%	0.2%	0.5%	0.0%	0.2%	0.2%	0.2%	0.2%	0.2%
Revenue	14,305,104	15,356,530	18,538,016	18,983,886	24,169,377	20,836,321	21,976,198	21,573,876	21,738,457	22,632,896	24,118,388	25,712,390
Revenue Per Customer	681	724	870	890	1,130	973	1,026	1,007	1,013	1,052	1,118	1,189

Great Oaks Water Company
Private Fire Protection Customers

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
EOY # of Services by Meter Size												
2-inch	103	103	104	104	104	104	104	104	104	105	106	107
4-inch	32	34	41	42	42	41	41	41	41	42	43	43
6-inch	87	88	88	94	94	88	88	97	97	98	99	100
8-inch	76	77	77	78	78	77	77	76	76	76	77	79
10-inch	21	25	25	26	26	25	25	26	26	26	26	26
12-inch	3	3	3	3	3	3	3	3	3	3	3	3
Total Fire Services	322	330	338	347	347	338	338	347	347	350	354	358

Great Oaks Water Company
Total Services By Meter Size

	Recorded <u>2015/2016</u>	Recorded <u>2016/2017</u>	Recorded <u>2017/2018</u>	Recorded <u>2018/2019</u>	Recorded <u>2019/2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Meter Size												
5/8 x 3/4-inch	8,140	6,158	6,058	6,038	5,669	6,004	6,004	5,666	5,656	5,646	5,636	5,626
3/4 Inch	11,165	13,237	13,410	13,421	13,791	13,553	13,553	13,791	13,850	13,916	13,963	14,020
1 Inch	876	968	968	972	975	975	975	983	987	990	993	996
1.5 Inch	242	255	279	307	341	273	273	357	361	363	365	367
2 Inch	444	449	458	466	472	481	481	474	476	477	478	479
3 Inch	59	64	64	63	65	65	65	66	66	67	67	67
4 Inch	43	45	45	45	47	45	45	47	47	47	47	47
6 Inch	11	11	11	11	11	11	11	11	11	11	11	11
8 Inch	8	8	8	8	8	8	8	8	8	8	8	8
10 Inch	3	3	3	3	3	3	3	3	3	3	3	3
12 Inch	0	0	0	0	0	0	0	0	0	0	0	0
14 Inch	0	0	0	0	0	0	0	0	0	0	0	0
Total Services	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,406	21,465	21,528	21,571	21,624

Great Oaks Water Company
Pump Tax Expense (\$)

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
Pump Tax Expense												
Non Agriculture Water	5,539,981	5,568,802	7,445,667	8,835,151	10,550,755	10,284,611	11,100,665	10,573,032	11,174,062	11,424,922	12,633,525	13,971,190
Agriculture Water	45	91	246	212	340	166	179	450	417	96	96	96
Total Pump Tax	5,540,025.78	5,568,893	7,445,913	8,835,363	10,551,094	10,284,777	11,100,844	10,573,481	11,174,479	11,425,018	12,633,621	13,971,286

Pump Tax Rate												
* Non Agriculture Water/AF	\$756	\$774	\$727	\$866	\$974	\$966	\$1,047	\$981	\$1,077	\$1,181	\$1,297	\$1,424
Agriculture Water/AF	\$21	\$24	\$25	\$27	\$29	\$29	\$31	\$29	\$29	\$29	\$29	\$29

Pump Tax Rate Calculation												
Zone W-2 Non Ag Water	\$894	\$1,072	\$1,175	\$1,289	\$1,374	\$1,347	\$1,465	\$1,374	\$1,506	\$1,650	\$1,809	\$1,983
Zone W-7 Non Ag Water	\$356	\$393	\$418	\$450	\$481	\$481	\$514	\$481	\$531	\$585	\$645	\$712
Effective Pump Tax Rate for GOWC	\$756	\$774	\$727	\$866	\$974	\$966	\$1,047	\$981	\$1,077	\$1,181	\$1,297	\$1,424

* Non Agricultural Water Pump Tax Rate Based Upon Production Percentages in Groundwater Charge Zones

Zone W-2 Production Capacity	56.00%
Zone W-7 Production Capacity	44.00%
Total Production Capacity	100.00%

Groundwater charge projections are based upon SCWWD proposed charges for each year. Actual groundwater charges may vary and will be used when available.

Great Oaks Water Company
Employer Payroll Taxes

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
General Office												
Office Mgr/Cust Svrc Mgr/Office Admin Asst/Full Charge Bkkpr	89,029	92,440	95,500	99,375	104,981	105,289	107,184	107,524	111,524	117,524	119,875	122,392
Senior Customer Service Representative	74,319	78,587	79,962	80,490	82,947	83,192	84,689	58,019	86,646	90,596	92,408	94,349
Customer Service / Field Laison	66,883	84,736	85,475	87,029	86,500	88,928	90,528	89,989	92,033	93,489	95,359	97,362
Director of Technology	104,270	113,428	112,000	114,500	120,000	135,000	137,430	122,000	126,000	132,000	134,640	137,467
Regulatory Analyst / IT Systems & Database Administrator	83,404	87,611	88,469	90,712	97,740	97,537	99,293	99,798	103,798	109,798	111,994	114,346
Customer Service Representative	0	0	0	0	0	67,000	68,206	0	65,000	68,250	69,615	71,077
Controller	0	0	0	0	0	67,950	69,173	0	135,000	0	0	0
Overtime - General Office	1,163	1,348	918	2,524	2,255	1,309	1,332	944	1,794	1,884	1,922	1,962
Total General Office	419,068	458,150	462,323	474,629	494,423	646,205	657,837	478,275	721,796	613,541	625,812	638,954
Field Service												
VP - Operations/Dir. Construction/Chief Wtr Sys Operator	80,000	91,154	97,044	111,531	121,500	106,991	108,917	123,000	129,150	135,608	138,320	141,224
Water Quality Manager / Health and Safety Manager	80,940	87,183	89,692	98,128	102,942	110,000	111,980	104,879	116,979	126,979	129,518	132,238
Water System Supervisor	78,615	88,596	91,731	97,846	106,000	105,000	106,890	110,596	114,096	119,096	121,478	124,029
Water System Lead Technician	82,885	87,192	91,000	92,800	97,000	100,328	102,133	72,580	101,000	105,000	107,100	109,349
Field Service Foreman	83,990	87,877	70,763	0	0	95,000	96,710	0	0	0	0	0
Field Service Foreman	65,344	76,052	75,989	84,714	96,000	95,000	96,710	100,000	103,090	105,000	107,100	109,349
Senior Water System Operator	69,231	74,750	66,245	0	0	80,000	81,440	0	0	0	0	0
Water System Operator	59,692	69,731	75,000	78,501	82,000	80,000	81,440	86,635	89,746	93,635	95,507	97,513
Water System Operator	55,728	64,538	69,000	74,000	79,000	75,000	76,350	81,400	101,000	105,000	107,100	109,349
Water System Operator	69,231	72,942	72,671	74,302	78,711	75,000	76,350	79,962	85,962	88,962	90,741	92,646
Water System Operator	68,921	72,727	72,365	73,996	76,238	77,000	78,386	78,175	84,475	87,475	89,225	91,098
Water System Operator (Start Date 5/21/2018)	0	0	6,240	55,404	64,500	0	0	70,837	74,490	78,367	79,935	81,613
Water System Operator (Start 12/2/2019. 2018 GRC start was 7/1/2019.)	0	0	0	0	31,200	75,000	76,350	58,054	61,687	70,553	71,964	73,475
Senior Water System Operator - Open	0	0	0	0	0	0	0	0	87,000	92,000	93,840	95,811
Water Quality Specialist / Environmental Services	0	0	0	0	0	0	0	0	75,000	76,575	78,107	79,747
Overtime - Field Service	30,104	31,007	40,119	60,432	36,072	44,231	45,027	39,839	43,220	45,381	46,289	47,261
Total Field Service	824,681	903,749	917,860	901,654	971,163	1,118,550	1,138,684	1,005,955	1,266,894	1,329,630	1,356,223	1,384,703
Management												
Chief Executive Officer	365,534	380,000	380,000	385,952	405,250	405,250	412,544	425,512	446,788	469,127	478,510	488,558
Chief Financial Officer	189,654	203,308	214,000	219,500	230,000	240,494	244,823	234,800	250,944	263,492	268,762	274,406
General Counsel	281,346	300,846	298,000	306,500	317,000	320,823	326,598	323,000	339,150	356,108	363,230	370,858
Total Management	836,534	884,154	892,000	911,952	952,250	966,567	983,965	983,312	1,036,882	1,088,726	1,110,501	1,133,821
Total Payroll	2,080,283	2,246,052	2,272,184	2,288,236	2,417,836	2,731,322	2,780,486	2,467,543	3,025,572	3,031,898	3,092,536	3,157,479

Great Oaks Water Company
Employer Payroll Taxes

Recorded 2019/2020							Adopted 2019/2020							Adopted 2020/2021							Recorded 2020/2021						
	Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total		Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total		Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total		Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total
Rate	6.20%	1.45%	0.60%	3.80%	0.10%		6.20%	1.45%	0.60%	4.90%	0.10%		6.20%	1.45%	0.60%	5.00%	0.10%		6.20%	1.45%	0.60%	1.95%	0.10%				
Max Base	122,850	N/A	7,000	7,000	7,000		120,750	N/A	7,000	7,000	7,000		122,250	N/A	7,000	7,000	7,000		140,250	N/A	7,000	7,000	7,000				
	6,191	1,448	42	154	7	7,842	6,528	1,527	42	266	7	8,370	6,645	1,554	42	266	7	8,515	6,331	1,481	42	119	7	7,979			
	4,996	1,168	42	154	7	6,368	5,158	1,206	42	266	7	6,679	5,251	1,228	42	266	7	6,794	3,455	808	42	119	7	4,431			
	4,784	1,119	42	154	7	6,106	5,514	1,289	42	266	7	7,118	5,613	1,313	42	266	7	7,240	4,938	1,155	42	119	7	6,260			
	6,805	1,591	42	154	7	8,599	8,069	1,958	42	266	7	10,341	8,141	1,993	42	266	7	10,449	6,989	1,634	42	119	7	8,791			
	5,608	1,312	42	154	7	7,122	6,047	1,414	42	266	7	7,777	6,156	1,440	42	266	7	7,911	5,670	1,326	42	119	7	7,164			
	0	0	0	0	0	0	4,154	972	42	266	7	5,441	4,229	989	42	266	7	5,533	0	0	0	0	0	0			
	0	0	0	0	0	0	4,213	985	42	266	7	5,513	4,289	1,003	42	266	7	5,607	0	0	0	0	0	0			
	0	0	0	0	0	0	81	19	8	50	1	159	83	19	8	51	1	162	0	0	0	0	0	0			
	28,384	6,638	210	770	35	36,038	39,763	9,370	302	1,912	50	51,397	40,406	9,539	302	1,913	50	52,210	27,382	6,404	210	595	35	34,626			
	7,349	1,719	42	154	7	9,271	6,633	1,551	42	266	7	8,500	6,753	1,579	42	266	7	8,647	7,431	1,738	42	119	7	9,337			
	6,885	1,610	42	154	7	8,698	6,820	1,595	42	266	7	8,730	6,943	1,624	42	266	7	8,881	6,969	1,630	42	119	7	8,767			
	7,145	1,671	42	154	7	9,019	6,510	1,523	42	266	7	8,348	6,627	1,550	42	266	7	8,492	7,233	1,692	42	119	7	9,092			
	6,404	1,498	42	154	7	8,104	6,220	1,455	42	266	7	7,990	6,332	1,481	42	266	7	8,128	4,694	1,098	42	119	7	5,960			
	0	0	0	0	0	0	5,890	1,378	42	266	7	7,583	5,996	1,402	42	266	7	7,713	0	0	0	0	0	0			
	6,258	1,464	42	154	7	7,925	5,890	1,378	42	266	7	7,583	5,996	1,402	42	266	7	7,713	6,448	1,508	42	119	7	8,124			
	0	0	0	0	0	0	4,960	1,160	42	266	7	6,435	5,049	1,181	42	266	7	6,545	5,422	1,268	42	119	7	6,859			
	5,156	1,206	42	154	7	6,565	4,960	1,160	42	266	7	6,435	5,049	1,181	42	266	7	6,545	5,141	1,202	42	119	7	6,511			
	5,007	1,171	42	154	7	6,382	4,650	1,088	42	266	7	6,053	4,734	1,107	42	266	7	6,156	5,088	1,190	42	119	7	6,446			
	4,824	1,128	42	154	7	6,156	4,650	1,088	42	266	7	6,053	4,734	1,107	42	266	7	6,156	4,590	1,073	42	119	7	5,831			
	4,613	1,079	42	154	7	5,895	4,774	1,117	42	266	7	6,206	4,860	1,137	42	266	7	6,312	4,484	1,049	42	119	7	5,700			
	4,043	945	42	154	7	5,191	0	0	0	0	0	0	0	0	0	0	0	0	3,685	862	42	119	7	4,715			
	2,013	471	71	271	12	2,837	4,650	1,088	42	266	7	6,053	4,734	1,107	42	266	7	6,156	0	0	0	0	0	0			
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	0	0	0	0	0	0	2,742	641	42	266	7	3,699	2,792	653	42	266	7	3,760	0	0	0	0	0	0			
	59,696	13,961	491	1,811	82	76,041	69,350	16,219	546	3,458	91	89,664	70,598	16,511	546	3,458	91	91,204	61,186	14,310	462	1,309	77	77,343			
	8,537	23,273	42	0	0	31,852	8,069	5,876	42	266	7	14,260	8,141	5,982	42	266	7	14,438	8,696	6,170	42	28	0	14,935			
	8,565	3,312	42	154	7	12,080	8,069	3,487	42	266	7	11,871	8,141	3,550	42	266	7	12,006	8,686	3,382	42	119	7	12,236			
	8,537	4,506	42	154	7	13,246	8,069	4,652	42	266	7	13,036	8,141	4,736	42	266	7	13,192	8,854	4,651	42	119	7	13,673			
	25,640	31,090	126	308	14	57,178	24,206	14,015	126	798	21	39,166	24,424	14,267	126	798	21	39,636	26,235	14,203	126	266	14	40,844			
	113,720	51,690	827	2,889	131	169,257	133,319	39,604	974	6,168	162	180,227	135,428	40,317	974	6,169	162	183,050	114,803	34,916	798	2,170	126	152,813			

2020 Actual Soc Sec Max Taxable 137,700
2021 Actual Soc Sec Max Taxable 142,800
Escalation Estimate (Rounded) 3.7%

Great Oaks Water Company
Employer Payroll Taxes

Projected 2021/2022						
Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total	
6.20%	1.45%	0.60%	1.70%	0.10%		
145,442	N/A	7,000	7,000	7,000		
6,914	1,617	42	119	7	8,700	
5,372	1,256	42	119	7	6,796	
5,706	1,334	42	119	7	7,209	
7,812	1,827	42	119	7	9,807	
6,435	1,505	42	119	7	8,109	
4,030	943	42	119	7	5,141	
8,370	1,958	42	119	7	10,496	
111	26	11	31	2	180	
44,751	10,466	305	864	51	56,436	

Test Year 2022/2023						
Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total	
6.20%	1.45%	0.60%	1.70%	0.10%		
150,824	N/A	7,000	7,000	7,000		
7,286	1,704	42	119	7	9,159	
5,617	1,314	42	119	7	7,099	
5,796	1,356	42	119	7	7,320	
8,184	1,914	42	119	7	10,266	
6,807	1,592	42	119	7	8,568	
4,232	990	42	119	7	5,389	
0	0	0	0	0	0	
117	27	11	32	2	189	
38,040	8,896	263	746	44	47,989	

Escalation Year 2023/2024						
Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total	
6.20%	1.45%	0.60%	1.70%	0.10%		
156,404	N/A	7,000	7,000	7,000		
7,432	1,738	42	119	7	9,338	
5,729	1,340	42	119	7	7,237	
5,912	1,383	42	119	7	7,463	
8,348	1,952	42	119	7	10,468	
6,944	1,624	42	119	7	8,736	
4,316	1,009	42	119	7	5,494	
0	0	0	0	0	0	
119	28	12	33	2	193	
38,800	9,074	264	747	44	48,929	

Attrition Year 2024/2025						
Soc Sec	Medicare	FUTA	CAUIT	CAETI	Total	
6.20%	1.45%	0.60%	1.70%	0.10%		
162,191	N/A	7,000	7,000	7,000		
7,588	1,775	42	119	7	9,531	
5,850	1,368	42	119	7	7,386	
6,036	1,412	42	119	7	7,616	
8,523	1,993	42	119	7	10,684	
7,089	1,658	42	119	7	8,915	
4,407	1,031	42	119	7	5,605	
0	0	0	0	0	0	
122	28	12	33	2	197	
39,615	9,265	264	747	44	49,935	

8,007	1,873	42	119	7	10,048	
7,253	1,696	42	119	7	9,117	
7,074	1,654	42	119	7	8,896	
6,262	1,465	42	119	7	7,895	
0	0	0	0	0	0	
6,392	1,495	42	119	7	8,054	
0	0	0	0	0	0	
5,564	1,301	42	119	7	7,034	
6,262	1,465	42	119	7	7,895	
5,330	1,246	42	119	7	6,744	
5,237	1,225	42	119	7	6,630	
4,618	1,080	42	119	7	5,866	
3,825	894	42	119	7	4,887	
5,394	1,262	42	119	7	6,824	
4,650	1,088	42	119	7	5,906	
2,680	627	42	119	7	3,474	
78,547	18,370	588	1,666	98	99,269	

8,408	1,966	42	119	7	10,542	
7,873	1,841	42	119	7	9,882	
7,384	1,727	42	119	7	9,279	
6,510	1,523	42	119	7	8,201	
0	0	0	0	0	0	
6,640	1,553	42	119	7	8,361	
6,640	1,553	42	119	7	8,361	
5,921	1,385	42	119	7	7,474	
6,640	1,553	42	119	7	8,361	
5,626	1,316	42	119	7	7,110	
5,532	1,294	42	119	7	6,994	
4,956	1,159	42	119	7	6,283	
4,462	1,043	42	119	7	5,673	
5,818	1,361	42	119	7	7,347	
5,940	1,389	42	119	7	7,498	
5,060	1,183	42	119	7	6,411	
4,555	1,065	42	119	7	5,789	
2,870	671	42	119	7	3,709	
84,086	19,665	588	1,666	98	106,103	

8,756	2,048	42	119	7	10,972	
8,199	1,917	42	119	7	10,284	
7,690	1,798	42	119	7	9,656	
6,780	1,586	42	119	7	8,533	
0	0	0	0	0	0	
0	0	0	0	0	0	
6,046	1,414	42	119	7	7,628	
6,780	1,586	42	119	7	8,533	
5,744	1,343	42	119	7	7,255	
5,648	1,321	42	119	7	7,137	
5,060	1,183	42	119	7	6,411	
4,944	1,156	42	119	7	6,269	
2,930	685	42	119	7	3,783	
85,852	20,078	588	1,666	98	108,282	

9,017	6,478	42	119	7	15,664	
9,017	3,639	42	119	7	12,824	
9,017	4,918	42	119	7	14,103	
27,052	15,035	126	357	21	42,591	

9,351	6,802	42	119	7	16,321	
9,351	3,821	42	119	7	13,340	
9,351	5,164	42	119	7	14,683	
28,053	15,787	126	357	21	44,344	

9,697	6,938	42	119	7	16,803	
9,697	3,897	42	119	7	13,762	
9,697	5,267	42	119	7	15,132	
29,091	16,102	126	357	21	45,697	

10,056	7,084	42	119	7	17,308	
10,056	3,979	42	119	7	14,203	
10,056	5,377	42	119	7	15,601	
30,168	16,440	126	357	21	47,112	

150,351 43,871 1,019 2,887 170 198,297

148,530 43,963 977 2,769 163 196,402

151,977 44,842 978 2,770 163 200,729

155,634 45,783 978 2,770 163 205,329

Great Oaks Water Company
Property Tax Projections

Prop 13 Maximum Annual Increase Average Utility Tax Rate

ID	Recorded			Recorded			Recorded			Recorded			Recorded			Adopted	
	July 2015 to June 2016			July 2016 to June 2017			July 2017 to June 2018			July 2018 to June 2019			July 2019 to June 2020			July 2019 to June 2020	
	Parcel #	Assessed	Taxes	Assessed	Taxes	Assessed	Value	Taxes	Assessed	Value	Taxes	Assessed	Value	Taxes	Assessed	Value	Taxes
Connections	949 11 059	491,933.00	6,205.02	527,557.00	6,687.82	635,825.00	8,316.88	624,490.00	8,094.62	726,217.00	9,260.72	661,512.33	8,872.59				
Connections	949 15 063	150,381.00	1,802.42	161,272.00	1,902.66	194,368.00	2,405.36	190,903.00	2,323.48	222,000.00	2,653.12	202,220.47	2,712.30				
Connections	949 25 063	359,705.00	4,286.24	385,754.00	4,551.10	464,920.00	5,736.84	456,632.00	5,557.66	531,015.00	6,346.14	483,702.77	6,487.70				
Connections	949 41 062	228,823.00	2,895.92	245,393.00	3,110.84	295,754.00	3,875.02	290,481.00	3,765.20	337,798.00	4,307.62	307,702.46	4,127.08				
Well 1	684 31 164	277,733.00	3,606.20	294,497.00	3,846.50	343,029.00	4,605.68	339,172.00	4,521.48	385,715.00	5,318.32	356,887.37	4,786.78				
Well & Building	692 11 126	58,579.00	1,537.20	347,483.00	5,021.76	354,432.00	5,961.86	361,520.00	6,033.54	368,749.00	6,132.32	368,751.05	4,945.90				
Well 3	689 21 073	40,479.00	622.26	41,095.00	634.12	41,300.00	664.58	42,125.00	671.16	42,966.00	710.38	42,968.52	576.32				
Well 4	704 24 042	40,479.00	622.26	41,095.00	634.12	41,300.00	664.58	42,125.00	671.16	42,966.00	710.38	42,968.52	576.32				
Well 7	678 03 002	295,602.00	3,830.94	314,024.00	4,094.02	367,851.00	4,929.86	363,307.00	4,834.30	414,724.00	5,706.14	382,712.18	5,133.16				
Well 8	690 12 058	34,436.00	584.02	34,960.00	595.08	35,136.00	623.80	35,838.00	630.50	36,553.00	667.80	36,553.49	490.30				
Well 9	684 36 057	56,854.00	828.20	57,720.00	844.88	58,003.00	882.76	59,162.00	891.98	60,344.00	948.34	60,346.32	809.40				
Well 9	684 36 059	39.00	127.38	39.00	128.34	39.00	141.36	39.00	142.46	39.00	143.76	40.58	0.54				
Well 9	684 42 003	162.00	128.92	164.00	129.92	167.00	143.02	170.00	144.18	173.00	145.62	173.75	2.33				
Well 10	706 05 016	65,466.00	936.52	66,463.00	955.72	66,800.00	997.66	68,135.00	1,008.30	69,496.00	1,073.68	69,498.72	932.16				
Well 11	706 05 014	15,479.00	307.86	15,714.00	312.40	15,813.00	331.72	16,129.00	334.18	16,450.00	347.22	16,451.85	220.66				
Well 12	706 05 012	124,681.00	1,681.28	130,655.00	1,769.50	146,620.00	2,040.24	146,067.00	2,018.46	161,914.00	2,311.42	152,545.43	2,046.00				
Well 14	685 14 007	4,199,425.00	52,967.08	4,502,282.00	57,282.32	5,422,139.00	71,046.68	5,326,334.00	69,295.94	6,190,663.00	83,390.02	5,641,193.42	75,662.97				
Well 15	678 40 055	12,265.00	267.40	12,452.00	271.00	12,701.00	291.02	12,955.00	293.04	13,214.00	302.76	13,214.12	177.24				
Well 16	706 10 029	353,450.00	4,560.26	361,850.00	4,702.14	376,131.00	5,040.04	381,078.00	5,066.82	398,252.00	5,556.18	391,326.69	5,248.70				
Well 18	678 05 056	268,114.00	3,485.20	274,534.00	3,593.42	284,590.00	3,842.32	288,283.00	3,861.88	301,450.00	4,234.18	296,087.44	3,971.30				
Well 19	678 54 073	125,427.00	2,327.68	133,770.00	2,433.46	158,770.00	2,838.44	156,444.00	2,804.02	179,981.00	3,190.06	165,184.31	2,215.55				
Well 20	689 49 119	705,493.00	9,023.88	716,251.00	9,231.80	720,099.00	9,570.54	734,500.00	9,686.55	749,189.00	10,426.40	749,191.00	10,048.95				
Well 21	678 06 023	703,031.00	8,992.86	713,752.00	9,200.04	717,403.00	9,535.24	731,750.00	9,650.88	746,384.00	10,388.02	746,386.08	10,101.96				
Well 22	712 04 103	86,007.00	1,053.62	91,559.00	1,113.64	108,127.00	1,376.10	106,659.00	1,344.72	122,250.00	1,581.34	112,495.33	1,508.55				
Well 23	712 18 008	59,219.00	785.54	61,518.00	809.60	67,600.00	929.20	67,757.00	922.62	73,543.00	1,037.22	70,331.04	943.32				
Well 24	725 11 021	33,441.00	479.66	33,950.00	484.36	34,629.00	523.22	35,321.00	527.82	36,027.00	563.10	36,028.01	483.23				
W24 Easement	725 11 024	3,340.00	142.84	3,390.00	144.22	3,457.00	159.86	3,526.00	251.38	3,596.00	162.42	3,596.66	48.24				
Levin - 1.5 MG	678 62 047	872,527.00	11,088.62	885,832.00	11,344.82	890,900.00	11,764.02	908,717.00	11,906.54	926,890.00	12,904.28	926,892.36	12,432.02				
Levin - 3 MG	678 10 019	2,444,085.00	30,890.10	2,491,812.00	31,740.52	2,544,246.00	33,396.74	2,586,189.00	33,688.14	2,671,086.00	36,672.88	2,647,033.54	35,503.66				
Ashmont	684 15 049	796.00	160.86	808.00	162.06	824.00	175.58	840.00	176.84	856.00	178.84	857.29	11.50				
Ashmont	684 15 006	397,549.00	5,150.78	409,838.00	5,347.36	435,459.00	5,852.60	438,843.00	5,854.22	467,376.00	6,524.62	453,051.54	6,076.63				
Whispering Oaks	742 08 055	25,842.00	389.46	26,236.00	392.24	26,760.00	479.66	27,295.00	483.14	27,840.00	510.92	27,841.10	373.42				
Land - Well 23 Rplcmnt	712 18 026	0.00	0.00	86,044.00	1,015.16	91,800.00	1,309.08	93,636.00	1,308.06	95,508.00	1,313.18	95,508.72	1,281.02				
Land - Country View Tank	708 47 048	0.00	0.00	0.00	0.00	15,000.00	361.52	369,926.00	4,580.00	377,324.00	4,566.08	15,606.00	209.32				
	Subtotal	12,530,842.00	161,768.48	13,469,763.00	174,486.94	14,971,992.00	200,813.08	15,306,351.00	203,345.28	16,798,548.00	230,285.48	15,576,860.48	208,925.93				
Additions - 2020/2021												1,504,074.93	20,173.53				
Retirements - 2020/2021												(122,468.97)	(1,642.63)				
Subtotal - 20/21 Add/Retire												1,381,605.96	18,530,90				
Additions - 2021/2022												2,268,044.10	30,420,33				
Retirements - 2021/2022												0.00	0.00				
Subtotal - 21/22 Add/Retire												2,268,044.10	30,420,33				
Additions - 2022/2023												2,274,414.47	30,505.77				
Retirements - 2022/2023												0.00	0.00				
Subtotal - 22/23 Add/Retire												2,274,414.47	30,505.77				
Additions - 2023/2024												0.00	0.00				
Retirements - 2023/2024												0.00	0.00				
Subtotal - 23/24 Add/Retire												0.00	0.00				
Additions - 2024/2025												0.00	0.00				
Retirements - 2024/2025												0.00	0.00				
Subtotal - 24/25 Add/Retire												0.00	0.00				
Additions - 2025/2026												0.00	0.00				
Retirements - 2025/2026												0.00	0.00				
Subtotal - 25/26 Add/Retire												0.00	0.00				
Total												21,500,925.01	288,382,93				

Great Oaks Water Company
Property Tax Projections

Adopted		Recorded		Projected		Test Year		Escalation Year		Attrition Year	
July 2020 to June 2021		July 2020 to June 2021		July 2021 to June 2022		July 2022 to June 2023		July 2023 to June 2024		July 2024 to June 2025	
Assessed		Assessed		Assessed		Assessed		Assessed		Assessed	
Value	Taxes										
674,742.58	9,050.04	701,191.00	8,948.50	715,214.82	9,290.39	729,519.12	9,476.19	744,109.50	9,665.72	758,991.69	9,859.03
206,264.88	2,766.54	214,351.00	2,432.00	218,638.02	2,840.03	223,010.78	2,896.83	227,471.00	2,954.77	232,020.42	3,013.86
493,376.82	6,617.46	512,716.00	5,817.24	522,970.32	6,793.20	533,429.73	6,929.06	544,098.32	7,067.64	554,980.29	7,209.00
313,856.51	4,209.63	326,158.00	4,162.32	332,681.16	4,321.41	339,334.78	4,407.84	346,121.48	4,496.00	353,043.91	4,585.92
364,025.12	4,882.52	375,807.00	4,917.94	383,323.14	4,979.23	390,989.60	5,078.82	398,809.39	5,180.39	406,785.58	5,284.00
376,126.07	5,044.82	376,123.00	6,208.70	383,645.46	4,983.42	391,318.37	5,083.09	399,144.74	5,184.75	407,127.63	5,288.44
43,827.89	587.85	43,825.00	681.20	44,701.50	580.66	45,595.53	592.27	46,507.44	604.12	47,437.59	616.20
43,827.89	587.85	43,825.00	681.20	44,701.50	580.66	45,595.53	592.27	46,507.44	604.12	47,437.59	616.20
390,366.42	5,235.82	403,449.00	5,270.72	411,517.98	5,345.47	419,748.34	5,452.38	428,143.31	5,561.43	436,706.17	5,672.66
37,286.60	500.11	37,283.00	641.58	38,028.66	493.98	38,789.23	503.86	39,565.02	513.94	40,356.32	524.21
61,553.25	825.59	61,550.00	907.40	62,781.00	815.50	64,036.62	831.81	65,317.35	848.45	66,623.70	865.42
41.39	0.56	39.00	142.28	39.78	0.52	40.58	0.53	41.39	0.54	42.21	0.55
177.22	2.38	176.00	144.02	179.52	2.33	183.11	2.38	186.77	2.43	190.51	2.47
70,888.69	950.80	70,885.00	1,026.54	72,302.70	939.19	73,748.75	957.97	75,223.73	977.13	76,728.20	996.67
16,780.88	225.07	16,778.00	336.02	17,113.56	222.30	17,455.83	226.75	17,804.95	231.28	18,161.05	235.91
155,594.32	2,086.92	159,422.00	2,156.44	162,610.44	2,112.25	165,862.65	2,154.50	169,179.90	2,197.59	172,563.50	2,241.54
5,754,017.28	77,176.23	5,978,620.00	76,464.90	6,098,192.40	79,213.36	6,220,156.25	80,797.62	6,344,559.37	82,413.58	6,471,450.56	84,061.85
13,478.40	180.78	13,478.00	293.88	13,747.56	178.58	14,022.51	182.15	14,302.96	185.79	14,589.02	189.51
399,153.23	3,353.68	401,982.00	5,254.30	410,021.64	5,326.04	418,222.07	5,432.56	426,586.51	5,541.21	435,118.24	5,652.03
302,009.18	4,050.72	304,198.00	4,004.08	310,281.96	4,030.45	316,487.60	4,111.06	322,817.35	4,193.28	329,273.70	4,277.15
168,487.99	2,259.86	174,534.00	2,911.08	178,024.68	2,312.48	181,585.17	2,358.73	185,216.88	2,405.90	188,921.21	2,454.02
764,174.82	10,249.56	764,172.00	9,918.10	779,455.44	10,124.85	795,044.55	10,327.35	810,945.44	10,533.89	827,164.35	10,744.57
761,313.80	10,211.18	761,311.00	9,882.20	776,537.22	10,086.94	792,067.96	10,288.68	807,909.32	10,494.46	824,067.51	10,704.34
114,745.24	1,539.03	118,730.00	1,388.18	121,104.60	1,573.11	123,526.69	1,604.57	125,997.23	1,636.66	128,517.17	1,669.39
71,737.66	962.19	73,049.00	927.22	74,509.98	967.86	76,000.18	987.22	77,520.18	1,006.96	79,070.59	1,027.10
36,748.57	492.89	36,747.00	515.34	37,481.94	486.88	38,231.58	496.61	38,996.21	506.55	39,776.13	516.68
3,668.60	49.21	3,667.00	160.50	3,740.34	48.59	3,815.15	49.56	3,891.45	50.55	3,969.28	51.56
945,430.21	12,680.66	945,427.00	12,276.02	964,335.54	12,526.38	983,622.25	12,776.90	1,003,294.70	13,032.44	1,023,360.59	13,293.09
2,699,974.21	36,213.63	2,709,804.00	34,748.86	2,764,000.08	35,903.38	2,819,280.08	36,621.45	2,875,665.68	37,353.88	2,933,179.00	38,100.95
874.44	11.73	873.00	177.48	890.46	11.57	908.27	11.80	926.43	12.03	944.96	12.27
462,112.57	6,198.12	467,966.00	6,138.52	477,325.32	6,200.29	486,871.83	6,324.29	496,609.26	6,450.78	506,541.45	6,579.79
28,397.93	380.89	28,396.00	491.12	28,963.92	376.23	29,542.30	383.76	30,134.06	391.43	30,736.74	399.26
97,418.89	1,306.64	97,418.00	1,276.70	99,366.36	1,290.73	101,353.69	1,316.55	103,380.76	1,342.88	105,448.38	1,369.74
15,918.12	213.50	384,870.00	4,440.10	392,567.40	5,099.31	400,418.75	5,201.30	408,427.12	5,305.32	416,595.67	5,411.43
15,888,397.69	213,104.45	16,608,820.00	215,742.68	16,940,996.40	220,075.53	17,279,816.33	224,458.68	17,625,412.65	228,947.86	17,977,920.91	233,526.82
1,534,156.43	20,577.00	1,715,490.29	22,283.61	1,749,800.10	22,729.28	1,784,796.10	23,183.87	1,820,492.02	23,647.55	1,856,901.86	24,120.50
(124,918.35)	(1,675.48)	(117,578.72)	(1,527.31)	(119,930.29)	(1,557.85)	(122,328.90)	(1,589.01)	(124,775.48)	(1,620.79)	(127,270.99)	(1,653.20)
1,409,238.08	18,901.52	1,597,911.57	20,756.30	1,629,869.80	21,171.43	1,662,467.20	21,594.86	1,695,715.54	22,026.76	1,729,630.87	22,467.29
2,313,404.98	31,028.74	2,467,182.92	32,047.83	2,516,526.58	32,688.79	2,566,857.11	33,342.56	2,618,194.26	34,009.41	2,618,194.26	34,009.41
2,319,902.76	31,115.89	0.00	0.00	0.00	0.00	2,170,748.66	28,197.26	2,214,163.64	28,761.20	2,258,446.91	29,336.42
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,319,902.76	31,115.89	0.00	0.00	0.00	0.00	2,170,748.66	28,197.26	2,214,163.64	28,761.20	2,258,446.91	29,336.42
1,775,977.58	23,820.45	0.00	0.00	0.00	0.00	0.00	0.00	1,745,597.95	22,674.70	1,780,509.91	23,128.19
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,745,597.95	22,674.70	1,780,509.91	23,128.19
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,760,234.12	22,864.82
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,760,234.12	22,864.82
23,706,921.09	317,971.04	18,206,731.57	236,498.98	21,038,049.12	273,276.80	23,629,558.77	306,939.59	25,847,747.90	335,753.08	28,124,936.98	365,332.95

Great Oaks Water Company
Plant In Service Additions & Retirements (\$)
Summary

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Plant in Service - BOY	42,483,346	44,973,544	46,301,501	48,279,479	49,435,420	48,525,073	50,799,488	49,435,420	51,033,332	53,500,515	55,671,263	57,416,861
Additions												
Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
Land and Land Rights	817,893	0	0	0	248,869	0	0	248,869	0	0	0	0
Source of Supply Plant	470,312	16,116	0	37,303	651,626	0	0	651,626	0	0	0	0
Pumping Plant	14,684	161,333	0	164,357	121,615	121,000	121,000	121,615	121,615	121,615	121,615	121,615
Water Treatment Plant	4,630	834	0	0	6,087	7,500	7,500	6,087	10,000	10,000	10,000	10,000
Transmission & Distribution Plant	1,049,276	633,149	1,681,737	1,502,077	448,332	808,266	808,266	448,332	1,120,216	1,277,946	854,049	856,339
General Plant	195,771	634,237	324,245	253,532	238,961	913,003	410,043	238,961	748,803	283,723	273,169	275,484
Capitalized Direct Labor	0	0	0	0	0	0	0	0	0	0	0	0
Capitalized Allocated Payroll (10.6%)	0	0	0	0	0	307,750	313,289	0	315,135	321,381	327,809	334,693
Capitalized Allocated Fringe Benefits	0	0	0	0	0	116,896	115,879	0	151,413	156,084	158,956	162,103
Total Additions to Plant in Service	2,552,566	1,445,670	2,005,982	1,957,268	1,715,490	2,274,414	1,775,978	1,715,490	2,467,183	2,170,749	1,745,598	1,760,234
Retirements	-62,369	-117,713	-28,003	-801,328	-117,579	0	0	-117,579	0	0	0	0
Plant in Service - EOY	44,973,544	46,301,501	48,279,479	49,435,420	51,033,332	50,799,488	52,575,465	51,033,332	53,500,515	55,671,263	57,416,861	59,177,096
Average Plant in Service	43,728,445	45,637,522	47,290,490	48,857,450	50,234,376	49,662,281	51,687,477	50,234,376	52,266,923	54,585,889	56,544,062	58,296,979
% Increase/-Decrease Capitalized Payroll	0.0%	0.0%	0.0%	0.0%	0.0%	17.4%	1.8%	0.0%	0.0%	2.0%	2.0%	2.1%

Great Oaks Water Company
Plant In Service Additions & Retirements (\$)
Detail (Schedule 1 of 2)

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
Land	817,893	0	0	0	248,869	0	0	248,869	0	0	0	0
Source of Supply Plant												
Account 311 - Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
Account 315 - Wells	470,312	16,116	0	37,303	651,626	0	0	651,626	0	0	0	0
Total Source of Supply Plant	470,312	16,116	0	37,303	651,626	0	0	651,626	0	0	0	0
Pumping Plant												
Account 321 - Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
Account 323 - Other Power Production Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Account 324 - Pumping Equipment	14,684	161,333	0	164,357	121,615	121,000	121,000	121,615	121,615	121,615	121,615	121,615
Account 325 - Other Pumping Plant	0	0	0	0	0	0	0	0	0	0	0	0
Total Pumping Plant	14,684	161,333	0	164,357	121,615	121,000	121,000	121,615	121,615	121,615	121,615	121,615
Water Treatment Plant												
Account 331 - Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
Account 332 - Water Treatment Equipment	4,630	834	0	0	6,087	7,500	7,500	6,087	10,000	10,000	10,000	10,000
Total Water Treatment Plant	4,630	834	0	0	6,087	7,500	7,500	6,087	10,000	10,000	10,000	10,000
Transmission & Distribution Plant												
Account 341 - Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
Account 342 - Reservoirs & Tanks	0	13,187	853,656	26,042	3,282	35,000	35,000	3,282	35,000	461,000	35,000	35,000
Account 343 - Transmission & Distribution Mains	736,582	306,959	681,946	1,297,611	116,990	493,830	493,830	116,990	700,868	496,546	497,040	497,543
Account 344 - Fire Mains	0	0	0	0	0	0	0	0	0	0	0	0
Account 345 - Services	16,993	78,498	79,249	86,657	238,067	90,577	90,577	238,067	134,609	137,167	138,539	140,063
Account 346 - Meters	293,200	231,260	38,384	84,961	62,698	161,882	161,882	62,698	226,451	159,503	159,503	159,503
Account 347 - Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0
Account 348 - Hydrants	2,501	3,246	28,502	6,805	27,294	26,978	26,978	27,294	23,288	23,730	23,967	24,231
Account 349 - Other Transmission & Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission & Distribution Plant	1,049,276	633,149	1,681,737	1,502,077	448,332	808,266	808,266	448,332	1,120,216	1,277,946	854,049	856,339

Great Oaks Water Company
Plant In Service Additions & Retirements (\$)
Detail (Schedule 2 of 2)

	Recorded CY 2016	Recorded CY 2017	Recorded CY 2018	Recorded CY 2019	Recorded CY 2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
General Plant												
Account 371 - Structures & Improvements	7,447	0	0	0	0	0	0	0	0	0	0	0
Account 372 - Office Furniture & Equipment - Excluding Computers	0	50,702	8,175	0	21,345	80,535	12,675	21,345	62,860	34,351	17,240	17,731
Account 372 - Office Furniture & Equipment - Computers	67,916	48,286	60,887	48,734	185,943	543,842	65,742	185,943	449,063	87,596	88,472	89,445
Account 373 - Transportation Equipment	4,886	239,922	209,926	4,462	0	173,000	156,000	0	63,000	49,163	54,079	54,079
Account 375 - Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Account 376 - Communication Equipment	84,021	174,251	45,257	27,415	23,856	60,000	25,000	23,856	85,000	68,981	69,671	70,437
Account 377 - Power Operated Equipment	31,501	121,077	0	167,426	0	23,626	148,626	0	81,453	36,063	36,063	36,063
Account 378 - Tools, Shop, & Garage Equipment	0	0	0	5,495	7,817	32,000	2,000	7,817	7,428	7,569	7,645	7,729
Account 379 - Other General Plant	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant	195,771	634,237	324,245	253,532	238,961	913,003	410,043	238,961	748,803	283,723	273,169	275,484
Capitalized Direct Labor	0	0	0	0	0	0	0	0	0	0	0	0
Capitalized 10.6% Management Labor Allocation	0	0	0	0	0	307,750	313,289	0	315,135	321,381	327,809	334,693
Total Capitalized Labor	0	0	0	0	0	307,750	313,289	0	315,135	321,381	327,809	334,693
Capitalized Fringe Benefits Allocation	0	0	0	0	0	116,896	115,879	0	151,413	156,084	158,956	162,103
Total Capitalized Labor & Fringe Benefits	0	0	0	0	0	424,645	429,168	0	466,548	477,465	486,765	496,795
Total Plant In Service Additions	2,552,566	1,445,670	2,005,982	1,957,268	1,715,490	2,274,414	1,775,978	1,715,490	2,467,183	2,170,749	1,745,598	1,760,234
Retirements	-62,369	-117,713	-28,003	-801,328	-117,579	0	0	-117,579	0	0	0	0

Great Oaks Water Company
Plant In Service (\$)

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Plant In Service-BOY	42,483,346	44,973,544	46,301,501	48,279,479	49,435,420	48,525,073	50,799,488	49,435,420	51,033,332	53,500,515	55,671,263	57,416,861
Additions												
Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
Land and Land Rights	817,893	0	0	0	248,869	0	0	248,869	0	0	0	0
Source of Supply Plant	470,312	16,116	0	37,303	651,626	0	0	651,626	0	0	0	0
Pumping Plant	14,684	161,333	0	164,357	121,615	121,000	121,000	121,615	121,615	121,615	121,615	121,615
Water Treatment Plant	4,630	834	0	0	6,087	7,500	7,500	6,087	10,000	10,000	10,000	10,000
Transmission & Distribution Plant	1,049,276	633,149	1,681,737	1,502,077	448,332	808,266	808,266	448,332	1,120,216	1,277,946	854,049	856,339
General Plant	195,771	634,237	324,245	253,532	238,961	913,003	410,043	238,961	748,803	283,723	273,169	275,484
Capitalized Direct Labor	0	0	0	0	0	0	0	0	0	0	0	0
Capitalized Allocated Payroll (10.6%)	0	0	0	0	307,750	313,289	0	315,135	321,381	327,809	334,693	
Capitalized Allocated Fringe Benefits	0	0	0	0	116,896	115,879	0	151,413	156,084	158,956	162,103	
Total Additions	2,552,566.38	1,445,669.87	2,005,982	1,957,268	1,715,490	2,274,414	1,775,978	1,715,490	2,467,183	2,170,749	1,745,598	1,760,234
Retirements												
Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
Source of Supply Plant	-23,774	0	0	0	0	0	0	0	0	0	0	0
Pumping Plant	0	0	0	0	0	0	0	0	0	0	0	0
Water Treatment Plant	0	0	0	0	0	0	0	0	0	0	0	0
Transmission & Distribution Plant	-23,696	-65,948	-1,798	-3,256	-1,975	0	0	-1,975	0	0	0	0
General Plant	-14,899	-51,766	-26,206	-798,071	-115,604	0	0	-115,604	0	0	0	0
Total Retirements	-62,368.63	-117,713.35	-28,003.28	-801,327.57	-117,579	0	0	-117,579	0	0	0	0
Plant In Service-EOY	44,973,544	46,301,501	48,279,479	49,435,420	51,033,332	50,799,488	52,575,465	51,033,332	53,500,515	55,671,263	57,416,861	59,177,096
Average Plant In Service	43,728,445	45,637,522	47,290,490	48,857,450	50,234,376	49,662,281	51,687,477	50,234,376	52,266,923	54,585,889	56,544,062	58,296,979
% Increase/-Decrease	4.99%	4.37%	3.62%	3.31%	2.82%	4.74%	4.08%	0.00%	4.05%	4.44%	3.59%	3.10%
*Escalation Year Authorized												
Customers	20,572	20,695	21,303	21,344	21,399	21,418	21,418	21,426	21,465	21,518	21,571	21,624
Plant in Service Per Customer	2,126	2,205	2,220	2,289	2,348	2,319	2,413	2,345	2,435	2,537	2,621	2,696
% Increase/-Decrease	4.57%	3.75%	0.66%	3.12%	2.55%	4.25%	4.08%	-0.13%	3.86%	4.18%	3.33%	2.85%

Great Oaks Water Company
Depreciation Reserve Balance Summary (\$)

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Balance - BOY	22,025,067	23,099,349	24,199,963	25,459,519	26,166,494	25,589,037	27,208,580	26,166,494	27,611,114	29,230,646	30,856,332	32,551,373
Add Credits												
Depreciation	1,155,106	1,215,999	1,286,849	1,484,688	1,551,577	1,614,563	1,723,300	1,551,577	1,614,551	1,620,707	1,690,060	1,760,916
Salvage	16,048	15,448	1,900	29,544	15,299	4,980	4,980	15,299	4,980	4,980	4,980	4,980
Total Credits	1,171,154	1,231,447	1,288,749	1,514,232	1,566,876	1,619,543	1,728,280	1,566,876	1,619,531	1,625,687	1,695,040	1,765,896
Deduct Debits												
Retirements	-62,369	-117,713	-28,003	-801,328	-117,579	0	0	-117,579	0	0	0	0
Removal Costs	-34,504	-13,119	-1,190	-5,929	-4,677	0	0	-4,677	0	0	0	0
Total Debits	-96,872	-130,833	-29,193	-807,257	-122,256	0	0	-122,256	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Balance - EOY	23,099,349	24,199,963	25,459,519	26,166,494	27,611,114	27,208,580	28,936,860	27,611,114	29,230,646	30,856,332	32,551,373	34,317,269
Computed Depreciation Rate	2.64%	2.66%	2.72%	3.04%	3.09%	3.25%	3.33%	3.00%	3.09%	2.97%	2.99%	3.02%
Average Accumulated Depreciation	22,562,208	23,649,656	24,829,741	25,813,006	26,888,804	26,398,808	28,072,720	26,888,804	28,420,880	30,043,489	31,703,853	33,434,321

Great Oaks Water Company
BOY Depreciation Balance Detail (\$)

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Source of Supply Plant												
Account 311 - Structures and Improvements	865	865	865	865	865	958	1,019	865	913	966	1,020	1,076
Account 315 - Wells	1,187,158	1,251,032	1,345,026	1,439,290	1,523,301	1,385,870	1,473,582	1,523,301	1,607,400	1,701,682	1,796,323	1,895,001
Total Source of Supply	1,188,023	1,251,896	1,345,890	1,440,154	1,524,165	1,386,828	1,474,601	1,524,165	1,608,313	1,702,648	1,797,343	1,896,077
Total Source of Supply - %	5.39%	5.42%	5.56%	5.66%	5.82%	5.42%	5.42%	5.82%	5.82%	5.82%	5.82%	5.82%
Pumping Plant												
Account 321 - Structures and Improvements	1,193	1,193	1,193	1,193	1,193	1,322	1,405	1,193	1,259	1,333	1,407	1,484
Account 323 - Other Power Production Equipment	180,525	187,863	195,201	202,539	210,846	208,111	221,283	210,846	222,487	235,537	248,636	262,295
Account 324 - Pumping Equipment	1,015,054	1,100,495	1,138,214	1,228,767	1,308,288	1,219,108	1,296,266	1,308,288	1,380,517	1,461,492	1,542,774	1,627,523
Account 325 - Other Pumping Plant	89,076	89,076	89,076	89,076	89,076	98,676	104,922	89,076	93,993	99,507	105,041	110,811
Total Pumping Plant	1,285,847	1,378,626	1,423,684	1,521,534	1,609,403	1,527,217	1,623,875	1,609,403	1,698,256	1,797,867	1,897,857	2,002,113
Total Pumping Plant - %	5.84%	5.97%	5.88%	5.98%	6.15%	5.97%	5.97%	6.15%	6.15%	6.15%	6.15%	6.15%
Water Treatment Plant												
Account 332 - Water Treatment Equipment	75,124	76,231	77,478	78,747	79,231	84,447	89,792	79,231	83,605	88,509	93,432	98,564
Total Water Treatment Plant	75,124	76,231	77,478	78,747	79,231	84,447	89,792	79,231	83,605	88,509	93,432	98,564
Total Water Treatment Plant - %	0.34%	0.33%	0.32%	0.31%	0.30%	0.33%	0.33%	0.30%	0.30%	0.30%	0.30%	0.30%
Transmission & Distribution Plant												
Account 341 - Structures and Improvements	1,511	1,511	1,511	1,511	1,511	1,674	1,780	1,511	1,594	1,688	1,782	1,880
Account 342 - Reservoirs and Tanks	1,166,264	1,238,245	1,310,403	1,394,176	1,463,847	1,371,705	1,458,521	1,463,847	1,544,664	1,635,267	1,726,213	1,821,040
Account 343 - Transmission & Distribution Mains	11,300,463	11,838,425	12,381,447	12,942,626	13,558,814	13,114,392	13,944,408	13,558,814	14,307,379	15,146,579	15,988,969	16,867,296
Account 344 - Fire Mains	13,110	13,498	13,886	14,274	14,367	14,953	15,899	14,367	15,160	16,049	16,942	17,873
Account 345 - Services	3,602,995	3,727,711	3,853,678	3,981,710	4,050,738	4,129,490	4,390,848	4,050,738	4,274,374	4,525,088	4,776,755	5,039,157
Account 346 - Meters	1,064,013	1,134,797	1,236,658	1,363,636	1,639,923	1,257,107	1,336,670	1,639,923	1,730,461	1,831,961	1,933,848	2,040,080
Account 347 - Meter Installation	30,083	30,153	30,223	30,293	30,313	33,402	35,517	30,313	31,986	33,862	35,746	37,709
Account 348 - Hydrants	175,195	175,957	176,722	177,506	191,896	194,922	207,259	191,896	202,490	214,367	226,290	238,720
Total Transmission & Distribution Plant	17,353,634	18,160,297	19,004,527	19,905,732	20,951,408	20,117,645	21,390,902	20,951,408	22,108,110	23,404,862	24,706,543	26,063,755
Total Transmission & Distribution Plant - %	78.79%	78.62%	78.53%	78.19%	80.07%	78.62%	78.62%	80.07%	80.07%	80.07%	80.07%	80.07%
General Plant												
Account 371 - Structures and Improvements	540,817	544,720	548,634	552,548	565,379	603,430	641,622	565,379	596,592	631,586	666,712	703,336
Account 372 - Office Furniture & Equipment	1,119,723	1,182,718	1,253,528	1,332,454	745,249	1,310,194	1,393,117	745,249	786,393	832,519	878,820	927,097
Account 373 - Transportation Equipment	324,536	357,110	381,584	429,276	427,032	395,600	420,637	427,032	450,608	477,039	503,570	531,233
Account 376 - Communicatin Equipment	6,681	9,895	16,389	37,878	70,890	10,962	11,656	70,890	74,804	79,192	83,596	88,188
Account 377 - Power Operated Equipment	100,653	107,297	117,160	129,577	160,726	118,862	126,384	160,726	169,599	179,547	189,533	199,945
Account 378 - Tools, Shop, Garage Equipment	30,028	30,558	31,088	31,618	33,010	33,852	35,994	33,010	34,833	36,876	38,927	41,065
Total General Plant	2,122,438	2,232,298	2,348,383	2,513,352	2,002,286	2,472,899	2,629,410	2,002,286	2,112,830	2,236,758	2,361,158	2,490,864
Total General Plant - %	9.64%	9.66%	9.70%	9.87%	7.65%	9.66%	9.66%	7.65%	7.65%	7.65%	7.65%	7.65%
Total	22,025,066.94	23,099,349	24,199,963	25,459,519	26,166,494	25,589,037	27,208,580	26,166,494	27,611,114	29,230,646	30,856,332	32,551,373

Great Oaks Water Company
EOY Depreciation Balance Detail (\$)

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Source of Supply Plant												
Account 311 - Structures and Improvements	865	865	865	865	865	972	1,034	865	916	966	1,020	1,075
Account 315 - Wells	1,251,032	1,345,026	1,439,290	1,523,301	1,617,528	1,512,243	1,608,301	1,617,528	1,712,404	1,807,640	1,906,940	2,010,391
Total Source of Supply	1,251,896	1,345,890	1,440,154	1,524,165	1,618,392	1,513,216	1,609,335	1,618,392	1,713,319	1,808,607	1,907,960	2,011,466
Total Source of Supply - %	5.42%	5.56%	5.66%	5.82%	5.86%	5.56%	5.56%	5.86%	5.86%	5.86%	5.86%	5.86%
Pumping Plant												
Account 321 - Structures and Improvements	1,193	1,193	1,193	1,193	1,193	1,341	1,427	1,193	1,263	1,333	1,406	1,483
Account 323 - Other Power Production Equipment	187,863	195,201	202,539	210,846	219,153	219,469	233,410	219,153	232,008	244,911	258,365	272,381
Account 324 - Pumping Equipment	1,100,495	1,138,214	1,228,726	1,308,288	1,392,994	1,279,721	1,361,008	1,392,994	1,474,700	1,556,717	1,642,233	1,731,323
Account 325 - Other Pumping Plant	89,076	89,076	89,076	89,076	100,150	106,511	89,076	94,300	99,545	105,013	110,710	
Total Pumping Plant	1,378,626	1,423,684	1,521,534	1,609,403	1,702,416	1,600,681	1,702,356	1,702,416	1,802,271	1,902,506	2,007,017	2,115,897
Total Pumping Plant - %	5.97%	5.88%	5.98%	6.15%	6.17%	5.88%	5.88%	6.17%	6.17%	6.17%	6.17%	6.17%
Water Treatment Plant												
Account 332 - Water Treatment Equipment	76,231	77,478	78,747	79,231	79,774	87,110	92,644	79,774	84,453	89,150	94,047	99,149
Total Water Treatment Plant	76,231	77,478	78,747	79,231	79,774	87,110	92,644	79,774	84,453	89,150	94,047	99,149
Total Water Treatment Plant - %	0.33%	0.32%	0.31%	0.30%	0.29%	0.32%	0.32%	0.29%	0.29%	0.29%	0.29%	0.29%
Transmission & Distribution Plant												
Account 341 - Structures and Improvements	1,511	1,511	1,511	1,511	1,511	1,699	1,807	1,511	1,600	1,689	1,781	1,878
Account 342 - Reservoirs and Tanks	1,238,245	1,310,403	1,394,176	1,463,847	1,533,805	1,473,317	1,566,901	1,533,805	1,623,770	1,714,078	1,808,238	1,906,334
Account 343 - Transmission & Distribution Mains	11,838,425	12,381,447	12,942,626	13,558,814	14,192,169	13,920,748	14,804,989	14,192,169	15,024,611	15,860,217	16,731,471	17,639,146
Account 344 - Fire Mains	13,498	13,886	14,274	14,367	14,460	15,612	16,604	14,460	15,308	16,160	17,047	17,972
Account 345 - Services	3,727,711	3,853,678	3,981,710	4,050,738	4,122,022	4,332,780	4,607,996	4,122,022	4,363,799	4,606,496	4,859,546	5,123,174
Account 346 - Meters	1,134,797	1,236,658	1,363,636	1,639,923	1,924,019	1,390,403	1,478,721	1,924,019	2,036,872	2,150,155	2,268,270	2,391,322
Account 347 - Meter Installation	30,153	30,223	30,293	30,313	30,333	33,980	36,138	30,333	32,112	33,898	35,760	37,700
Account 348 - Hydrants	175,957	176,722	177,506	191,896	206,650	198,693	211,314	206,650	218,771	230,938	243,624	256,841
Total Transmission & Distribution Plant	18,160,297	19,004,527	19,905,732	20,951,408	22,024,968	21,367,231	22,724,471	22,024,968	23,316,844	24,613,630	25,965,738	27,374,367
Total Transmission & Distribution Plant - %	78.62%	78.53%	78.19%	80.07%	79.77%	78.53%	78.53%	79.77%	79.77%	79.77%	79.77%	79.77%
General Plant												
Account 371 - Structures and Improvements	544,720	548,634	552,548	565,379	581,091	616,841	656,023	581,091	615,174	649,388	685,061	722,225
Account 372 - Office Furniture & Equipment	1,182,718	1,253,528	1,332,454	745,249	763,287	1,409,371	1,498,894	763,287	808,058	852,999	899,857	948,674
Account 373 - Transportation Equipment	357,110	381,584	429,276	427,032	503,473	429,024	456,275	503,473	533,005	562,648	593,556	625,757
Account 376 - Communicatin Equipment	9,895	16,389	37,878	70,890	106,569	18,427	19,597	106,569	112,820	119,095	125,637	132,453
Account 377 - Power Operated Equipment	107,297	117,160	129,577	160,726	196,540	131,726	140,093	196,540	208,068	219,640	231,705	244,275
Account 378 - Tools, Shop, Garage Equipment	30,558	31,088	31,618	33,010	34,603	34,953	37,173	34,603	36,633	38,670	40,794	43,008
Total General Plant	2,232,298	2,348,383	2,513,352	2,002,286	2,185,564	2,640,342	2,808,056	2,185,564	2,313,758	2,442,440	2,576,611	2,716,391
Total General Plant - %	9.66%	9.70%	9.87%	7.65%	7.92%	9.70%	9.70%	7.92%	7.92%	7.92%	7.92%	7.92%
Total	23,099,349	24,199,963	25,459,519	26,166,494	27,611,114	27,208,580	28,936,860	27,611,114	29,230,646	30,856,332	32,551,373	34,317,269

29-Dec-2021 5:50 PM

Great Oaks Water Company
Depreciation Calculation

CY 2020									
	Begin Balance	Additions	Retirements	End Balance	Begin Accum Deprec	Begin NBV	Deprec Factor	Deprec On Begin Balance	Deprec On 1st Year Additions
Intangible Plant	8,000	0	0	8,000	0	8,000	0.00000	0	0
Land	959,439	248,869	0	1,208,308	0	959,439	0.00000	0	0
Source of Supply Plant									
Account 311 - Structures & Improvements	865	0	0	865	865	0	0.00000	0	0
Account 315 - Wells	2,851,172	651,626	0	3,502,798	1,523,301	1,327,871	0.02966	84,563	9,664
Total Source of Supply Plant	2,852,037	651,626	0	3,503,663	1,524,165	1,327,871		84,563	9,664
Pumping Plant									
Account 321 - Structures & Improvements	1,193	0	0	1,193	1,193	0	0.00000	0	0
Account 323 - Other Power Production Equipment	251,277	0	0	251,277	210,846	40,431	0.03306	8,307.00	0
Account 324 - Pumping Equipment	2,294,057	121,615	0	2,415,672	1,308,288	985,769	0.03597	82,518.74	2,187
Account 325 - Other Pumping Plant	89,076	0	0	89,076	89,076	0	0.00000	0	0
Total Pumping Plant	2,635,602	121,615	0	2,757,218	1,609,403	1,026,200		90,825.74	2,187
Water Treatment Plant									
Account 331 - Structures & Improvements	0	0	0	0	0	0	0.00000	0	0
Account 332 - Water Treatment Equipment	99,248	6,087	0	105,435	79,231	20,117	0.01957	483.44	60
Total Water Treatment Plant	99,348	6,087	0	105,435	79,231	20,117		483	60
Transmission & Distribution Plant									
Account 341 - Structures & Improvements	1,511	0	0	1,511	1,511	0	0.00000	0	0
Account 342 - Reservoirs & Tanks	3,578,730	3,282	0	3,582,012	1,463,847	2,114,883	0.01954	69,925.94	32
Account 343 - Transmission & Distribution Mains	26,037,566	116,990	0	26,154,556	13,558,814	12,478,752	0.02427	631,935.32	1,420
Account 344 - Fire Mains	16,884	0	0	16,884	14,367	2,517	0.00546	93	93
Account 345 - Services	5,012,200	238,067	0	5,250,268	4,050,738	961,462	0.01389	69,630.62	1,653
Account 346 - Meters	3,433,219	62,698	1,975	3,494,042	1,639,923	1,793,396	0.08359	286,828.54	2,620
Account 347 - Meter Installation	32,520	0	0	32,520	30,313	2,207	0.00744	20.00	20
Account 348 - Hydrants	676,043	27,294	0	703,337	191,896	484,147	0.02139	14,462	292
Account 349 - Other Transmission & Distribution Plant	0	0	0	0	0	0	0.00000	0	0
Total Transmission & Distribution Plant	38,788,773	448,332	1,975	39,235,130	20,951,408	17,837,365		1,072,895.51	6,017
General Plant									
Account 371 - Structures & Improvements	1,254,663	0	0	1,254,663	565,379	689,284	0.02207	15,712.00	0
Account 372 - Office Furniture & Equipment - Excluding Computers	176,839	21,345	27,472	170,712	113,383.32	63,456	0.06153	9,139.98	657
Account 372 - Office Furniture & Equipment - Computers	1,012,318	185,943	73,132	1,125,129	631,865.91	380,452	0.11568	98,090.43	10,755
Account 373 - Transportation Equipment	807,106	0	0	807,106	427,032	380,074	0.09471	76,441.00	0
Account 375 - Laboratory Equipment	0	0	0	0	0	0	0.00000	0	0
Account 376 - Communication Equipment	331,025	23,856	0	354,881	70,890	260,135	0.10406	34,437.76	1,241
Account 377 - Power Operated Equipment	461,098	0	15,000	446,598	160,726	300,872	0.08243	36,814.00	0
Account 378 - Tools, Shop, & Garage Equipment	48,673	7,817	0	56,490	33,010	15,663	0.03027	1,474.69	118
Account 379 - Other General Plant	0	0	0	0	0	0	0.00000	0	0
Total General Plant	4,092,221	238,961	115,604	4,215,579	2,002,287	2,089,935		272,109.85	12,771
Total Capitalized Labor & Fringe Benefits	0	0	0	0	0	0	0.03248	0	0
Plug	49,435,420	1,715,490	117,579	51,033,332	26,166,494	23,268,926		1,520,878	30,699
Net Depreciation									1,395,158
Amortization of CIAC									156,419

29-Dec-2021 5:50 PM

Great Oaks Water Company
Depreciation Calculation

Projected 2020/2021									
Begin Balance	Additions	Retirements	End Balance	Begin Accum Deprec	Begin NBV	Deprec Factor	Deprec On Begin Balance	1/2 Deprec On 1st Year Additions	Total
8,000	0	0	8,000	0	8,000	0.00000	0	0	0
959,439	248,869	0	1,208,308	0	959,439	0.00000	0	0	0
865	0	0	865	865	0	0.00000	0	0	0
2,851,172	651,626	0	3,502,798	1,523,301	1,327,871	0.02966	84,563	9,664	94,227
2,852,037	651,626	0	3,503,663	1,524,165	1,327,871		84,563	9,664	94,227
1,193	0	0	1,193	1,193	0	0.00000	0	0	0
251,277	0	0	251,277	210,846	40,431	0.03306	8,307	0	8,307
2,294,057	121,615	0	2,415,672	1,308,288	985,769	0.03597	82,519	2,187	84,706
89,076	0	0	89,076	89,076	0	0.00000	0	0	0
2,635,602	121,615	0	2,757,218	1,609,403	1,026,200		90,825.74	2,187	93,013
0	0	0	0	0	0	0.00000	0	0	0
99,348	6,087	0	105,435	79,231	20,117	0.01957	483	60	543
99,348	6,087	0	105,435	79,231	20,117		483	60	543
1,511	0	0	1,511	1,511	0	0.00000	0	0	0
3,578,730	3,282	0	3,582,012	1,463,847	2,114,883	0.01954	69,926	32	69,958
26,037,566	116,990	0	26,154,556	13,558,814	12,478,752	0.02427	631,935	1,420	633,355
16,884	0	0	16,884	14,367	2,517	0.00546	93	0	93
5,012,200	238,067	0	5,250,268	4,050,738	96,1462	0.01389	69,631	1,653	71,284
3,433,319	62,698	1,975	3,494,042	1,639,923	1,793,396	0.08359	286,829	2,620	289,449
32,520	0	0	32,520	30,313	2,207	0.00744	20	0	20
676,043	27,294	0	703,337	191,896	484,147	0.02139	14,462	292	14,754
0	0	0	0	0	0	0.00000	0	0	0
38,788,773	448,332	1,975	39,235,130	20,951,408	17,837,365		1,072,895.51	6,017	1,078,913
1,254,663	0	0	1,254,663	565,379	689,284	0.02207	15,712	0	15,712
176,839	21,345	27,472	170,712	113,383	63,456	0.06153	9,140	657	9,797
1,012,318	185,943	73,132	1,125,129	631,866	380,452	0.11568	98,090	10,755	108,845
807,106	0	0	807,106	427,032	380,074	0.09471	76,441	0	76,441
0	0	0	0	0	0	0.00000	0	0	0
331,025	23,856	0	354,881	70,890	260,135	0.10406	34,438	1,241	35,679
461,598	0	15,000	446,598	160,726	300,872	0.08243	36,814	0	36,814
48,673	7,817	0	56,490	33,010	15,663	0.03027	1,475	118	1,593
0	0	0	0	0	0	0.00000	0	0	0
4,092,221	238,961	115,604	4,215,579	2,002,287	2,089,935		272,109.85	12,771	284,881
0	0	0	0	0	0	0.03248	0	0	0
49,435,420	1,715,490	117,579	51,033,332	26,166,494	23,268,926		1,520,878	30,699	1,551,577

156,419
1,395,158

29-Dec-2021 5:50 PM

Great Oaks Water Company
Depreciation Calculation

Projected 2021/2022									
Begin Balance	Additions	Retirements	End Balance	Begin Accum Deprec	Begin NBV	Deprec Factor	Deprec On Begin Balance	1/2 Deprec On 1st Year Additions	Total
8,000	0	0	8,000	0	8,000	0.00000	0	0	0
1,208,308	0	0	1,208,308	0	1,208,308	0.00000	0	0	0
865	0	0	865	865	0	0.00000	0	0	0
3,502,798	0	0	3,502,798	1,617,528	1,885,270	0.02966	103,893	0	103,893
3,503,663	0	0	3,503,663	1,618,392	1,885,271		103,893	0	103,893
1,193	0	0	1,193	1,193	0	0.00000	0	0	0
251,277	0	0	251,277	219,153	32,124	0.03306	8,307	0	8,307
2,415,672	121,615	0	2,537,288	1,392,994	1,022,678	0.03597	86,892	2,187	89,079
89,076	0	0	89,076	89,076	0	0.00000	0	0	0
2,757,218	121,615	0	2,878,833	1,702,416	1,054,802		95,199	2,187	97,386
0	0	0	0	0	0	0.00000	0	0	0
105,435	10,000	0	115,435	79,774	25,661	0.01957	502	98	600
105,435	10,000	0	115,435	79,774	25,661		502	98	600
1,511	0	0	1,511	1,511	0	0.00000	0	0	0
3,582,012	35,000	0	3,617,012	1,533,805	2,048,207	0.01954	69,993	342	70,334
26,154,556	700,868	0	26,855,423	14,192,169	11,962,387	0.02427	634,771	8,505	643,276
16,884	0	0	16,884	14,460	2,424	0.00546	92	0	92
5,250,268	134,609	0	5,384,877	4,122,022	1,128,246	0.01389	72,926	935	73,861
3,494,042	226,451	0	3,720,493	1,929,372	1,564,670	0.08359	292,067	9,465	301,531
32,520	0	0	32,520	30,333	2,187	0.00744	242	0	242
703,337	23,288	0	726,625	206,650	496,687	0.02139	15,044	249	15,293
0	0	0	0	0	0	0.00000	0	0	0
39,235,130	1,120,216	0	40,355,345	22,030,321	17,204,808		1,085,135	19,495	1,104,631
1,254,663	0	0	1,254,663	581,091	673,572	0.02207	27,690	0	27,690
170,712	62,860	0	233,572	123,180	47,532	0.06153	10,504	1,934	12,438
1,125,129	449,063	0	1,574,192	740,711	384,418	0.11568	130,155	25,974	156,129
807,106	63,000	0	870,106	503,473	303,633	0.09471	76,441	2,983	79,424
0	0	0	0	0	0	0.00000	0	0	0
354,881	85,000	0	439,881	106,569	248,312	0.10406	25,839	4,423	30,262
446,598	81,453	0	528,050	197,540	249,058	0.08243	36,813	3,357	40,170
56,490	7,428	0	63,918	34,603	21,887	0.03027	1,710	112	1,822
0	0	0	0	0	0	0.00000	0	0	0
4,215,579	748,803	0	4,964,382	2,287,168	1,928,411		309,153	38,783	347,936
0	466,548	0	466,548	0	0	0.03248	0	7,577	7,577
51,033,332	2,467,183	0	53,500,515	27,718,071	23,315,261		1,593,882	68,140	1,614,551
							161,417		
							1,453,134		

29-Dec-2021 5:50 PM

Great Oaks Water Company
Depreciation Calculation

Test Year 2022/2023									
Begin Balance	Additions	Retirements	End Balance	Begin Accum Deprec	Deprec Factor	Deprec On Begin Balance	1/2 Deprec On 1st Year Additions	Deprec On Total	
8,000	0	0	8,000	0	0.00000	0	0	0	
1,208,308	0	0	1,208,308	0	0.00000	0	0	0	
865	0	0	865	865	0	0	0	0	
3,502,798	0	0	3,502,798	1,721,421	0.03383	118,503	0	118,503	
3,503,663	0	0	3,503,663	1,722,285	0.03383	118,503	0	118,503	
1,193	0	0	1,193	1,193	0.00000	0	0	0	
251,277	0	0	251,277	227,460	0.01504	3,779	0	3,779	
2,537,288	121,615	0	2,658,903	1,482,073	0.03328	84,432	2,023	86,456	
89,076	0	0	89,076	89,076	0.00000	0	0	0	
2,878,833	121,615	0	3,000,449	1,799,802	0.03383	88,211	2,023	90,235	
0	0	0	0	0	0.00000	0	0	0	
115,435	10,000	0	125,435	80,374	0.02562	2,957	128	3,085	
115,435	10,000	0	125,435	80,374	0.02562	2,957	128	3,085	
1,511	0	0	1,511	1,511	0.00000	0	0	0	
3,617,012	461,000	0	4,078,012	1,604,139	0.02169	78,441	4,999	83,439	
26,855,423	496,546	0	27,351,969	14,835,445	0.02287	614,147	5,678	619,825	
16,884	0	0	16,884	14,552	0.00487	82	0	82	
5,384,877	137,167	0	5,522,044	4,195,883	0.01448	77,951	993	78,944	
3,720,493	159,503	0	3,879,996	2,230,903	0.02996	111,452	2,389	113,841	
32,520	0	0	32,520	30,575	0.00641	208	0	208	
726,625	23,730	0	750,355	221,943	0.02173	15,789	258	16,047	
0	0	0	0	0	0.00000	0	0	0	
40,355,345	1,277,946	0	41,633,291	23,134,952	0.03383	898,070	14,316	912,386	
1,254,663	0	0	1,254,663	608,781	0.02386	29,937	0	29,937	
233,572	34,351	0	267,923	135,618	0.06489	15,157	1,115	16,271	
1,574,192	87,596	0	1,661,788	896,840	0.16439	258,779	7,200	265,979	
870,106	49,163	0	919,269	582,898	0.08360	72,741	2,055	74,796	
0	0	0	0	0	0.00000	0	0	0	
439,881	68,981	0	508,862	136,831	0.09329	41,038	3,218	44,256	
528,050	36,063	0	564,113	237,710	0.07670	40,502	1,383	41,885	
63,918	7,569	0	71,487	36,426	0.04386	2,804	166	2,970	
0	0	0	0	0	0.00000	0	0	0	
4,964,382	283,723	0	5,248,104	2,635,103	0.03383	460,957	15,136	476,093	
466,548	477,465	0	944,013	7,577	0.02893	13,498	6,907	20,405	
53,500,515	2,170,749	0	55,671,263	29,380,093	0.02893	1,582,196	38,511	1,620,707	

166,415
1,454,292

29-Dec-2021 5:50 PM

Great Oaks Water Company
Depreciation Calculation

Escalation Year 2023/2024									
Begin Balance	Additions	Retirements	End Balance	Begin Accum Deprec	Begin NBV	Deprec Factor	Deprec On Begin Balance	1/2 Deprec On 1st Year Additions	Total
8,000	0	0	8,000	0	8,000	0.00000	0	0	0
1,208,308	0	0	1,208,308	0	1,208,308	0.00000	0	0	0
865	0	0	865	865	0	0.00000	0	0	0
3,502,798	0	0	3,502,798	1,839,923	1,662,875	0.03383	118,503	0	118,503
3,503,663	0	0	3,503,663	1,840,788	1,662,875		118,503	0	118,503
1,193	0	0	1,193	1,193	0	0.00000	0	0	0
251,277	0	0	251,277	231,240	20,037	0.01504	3,779	0	3,779
2,658,903	121,615	0	2,780,519	1,568,529	1,090,375	0.03328	88,479	2,023	90,503
89,076	0	0	89,076	89,076	0	0.00000	0	0	0
3,000,449	121,615	0	3,122,064	1,890,037	1,110,412		92,258	2,023	94,282
0	0	0	0	0	0	0.00000	0	0	0
125,435	10,000	0	135,435	83,459	41,976	0.02562	256	128	384
125,435	10,000	0	135,435	83,459	41,976		256	128	384
1,511	0	0	1,511	1,511	0	0.00000	0	0	0
4,078,012	35,000	0	4,113,012	1,687,579	2,390,433	0.02169	88,438	380	88,818
27,351,969	497,040	0	27,849,009	15,455,270	11,896,700	0.02287	625,503	5,683	631,186
16,884	0	0	16,884	14,634	2,250	0.00487	82	0	82
5,522,044	138,539	0	5,660,583	4,274,827	1,247,217	0.01448	79,937	1,003	80,940
3,879,996	159,503	0	4,039,498	2,344,744	1,535,251	0.02996	116,230	2,389	118,619
32,520	0	0	32,520	30,783	1,737	0.00641	208	0	208
750,355	23,967	0	774,322	237,990	512,365	0.02173	16,304	260	16,565
0	0	0	0	0	0	0.00000	0	0	0
41,633,291	854,049	0	42,487,340	24,047,338	17,585,953		926,702	9,715	936,417
1,254,663	0	0	1,254,663	638,718	615,945	0.02386	29,937	0	29,937
267,923	17,240	0	285,163	151,888,86	116,034,47	0.06489	17,386	559	17,945
1,661,788	88,472	0	1,750,259	1,162,819,06	498,968,50	0.16439	273,179	7,272	280,451
919,269	54,079	0	973,347	657,694	261,575	0.08360	76,851	2,260	79,111
0	0	0	0	0	0	0.00000	0	0	0
508,862	69,671	0	578,533	181,087	327,775	0.09329	47,474	3,250	50,724
564,113	36,063	0	600,176	279,595	284,518	0.07670	43,268	1,383	44,651
71,487	7,645	0	79,132	39,395	32,092	0.04386	3,136	168	3,303
0	0	0	0	0	0	0.00000	0	0	0
5,248,104	273,169	0	5,521,273	3,111,196	2,136,908		491,229	14,892	506,121
944,013	486,765	0	1,430,778	27,981	916,032	0.02893	27,311	7,041	34,353
55,671,263	1,745,598	0	57,416,861	31,000,800	24,670,463		1,656,260	33,800	1,690,060

171,413
1,518,647

29-Dec-2021 5:50 PM

Great Oaks Water Company
Depreciation Calculation

Attrition Year 2024/2025									
Begin Balance	Additions	Retirements	End Balance	Begin Accum Deprec	Begin NBV	Deprec Factor	Deprec On Begin Balance	1/2 Deprec On 1st Year Additions	Total
8,000	0	0	8,000	0	8,000	0.00000	0	0	0
1,208,308	0	0	1,208,308	0	1,208,308	0.00000	0	0	0
865	0	0	865	865	0	0.00000	0	0	0
3,502,798	0	0	3,502,798	1,958,426	1,544,372	0.03383	118,503	0	118,503
3,503,663	0	0	3,503,663	1,959,291	1,544,372		118,503	0	118,503
1,193	0	0	1,193	1,193	0	0.00000	0	0	0
251,277	0	0	251,277	235,019	16,258	0.01504	3,779	0	3,779
2,780,519	121,615	0	2,902,134	1,659,031	1,121,487	0.03328	92,526	2,023	94,549
89,076	0	0	89,076	89,076	0	0.00000	0	0	0
3,122,064	121,615	0	3,243,680	1,984,318	1,137,746		96,305	2,023	98,329
0	0	0	0	0	0	0.00000	0	0	0
135,435	10,000	0	145,435	83,844	51,591	0.02562	3,470	128	3,598
135,435	10,000	0	145,435	83,844	51,591		3,470	128	3,598
1,511	0	0	1,511	1,511	0	0.00000	0	0	0
4,113,012	35,000	0	4,148,012	1,776,397	2,336,616	0.02169	89,197	380	89,577
27,849,009	497,543	0	28,346,552	16,086,456	11,762,554	0.02287	636,869	5,689	642,558
16,884	0	0	16,884	14,717	2,168	0.00487	82	0	82
5,660,583	140,063	0	5,800,646	4,355,767	1,304,816	0.01448	81,942	1,014	82,956
4,039,498	159,503	0	4,199,001	2,463,363	1,576,135	0.02996	121,008	2,389	123,397
32,520	0	0	32,520	30,991	1,529	0.00641	208	0	208
774,322	24,231	0	798,553	254,555	519,768	0.02173	16,825	263	17,088
0	0	0	0	0	0	0.00000	0	0	0
42,487,340	856,339	0	43,343,679	24,983,756	17,503,584		946,132	9,735	955,867
1,254,663	0	0	1,254,663	668,654	586,009	0.02386	29,937	0	29,937
285,163	17,731	0	302,894	169,834	115,329	0.06489	18,504	575	19,080
1,750,259	89,445	0	1,839,704	1,443,270	306,989	0.16439	287,723	7,352	295,075
973,347	54,079	0	1,027,426	736,805	236,543	0.08360	81,372	2,260	83,632
0	0	0	0	0	0	0.00000	0	0	0
578,533	70,437	0	648,970	231,811	346,722	0.09329	53,974	3,286	57,259
600,176	36,063	0	636,239	324,246	275,930	0.07670	46,034	1,383	47,417
79,132	7,729	0	86,861	42,698	36,434	0.04386	3,471	170	3,640
0	0	0	0	0	0	0.00000	0	0	0
5,521,273	275,484	0	5,796,757	3,617,318	1,903,955		521,014	15,026	536,040
1,430,778	496,795	0	1,927,574	62,334	1,368,444	0.02893	41,394	7,186	48,581
57,416,861	1,760,234	0	59,177,096	32,690,860	24,726,001		1,726,818	34,099	1,760,916

176,412
1,584,505

Great Oaks Water Company
Annual Depreciation Accrual And Rate Determination
Straight-Line Remaining Life Method

Depreciable Assets	Gross Plant, \$ 12/31/2020 (1)	Est. Future Net Salvage		Net		Total Service Life (Years) (B)	Average Age (In \$ Years) (5)	Remaining Life (Years) (5)	Annual Accrual (4)/(5), \$ (6)	% of Gross Plant (Rate) (E)
		Estimated Gross Salvage Less Cost of Removal % (A)	Amount, \$ (2)	Depreciation Reserve, \$ 12/31/2020 (1)-(2)-(3) (3)	Balance, \$ 12/31/2020 (4)					
Source of Supply Plant										
Account 311 - Structures & Improvements	865	0.00%	0	865	0	30	30.0	0.0	0	0.00000%
Account 315 - Wells	3,502,798	0.00%	0	1,617,528	1,885,270	30	14.1	15.9	118,503	3.38309%
Total Source of Supply Plant	3,503,663			0	1,618,392	1,885,271			118,503	3.38225%
Pumping Plant										
Account 321 - Structures & Improvements	1,193	0.00%	0	1,193	0	30	30.0	0.0	0	0.00000%
Account 323 - Other Power Production Equipment	251,277	0.00%	0	219,153	32,124	25	16.5	8.5	3,779	1.50403%
Account 324 - Pumping Equipment	2,415,672	0.00%	0	1,392,994	1,022,678	25	12.3	12.7	80,385	3.32765%
Account 325 - Other Pumping Plant	89,076	0.00%	0	89,076	0	25	25.0	0.0	0	0.00000%
Total Pumping Plant	2,757,218			0	1,702,416	1,054,802			84,164	3.05251%
Water Treatment Plant										
Account 331 - Structures & Improvements	0	0.00%	0	0	0	25	25.0	0.0	0	0.00000%
Account 332 - Water Treatment Equipment	105,435	0.00%	0	79,774	25,661	15	5.5	9.5	2,701	2.56192%
Total Water Treatment Plant	105,435			0	79,774	25,661			2,701	2.56192%
Transmission & Distribution Plant										
Account 341 - Structures & Improvements	1,511	0.00%	0	1,511	0	30	30.0	0.0	0	0.00000%
Account 342 - Reservoirs & Tanks	3,582,012	0.00%	0	1,533,805	2,048,207	40	13.6	26.4	77,682	2.16866%
Account 343 - Transmission & Distribution Mains	26,154,556	0.00%	0	14,192,169	11,962,387	40	20.0	20.0	598,119	2.28686%
Account 344 - Fire Mains	16,884	0.00%	0	14,460	2,424	40	10.5	29.5	82	0.48671%
Account 345 - Services	5,250,268	0.00%	0	4,122,022	1,128,246	30	15.2	14.8	76,003	1.44759%
Account 346 - Meters	3,494,042	0.00%	0	1,924,019	1,570,023	30	15.0	15.0	104,668	2.99562%
Account 347 - Meter Installation	32,520	0.00%	0	30,333	2,187	30	19.5	10.5	208	0.64058%
Account 348 - Hydrants	703,337	0.00%	0	206,650	496,687	40	7.5	32.5	15,283	2.17288%
Account 349 - Other Transmission & Distribution Plant	0	0.00%	0	0	0	40	40.0	0.0	0	0.00000%
Total Transmission & Distribution Plant	39,235,130			0	22,024,968	17,210,161			872,045	2.22261%
General Plant										
Account 371 - Structures & Improvements	1,254,663	0.00%	0	581,091	673,572	30	7.5	22.5	29,937	2.38602%
Account 372 - Office Furniture & Equipment - Excluding Computers	165,041	0.00%	0	97,214	67,827	10	3.7	6.3	10,710	6.48902%
Account 372 - Office Furniture & Equipment - Computers	1,130,800	0.00%	0	666,074	464,727	5	2.5	2.5	185,891	16.43886%
Account 373 - Transportation Equipment	807,106	0.00%	0	503,473	303,633	10	5.5	4.5	67,474	8.35998%
Account 375 - Laboratory Equipment	0	0.00%	0	0	0	10	10.0	0.0	0	0.00000%
Account 376 - Communication Equipment	354,881	0.00%	0	106,569	248,312	10	2.5	7.5	33,108	9.3293%
Account 377 - Power Operated Equipment	446,598	0.00%	0	196,540	250,058	15	7.7	7.3	34,254	7.67010%
Account 378 - Tools, Shop, & Garage Equipment	56,490	0.00%	0	34,603	21,887	15	6.2	8.8	2,478	4.38615%
Account 379 - Other General Plant	0	0.00%	0	0	0	10	10.0	0.0	0	0.00000%
Total General Plant	4,215,579			0	2,185,564	2,030,015			363,851	8.63111%
Total Plant In Service	49,817,024			0	27,611,114	22,205,910			1,441,265	2.89312%

Most Current Year		2020													
Service Life - Years		30		30		30		25		25		25			
		311 Source Structure		315 Wells		321 Structures & Improvements		323 Othr Power Prod Equip		324 Pumping Equipment		325 Other Pumping Plant		331 Wtr Trtmt Plant Struct & Improve	
Vintage	Age	Remaining	Life	Age	Remaining	Age	Life	Age	Remaining	Age	Life	Remaining	Life	Age	Remaining
1959	61.5	0.0	61.5	0.0	61.5	0.0	61.5	0.0	61.5	0.0	61.5	0.0	61.5	0.0	
1960	60.5	0.0	60.5	0.0	60.5	0.0	60.5	0.0	60.5	0.0	60.5	0.0	60.5	0.0	
1961	59.5	0.0	59.5	0.0	59.5	0.0	59.5	0.0	59.5	0.0	59.5	0.0	59.5	0.0	
1962	58.5	0.0	58.5	0.0	58.5	0.0	58.5	0.0	58.5	0.0	58.5	0.0	58.5	0.0	
1963	57.5	0.0	57.5	0.0	57.5	0.0	57.5	0.0	57.5	0.0	57.5	0.0	57.5	0.0	
1964	56.5	0.0	56.5	0.0	56.5	0.0	56.5	0.0	56.5	0.0	56.5	0.0	56.5	0.0	
1965	55.5	0.0	55.5	0.0	55.5	0.0	55.5	0.0	55.5	0.0	55.5	0.0	55.5	0.0	
1966	54.5	0.0	54.5	0.0	54.5	0.0	54.5	0.0	54.5	0.0	54.5	0.0	54.5	0.0	
1967	53.5	0.0	53.5	0.0	53.5	0.0	53.5	0.0	53.5	0.0	53.5	0.0	53.5	0.0	
1968	52.5	0.0	52.5	0.0	52.5	0.0	52.5	0.0	52.5	0.0	52.5	0.0	52.5	0.0	
1969	51.5	0.0	51.5	0.0	51.5	0.0	51.5	0.0	51.5	0.0	51.5	0.0	51.5	0.0	
1970	50.5	0.0	50.5	0.0	50.5	0.0	50.5	0.0	50.5	0.0	50.5	0.0	50.5	0.0	
1971	49.5	0.0	49.5	0.0	49.5	0.0	49.5	0.0	49.5	0.0	49.5	0.0	49.5	0.0	
1972	48.5	0.0	48.5	0.0	48.5	0.0	48.5	0.0	48.5	0.0	48.5	0.0	48.5	0.0	
1973	47.5	0.0	47.5	0.0	47.5	0.0	47.5	0.0	47.5	0.0	47.5	0.0	47.5	0.0	
1974	46.5	0.0	46.5	0.0	46.5	0.0	46.5	0.0	46.5	0.0	46.5	0.0	46.5	0.0	
1975	45.5	0.0	45.5	0.0	45.5	0.0	45.5	0.0	45.5	0.0	45.5	0.0	45.5	0.0	
1976	44.5	0.0	44.5	0.0	44.5	0.0	44.5	0.0	44.5	0.0	44.5	0.0	44.5	0.0	
1977	43.5	0.0	43.5	0.0	43.5	0.0	43.5	0.0	43.5	0.0	43.5	0.0	43.5	0.0	
1978	42.5	0.0	42.5	0.0	42.5	0.0	42.5	0.0	42.5	0.0	42.5	0.0	42.5	0.0	
1979	41.5	0.0	41.5	0.0	41.5	0.0	41.5	0.0	41.5	0.0	41.5	0.0	41.5	0.0	
1980	40.5	0.0	40.5	0.0	40.5	0.0	40.5	0.0	40.5	0.0	40.5	0.0	40.5	0.0	
1981	39.5	0.0	39.5	0.0	39.5	0.0	39.5	0.0	39.5	0.0	39.5	0.0	39.5	0.0	
1982	38.5	0.0	38.5	0.0	38.5	0.0	38.5	0.0	38.5	0.0	38.5	0.0	38.5	0.0	
1983	37.5	0.0	37.5	0.0	37.5	0.0	37.5	0.0	37.5	0.0	37.5	0.0	37.5	0.0	
1984	36.5	0.0	36.5	0.0	36.5	0.0	36.5	0.0	36.5	0.0	36.5	0.0	36.5	0.0	
1985	35.5	0.0	35.5	0.0	35.5	0.0	35.5	0.0	35.5	0.0	35.5	0.0	35.5	0.0	
1986	34.5	0.0	34.5	0.0	34.5	0.0	34.5	0.0	34.5	0.0	34.5	0.0	34.5	0.0	
1987	33.5	0.0	33.5	0.0	33.5	0.0	33.5	0.0	33.5	0.0	33.5	0.0	33.5	0.0	
1988	32.5	0.0	32.5	0.0	32.5	0.0	32.5	0.0	32.5	0.0	32.5	0.0	32.5	0.0	
1989	31.5	0.0	31.5	0.0	31.5	0.0	31.5	0.0	31.5	0.0	31.5	0.0	31.5	0.0	
1990	30.5	0.0	30.5	0.0	30.5	0.0	30.5	0.0	30.5	0.0	30.5	0.0	30.5	0.0	
1991	29.5	0.5	29.5	0.5	29.5	0.5	29.5	0.0	29.5	0.0	29.5	0.0	29.5	0.0	
1992	28.5	1.5	28.5	1.5	28.5	1.5	28.5	0.0	28.5	0.0	28.5	0.0	28.5	0.0	
1993	27.5	2.5	27.5	2.5	27.5	2.5	27.5	0.0	27.5	0.0	27.5	0.0	27.5	0.0	
1994	26.5	3.5	26.5	3.5	26.5	3.5	26.5	0.0	26.5	0.0	26.5	0.0	26.5	0.0	
1995	25.5	4.5	25.5	4.5	25.5	4.5	25.5	0.0	25.5	0.0	25.5	0.0	25.5	0.0	
1996	24.5	5.5	24.5	5.5	24.5	5.5	24.5	0.0	24.5	0.0	24.5	0.0	24.5	0.0	
1997	23.5	6.5	23.5	6.5	23.5	6.5	23.5	1.5	23.5	1.5	23.5	1.5	23.5	1.5	
1998	22.5	7.5	22.5	7.5	22.5	7.5	22.5	2.5	22.5	2.5	22.5	2.5	22.5	2.5	
1999	21.5	8.5	21.5	8.5	21.5	8.5	21.5	3.5	21.5	3.5	21.5	3.5	21.5	3.5	
2000	20.5	9.5	20.5	9.5	20.5	9.5	20.5	4.5	20.5	4.5	20.5	4.5	20.5	4.5	
2001	19.5	10.5	19.5	10.5	19.5	10.5	19.5	5.5	19.5	5.5	19.5	5.5	19.5	5.5	
2002	18.5	11.5	18.5	11.5	18.5	11.5	18.5	6.5	18.5	6.5	18.5	6.5	18.5	6.5	
2003	17.5	12.5	17.5	12.5	17.5	12.5	17.5	7.5	17.5	7.5	17.5	7.5	17.5	7.5	
2004	16.5	13.5	16.5	13.5	16.5	13.5	16.5	8.5	16.5	8.5	16.5	8.5	16.5	8.5	
2005	15.5	14.5	15.5	14.5	15.5	14.5	15.5	9.5	15.5	9.5	15.5	9.5	15.5	9.5	
2006	14.5	15.5	14.5	15.5	14.5	15.5	14.5	10.5	14.5	10.5	14.5	10.5	14.5	10.5	
2007	13.5	16.5	13.5	16.5	13.5	16.5	13.5	11.5	13.5	11.5	13.5	11.5	13.5	11.5	
2008	12.5	17.5	12.5	17.5	12.5	17.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	
2009	11.5	18.5	11.5	18.5	11.5	18.5	11.5	13.5	11.5	13.5	11.5	13.5	11.5	13.5	
2010	10.5	19.5	10.5	19.5	10.5	19.5	10.5	14.5	10.5	14.5	10.5	14.5	10.5	14.5	
2011	9.5	20.5	9.5	20.5	9.5	20.5	9.5	15.5	9.5	15.5	9.5	15.5	9.5	15.5	
2012	8.5	21.5	8.5	21.5	8.5	21.5	8.5	16.5	8.5	16.5	8.5	16.5	8.5	16.5	
2013	7.5	22.5	7.5	22.5	7.5	22.5	7.5	17.5	7.5	17.5	7.5	17.5	7.5	17.5	
2014	6.5	23.5	6.5	23.5	6.5	23.5	6.5	18.5	6.5	18.5	6.5	18.5	6.5	18.5	
2015	5.5	24.5	5.5	24.5	5.5	24.5	5.5	19.5	5.5	19.5	5.5	19.5	5.5	19.5	
2016	4.5	25.5	4.5	25.5	4.5	25.5	4.5	20.5	4.5	20.5	4.5	20.5	4.5	20.5	
2017	3.5	26.5	3.5	26.5	3.5	26.5	3.5	21.5	3.5	21.5	3.5	21.5	3.5	21.5	
2018	2.5	27.5	2.5	27.5	2.5	27.5	2.5	22.5	2.5	22.5	2.5	22.5	2.5	22.5	
2019	1.5	28.5	1.5	28.5	1.5	28.5	1.5	23.5	1.5	23.5	1.5	23.5	1.5	23.5	
2020	0.5	29.5	0.5	29.5	0.5	29.5	0.5	24.5	0.5	24.5	0.5	24.5	0.5	24.5	

WP-24b.1

Vintage	Remaining Dollars	Remaining Life										
1959	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1960	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1961	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1962	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1963	0.00	0.0	18,365.30	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1964	0.00	0.0	0.00	0.0	1,192.71	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1965	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	4,789.82	0.0	0.00	0.0
1966	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1967	0.00	0.0	12,965.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1968	0.00	0.0	10,386.92	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1969	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1970	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1971	0.00	0.0	16,185.82	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1972	865.00	0.0	25,889.91	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1973	0.00	0.0	23,732.26	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1974	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1975	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1976	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1977	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	6,011.39	0.0	0.00	0.0
1978	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	18,930.41	0.0	0.00	0.0
1979	0.00	0.0	6,120.02	0.0	0.00	0.0	0.00	0.0	28,887.00	0.0	0.00	0.0
1980	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	801.02	0.0	0.00	0.0
1981	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1982	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1983	0.00	0.0	69,293.27	0.0	0.00	0.0	0.00	0.0	44,196.48	0.0	0.00	0.0
1984	0.00	0.0	7,287.20	0.0	0.00	0.0	0.00	0.0	11,058.57	0.0	0.00	0.0
1985	0.00	0.0	63,144.12	0.0	0.00	0.0	0.00	0.0	64,608.62	0.0	0.00	0.0
1986	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1987	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	13,520.99	0.0	0.00	0.0
1988	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	23,101.91	0.0	0.00	0.0
1989	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	21,291.16	0.0	0.00	0.0
1990	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	31,161.52	0.0	0.00	0.0
1991	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1992	0.00	0.0	139,357.22	1.5	0.00	0.0	0.00	0.0	117,006.00	0.0	0.00	0.0
1993	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	284,408.77	0.0	0.00	0.0
1994	0.00	0.0	50,501.91	3.5	0.00	0.0	0.00	0.0	59,684.77	0.0	0.00	0.0
1995	0.00	0.0	33,622.97	4.5	0.00	0.0	0.00	0.0	31,722.65	0.5	0.00	0.0
1996	0.00	0.0	18,920.00	5.5	0.00	0.0	0.00	0.0	22,640.15	1.5	0.00	0.0
1997	0.00	0.0	17,677.78	6.5	0.00	0.0	0.00	0.0	215,442.68	10.5	0.00	0.0
1998	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	93,351.73	11.5	0.00	0.0
1999	0.00	0.0	19,661.00	8.5	0.00	0.0	0.00	0.0	48,096.32	13.5	0.00	0.0
2000	0.00	0.0	583,846.90	9.5	0.00	0.0	0.00	0.0	339,607.75	4.5	0.00	0.0
2001	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	89,807.69	5.5	0.00	0.0
2002	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2003	0.00	0.0	12,769.00	12.5	0.00	0.0	0.00	0.0	42,159.18	7.5	0.00	0.0
2004	0.00	0.0	1,668.00	13.5	0.00	0.0	0.00	0.0	137,657.72	8.5	0.00	0.0
2005	0.00	0.0	47,100.43	14.5	0.00	0.0	0.00	0.0	9,855.38	9.5	0.00	0.0
2006	0.00	0.0	6,710.00	15.5	0.00	0.0	0.00	0.0	20,820.72	18.5	0.00	0.0
2007	0.00	0.0	34,845.63	16.5	0.00	0.0	0.00	0.0	105,723.90	14.5	0.00	0.0
2008	0.00	0.0	499,378.95	17.5	0.00	0.0	0.00	0.0	4,436.00	15.5	0.00	0.0
2009	0.00	0.0	24,082.99	18.5	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2010	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	10,024.45	21.5	0.00	0.0
2011	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2012	0.00	0.0	11,024.45	22.5	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2013	0.00	0.0	8,436.57	22.5	0.00	0.0	0.00	0.0	1,300.68	17.5	0.00	0.0
2014	0.00	0.0	103,382.29	23.5	0.00	0.0	0.00	0.0	20,820.72	0.0	0.00	0.0
2015	0.00	0.0	61,004.04	24.5	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2016	0.00	0.0	446,538.30	25.5	0.00	0.0	0.00	0.0	14,684.41	20.5	0.00	0.0
2017	0.00	0.0	16,116.10	26.5	0.00	0.0	0.00	0.0	11,969.82	21.5	0.00	0.0
2018	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2019	0.00	0.0	37,303.27	28.5	0.00	0.0	0.00	0.0	164,357.04	23.5	0.00	0.0
2020	0.00	0.0	651,626.36	29.5	0.00	0.0	0.00	0.0	121,615.44	24.5	0.00	0.0
2021	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2022	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2023	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2024	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2025	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
Total - Gross	865.00		3,502,797.98		1,192.71		251,276.97		2,415,672.49		89,075.58	
Less: Deprecation	864.85		1,617,527.52		1,193.00		219,153.10		1,392,994.20		89,075.57	
Total - Net	0.15		1,885,270.46		-0.29		32,123.87		1,022,678.29		0.01	

Sum Of Remaining Lives

0.0

350.0

0.0

17.0

229.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

Count Of Remaining Lives

0.0

22.0

0.0

2.0

18.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

0.0

Avg Remaining Life

#DIV/0!

15.91

#DIV/0!

8.50

#DIV/0!

12.72

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

	15	30	40	40	40	30	30	30
332	341	342	343	344	345	346		
Water Treatment Equipment	T&D Structures & Improvements	Reservoirs & Tanks	Transmission & Distribution Mains	T&D Fire Mains	Services	Meters		
	Remaining Age	Remaining Life	Remaining Age	Remaining Life	Remaining Age	Remaining Life	Remaining Age	Remaining Life
61.5	0.0	61.5	0.0	61.5	0.0	61.5	0.0	61.5
60.5	0.0	60.5	0.0	60.5	0.0	60.5	0.0	60.5
59.5	0.0	59.5	0.0	59.5	0.0	59.5	0.0	59.5
58.5	0.0	58.5	0.0	58.5	0.0	58.5	0.0	58.5
57.5	0.0	57.5	0.0	57.5	0.0	57.5	0.0	57.5
56.5	0.0	56.5	0.0	56.5	0.0	56.5	0.0	56.5
55.5	0.0	55.5	0.0	55.5	0.0	55.5	0.0	55.5
54.5	0.0	54.5	0.0	54.5	0.0	54.5	0.0	54.5
53.5	0.0	53.5	0.0	53.5	0.0	53.5	0.0	53.5
52.5	0.0	52.5	0.0	52.5	0.0	52.5	0.0	52.5
51.5	0.0	51.5	0.0	51.5	0.0	51.5	0.0	51.5
50.5	0.0	50.5	0.0	50.5	0.0	50.5	0.0	50.5
49.5	0.0	49.5	0.0	49.5	0.0	49.5	0.0	49.5
48.5	0.0	48.5	0.0	48.5	0.0	48.5	0.0	48.5
47.5	0.0	47.5	0.0	47.5	0.0	47.5	0.0	47.5
46.5	0.0	46.5	0.0	46.5	0.0	46.5	0.0	46.5
45.5	0.0	45.5	0.0	45.5	0.0	45.5	0.0	45.5
44.5	0.0	44.5	0.0	44.5	0.0	44.5	0.0	44.5
43.5	0.0	43.5	0.0	43.5	0.0	43.5	0.0	43.5
42.5	0.0	42.5	0.0	42.5	0.0	42.5	0.0	42.5
41.5	0.0	41.5	0.0	41.5	0.0	41.5	0.0	41.5
40.5	0.0	40.5	0.0	40.5	0.0	40.5	0.0	40.5
39.5	0.0	39.5	0.5	39.5	0.5	39.5	0.0	39.5
38.5	0.0	38.5	1.5	38.5	1.5	38.5	0.0	38.5
37.5	0.0	37.5	2.5	37.5	2.5	37.5	0.0	37.5
36.5	0.0	36.5	3.5	36.5	3.5	36.5	0.0	36.5
35.5	0.0	35.5	4.5	35.5	4.5	35.5	0.0	35.5
34.5	0.0	34.5	5.5	34.5	5.5	34.5	0.0	34.5
33.5	0.0	33.5	6.5	33.5	6.5	33.5	0.0	33.5
32.5	0.0	32.5	7.5	32.5	7.5	32.5	0.0	32.5
31.5	0.0	31.5	8.5	31.5	8.5	31.5	0.0	31.5
30.5	0.0	30.5	9.5	30.5	9.5	30.5	0.0	30.5
29.5	0.0	29.5	10.5	29.5	10.5	29.5	0.5	29.5
28.5	0.0	28.5	11.5	28.5	11.5	28.5	1.5	28.5
27.5	0.0	27.5	12.5	27.5	12.5	27.5	2.5	27.5
26.5	0.0	26.5	13.5	26.5	13.5	26.5	3.5	26.5
25.5	0.0	25.5	14.5	25.5	14.5	25.5	4.5	25.5
24.5	0.0	24.5	15.5	24.5	15.5	24.5	5.5	24.5
23.5	0.0	23.5	16.5	23.5	16.5	23.5	6.5	23.5
22.5	0.0	22.5	17.5	22.5	17.5	22.5	7.5	22.5
21.5	0.0	21.5	18.5	21.5	18.5	21.5	8.5	21.5
20.5	0.0	20.5	19.5	20.5	19.5	20.5	9.5	20.5
19.5	0.0	19.5	20.5	19.5	20.5	19.5	10.5	19.5
18.5	0.0	18.5	21.5	18.5	21.5	18.5	11.5	18.5
17.5	0.0	17.5	22.5	17.5	22.5	17.5	12.5	17.5
16.5	0.0	16.5	23.5	16.5	23.5	16.5	13.5	16.5
15.5	0.0	15.5	24.5	15.5	24.5	15.5	14.5	15.5
14.5	0.5	14.5	25.5	14.5	25.5	14.5	15.5	15.5
13.5	1.5	13.5	26.5	13.5	26.5	13.5	16.5	16.5
12.5	2.5	12.5	27.5	12.5	27.5	12.5	17.5	17.5
11.5	3.5	11.5	28.5	11.5	28.5	11.5	18.5	18.5
10.5	4.5	10.5	29.5	10.5	29.5	10.5	19.5	19.5
9.5	5.5	9.5	30.5	9.5	30.5	9.5	20.5	20.5
8.5	6.5	8.5	31.5	8.5	31.5	8.5	21.5	21.5
7.5	7.5	22.5	7.5	32.5	7.5	32.5	7.5	22.5
6.5	8.5	23.5	6.5	33.5	6.5	33.5	6.5	23.5
5.5	9.5	24.5	5.5	34.5	5.5	34.5	5.5	24.5
4.5	10.5	25.5	4.5	35.5	4.5	35.5	4.5	25.5
3.5	11.5	26.5	3.5	36.5	3.5	36.5	3.5	26.5
2.5	12.5	27.5	2.5	37.5	2.5	37.5	2.5	27.5
1.5	13.5	1.5	28.5	1.5	38.5	1.5	28.5	1.5
0.5	14.5	0.5	29.5	0.5	39.5	0.5	29.5	0.5

WP-24b.3

	Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		34,795.44	0.00	143,276.00		0.00	0.00		37,978.00	0.0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00	1,511.00	0.00	90,640.12	0.0		0.00	0.00		11,600.00	0.0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	193,184.00	0.0		0.00	0.00		34,100.21	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	237,621.11	0.0		0.00	0.00		40,879.63	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	34,977.00	0.0		0.00	0.00		84,755.00	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	567,639.88	0.0		0.00	0.00		152,816.00	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	121,298.75	0.0		0.00	0.00		14,907.00	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	195,239.17	0.0		0.00	0.00		28,599.05	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		77,034.63	0.00	364,192.87	0		0.00	0.00		82,919.05	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	
0.00	0.00		0.00	351,448.80	0.0		11,892.09	0.0		78,381.85	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	207,425.88	0		540.00	0.0		42,898.10	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	262,849.02	0		0.00	0.00		53,179.81	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	276,434.67	0		0.00	0.00		72,271.44	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	244,306.59	0		0.00	0.00		44,090.99	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	197,027.75	0		0.00	0.00		53,097.89	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	300,447.54	0		5.5	0.00		148,571.72	0		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
1,508.70	0.00		0.00	109,362.80	6.5		0.00	0.00		16,005.00	0		6,703.25	0		0.00	0.00		0.00	0.00		0.00	0.00		
3,889.72	0.00		0.00	424,108.13	7.5		0.00	0.00		160,562.00	0		21,232.32	0		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	297,297.87	8.5		0.00	0.00		90,793.25	0		11,975.99	0		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	297,297.87	9.5		0.00	0.00		59,555.00	0		18,257.87	0		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	666,023.13	10.5		0.00	0.00		25,060.00	0		21,526.33	0.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	621,068.00	11.5		0.00	0.00		204,100.00	1.5		29,007.00	1.5		0.00	0.00		0.00	0.00		0.00	0.00		
53,766.52	0.00		0.00	13,480.92	12.5		0.00	0.00		13,500.00	2.5		149,388.37	2.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	304,669.32	13.5		0.00	0.00		14,592.79	3.5		69,472.66	3.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	326,375.98	14.5		0.00	0.00		10,804.03	4.5		92,721.12	4.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	22,946.60	15.5		0.00	0.00		111,011.02	5.5		65,156.95	5.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	2,080,827.51	16.5		0.00	0.00		190,635.53	6.5		58,115.61	6.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	59,134.00	17.5		0.00	0.00		245,215.23	7.5		62,655.65	7.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	18,697.00	18.5		0.00	0.00		190,156.77	8.5		45,814.22	8.5		0.00	0.00		0.00	0.00		0.00	0.00		
6,172.77	0.00		0.00	2,767.25	19.5		0.00	0.00		297,247.26	9.5		68,456.94	9.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	2,080,827.51	20.5		0.00	0.00		125,341.76	10.5		15,495.08	10.5		0.00	0.00		0.00	0.00		0.00	0.00		
4,889.43	0.00		0.00	0.00	0.00		171,550.57	21.5		0.00	0.00		131,252.62	12.5		58,354.76	12.5		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	3,508,514.22	22.5		0.00	0.00		83,802.78	13.5		54,448.62	13.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	65,208.03	23.5		0.00	0.00		162,677.33	14.5		44,976.88	14.5		0.00	0.00		0.00	0.00		0.00	0.00		
4,437.69	1.5	0.00	0.00	5,084.65	25.5		0.00	0.00		295.00	26.5		226,281.61	15.5		89,903.76	15.5		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	500,589.41	26.5		0.00	0.00		122,168.48	16.5		34,763.34	16.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	2,119,211.35	28.5		0.00	0.00		74,772.27	18.5		30,529.04	17.5		20,414.93	18.5		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	33,107.36	29.5		0.00	0.00		4,452.12	29.5		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		27,445.48	20.5		7,183.46	20.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		19,842.42	21.5		14,221.21	21.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	58,245.53	22.5		0.00	0.00		46,459.73	22.5		34,521.51	22.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	187,965.69	23.5		0.00	0.00		24,219.89	23.5		97,189.59	23.5		0.00	0.00		0.00	0.00		0.00	0.00		
19,254.38	9.5	0.00	0.00	325,141.18	24.5		0.00	0.00		132,853.90	24.5		266,984.20	24.5		0.00	0.00		0.00	0.00		0.00	0.00		
4,629.70	10.5	0.00	0.00	736,581.52	25.5		0.00	0.00		16,993.30	25.5		269,504.26	25.5		0.00	0.00		0.00	0.00		0.00	0.00		
833.93	11.5	0.00	0.00	13,187.24	26.5		0.00	0.00		78,497.61	26.5		221,460.83	26.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	853,656.03	27.5		0.00	0.00		79,249.16	27.5		36,586.31	27.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	26,042.29	28.5		0.00	0.00		86,657.08	28.5		81,704.97	28.5		0.00	0.00		0.00	0.00		0.00	0.00		
6,087.26	14.5	0.00	0.00	3,281.97	29.5		0.00	0.00		238,067.37	29.5		60,722.61	29.5		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		
0.00	0.00		0.00	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00</								

30	40	40	30	10	5	10	
347 Meter Installation	348 Hydrants	349 Other Trans & Dist Plant	371 Improvements	372 NC Office F&F Excluding Computers	372 C Office F&F Computers	373 Transportation Equipment	
Remaining Age	Remaining Life	Remaining Age	Remaining Life	Remaining Age	Remaining Life	Remaining Age	Remaining Life
61.5	0.0	61.5	0.0	61.5	0.0	61.5	0.0
60.5	0.0	60.5	0.0	60.5	0.0	60.5	0.0
59.5	0.0	59.5	0.0	59.5	0.0	59.5	0.0
58.5	0.0	58.5	0.0	58.5	0.0	58.5	0.0
57.5	0.0	57.5	0.0	57.5	0.0	57.5	0.0
56.5	0.0	56.5	0.0	56.5	0.0	56.5	0.0
55.5	0.0	55.5	0.0	55.5	0.0	55.5	0.0
54.5	0.0	54.5	0.0	54.5	0.0	54.5	0.0
53.5	0.0	53.5	0.0	53.5	0.0	53.5	0.0
52.5	0.0	52.5	0.0	52.5	0.0	52.5	0.0
51.5	0.0	51.5	0.0	51.5	0.0	51.5	0.0
50.5	0.0	50.5	0.0	50.5	0.0	50.5	0.0
49.5	0.0	49.5	0.0	49.5	0.0	49.5	0.0
48.5	0.0	48.5	0.0	48.5	0.0	48.5	0.0
47.5	0.0	47.5	0.0	47.5	0.0	47.5	0.0
46.5	0.0	46.5	0.0	46.5	0.0	46.5	0.0
45.5	0.0	45.5	0.0	45.5	0.0	45.5	0.0
44.5	0.0	44.5	0.0	44.5	0.0	44.5	0.0
43.5	0.0	43.5	0.0	43.5	0.0	43.5	0.0
42.5	0.0	42.5	0.0	42.5	0.0	42.5	0.0
41.5	0.0	41.5	0.0	41.5	0.0	41.5	0.0
40.5	0.0	40.5	0.0	40.5	0.0	40.5	0.0
39.5	0.0	39.5	0.5	39.5	0.0	39.5	0.0
38.5	0.0	38.5	1.5	38.5	0.0	38.5	0.0
37.5	0.0	37.5	2.5	37.5	0.0	37.5	0.0
36.5	0.0	35.5	3.5	36.5	0.0	36.5	0.0
35.5	0.0	35.5	4.5	35.5	0.0	35.5	0.0
34.5	0.0	34.5	5.5	34.5	0.0	34.5	0.0
33.5	0.0	33.5	6.5	33.5	0.0	33.5	0.0
32.5	0.0	32.5	7.5	32.5	0.0	32.5	0.0
31.5	0.0	31.5	8.5	31.5	0.0	31.5	0.0
30.5	0.0	30.5	9.5	30.5	0.0	30.5	0.0
29.5	0.5	29.5	10.5	29.5	0.5	29.5	0.0
28.5	1.5	28.5	11.5	28.5	1.5	28.5	0.0
27.5	2.5	27.5	12.5	27.5	2.5	27.5	0.0
26.5	3.5	26.5	13.5	26.5	3.5	26.5	0.0
25.5	4.5	25.5	14.5	25.5	4.5	25.5	0.0
24.5	5.5	24.5	15.5	24.5	5.5	24.5	0.0
23.5	6.5	23.5	16.5	23.5	6.5	23.5	0.0
22.5	7.5	22.5	17.5	22.5	7.5	22.5	0.0
21.5	8.5	21.5	18.5	21.5	8.5	21.5	0.0
20.5	9.5	20.5	19.5	20.5	9.5	20.5	0.0
19.5	10.5	19.5	20.5	19.5	10.5	19.5	0.0
18.5	11.5	18.5	21.5	18.5	11.5	18.5	0.0
17.5	12.5	17.5	22.5	17.5	12.5	17.5	0.0
16.5	13.5	16.5	23.5	16.5	13.5	16.5	0.0
15.5	14.5	15.5	24.5	15.5	14.5	15.5	0.0
14.5	15.5	14.5	25.5	14.5	15.5	14.5	0.0
13.5	16.5	13.5	26.5	13.5	16.5	13.5	0.0
12.5	17.5	12.5	27.5	12.5	17.5	12.5	0.0
11.5	18.5	11.5	28.5	11.5	18.5	11.5	0.0
10.5	19.5	10.5	29.5	10.5	19.5	10.5	0.0
9.5	20.5	9.5	30.5	9.5	20.5	9.5	0.5
8.5	21.5	8.5	31.5	8.5	21.5	8.5	1.5
7.5	22.5	7.5	32.5	7.5	22.5	7.5	2.5
6.5	23.5	6.5	33.5	6.5	23.5	6.5	3.5
5.5	24.5	5.5	34.5	5.5	24.5	5.5	4.5
4.5	25.5	4.5	35.5	4.5	25.5	4.5	5.5
3.5	26.5	3.5	36.5	3.5	26.5	3.5	6.5
2.5	27.5	2.5	37.5	2.5	27.5	2.5	7.5
1.5	28.5	1.5	38.5	1.5	28.5	1.5	8.5
0.5	29.5	0.5	39.5	0.5	29.5	0.5	9.5

WP-24b.5

	Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life		Remaining Dollars	Life	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	4,914.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	6,880.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	13,325.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	18,540.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	20,485.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	21,099.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	46,785.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	22,630.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	10,375.08		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	14,121.54		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
7,955.06	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
1,933.26	0.00	0.00		0.00	0.0		0.00	0.0		367.43	0.0		0.00	0.0	
944.93	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
1,595.00	0.00	0.00		0.00	0.0		0.00	0.0		4,294.00	0.0		0.00	0.0	
865.59	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
953.13	0.00	0.00		0.00	0.0		0.00	0.0		502.15	0.0		0.00	0.0	
213.25	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
381.88	0.00	0.00		0.00	0.0		0.00	0.0		671.83	0.0		0.00	0.0	
1,438.63	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
790.34	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
241.50	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
257.01	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
1,495.50	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
699.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
7,813.72	4.5	0.00	0.0	0.00	0.0		309,232.55	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		76,600.39	0.0		0.00	0.0		14,899.06	0.0	
1,696.22	7.5	0.00	0.0	0.00	0.0		13,938.71	0.0		23,885.15	0.0		0.00	0.0	
992.18	8.5	0.00	0.0	0.00	0.0		75,318.01	0.0		44,048.27	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		7,363.97	0.0		4,611.18	0.0		29,750.49	0.0	
0.00	0.00	0.00		0.00	0.0		6,999.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		2,220.75	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00		0.00	0.0		3,628.61	0.0		19,890.69	0.0		73,699.63	0.0	
0.00	0.00	0.00		0.00	0.0		102,722.93	0.0		28,561.50	0.0		40,379.47	0.0	
0.00	0.00	0.00		0.00	0.0		96,293.98	0.0		1,383.89	0.0		34,113.30	0.0	
0.00	0.00	67,472.83	25.5	0.00	0.0		27,588.23	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	24,407.49	26.5	0.00	0.0		14,676.54	0.0		3,336.50	0.0		21,565.59	0.0	
0.00	0.00	8,222.63	27.5	0.00	0.0		4,603.09	0.0		5,535.81	0.0		3,500.00	0.0	
0.00	0.00	283,758.12	28.5	0.00	0.0		533,111.08	18.5		22,263.77	0.0		16,591.30	0.0	
0.00	0.00	11,447.73	29.5	0.00	0.0		0.00	0.0		4,623.74	0.0		15,280.51	0.0	
0.00	0.00	20,343.26	30.5	0.00	0.0		0.00	0.0		0.00	0.0		45,166.71	0.5	
2,682.29	21.5	5,495.00	31.5	0.00	0.0		9,980.04	21.5		0.00	0.0		20,300.00	1.5	
0.00	0.00	0.00	0.00	0.00	0.0		16,331.75	2.5		97,605.53	0.0		167,230.62	2.5	
0.00	0.00	4,226.94	32.5	0.00	0.0		6,250.51	3.5		39,422.48	0.0		2,893.96	3.5	
0.00	0.00	37,987.99	34.5	0.00	0.0		7,447.13	25.5		67,915.96	0.5		-10,012.96	5.5	
0.00	0.00	2,501.05	35.5	0.00	0.0		0.00	0.0		48,286.24	1.5		194,754.89	6.5	
0.00	0.00	3,246.18	36.5	0.00	0.0		0.00	0.0		20,498.32	7.5		183,720.11	7.5	
0.00	0.00	28,501.74	37.5	0.00	0.0		0.00	0.0		48,563.97	2.5		-101,410.89	8.5	
0.00	0.00	6,805.31	38.5	0.00	0.0		0.00	0.0		48,734.21	3.5		807,106.02		
0.00	0.00	27,294.21	39.5	0.00	0.0		0.00	0.0		-6,127.22	9.5		112,811.16	4.5	
0.00	0.00	0.00	0.00	0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00	0.00	0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
0.00	0.00	0.00	0.00	0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	
32,519.89		703,336.95		0.00			1,254,662.76			165,040.92			1,130,800.30		
30,332.59		206,650.00		0.00			581,090.60			97,213.80			566,073.53		
2,187.30		495,686.95		0.00			673,572.16			67,827.12			503,473.46		
0.00641	0.02173	0.00000	#DIV/0!	0.02173	#DIV/0!		0.02386	0.02386		0.06489	0.16439		0.00000	0.08360	
0.00000	0.00000	#DIV/0!	0.00000	0.00000	#DIV/0!		0.00000	0.00000		0.00000	0.00000		0.00000	0.00000	

	10	10	15	15	10	
375	376	377	378	379	Other General Plant	
Laboratory Equipment	Communication Equipment	Power Operated Equipment	Tools, Shop, & Garage Equip.			
Remaining Age	Remaining Life	Remaining Age	Remaining Life	Remaining Age	Remaining Life	Remaining Age
61.5	0.0	61.5	0.0	61.5	0.0	61.5
60.5	0.0	60.5	0.0	60.5	0.0	60.5
59.5	0.0	59.5	0.0	59.5	0.0	59.5
58.5	0.0	58.5	0.0	58.5	0.0	58.5
57.5	0.0	57.5	0.0	57.5	0.0	57.5
56.5	0.0	56.5	0.0	56.5	0.0	56.5
55.5	0.0	55.5	0.0	55.5	0.0	55.5
54.5	0.0	54.5	0.0	54.5	0.0	54.5
53.5	0.0	53.5	0.0	53.5	0.0	53.5
52.5	0.0	52.5	0.0	52.5	0.0	52.5
51.5	0.0	51.5	0.0	51.5	0.0	51.5
50.5	0.0	50.5	0.0	50.5	0.0	50.5
49.5	0.0	49.5	0.0	49.5	0.0	49.5
48.5	0.0	48.5	0.0	48.5	0.0	48.5
47.5	0.0	47.5	0.0	47.5	0.0	47.5
46.5	0.0	46.5	0.0	46.5	0.0	46.5
45.5	0.0	45.5	0.0	45.5	0.0	45.5
44.5	0.0	44.5	0.0	44.5	0.0	44.5
43.5	0.0	43.5	0.0	43.5	0.0	43.5
42.5	0.0	42.5	0.0	42.5	0.0	42.5
41.5	0.0	41.5	0.0	41.5	0.0	41.5
40.5	0.0	40.5	0.0	40.5	0.0	40.5
39.5	0.0	39.5	0.0	39.5	0.0	39.5
38.5	0.0	38.5	0.0	38.5	0.0	38.5
37.5	0.0	37.5	0.0	37.5	0.0	37.5
36.5	0.0	35.5	0.0	35.5	0.0	35.5
35.5	0.0	35.5	0.0	35.5	0.0	35.5
34.5	0.0	34.5	0.0	34.5	0.0	34.5
33.5	0.0	33.5	0.0	33.5	0.0	33.5
32.5	0.0	32.5	0.0	32.5	0.0	32.5
31.5	0.0	31.5	0.0	31.5	0.0	31.5
30.5	0.0	30.5	0.0	30.5	0.0	30.5
29.5	0.0	29.5	0.0	29.5	0.0	29.5
28.5	0.0	28.5	0.0	28.5	0.0	28.5
27.5	0.0	27.5	0.0	27.5	0.0	27.5
26.5	0.0	26.5	0.0	26.5	0.0	26.5
25.5	0.0	25.5	0.0	25.5	0.0	25.5
24.5	0.0	24.5	0.0	24.5	0.0	24.5
23.5	0.0	23.5	0.0	23.5	0.0	23.5
22.5	0.0	22.5	0.0	22.5	0.0	22.5
21.5	0.0	21.5	0.0	21.5	0.0	21.5
20.5	0.0	20.5	0.0	20.5	0.0	20.5
19.5	0.0	19.5	0.0	19.5	0.0	19.5
18.5	0.0	18.5	0.0	18.5	0.0	18.5
17.5	0.0	17.5	0.0	17.5	0.0	17.5
16.5	0.0	16.5	0.0	16.5	0.0	16.5
15.5	0.0	15.5	0.0	15.5	0.0	15.5
14.5	0.0	14.5	0.0	14.5	0.5	14.5
13.5	0.0	13.5	0.0	13.5	1.5	13.5
12.5	0.0	12.5	0.0	12.5	2.5	12.5
11.5	0.0	11.5	0.0	11.5	3.5	11.5
10.5	0.0	10.5	0.0	10.5	4.5	10.5
9.5	0.5	9.5	0.5	9.5	5.5	9.5
8.5	1.5	8.5	1.5	8.5	6.5	8.5
7.5	2.5	7.5	2.5	7.5	7.5	7.5
6.5	3.5	6.5	3.5	6.5	8.5	6.5
5.5	4.5	5.5	4.5	5.5	9.5	5.5
4.5	5.5	4.5	5.5	4.5	10.5	4.5
3.5	6.5	3.5	6.5	3.5	11.5	3.5
2.5	7.5	2.5	7.5	2.5	12.5	2.5
1.5	8.5	1.5	8.5	1.5	13.5	1.5
0.5	9.5	0.5	9.5	0.5	14.5	0.5

WP-24b.8

Great Oaks Water Company
Contributions In Aid Of Construction (\$)

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
BOY Balance	2,600,304	2,578,643	2,481,974	2,527,579	2,435,452	2,419,649	2,323,111	2,435,452	2,453,968	2,467,486	2,476,006	2,479,528
Additions:												
Contributions In Aid of Construction	28,964	59,350	204,693	62,253	174,935	63,901	63,901	174,935	174,935	174,935	174,935	174,935
Other Credits	0	0		0	0	0	0	0	0	0	0	0
Total Credits	28,964	59,350	204,693	62,253	174,935	63,901	63,901	174,935	174,935	174,935	174,935	174,935
Amortization:												
Amortization of CIAC	50,625	156,019	159,088	154,380	156,419	160,440	162,266	156,419	161,417	166,415	171,413	176,412
Nondep. Prop. Ret.	0	0	0	0	0	0	0	0	0	0	0	0
Other Debits	0	0	0	0	0	0	0	0	0	0	0	0
Total Debits	50,625	156,019	159,088	154,380	156,419	160,440	162,266	156,419	161,417	166,415	171,413	176,412
EOY Balance	2,578,643	2,481,974	2,527,579	2,435,452	2,453,968	2,323,111	2,224,746	2,453,968	2,467,486	2,476,006	2,479,528	2,478,051

Great Oaks Water Company
Advances For Construction (\$)

29-Dec-2021 5:50 PM

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
BOY Balance	5,968,512	5,711,437	5,454,362	5,197,287	5,076,428	5,197,287	4,940,212	5,076,428	4,816,733	4,557,038	4,297,343	4,037,648
Additions	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	5,968,512	5,711,437	5,454,362	5,197,287	5,076,428	5,197,287	4,940,212	5,076,428	4,816,733	4,557,038	4,297,343	4,037,648
Charges During Year												
Refunds												
% Of Revenue Basis	0	0	0	0	0	0	0	0	0	0	0	0
Production Cost Basis	257,075	257,075	257,075	120,859	259,695	257,075	257,075	259,695	259,695	259,695	259,695	259,695
Present Worth Basis	0	0	0	0	0	0	0	0	0	0	0	0
Total Refunds	257,075	257,075	257,075	120,859	259,695	257,075	257,075	259,695	259,695	259,695	259,695	259,695
Transfers Account 265												
Due To expir. K	0	0	0	0	0	0	0	0	0	0	0	0
Due To Pres. Worth Disc.	0	0	0	0	0	0	0	0	0	0	0	0
Total Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Sec. Exch. For K	0	0	0	0	0	0	0	0	0	0	0	0
Total Charges	257,075	257,075	257,075	120,859	259,695	257,075	257,075	259,695	259,695	259,695	259,695	259,695
EOY-Balance	5,711,437	5,454,362	5,197,287	5,076,428	4,816,733	4,940,212	4,683,137	4,816,733	4,557,038	4,297,343	4,037,648	3,777,953
Production Cost Basis %	4.31%	4.50%	4.71%	2.33%	5.12%	4.95%	5.20%	5.12%	5.39%	5.70%	6.04%	6.43%

Great Oaks Water Company

Deferred Tax - Tax Depreciation
Account 242.300

	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Projected 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
Accumulated Depreciation - Federal - Prior Year	27,396,919	29,703,983	32,311,619	34,570,710	36,226,158	34,014,017	36,274,406	36,226,158	38,363,982	40,937,310	43,520,450	46,214,127
Accumulated Depreciation - PUC - Prior Year	22,025,067	23,099,349	24,199,963	25,459,519	26,166,494	25,589,037	27,208,580	26,166,494	27,611,114	29,230,646	30,856,332	32,551,373
Increase (Decrease) - Accum Deprec - Federal - Prior Year	5,371,852	6,604,634	8,111,656	9,111,191	10,059,664	8,424,980	9,065,825	10,059,664	10,752,867	11,706,665	12,664,117	13,662,755
Tax Rate - Federal	34.00%	34.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Tax Effected - Federal - Prior Year	1,826,429	2,245,576	1,703,448	1,913,350	2,112,529	1,769,246	1,903,823	2,112,529	2,258,102	2,458,400	2,659,465	2,869,178
Accumulated Depreciation - Federal - Current Year	29,703,983	32,311,619	34,570,710	36,226,158	38,363,982	36,274,406	38,687,026	38,363,982	40,937,310	43,520,450	46,214,127	49,020,738
Accumulated Depreciation - PUC - Current Year	23,099,349	24,199,963	25,459,519	26,166,494	27,611,114	27,208,580	28,936,860	27,611,114	29,230,646	30,856,332	32,551,373	34,317,269
Increase (Decrease) - Accum Deprec - Federal - Current Year	6,604,634	8,111,656	9,111,191	10,059,664	10,752,867	9,065,825	9,750,166	10,752,867	11,706,665	12,664,117	13,662,755	14,703,469
Tax Rate - Federal	34.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Tax Effected - Federal - Current Year	2,245,576	1,703,448	1,913,350	2,112,529	2,258,102	1,903,823	2,047,535	2,258,102	2,458,400	2,659,465	2,869,178	3,087,728
Tax Effected Accum Deprec - Federal - Current Year	2,245,576	1,703,448	1,913,350	2,112,529	2,258,102	1,903,823	2,047,535	2,258,102	2,458,400	2,659,465	2,869,178	3,087,728
Tax Effected Accum Deprec - Federal - Prior Year	1,826,429	2,245,576	1,703,448	1,913,350	2,112,529	1,769,246	1,903,823	2,112,529	2,258,102	2,458,400	2,659,465	2,869,178
Incr (Decr) - Tax Effected Accum Deprec - Federal - Current Year	419,147	(542,128)	209,902	199,179	145,573	134,578	143,711	145,573	200,297	201,065	209,714	218,550
Deferred Tax Liability - Begin Bal - Federal - 1/1/20XX	1,826,429	2,245,576	1,703,448	1,913,350	2,112,529	1,769,246	1,903,823	2,112,529	2,258,102	2,458,400	2,659,465	2,869,178
Increase (Decrease) - Tax Effected - Federal - Current Year	419,147	(542,128)	209,902	199,179	145,573	134,578	143,711	145,573	200,297	201,065	209,714	218,550
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Liability - End Bal - Federal - 12/31/20XX	2,245,576	1,703,448	1,913,350	2,112,529	2,258,102	1,903,823	2,047,535	2,258,102	2,458,400	2,659,465	2,869,178	3,087,728
Accumulated Depreciation - State - Prior Year	26,489,849	27,679,015	28,950,103	30,372,699	31,325,193	29,375,703	31,227,445	31,325,193	32,645,800	34,329,470	36,019,558	37,781,968
Accumulated Depreciation - PUC - Prior Year	22,025,067	23,099,349	24,199,963	25,459,519	26,166,494	25,589,037	27,208,580	26,166,494	27,611,114	29,230,646	30,856,332	32,551,373
Increase (Decrease) - Accum Deprec - State - Prior Year	4,464,782	4,579,666	4,750,140	4,913,180	5,158,699	5,786,666	4,018,865	5,158,699	5,034,686	5,098,824	5,163,225	5,230,596
Tax Rate - State	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
Tax Effected - State - Prior Year	394,687	404,843	419,912	434,325	456,029	334,741	355,268	456,029	445,066	450,736	456,429	462,385
Accumulated Depreciation - State - Current Year	27,679,015	28,950,103	30,372,699	31,325,193	32,645,800	31,227,445	33,203,898	32,645,800	34,329,470	36,019,558	37,781,968	39,618,268
Accumulated Depreciation - PUC - Current Year	23,099,349	24,199,963	25,459,519	26,166,494	27,611,114	27,208,580	28,936,860	27,611,114	29,230,646	30,856,332	32,551,373	34,317,269
Increase (Decrease) - Accum Deprec - State - Current Year	4,579,667	4,750,140	4,913,180	5,158,699	5,034,686	4,018,865	4,267,038	5,034,686	5,098,824	5,163,225	5,230,596	5,300,999
Tax Rate - State	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
Tax Effected - State - Current Year	404,843	419,912	434,325	456,029	445,066	355,268	377,206	445,066	450,736	456,429	462,385	468,608
Tax Effected Accum Deprec - State - Current Year	404,843	419,912	434,325	456,029	445,066	355,268	377,206	445,066	450,736	456,429	462,385	468,608
Tax Effected Accum Deprec - State - Prior Year	394,687	404,843	419,912	434,325	456,029	334,741	355,268	456,029	445,066	450,736	456,429	462,385
Incr (Decr) - Tax Effected Accum Deprec - State - Current Year	10,156	15,070	14,413	21,704	(10,963)	20,526	21,938	(10,963)	5,670	5,693	5,956	6,224
Deferred Tax Liability - Begin Bal - State - 1/1/20XX	394,687	404,842	419,912	434,325	456,029	334,741	355,268	456,029	445,066	450,736	456,429	462,385
Increase (Decrease) - Tax Effected - State - Current Year	10,156	15,070	14,413	21,704	(10,963)	20,526	21,938	(10,963)	5,670	5,693	5,956	6,224
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Tax Liability - End Bal - State - 12/31/20XX	404,843	419,912	434,325	456,029	445,066	355,268	377,206	445,066	450,736	456,429	462,385	468,608
Deferred Tax Liability - Federal	2,245,576	1,703,448	1,913,350	2,112,529	2,258,102	1,903,823	2,047,535	2,258,102	2,458,400	2,659,465	2,869,178	3,087,728
Deferred Tax Liability - State	404,843	419,912	434,325	456,029	445,066	355,268	377,206	445,066	450,736	456,429	462,385	468,608
Deferred Tax Liability - Total	2,650,418	2,123,360	2,347,675	2,568,558	2,703,168	2,259,091	2,424,741	2,703,168	2,909,136	3,115,894	3,331,563	3,556,337
Less: Deferred Tax - AFC (Asset Account)	772,427	722,257	672,087	621,917	571,747	621,917	571,747	571,747	521,577	471,407	421,237	371,067
Deferred Tax Liability - Net of Deferred Tax AFC	1,877,991	1,401,103	1,675,588	1,946,641	2,131,421	1,637,174	1,852,994	2,131,421	2,387,559	2,644,487	2,910,326	3,185,270

Great Oaks Water Company
Income Tax Workpapers

Deferred Income Tax Calculation

	2022						2023						Increase (Decrease) - 2023		
	State	Federal	Total	Rate	Tax Effected	Account #		State	Federal	Total	Rate	Tax Effected	Account #		
Summary of temporary differences:															
Deferred rent	42,067.11	42,067.11	42,067.11					15,231.45	15,231.45	15,231.45					
Accrued vacation	69,478.44	69,478.44	69,478.44					71,562.80	71,562.80	71,562.80					
State income taxes		446,568.49	558,114.04	21.00%	117,203.95	124.400			454,712.03	541,506.28	21.00%	113,716.32	124.400	(3,487.63) State	
Accumulated depreciation - PUC	30,856,332.43							32,551,372.75							
Accumulated depreciation - Federal	43,520,449.89							46,214,127.43							
Accumulated depreciation - State	36,019,557.69							37,781,968.29							
Difference PUC vs. Federal	(12,664,117.46)		(12,664,117.46)	(12,664,117.46)	21.00%	(2,659,464.67)	242.300	(13,662,754.68)		(13,662,754.68)	(13,662,754.68)	21.00%	(2,869,178.48)	242.300	(209,713.82) Federal
Difference PUC vs. State	(5,163,225.26)		(5,163,225.26)		8.84%	(456,429.11)	242.300	(5,230,595.53)		(5,230,595.53)		8.84%	(462,384.65)	242.300	(5,955.53) State
Rate					8.84%										
Tax						(446,568.49)									
Other components of deferred income taxes:															
Advances for construction (146.100)	471,407.00					471,407.00	146.100	421,237.00					421,237.00	146.100	(50,170.00) Federal
Investment tax credit (242.200)		(45.00)				(45.00)	242.200	0.00					0.00	242.200	45.00
						(2,527,327.83)							(2,796,609.81)		(269,281.98)
Journal entry to record deferred taxes at 12/31/2022:															
				2022 Begin	2023 Adjust	2023 End									
124.400 Deferred tax asset - Current	0.00	2,172.72		Fed Def'd Bal	2,659,464.67	209,713.82	2,869,178.48								
146.100 Deferred tax - AFC	0.00	50,170.00		CA Def'd Bal	456,429.11	5,955.53	462,384.65								
242.200 Deferred tax - ITC	1,776.00	0.00		Ttl Def'd Bal	3,115,893.78	215,669.35	3,331,563.13								
242.300 Federal Deferred tax - Depreciation - Utility	0.00	201,065.06													
242.300 State Deferred tax - Depreciation - Utility	0.00	5,693.07													
507.900 Federal income tax expense	249,459.06	0.00													
507.800 State income tax expense	7,865.79	0.00													
Total	259,100.85	259,100.85													
Error		0.00											0.00		
Journal entry to record deferred taxes at 12/31/2023:															
				2022 Begin	2023 Adjust	2023 End									
124.400 Deferred tax asset - Current				Fed Def'd Bal				124.400 Deferred tax asset - Current							
146.100 Deferred tax - AFC				CA Def'd Bal				146.100 Deferred tax - AFC							
242.200 Deferred tax - ITC				Ttl Def'd Bal				242.200 Deferred tax - ITC							
242.300 Federal Deferred tax - Depreciation - Utility								242.300 Federal Deferred tax - Depreciation - Utility							
242.300 State Deferred tax - Depreciation - Utility								242.300 State Deferred tax - Depreciation - Utility							
507.900 Federal income tax expense								507.900 Federal income tax expense							
507.800 State income tax expense								507.800 State income tax expense							
Total								Total							
Error		0.00						Error							

WP-28.3

	2023						2024						Increase (Decrease) - 2024	
	State	Federal	Total	Rate	Tax Effected	Account #		State	Federal	Total	Rate	Tax Effected	Account #	
Summary of temporary differences:														
Deferred rent	15,231.45	15,231.45	15,231.45					14,510.24	14,510.24	14,510.24				
Accrued vacation	71,562.80	71,562.80	71,562.80					73,709.68	73,709.68	73,709.68				
State income taxes		454,712.03	541,506.28	21.00%	113,716.32	124.400			460,809.68	549,029.60	21.00%	115,296.22	124.400	1,579.90 State
Accumulated depreciation - PUC	32,551,372.75							34,317,269.18						
Accumulated depreciation - Federal	46,214,127.43							49,020,737.92						
Accumulated depreciation - State	37,781,968.29							39,618,268.28						
Difference PUC vs. Federal	(13,662,754.68)	(13,662,754.68)	(13,662,754.68)	21.00%	(2,869,178.48)	242.300	(14,703,468.74)	(14,703,468.74)	21.00%	(3,087,728.44)	242.300	(218,549.95)	Federal	
Difference PUC vs. State	(5,230,595.53)	(5,230,595.53)	(5,230,595.53)	8.84%	(462,384.65)	242.300	(5,300,999.10)	(5,300,999.10)	8.84%	(468,608.32)	242.300	(6,223.68)	State	
Rate				8.84%										
Tax				(454,712.03)										
Other components of deferred income taxes:														
Advances for construction (146.100)	421,237.00				421,237.00	146.100	371,067.00			371,067.00	146.100	(50,170.00)	Federal	
Investment tax credit (242.200)	0.00				0.00	242.200	0.00			0.00	242.200	(0.00)		
					(2,796,609.81)					(3,069,973.54)		(273,363.73)		
Journal entry to record deferred taxes at 12/31/2023:														
				2023 Begin	2023 Adjust	2024 End								
124.400 Deferred tax asset - Current	0.00	3,487.63		Fed Def'd Bal	2,869,178.48	218,549.95	3,087,728.44							
146.100 Deferred tax - AFC	0.00	50,170.00		CA Def'd Bal	462,384.65	6,223.68	468,608.32							
242.200 Deferred tax - ITC	45.00	0.00		Ttl Def'd Bal	3,331,563.13	224,773.63	3,556,336.76							
242.300 Federal Deferred tax - Depreciation - Utility	0.00	209,713.82						124.400 Deferred tax asset - Current	1,579.90					
242.300 State Deferred tax - Depreciation - Utility	0.00	5,955.53						146.100 Deferred tax - AFC	50,170.00					
507.900 Federal income tax expense	259,838.82	0.00						242.200 Deferred tax - ITC	0.00					
507.800 State income tax expense	9,443.16	0.00						242.300 Federal Deferred tax - Depreciation - Utility	218,549.95					
Total	269,326.98	269,326.98						242.300 State Deferred tax - Depreciation - Utility	6,223.68					
Error		0.00						507.900 Federal income tax expense	268,719.95					
								507.800 State income tax expense	4,643.78					
								Total	274,943.63	274,943.63				

WP-28.4

	2024						2025						Increase (Decrease) - 2025	
	State	Federal	Total	Rate	Tax Effected	Account #		State	Federal	Total	Rate	Tax Effected	Account #	
Summary of temporary differences:														
Deferred rent	14,510.24	14,510.24	14,510.24					40,557.33	40,557.33	40,557.33				
Accrued vacation	73,709.68	73,709.68	73,709.68					75,920.97	75,920.97	75,920.97				
State income taxes		460,809.68	549,029.60	34.00%	186,670.06	124.400			463,956.28	580,434.58	21.00%	121,891.26	124.400	(64,778.80) State
Accumulated depreciation - PUC	34,317,269.18							36,178,964.65						
Accumulated depreciation - Federal	49,020,737.92							51,997,795.48						
Accumulated depreciation - State	39,618,268.28							41,543,817.14						
Difference PUC vs. Federal	(14,703,468.74)	(14,703,468.74)	(14,703,468.74)	34.00%	(4,999,179.37)	242.300	(15,818,830.83)	(15,818,830.83)	(15,818,830.83)	21.00%	(3,321,954.47)	242.300	1,677,224.90	Federal
Difference PUC vs. State	(5,300,999.10)	(5,300,999.10)	(5,300,999.10)	8.84%	(468,608.32)	242.300	(5,364,852.50)	(5,364,852.50)	(5,364,852.50)	8.84%	(474,252.96)	242.300	(5,644.64)	State
Rate				8.84%										
Tax					(460,809.68)									
Other components of deferred income taxes:														
Advances for construction (146.100)	371,067.00				371,067.00	146.100	320,897.00				320,897.00	146.100	(50,170.00)	Federal
Investment tax credit (242.200)	0.00				0.00	242.200	0.00				0.00	242.200	0.00	1,556,631.46
					(4,910,050.63)						(3,353,419.17)			
Journal entry to record deferred taxes at 12/31/2024:														
							2024 Begin	2025 Adjust	2025 End					
124.400 Deferred tax asset - Current	1,579.90	0.00			Fed Def'd Bal	4,999,179.37	(1,677,224.90)	3,321,954.47						
146.100 Deferred tax - AFC	0.00	50,170.00			CA Def'd Bal	468,608.32	5,644.64	474,252.96						
242.200 Deferred tax - ITC	0.00	0.00			Ttl Def'd Bal	5,467,787.69	(1,671,580.26)	3,796,207.44						
242.300 Federal Deferred tax - Depreciation - Utility	0.00	218,549.95												
242.300 State Deferred tax - Depreciation - Utility	0.00	6,223.68												
507.900 Federal income tax expense	268,719.95	0.00												
507.800 State income tax expense	4,642.78	0.00												
Total	274,943.63	274,943.63												
Error		0.00												
Journal entry to record deferred taxes at 12/31/2025:														
							2024 Begin	2025 Adjust	2025 End					
124.400 Deferred tax asset - Current							124.400	Deferred tax asset - Current					64,778.80	
146.100 Deferred tax - AFC							146.100	Deferred tax - AFC					50,170.00	
242.200 Deferred tax - ITC							242.200	Deferred tax - ITC					0.00	
242.300 Federal Deferred tax - Depreciation - Utility							242.300 Federal	Deferred tax - Depreciation - Utility					1,677,224.90	
242.300 State Deferred tax - Depreciation - Utility							242.300 State	Deferred tax - Depreciation - Utility					5,644.64	
507.900 Federal income tax expense							507.900	Federal income tax expense					1,627,054.90	
507.800 State income tax expense							507.800	State income tax expense					70,423.44	
Total							Total						1,747,648.34	1,747,648.34
Error		0.00					Error						0.00	

Great Oaks Water Company
 Deferred ITC (Investment Tax Credit)
 Account 242.200

Year	Original Amount	Amortization Balance As Of 12/31/2010	Amortization												Total Amortization	Unamortized Balance	
			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
1972	22,812.00	22,812.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,812.00	0.00
1973	17,059.00	17,059.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,059.00	0.00
1974	9,641.79	9,156.00	244.00	241.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,641.79	0.00
1975	29,436.00	29,436.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,436.00	0.00
1976	32,699.00	30,798.00	855.00	855.00	191.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,699.00	0.00
1977	26,930.00	25,750.00	701.00	479.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,930.00	0.00
1978	27,084.00	25,924.00	753.00	407.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,084.00	0.00
1979	59,317.00	53,462.00	1,462.00	1,462.00	1,462.00	1,469.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,317.00	0.00
1980	34,999.00	28,486.00	879.00	879.00	879.00	879.00	879.00	879.00	879.00	360.00	0.00	0.00	0.00	0.00	0.00	34,999.00	0.00
1981	64,538.00	50,179.00	1,622.00	1,622.00	1,622.00	1,622.00	1,622.00	1,622.00	1,622.00	1,383.00	0.00	0.00	0.00	0.00	0.00	64,538.00	0.00
1982	55,104.00	39,195.00	1,322.00	1,322.00	1,322.00	1,322.00	1,322.00	1,322.00	1,322.00	1,322.00	1,322.00	1,322.00	1,322.00	45.00	55,104.00	0.00	
1983	21,665.00	21,665.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,665.00	0.00
1984	21,413.00	19,877.00	698.00	698.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,413.00	0.00
1985	32,220.00	22,570.00	836.00	836.00	836.00	836.00	836.00	836.00	836.00	836.00	836.00	836.00	836.00	454.00	0.00	32,220.00	0.00
	454,917.79	396,369.00	9,372.00	8,801.79	6,452.00	6,128.00	4,659.00	4,659.00	4,659.00	4,140.00	3,541.00	2,158.00	2,158.00	1,776.00	45.00	454,917.79	0.00

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Beginning Balance	58,548.79	49,176.79	40,375.00	33,923.00	27,795.00	23,136.00	18,477.00	13,818.00	9,678.00	6,137.00	3,979.00	1,821.00	45.00	454,917.79
Amortization	9,372.00	8,801.79	6,452.00	6,128.00	4,659.00	4,659.00	4,659.00	4,140.00	3,541.00	2,158.00	2,158.00	1,776.00	45.00	454,917.79
Ending Balance	49,176.79	40,375.00	33,923.00	27,795.00	23,136.00	18,477.00	13,818.00	9,678.00	6,137.00	3,979.00	1,821.00	45.00	0.00	0.00

#####	#####	#####	#####	#####	#####	#####	#####	9,678.00	6,137.00	3,979.00	1,821.00	45.00	0.00
-------	-------	-------	-------	-------	-------	-------	-------	----------	----------	----------	----------	-------	------

Great Oaks Water Company
 Deferred Tax - Advances For Construction
 Account 146.100

Deferred Tax Through 1999	2,006,832
Number Of Years To Amortize	40
Straight Line Annual Ammortization Effective FY 2005	50,170

<u>FY 1999-2006</u>	
Deferred Tax Through 1999	2,006,832
Amortization Through 12-31-2009	883,215
Balance As Of 12-31-2009	1,123,617

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Beginning Balance	1,123,617	1,073,447	1,023,277	973,107	922,937	872,767	822,597	772,427	722,257	672,087	621,917	571,747	521,577	471,407	421,237	371,067	2,006,832
Annual Amortization	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	50,170	1,685,935
Ending Balance	1,073,447	1,023,277	973,107	922,937	872,767	822,597	772,427	722,257	672,087	621,917	571,747	521,577	471,407	421,237	371,067	320,897	

Great Oaks Water Company
Average Weighted Depreciated Rate Base (\$)

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded / Projected <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>	
Utility Plant													
Plant in Service	43,728,445	45,637,522	47,290,490	48,857,450	50,234,376	49,662,281	51,687,477	50,234,376	52,266,923	54,589,286	56,558,248	58,331,034	
Construction WIP	249,653	505,925	493,658	181,681	129,275	581,935	581,935	129,275	129,275	129,275	129,275	129,275	
General Office Prorate	0	0	0	0	0	0	0	0	0	0	0	0	
Total Gross Plant	43,978,098	46,143,447	47,784,148	49,039,130	50,363,651	50,244,216	52,269,412	50,363,651	52,396,198	54,718,561	56,687,523	58,460,309	
Minus: Accumulated Depreciation													
Plant in Service	22,562,208	23,649,656	24,829,741	25,813,006	26,888,804	26,398,808	28,072,720	26,888,804	28,420,880	30,043,528	31,704,107	33,435,208	
Minus: Other Reserves													
Deferred Income Tax	2,650,418	2,123,360	2,235,517	2,458,117	2,635,863	2,181,539	2,341,916	2,635,863	2,806,152	3,012,520	3,223,761	3,444,064	
Deferred Investment Tax Credit	20,807	16,148	11,748	7,908	5,058	5,058	2,900	5,058	2,900	933	23	0	
Total Other Reserves	2,671,225	2,139,508	2,247,265	2,466,024	2,640,921	2,186,597	2,344,816	2,640,921	2,809,052	3,013,453	3,223,784	3,444,064	
Minus: Adjustments													
CIAC	2,589,474	2,530,309	2,504,777	2,481,516	2,444,710	2,371,380	2,273,928	2,444,710	2,460,727	2,471,746	2,477,767	2,478,789	
Advances For Construction	5,839,974	5,582,899	5,325,824	5,136,857	4,946,580	5,068,749	4,811,675	4,946,580	4,686,885	4,427,190	4,167,495	3,907,800	
Less: Deferred Tax - AFC	797,512	747,342	697,172	647,002	596,832	596,832	546,662	596,832	546,662	496,492	446,322	396,152	
Net Advances For Construction	5,042,462	4,835,557	4,628,652	4,489,855	4,349,748	4,471,917	4,265,013	4,349,748	4,140,223	3,930,698	3,721,173	3,511,648	
Total Adjustments	7,631,936	7,365,866	7,133,429	6,971,371	6,794,459	6,843,297	6,538,941	6,794,459	6,600,951	6,402,444	6,198,940	5,990,438	
Plus: Materials & Supplies	0	0	0	0	0	0	0	0	-21,329	0	0	0	
Minus: Adjustment for Excess Tax Reserve						482,143	467,669	467,669	453,195	438,721	424,247	409,773	
Plus: Working Cash - Simplified Calculation	S	1,858,360	2,172,792	2,423,930	2,649,270	2,871,081	1,759,849	1,943,714	2,871,081	2,701,644	2,803,239	3,148,269	3,352,145
Plus: Working Cash - Detailed Calculation									0	0	0	0	
Total Rate Base	12,971,089	15,161,210	15,997,643	16,437,998	16,910,548	16,093,219	16,788,980	16,442,879	16,792,436	17,623,654	18,284,714	18,532,971	
Percentage Increase/-Decrease	5.1%	16.9%	5.5%	2.8%	2.9%	-0.8%	4.3%	0.0%	2.1%	4.9%	3.8%	1.4%	
Net Income	1,874,065	2,554,239	1,350,259	1,098,318	2,631,040	1,391,989	1,448,694	1,340,095	1,368,584	1,436,328	1,490,204	1,510,437	
Rate of Return	14.45%	16.85%	8.44%	6.68%	15.56%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	8.15%	
*Escalation Year Authorized													
Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,465	21,518	21,571	21,624	
Rate Base Per Customer	617.94	715.22	750.92	770.51	790.88	751.39	783.87	767.43	782.32	819.02	847.65	857.06	
Percentage increase/-Decrease	4.05%	15.74%	4.99%	2.61%	2.64%	-1.25%	4.32%	-2.97%	1.94%	4.69%	3.50%	1.11%	

Great Oaks Water Company

Working Cash Requirement

Simplified Calculation

	Recorded <u>CY 2016</u>	Recorded <u>CY 2017</u>	Recorded <u>CY 2018</u>	Recorded <u>CY 2019</u>	Recorded <u>CY 2020</u>	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Recorded <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Escalation Year <u>2023/2024</u>	Attrition Year <u>2024/2025</u>
Working Cash Calculation												
1. Operating Expense (Excluding Taxes, Depreciation, & Uncollectibles)	11,414,137	13,507,829	15,278,246	16,975,561	18,704,289	16,932,291	18,558,474	18,704,289	17,847,107	18,584,557	20,738,020	22,260,659
2. Purchased Power & Commodity For Resale	6,118,809	7,560,293	8,967,759	10,456,117	11,995,526	11,153,650	11,966,436	11,995,526	11,916,031	12,513,100	13,729,701	15,075,364
3. Meter Revenues (Bimonthly Billing)	15,345,941	16,855,233	19,067,248	19,169,291	20,357,851	20,749,991	21,883,934	20,357,851	21,566,711	22,604,913	24,122,890	25,734,921
4. Other Revenues (Flat Rate Monthly Billing)	78,523	85,136	88,197	108,766	171,343	166,722	172,655	171,343	171,746	189,758	197,093	204,237
5. Total Revenues (= Line 3 + Line 4)	15,424,465	16,940,370	19,155,445	19,278,057	20,529,194	20,916,713	22,056,590	20,529,194	21,738,457	22,794,671	24,319,983	25,939,158
6. Ratio: Flat Rate To Total Revenues (= Line 4 / Line 5)	0.0051	0.0050	0.0046	0.0056	0.0083	0.0080	0.0078	0.0083	0.0079	0.0083	0.0081	0.0079
7. 5/24 x Line 1 x (100% - Line 6)	2,365,840	2,799,988	3,168,313	3,516,622	3,864,204	3,499,443	3,836,084	3,864,204	3,688,772	3,839,551	4,285,408	4,601,122
8. 1/24 x Line 1 x Line 6	2,421	2,829	2,931	3,991	6,505	5,623	6,053	6,505	5,875	6,446	7,003	7,303
9. 1/12 x Line 2	509,901	630,024	747,313	871,343	999,627	929,471	997,203	999,627	993,003	1,042,758	1,144,142	1,256,280
Working Cash Requirement (= Line 7 + Line 8 - Line 9)	1,858,360	2,172,792	2,423,930	2,649,270	2,871,081	2,575,596	2,844,934	2,871,081	2,701,644	2,803,239	3,148,269	3,352,145

Settlement on Working Cash

1,759,849 1,943,714

Revenue Lag Collection Calculation

<u>Month</u>	Accounts Receivable Balance Amount \$ NOT Including Unbilled Receivables	Average <u>Balance</u>	Number Of Days <u>In Month</u>	Total <u>Dollar Day</u>
6/30/19	923,045			
7/31/19	1,563,076	1,243,060	31	38,534,860
8/31/19	1,577,817	1,570,447	31	48,683,857
9/30/19	1,314,108	1,445,963	30	43,378,890
10/31/19	1,294,784	1,304,446	31	40,437,826
11/30/19	1,110,266	1,202,525	30	36,075,750
12/31/19	599,131	854,699	31	26,495,669
1/31/20	779,723	689,427	31	21,372,237
2/29/20	783,458	781,590	29	22,666,110
3/31/20	756,275	769,866	31	23,865,846
4/30/20	826,413	791,344	30	23,740,320
5/31/20	857,866	842,140	31	26,106,340
6/30/20	820,759	839,312	30	25,179,360

365 Days of Accounts Receivable

(A) 376,537,065

Revenue Lag Days Calculation - 2019/2020

Total Sales After Adjusting Net Unbilled Revenue:	(B)	20,077,841
Average Estimatable Lag Days From Service To Billing	*(C)	31.42
Total Dollar Days Of Unbilled Sales	(D) = (B) x (C)	630,778,853
365 Days Of Accounts Receivable	From (A)	376,537,065
Total Dollar Days	E = (A) + (D)	1,007,315,918
Revenue Lag Days - Metered Revenue	(E)/(B)	50.17
Expense Lag Days		18.19
Net Lag Days		31.98

Detailed Working Cash Calculation - 2019/2020		
	Total Expense	Working Cash
Total	20,025,664	1,754,577

Revenue Lag Days Calculation - 2020/2021		
Total Sales After Adjusting Net Unbilled Revenue:	(B)	20,680,177
Average Estimatable Lag Days From Service To Billing	*(C)	31.42
Total Dollar Days Of Unbilled Sales	(D) = (B) x (C)	649,702,219
365 Days Of Accounts Receivable	From (A)	387,833,177
Total Dollar Days	E = (A) + (D)	1,037,535,396
Revenue Lag Days - Metered Revenue	(E)/(B)	50.17
Expense Lag Days		20.93
Net Lag Days		29.24

Detailed Working Cash Calculation - 2020/2021		
	Total Expense	Working Cash
Total	20,883,830	1,672,995

Revenue Lag Days Calculation - 2021/2022		
Total Sales After Adjusting Net Unbilled Revenue:	(B)	21,300,582
Average Estimatable Lag Days From Service To Billing	*(C)	31.42
Total Dollar Days Of Unbilled Sales	(D) = (B) x (C)	669,193,285
365 Days Of Accounts Receivable	From (A)	399,468,172
Total Dollar Days	E = (A) + (D)	1,068,661,457
Revenue Lag Days - Metered Revenue	(E)/(B)	50.17
Expense Lag Days		20.69
Net Lag Days		29.48

Detailed Working Cash Calculation - 2021/2022		
	Total Expense	Working Cash
Total	20,865,899	1,685,279

Revenue Lag Days Calculation - 2022/2023		
Total Sales After Adjusting Net Unbilled Revenue:	(B)	21,939,599
Average Estimatable Lag Days From Service To Billing	*(C)	31.42
Total Dollar Days Of Unbilled Sales	(D) = (B) x (C)	689,269,084
365 Days Of Accounts Receivable	From (A)	411,452,217

Total Dollar Days	E = (A) + (D)	1,100,721,301
Revenue Lag Days - Metered Revenue	(E)/(B)	<u>50.17</u>
Expense Lag Days		<u>20.78</u>
Net Lag Days		<u>29.39</u>

Detailed Working Cash Calculation - 2022/2023		
	Total Expense	Working Cash
Total	21,695,097	1,746,901

Revenue Lag Days Calculation - 2023/2024		
Total Sales After Adjusting Net Unbilled Revenue:	(B)	22,597,787
Average Estimatable Lag Days From Service To Billing	*(C)	<u>31.42</u>
Total Dollar Days Of Unbilled Sales	(D) = (B) x (C)	709,947,156
365 Days Of Accounts Receivable	From (A)	423,795,784
Total Dollar Days	E = (A) + (D)	1,133,742,940
Revenue Lag Days - Metered Revenue	(E)/(B)	<u>50.17</u>
Expense Lag Days		<u>20.97</u>
Net Lag Days		<u>29.2</u>

Detailed Working Cash Calculation - 2023/2024		
	Total Expense	Working Cash
Total	23,168,340	1,853,467

Revenue Lag Days Calculation - 2024/2025		
Total Sales After Adjusting Net Unbilled Revenue:	(B)	23,275,721
Average Estimatable Lag Days From Service To Billing	*(C)	<u>31.42</u>
Total Dollar Days Of Unbilled Sales	(D) = (B) x (C)	731,245,571
365 Days Of Accounts Receivable	From (A)	436,509,657
Total Dollar Days	E = (A) + (D)	1,167,755,228
Revenue Lag Days - Metered Revenue	(E)/(B)	<u>50.17</u>
Expense Lag Days		<u>21.15</u>
Net Lag Days		<u>29.02</u>

Detailed Working Cash Calculation - 2024/2025		
	Total Expense	Working Cash
Total	24,773,694	1,969,678

Revenue & A/R Escalation Factor	
2020/2021	3.0%
2021/2022	3.0%
2022/2023	3.0%
2023/2024	3.0%
2024/2025	3.0%

Groundwater Charge Escalation Factor	
2020/2021	10.0%
2021/2022	10.0%
2022/2023	10.0%
2023/2024	10.0%
2024/2025	10.0%

Purchased Power Escalation Factor	
2020/2021	0.8%
2021/2022	0.8%
2022/2023	0.8%
2023/2024	0.9%
2024/2025	0.9%

Labor Escalation Factor	
2020/2021	2.1%
2021/2022	2.1%
2022/2023	2.0%
2023/2024	2.1%
2024/2025	2.2%

Non Labor Escalation Factor	
2020/2021	1.3%
2021/2022	1.0%
2022/2023	1.0%
2023/2024	1.2%
2024/2025	1.1%

Great Oaks Water Company
Working Cash Requirement
Detailed Calculation

	Recorded <u>2019/2020</u>	Projected <u>2020/2021</u>	
	1,754,577	1,672,995	
<hr/>			
2019/2020			
Total Sales After Adjusting Net Unbilled Revenue			
<u>Month</u>	<u>Total Sales Amount (\$)</u>	<u>Metered Sales Amount (\$)</u>	<u>Unmetered Sales Amount (\$)</u>
July 2019	2,317,019	2,309,699	7,320
August 2019	2,103,773	2,096,435	7,338
September 2019	2,014,666	2,007,356	7,310
October 2019	1,839,141	1,824,924	14,217
November 2019	1,938,100	1,923,883	14,217
December 2019	1,224,644	1,210,336	14,308
January 2020	1,607,855	1,593,547	14,308
February 2020	1,252,092	1,237,845	14,247
March 2020	1,401,536	1,387,169	14,367
April 2020	1,338,118	1,323,810	14,308
May 2020	1,563,963	1,549,656	14,308
June 2020	1,586,040	1,571,776	14,265
2019/2020 Total:	20,186,946	20,036,437	150,509
Total Annual Metered Sales	20,186,946		
Net Change In Unbilled Revenue	109,105		
Ttl Sales After Adjust Net Unbilled Revn	<u>20,077,841</u>		

Expense Lag Days Calculation - 2019/2020

Account	Amount	Avg No Of Days	Dollar Days Lag
---------	--------	----------------	-----------------

<u>Account</u>	<u>Amount</u>	<u>Lag</u>	<u>Dollar-Days Lag</u>
Acct 700 - Groundwater Charges	10,551,094	25	263,777,357
Labor - Acct 711 - Maint Of Wells	203,088	14	2,843,236
Labor - Acct 721 - Wells Ops Spvsn	229,500	14	3,213,001
Labor - Acct 732 - Maint Pump Equip	54	14	758
Labor - Acct 751 - T&D Ops Spvsn	254,624	14	3,564,735
Labor - Acct 754 - Meter Exp	268,482	14	3,758,745
Labor - Acct 758 - Maint Spvsn Pipelines	235,437	14	3,296,116
Labor - Acct 761 - Maint T&D Pipelines	96,405	14	1,349,666
Labor - Acct 763 - Maint Of Services	65,173	14	912,416
Labor - Acct 765 - Maint Of Hydrants	34,714	14	486,000
Labor - Acct 771 - Customer Accts Spvsn	380,917	14	5,332,841
Labor - Acct 772 - Meter Reading Exp	71,221	14	997,100
Labor - Acct 773 - Customer Records Exp	534,335	14	7,480,686
Labor - Acct 791 - Administration Salaries	719,440	14	10,072,158
Labor - Acct 795 - Employee Benefits	66,876	14	936,265
Labor - Acct 799 - Misc General Expense	878	14	12,291
Labor - Acct 805 - Maintenance Of General Plant	1,233	14	17,255
Acct 702 - Operations	19,813	30	594,390
Acct 711 - Maint Of Wells	84,586	30	2,537,594
Acct 725 - Misc Pump Exp	9,907	30	297,196
Acct 726 - Purchased Power	856,607	16	13,705,707
Acct 732 - Maint Of Pump Equip	21,787	30	653,613
Acct 744 - Chemicals	4,772	30	143,154
Acct 754 - Meter Expense	590	30	17,708
Acct 756 - Misc Exp Pipelines	9,907	30	297,196
Acct 760 - Maint Reservoirs & Tanks	14,990	30	449,685
Acct 761 - Maint T&D Pipelines	159,321	30	4,779,629
Acct 763 - Maint Of Services	53,950	30	1,618,505
Acct 765 - Maint Of Hydrants	(2,877)	30	(86,301)
Acct 772 - Meter Reading Expense	19,813	30	594,390
Acct 773 - Customer Records Maint	233,048	30	6,991,425
Acct 775 - Uncollectible Accts Writeoff	30,211	0	0
Acct 775 - Uncollectible Accts Other	(3,797)	0	0
Acct 792 - Office Expenses	49,585	30	1,487,543
Acct 793 - Insurance - Ppty/Liab/Auto/Umbr	95,538	7	668,769
Acct 794 - Workers Comp	47,209	20	944,180
Acct 795 - Employee Benefits	(80,756)	25	(2,018,900)
Acct 795 - Pension Plan Expense	875,487	0	0
Acct 795 - Medical Insurance	169,458	25	4,236,453
Acct 796 - City San Jose Franchise Fee	249,653	25	6,241,332
Acct 797 - Regulatory Comm Exp - Regulatory Fee	280,320	15	4,204,796
Acct 797 - Regulatory Comm Exp - Other	124,867	30	3,746,025
Acct 798 - Outside Services	293,828	30	8,814,841
Acct 799 - Misc General Expense	188,318	30	5,649,540
Acct 800 - Rate Case Expense	1,488	30	44,627
Acct 805 - Maintenance Of General Plant	68,373	30	2,051,177
Acct 811 - Rent Expense	234,682	0	0
Acct 503.000 - Depreciation Expense	1,437,563	0	0
Acct 507.100 - Property Tax Expense - Real Estate	230,601	69	15,911,501
Acct 507.110 - Property Tax Expense - Personal	7,324	62	454,058

Acct 507.300 - Payroll Tax Expenses	169,285	14	2,369,985
Acct 507.800 - State Income Tax Expense	102,468	38	3,893,800
Acct 507.900 - Federal Income Tax Expense	254,276	46	11,633,109
Total	20,025,664		410,977,351
Acct 242.300 - Deferred Income Taxes	2,568,558	0	0
Total	22,594,222		410,977,351

Dollar Days Lag	410,977,351
Operating Expenses	22,594,222
Expense Lag Days	18.19

<u>Projected 2021/2022</u>	<u>Test Year 2022/2023</u>	<u>Escalation Year 2023/2024</u>	<u>Attrition Year 2024/2025</u>
1,685,279	1,746,901	1,853,467	1,969,678

Net Change In Unbilled Revenue

<u>As Of Date</u>	Accounts Receivable Balance Amount \$ <u>Including</u> <u>Unbilled Receivables</u>	Accounts Receivable Balance Amount \$ <u>NOT Including</u> <u>Unbilled Receivables</u>	Unbilled Revenue
6/30/2019	2,246,209	923,045	1,323,164
7/31/2019	2,886,240	1,563,076	1,323,164
8/31/2019	2,900,981	1,577,817	1,323,164
9/30/2019	2,637,272	1,314,108	1,323,164
10/31/2019	2,617,948	1,294,784	1,323,164
11/30/2019	2,433,430	1,110,266	1,323,164
12/31/2019	2,031,400	599,131	1,432,269
1/31/2020	2,211,992	779,723	1,432,269
2/29/2020	2,215,726	783,458	1,432,269
3/31/2020	2,188,544	756,275	1,432,269
4/30/2020	2,258,682	826,413	1,432,269
5/31/2020	2,290,135	857,866	1,432,269
6/30/2020	2,253,027	820,759	1,432,269
	<hr/> 28,925,378	<hr/> 12,283,677	<hr/> 16,641,701
			Net Change In Unbilled Revenue 109,105

2020/2021

2021/2022

10,573,481	264,337,035	11,174,479	279,361,987
167,603	2,346,441	139,850	1,957,899
236,206	3,306,886	197,093	2,759,306
0	0	0	0
260,454	3,646,354	217,326	3,042,562
341,705	4,783,867	285,123	3,991,717
243,812	3,413,370	203,440	2,848,158
74,242	1,039,391	61,949	867,280
64,138	897,938	53,518	749,250
28,016	392,224	23,377	327,276
391,482	5,480,754	326,658	4,573,208
71,131	995,836	59,353	830,938
501,012	7,014,166	418,050	5,852,706
724,807	10,147,303	604,788	8,467,034
61,367	859,143	63,208	884,918
4,738	66,334	3,954	55,350
186	2,600	155	2,170
15,312	459,372	15,649	469,478
26,443	793,277	27,024	810,729
7,656	229,685	7,825	234,738
945,056	15,120,898	855,029	13,680,468
0	0	3,936	118,066
13,427	402,804	13,722	411,665
(9,171)	(275,131)	(9,373)	(281,184)
7,656	229,685	7,825	234,738
0	0	0	0
59,017	1,770,509	150,376	4,511,277
30,713	921,399	36,323	1,089,685
5,572	167,146	5,694	170,823
15,312	459,372	17,196	515,880
233,580	7,007,393	238,719	7,161,556
41,199	0	41,303	0
0	0	0	0
44,374	1,331,234	49,238	1,477,153
102,644	718,505	113,113	791,793
56,729	1,134,580	58,941	1,178,829
(71,067)	(1,776,672)	40,112	1,002,800
964,983	0	945,884	0
173,280	4,332,011	227,805	5,695,133
232,301	5,807,526	434,769	10,869,225
283,575	4,253,630	310,860	4,662,899
73,450	2,203,499	77,762	2,332,873
303,246	9,097,380	309,917	9,297,522
182,611	5,478,337	183,783	5,513,483
2,700	81,000	0	0
76,868	2,306,030	71,936	2,158,085
257,328	0	251,013	0
1,395,158	0	1,453,134	0
236,499	16,318,430	273,277	18,856,099
7,419	459,960	7,493	464,560

152,813	2,139,383	198,297	2,776,156
375,149	14,255,663	124,027	4,713,024
718,795	32,884,871	309,762	14,171,619
20,705,010	437,041,417	20,684,692	431,660,930
178,820	0	181,207	0
20,883,830	437,041,417	20,865,899	431,660,930

437,041,417	431,660,930
20,883,830	20,865,899
20.93	20.69

:2b

2022/2023

2023/2024

2024/2025

11,425,018	285,625,460	12,633,621	315,840,516	13,971,286	349,282,152
142,587	1,996,217	145,404	2,035,650	148,425	2,077,944
200,951	2,813,309	204,920	2,868,882	209,178	2,928,487
0	0	0	0	0	0
221,579	3,102,108	225,956	3,163,387	230,651	3,229,110
290,703	4,069,839	296,445	4,150,234	302,604	4,236,460
207,421	2,903,899	211,519	2,961,262	215,913	3,022,786
63,161	884,254	64,409	901,721	65,747	920,456
54,565	763,914	55,643	779,004	56,799	795,189
23,834	333,681	24,305	340,273	24,810	347,342
333,051	4,662,710	339,630	4,754,817	346,686	4,853,604
60,514	847,200	61,710	863,935	62,992	881,885
426,232	5,967,249	434,652	6,085,125	443,682	6,211,552
616,624	8,632,742	628,805	8,803,272	641,869	8,986,172
65,105	911,465	67,058	938,809	69,070	966,974
4,031	56,433	4,111	57,548	4,196	58,743
158	2,212	161	2,256	164	2,303
15,774	473,234	15,916	477,493	16,060	481,790
27,240	817,214	27,486	824,569	27,733	831,990
7,887	236,616	7,958	238,746	8,030	240,895
1,088,082	17,409,309	1,096,080	17,537,282	1,104,078	17,665,246
3,967	119,011	4,003	120,082	4,039	121,163
13,832	414,959	13,956	418,693	14,082	422,462
(9,448)	(283,434)	(9,533)	(285,984)	(9,619)	(288,558)
7,887	236,616	7,958	238,746	8,030	240,895
0	0	10,700	321,000	0	0
151,579	4,547,367	152,943	4,588,294	154,320	4,629,588
36,613	1,098,402	36,943	1,108,288	37,275	1,118,262
5,740	172,190	5,791	173,739	5,843	175,303
17,334	520,007	17,490	524,687	17,647	529,409
240,628	7,218,848	242,794	7,283,818	244,979	7,349,372
44,168	0	47,067	0	50,178	0
0	0	0	0	0	0
49,632	1,488,970	50,079	1,502,371	50,530	1,515,892
124,651	872,556	137,365	961,556	151,376	1,059,635
61,240	1,224,803	63,629	1,272,570	66,110	1,322,200
43,151	1,078,782	42,169	1,054,237	40,945	1,023,626
946,210	0	945,997	0	946,056	0
261,940	6,548,489	285,408	7,135,195	311,098	7,777,448
255,842	6,396,056	272,634	6,815,856	290,653	7,266,321
323,650	4,854,756	344,893	5,173,394	367,687	5,515,308
78,385	2,351,536	79,090	2,372,700	79,802	2,394,055
539,239	16,177,157	520,019	15,600,570	523,323	15,699,705
185,253	5,557,591	186,920	5,607,610	188,603	5,658,078
0	0	0	0	0	0
72,512	2,175,350	73,164	2,194,928	73,823	2,214,683
257,918	0	265,245	0	272,779	0
1,454,292	0	1,518,647	0	1,584,505	0
306,940	21,178,831	335,753	23,166,962	365,333	25,207,974
7,568	469,206	7,659	474,836	7,743	480,059

196,402	2,749,621	200,729	2,810,209	205,329	2,874,604
139,171	5,288,500	142,394	5,410,954	143,110	5,438,175
346,959	15,873,385	351,363	16,074,866	354,779	16,231,149
21,437,772	450,838,621	22,899,058	485,744,958	24,500,330	523,997,886
257,325	0	269,282	0	273,364	0
21,695,097	450,838,621	23,168,340	485,744,958	24,773,694	523,997,886

450,838,621	485,744,958	523,997,886
21,695,097	23,168,340	24,773,694
20.78	20.97	21.15

Projected
2021/2022

Great Oaks Water Company
2021-2022 Summary

	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	AL 300-W-A <u>2021/2022</u>
Operating Revenues			
Metered Water Service Revenues	20,749,991	21,883,934	21,566,711
Fire Protection Revenues	166,722	172,655	171,746
Miscellaneous Revenues	0	0	0
Other Water Revenues	0	0	0
Net Balancing Account Adjustment	0	0	0
Total Operating Revenues (excluding CPUC fees)	20,916,713	22,056,590	21,738,457
Operating Expenses			
Net Payroll Expense	2,595,548	2,642,268	2,657,841
Groundwater Charges, Acct. 700	10,284,777	11,100,844	11,061,002
Op. Labor & Expense (Excluding Labor), Acct. 702	18,937	19,240	19,081
Misc. Pump Exp., Acct. 725	9,469	9,620	9,541
Purchased Power, Acct. 726	868,873	865,593	841,594
Maintenance Of Pumping Equipment, Accts. 711, 732	34,974	35,533	35,240
Chemicals & Filtering, Acct. 744	102,881	104,527	103,663
Meter Expense, Acct. 754	0	0	0
T&D Misc Expense, Acct. 756	9,469	9,620	9,541
T&D Maint & Supv., Accts 753, 758	0	0	0
Maintenance of Reservoirs & Tanks, Acct. 760	0	0	0
Maintenance of T&D Mains, Acct. 761	147,563	149,924	148,684
Maintenance of Services, Acct 763	30,071	30,552	30,300
Maintenance of Meters, Acct 764	499	507	503
Maintenance of Hydrants, Acct 765	10,160	10,323	10,237
Maintenance of General Plant, Acct 805	76,183	77,402	76,762
Meter Reading Expense, Acct 772	18,937	19,240	19,081
Customer Records & Collection, Acct 773	150,268	152,672	151,410
Uncollectible Accounts, Acct 775	47,185	49,756	41,303
Office Supplies & Other Expense, Acct 792	49,671	50,466	50,048
Property Insurance, Acct. 793	84,768	86,040	88,328
Injuries & Damages, Acct 794	43,669	44,324	44,001
Employee Pensions & Benefits, Acct 795	909,144	923,690	930,963
Franchise Requirements, Acct 796	404,225	426,338	434,769
Regulatory Commission Expenses, Acct 797	18,000	21,600	18,504
Outside Services, Including GRC Expense, Acct 798, 800	739,319	751,148	770,370
Miscellaneous General Expense Including CWA Dues, Acct 799	166,919	169,590	168,188
Rents, Acct 811	225,919	232,619	235,408
Transportation Expense, Acct 903	0	0	0
Passive Income 50% Ratepayer Credit	-67,952	-67,952	-67,952
Total O&M and A&G Expenses	16,979,475	17,915,485	17,888,410
Depreciation Expense	1,454,123	1,561,034	1,454,123
Taxes Other than Income	468,610	501,022	468,610
Current State Income Tax	125,902	124,682	118,234
Current Federal Income Tax (Including DPAD)	315,407	313,951	256,043
Deferred Tax Expense - State	0	0	0
Deferred Tax Expense - Federal	181,207	191,723	181,207
Total Depreciation and Taxes	2,545,249	2,692,411	2,478,217
Total Operating Expenses	19,524,724	20,607,896	20,366,627
Net Operating Revenue	1,391,989	1,448,694	1,371,830
			12,318,176
			8,048,451
			1,371,830
			9,420,281
			21,738,457
Rate Base	16,093,219	16,788,980	16,832,272
Rate of Return, Percent	8.15%	8.15%	8.15%
Adopted Rate of Return, Percent	8.15%	8.15%	8.15%
Excess Rate of Return, Percent	0.00%	0.00%	0.00%

Great Oaks Water Company
 Calculation of 2021/2022 Conservation Rates and Groundwater Charges

Conservation Rates Calculation			
Uniform Quantity Charge			\$3.4902
Tier	<u>CCF Range</u>	<u>Factor</u>	<u>Tiered Rates</u>
Tier 1	0-12 CCFs Bi-Monthly	0.7110	\$2.4815
Tier 2	13-20 CCFs Bi-Monthly	1.2270	\$4.2825
Tier 3	> 20 CCFs Bi-Monthly	1.4570	\$5.0852

Groundwater Charge Calculation			
Allocated Groundwater Charge			\$1,076.78
Agriculture Groundwater Charge			\$28.86
Agriculture Production, CCF			0
Agriculture Production, AF			0.00
Total Non-Agriculture Groundwater Charge			11,504,649
Total Agriculture Groundwater Charge			417
Total Groundwater Charge Expense			11,505,066

Agriculture Quantity Charge Credit	
1/2 Fixed Costs	2,355,070
Variable Costs Excluding Groundwater Charge	1,257,174
Groundwater Charge @ \$28.86	308,766
Total Variable Costs	1,565,940
Total	3,921,011
Sales, CCF (Not Including Agriculture)	4,334,154
Quantity Charge Per CCF	\$0.9047
Quantity Charge Agriculture Credit	\$2.5855

Great Oaks Water Company
2021/2022 Rate Calculations

General Metered Sales					
Meter Size		Customers	Service Charge	Service Revenue	
5/8 x 3/4		5,656	\$16.69	\$1,132,784	
3/4		13,850	\$25.04	\$4,160,817	
1		987	\$41.73	\$494,191	
1 1/2		361	\$83.45	\$361,505	
2		476	\$133.52	\$762,666	
3		66	\$250.35	\$198,277	
4		47	\$417.25	\$235,329	
6		11	\$834.50	\$110,154	
8		8	\$1,335.20	\$128,179	
10		3	\$1,919.35	\$69,097	
12		0	\$2,753.85	\$0	
	Total	21,465		\$7,652,999	
Plug				-\$761,376	
Projected					
Class	Annual Average Usage	Customers	Projected Usage CCF	Quantity	Usage Revenues
Single Residential	118.4	20,023	2,371,524.00	\$3.4902	\$8,277,093
Multi Residential	1,397.7	638	891,733.00	\$3.4902	\$3,112,327
Business	1,192.3	310	369,601.00	\$3.4902	\$1,289,981
Total Commercial		20,971	3,632,858.00		\$12,679,401
Projected					
Class	Annual Average Usage	Customers	Projected Usage CCF	Quantity	Usage Revenues
Industrial	1,714.7	56	96,022.00	\$3.4902	\$335,136
Public Authorities	1,465.8	147	215,468.00	\$3.4902	\$752,026
Schools	3,657.5	44	160,932.00	\$3.4902	\$561,685
Private Landscapes	931.3	239	222,578.00	\$3.4902	\$776,842
Agriculture	787.0	8	6,296	\$1.0959	\$6,900
Total Other		494	701,296.00		\$2,432,589
Total		21,465	4,334,154		
Plug				-\$436,902	
Total General Metered Service Revenues				\$21,566,711	
CPUC Surcharge				1.43%	\$308,404
Total General Metered Service Revenues Plus CPUC Surcharge					\$21,875,115

Private Fire Protection Service				
Meter Size		Customers	Service Charge	Pro Forma Revenue
2		104	\$18.23	\$22,751
4		41	\$29.73	\$14,627
6		97	\$44.73	\$52,066
8		76	\$60.09	\$54,802
10		26	\$76.71	\$23,934
12		3	\$99.08	\$3,567
Total Private Fire Protection Service Revenues		347		\$171,746
CPUC Surcharge			1.43%	\$2,456
Total Private Fire Protection Service Revenues Plus CPUC Surcharge				\$174,202

Total Services			
Total Base Rate Water Service Revenues, Excluding CPUC Surcharges			
CPUC Surcharge			1.43% \$310,860
Total Base Rate Water Service Revenues, Including CPUC Surcharges			\$22,049,318
Uncollectibles		0.1924%	\$41,303

Great Oaks Water Company
2021/2022 Rate Calculations

Meters In Service (Not Incldg Private Fire Protection)	
<u>Meter Size</u>	<u>Meter Count</u>
5/8"	5,656
3/4"	13,850
1"	987
1.5"	361
2"	476
3"	66
4"	47
6"	11
8"	8
10"	3
12"	0
Total	21,465

Customers	
<u>Customer Class</u>	<u>Customer Count</u>
Single Family Residence	20,023
Multi Family Residence	638
Business	310
Industrial	56
Public Authority	147
Schools	44
Private Landscape	239
Private Fire	347
Agriculture	8
Total	21,812

Non-Metered Revenue	
<u>Reference</u>	
CPUC Surcharge	\$310,860
Private Fire Protection	Summary \$171,746
Miscellaneous Revenue	Summary \$0
Total Non-Metered Revenue	Calculation \$482,606

Metered Revenue	
<u>Reference</u>	
Total Metered Revenue	Summary \$21,566,711

2021 / 2022 Water Sales			
<u>Sales Per Customer</u>	<u>Customers</u>	<u>CCF</u>	<u>Sales</u>
Single Family Residence	118.4	20,023	2,371,524
Multi Family Residence	1,397.7	638	891,733
Business	1,192.3	310	369,601
Industrial	1,714.7	56	96,022
Public Authority	1,465.8	147	215,468
Schools	3,657.5	44	160,932
Private Landscape	931.3	239	222,578
Agriculture	787.0	8	6,296
Total		21,465	4,334,154

Water Sales	
<u>Non-Ag CCF</u>	<u>Ag CCF</u>
4,327,858	6,296

Groundwater Charge Calculation	
Total CCF Sales	4,334,154
Unaccounted For Water, CCF	326,227
Unaccounted for Water, AF	748.913
Total Production, CCF	4,660,381
Total Production, AF	9,949.85
Groundwater Charge	\$11,505,066

Great Oaks Water Company
2021/2022 Rate Calculations
Meter Service and Uniform Quantity Charge Calculations

5/8" Meter Equivalents			
<u>Meter Size</u>	<u>Ratio</u>	<u>Meters</u>	<u>5/8" Equivalents</u>
5/8"	1.0	5,656	5,656
3/4"	1.5	13,850	20,775
1"	2.5	987	2,468
1 1/2"	5.0	361	1,805
2"	8.0	476	3,808
3"	15.0	66	990
4"	25.0	47	1,175
6"	50.0	11	550
8"	80.0	8	640
10"	115.0	3	345
12"	165.0	0	0
Total		21,465	38,212

Meter Service Charge Calculation	
Fixed Costs	9,420,281
75% of Fixed Costs	7,065,211
Minus Private Fire Revenue	171,746
Total Service Charge Revenue	6,893,464
Service Charge Per Year	\$200.28
Service Charge Per Month	\$16.69

Meter Service Charges		
<u>Meter Size</u>	<u>Ratio</u>	
5/8"	1.0	\$16.69
3/4"	1.5	\$25.04
1"	2.5	\$41.73
1 1/2"	5.0	\$83.45
2"	8.0	\$133.52
3"	15.0	\$250.35
4"	25.0	\$417.25
6"	50.0	\$834.50
8"	80.0	\$1,335.20
10"	115.0	\$1,919.35
12"	165.0	\$2,753.85

Uniform Quantity Charge		
25% of Fixed Costs	2,355,070	
Variable Costs	12,318,176	
Minus Other Revenues, Including Ag Revenues	0	
Total	14,673,246	
Sales, CCF (Including Agriculture)	4,334,154	
Quantity Charge	\$3.4902	

Revenue Requirement		
Fixed Costs	9,420,281	
Variable Costs	12,318,176	
Total Revenue Requirement	21,738,457	

Single Family Residential Meter Equivalents		
<u>Meter Size</u>	<u>Meters</u>	<u>Meter Equivalents</u>
5/8"	5,578	5,578
3/4"	13,641	20,462
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	20,023	28,472

Great Oaks Water Company

2021/2022 Projected Year Tax Calculations

Projected
2021/2022

State Income Taxes

Revenues	
Water Service Revenues	21,566,711
Fire Protection Revenues	171,746
Other Water Revenues	0
Total Taxable Revenues, State	<u>21,738,457</u>
Deductions	
Operating Expenses	17,888,410
Depreciation Expense	1,650,188
Deferred Income Tax Expense	0
Taxes Other Than Income	468,610
Imputed Interest Expense (From Below)	328,229
Total Deductions	<u>20,335,437</u>
Income Tax	
Taxable Income, CCFT	1,403,020
CCFT Rate	8.84%
Current Year CCFT	<u>124,027</u>

Federal Income Taxes

Revenues	
Water Service Revenues	21,566,711
Fire Protection Revenues	171,746
Other Water Revenues	0
Total Taxable Revenues, Federal	<u>21,738,457</u>
Deductions	
Current State Income Taxes (From Above)	124,027
Operating Expenses	17,888,410
Depreciation Expense	1,454,123
Deferred Income Tax Expense	0
Taxes Other Than Income	468,610
Imputed Interest Expense (From Below)	328,229
DPAD	0
Total Deductions, Federal	<u>20,263,399</u>
Income Tax	
Taxable Income, Federal	1,475,058
FIT Rate	21%
Current Year Federal Income Tax	<u>309,762</u>

Calculation of Imputed Interest Expense On Debt Financing

<u>Rate Base</u>	<u>Percent of Capital</u>	<u>Interest Rate</u>	<u>Interest Expense</u>
16,832,272	30.00%	6.50%	328,229

Test Year 2022/2023
Requested Rates and Charges

Great Oaks Water Company
Test Year 2022-2023 Summary

	Adopted <u>2019/2020</u>	Adopted <u>2020/2021</u>	Projected <u>2021/2022</u>	Test Year <u>2022/2023</u>	Variable	Fixed	Ttl Var + Fxd
Operating Revenues							
Metered Water Service Revenues	20,749,991	21,883,934	21,566,711	22,591,439			
Fire Protection Revenues	166,722	172,655	171,746	191,690			
Miscellaneous Revenues	0	0	0	0			
Other Water Revenues	0	0	0	0			
Net Balancing Account Adjustment	0	0	0	0			
Total Operating Revenues (excluding CPUC fees)	20,916,713	22,056,590	21,738,457	22,783,129			
Operating Expenses							
Net Payroll Expense	2,595,548	2,642,268	2,657,841	2,710,517			2,710,517
Groundwater Charges, Acct. 700	10,284,777	11,100,844	11,061,002	11,425,036			11,425,036
Op. Labor & Expense (Excluding Labor), Acct. 702	18,937	19,240	19,081	15,774			15,774
Misc. Pump Exp., Acct. 725	9,469	9,620	9,541	7,887			7,887
Purchased Power, Acct. 726	868,873	865,593	841,594	1,088,082			1,088,082
Maintenance Of Pumping Equipment, Accts. 711, 732	34,974	35,533	35,240	31,208			31,208
Chemicals & Filtering, Acct. 744	102,881	104,527	103,663	13,832			13,832
Meter Expense, Acct. 754	0	0	0	-9,448			-9,448
T&D Misc Expense, Acct. 756	9,469	9,620	9,541	7,887			7,887
T&D Maint & Supv., Accts 753, 758	0	0	0	0			0
Maintenance of Reservoirs & Tanks, Acct. 760	0	0	0	0			0
Maintenance of T&D Mains, Acct. 761	147,563	149,924	148,684	151,579			151,579
Maintenance of Services, Acct 763	30,071	30,552	30,300	36,613			36,613
Maintenance of Meters, Acct 764	499	507	503	0			0
Maintenance of Hydrants, Acct 765	10,160	10,323	10,237	5,740			5,740
Maintenance of General Plant, Acct 805	76,183	77,402	76,762	72,512			72,512
Meter Reading Expense, Acct 772	18,937	19,240	19,081	17,334			17,334
Customer Records & Collection, Acct 773	150,268	152,672	151,410	240,628			240,628
Uncollectible Accounts, Acct 775	47,185	49,756	41,303	43,835			43,835
Office Supplies & Other Expense, Acct 792	49,671	50,466	50,048	49,632			49,632
Property Insurance, Acct. 793	84,768	86,040	88,328	124,651			124,651
Injuries & Damages, Acct 794	43,669	44,324	44,001	61,240			61,240
Employee Pensions & Benefits, Acct 795	909,144	923,690	930,963	1,316,405			1,316,405
Franchise Requirements, Acct 796	404,225	426,338	434,769	257,540			257,540
Regulatory Commission Expenses, Acct 797	18,000	21,600	18,504	62,311			62,311
Outside Services, Including GRC Expense, Acct 798, 800	739,319	751,148	770,370	539,239			539,239
Miscellaneous General Expense Including CWA Dues, Acct 799	166,919	169,590	168,188	185,253			185,253
Rents, Acct 811	225,919	232,619	235,408	257,918			257,918
Transportation Expense, Acct 903	0	0	0	0			0
Passive Income 50% Ratepayer Credit	-67,952	-67,952	-67,952	-113,626			-113,626
Total O&M and A&G Expenses	16,979,475	17,915,485	17,888,410	18,599,578			
Depreciation Expense	1,454,123	1,561,034	1,454,123	1,454,292			1,454,292
Taxes Other than Income	468,610	501,022	468,610	503,341			503,341
Current State Income Tax	125,902	124,682	118,234	152,838			152,838
Current Federal Income Tax (Including DPAD)	315,407	313,951	256,043	379,427			379,427
Deferred Tax Expense - State	0	0	0	7,866			7,866
Deferred Tax Expense - Federal	181,207	191,723	181,207	249,459			249,459
Total Depreciation and Taxes	2,545,249	2,692,411	2,478,217	2,747,223			
Total Operating Expenses	19,524,724	20,607,896	20,366,627	21,346,801	13,089,218	8,257,583	21,346,801
Net Operating Revenue	1,391,989	1,448,694	1,285,750	1,436,328	1,436,328	9,693,911	22,783,129
Rate Base	16,093,219	16,788,980	15,776,070	17,623,654			
Rate of Return, Percent	8.15%	8.15%	8.15%	8.15%			
Adopted Rate of Return, Percent	8.15%	8.15%	8.15%	8.15%			
Excess Rate of Return, Percent	0.00%	0.00%	0.00%	0.00%			

Great Oaks Water Company

Test Year 2022/2023 Tax Calculations

Test Year
2022/2023

State Income Taxes

Revenues	
Water Service Revenues	22,595,814
Fire Protection Revenues	191,690
Other Water Revenues	0
Total Taxable Revenues, State	22,787,505
Deductions	
Operating Expenses	18,581,845
Depreciation Expense	1,650,379
Deferred Income Tax Expense	0
Taxes Other Than Income	503,341
Imputed Interest Expense (From Below)	322,997
Total Deductions	21,058,563
Income Tax	
Taxable Income, CCFT	1,728,942
CCFT Rate	8.84%
Current Year CCFT	152,838

Federal Income Taxes

Revenues	
Water Service Revenues	22,595,814
Fire Protection Revenues	191,690
Other Water Revenues	0
Total Taxable Revenues, Federal	22,787,505
Deductions	
Current State Income Taxes (Flow Through Method)	118,234
Operating Expenses	18,581,845
Depreciation Expense	1,454,292
Deferred Income Tax Expense	0
Taxes Other Than Income	503,341
Imputed Interest Expense (From Below)	322,997
DPAD	0
Total Deductions, Federal	20,980,709
Income Tax	
Taxable Income, Federal	1,806,796
FIT Rate	21%
Current Year Federal Income Tax	379,427

Calculation of Imputed Interest Expense On Debt Financing

<u>Rate Base</u>	<u>Percent of Capital</u>	<u>Interest Rate</u>	<u>Interest Expense</u>
16,563,963	30.00%	6.50%	322,997

Great Oaks Water Company
Test Year 2022/2023 Rate Calculations

General Metered Sales					
<u>Meter Size</u>		<u>Customers</u>	Test Year		<u>Service Revenue</u>
			2022/2023	2022/2023	
5/8 x 3/4		5,636	\$15.47	\$1,046,084	
3/4		13,916	\$23.20	\$3,874,370	
1		990	\$38.67	\$459,378	
1 1/2		363	\$77.34	\$336,878	
2		477	\$123.74	\$708,278	
3		67	\$232.01	\$186,536	
4		47	\$386.68	\$218,089	
6		11	\$773.36	\$102,084	
8		8	\$1,237.38	\$118,789	
10		3	\$1,778.74	\$64,035	
12		0	\$2,552.10	\$0	
Total		Total	21,518		\$7,114,520
 Projected					
<u>Class</u>	<u>Usage</u>	<u>Customers</u>	<u>CCE</u>	<u>Rate</u>	<u>Usage Revenues</u>
Single Residential	103.2	20,055	2,069,074	\$3.9498	\$8,172,500
Multi Residential	1,358.2	648	880,127	\$3.9498	\$3,476,354
Business	1,101.2	317	349,090	\$3.9498	\$1,378,847
Total Commercial		21,020	3,298,291		\$13,027,701
 Projected					
<u>Class</u>	<u>Usage</u>	<u>Customers</u>	<u>CCE</u>	<u>Rate</u>	<u>Usage Revenues</u>
Industrial	1,261.3	57	71,892	\$3.9498	\$283,961
Public Authorities	1,230.2	147	180,836	\$3.9498	\$714,274
Schools	2,915.1	44	128,263	\$3.9498	\$506,618
Private Landscapes	984.6	242	238,280	\$3.9498	\$941,168
Agriculture	181.0	8	1,448	\$3.9498	\$5,720
Total Other		498	620,720		\$2,451,741
Total		21,518	3,919,011		
Total General Metered Service Revenues					\$22,593,962
CPUC Surcharge				1.43%	\$323,094
Total General Metered Service Revenues Plus CPUC Surcharge					\$22,917,055

Private Fire Protection Service				
<u>Meter Size</u>		<u>Customers</u>	<u>Service Charge</u>	<u>Pro Forma Revenue</u>
2		105	\$19.82	\$24,974
4		42	\$32.78	\$16,523
6		98	\$49.74	\$58,494
8		76	\$66.92	\$61,034
10		26	\$85.54	\$26,688
12		3	\$110.48	\$3,977
Total Private Fire Protection Service Revenues		350		\$191,690.45
CPUC Surcharge			1.43%	\$2,741
Total Private Fire Protection Service Revenues Plus CPUC Surcharge				\$194,432

Total Services			
Total Base Rate Water Service Revenues, Excluding CPUC Surcharges			\$22,785,652
CPUC Surcharge		1.43%	\$325,835
Total Base Rate Water Service Revenues, Including CPUC Surcharges			\$23,111,487
Uncollectibles		0.1924%	\$43,835

Great Oaks Water Company

Test Year 2022/2023 Rate Calculations

Meters In Service (Not Incldg Private Fire Protection)	
<u>Meter Size</u>	<u>Meter Count</u>
5/8"	5,636
3/4"	13,916
1"	990
1.5"	363
2"	477
3"	67
4"	47
6"	11
8"	8
10"	3
12"	0
Total	21,518

Customers	
<u>Customer Class</u>	<u>Customer Count</u>
Single Family Residence	20,055
Multi Family Residence	648
Business	317
Industrial	57
Public Authority	147
Schools	44
Private Landscape	242
Private Fire	350
Agriculture	8
Total	21,868

Non-Metered Revenue	
<u>Reference</u>	
CPUC Surcharge	\$325,835
Private Fire Protection	Summary
Miscellaneous Revenue	Summary
Total Non-Metered Revenue	Calculation

Metered Revenue	
<u>Reference</u>	
Total Metered Revenue	Summary

Projected 2022/2023 Year Water Sales			
	<u>Sales Per Customer</u>	<u>Customers</u>	<u>CCF Sales</u>
Single Family Residence	103.17	20,055	2,069,074
Multi Family Residence	1358.22	648	880,127
Business	1101.23	317	349,090
Industrial	1261.26	57	71,892
Public Authority	1230.18	147	180,836
Schools	2915.07	44	128,263
Private Landscape	984.63	242	238,280
Agriculture	181.00	8	1,448
Total		21,518	3,919,010

Water Sales	
<u>Non-Ag CCf</u>	<u>Ag CCE</u>
3,917,562	1,448

Groundwater Charge Calculation	
Total CCF Sales	3,919,010
Unaccounted For Water, CCF	294,979
Unaccounted for Water, AF	677.18
Total Production, CCF	4,213,989
Total Production, AF	9,673.99
Groundwater Charge	\$11,428,850

Great Oaks Water Company
2022/2023 Test Year Meter Service and Uniform Quantity Charge Calculations

5/8" Meter Equivalents				Meter Service Charge Calculation	
<u>Meter Size</u>	<u>Ratio</u>	<u>Meters</u>	<u>5/8" Equivalents</u>		
5/8"	1.0	5,636	5,636	Fixed Costs	9,744,088
3/4"	1.5	13,916	20,874	75% of Fixed Costs	7,308,066
1"	2.5	990	2,475	Minus Private Fire Revenue	191,690
1 1/2"	5.0	363	1,815	Total Service Charge Revenue	7,116,376
2"	8.0	477	3,816	Service Charge Per Year	\$185.66
3"	15.0	67	1,005	Service Charge Per Month	\$15.47
4"	25.0	47	1,175		
6"	50.0	11	550		
8"	80.0	8	640		
10"	115.0	3	345		
12"	165.0	0	0		
Total		21,518	38,331		

Test Year 2022/2023 Meter Service Charges			Test Year 2022/2023 Uniform Quantity Charge	
<u>Meter Size</u>	<u>Ratio</u>			
5/8"	1.0	\$15.47	25% of Fixed Costs	2,436,022
3/4"	1.5	\$23.21	Variable Costs	13,043,416
1"	2.5	\$38.68	Minus Other Revenue	0
1 1/2"	5.0	\$77.36	Total	15,479,439
2"	8.0	\$123.77	Sales, CCF (Including Agriculture)	3,919,010
3"	15.0	\$232.07	Quantity Charge	\$3.9498
4"	25.0	\$386.78		
6"	50.0	\$773.57		
8"	80.0	\$1,237.71		
10"	115.0	\$1,779.20		
12"	165.0	\$2,552.77		

Test Year 2022/2023 Revenue Requirement		
Fixed Costs	9,744,088	
Variable Costs	13,043,416	
Total Fixed + Variable Costs	22,787,505	

Single Family Residential Meter Equivalents		
<u>Meter Size</u>	<u>Meters</u>	<u>Equivalents</u>
5/8"	5,578	5,578
3/4"	13,673	20,510
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	20,055	28,520

Great Oaks Water Company
Test Year 2022/2023 Conservation Rates and Groundwater Charges

Conservation Rates Calculation			
<u>Tier</u>	<u>CCF Range</u>	<u>Factor</u>	<u>Tiered Rates</u>
Tier 1	0-12 CCFs Bi-Monthly	0.7110	\$2.8013
Tier 2	13-20 CCFs Bi-Monthly	1.2270	\$4.8343
Tier 3	> 20 CCFs Bi-Monthly	1.4570	\$5.7405

Groundwater Charge Calculation		
Allocated Groundwater Charge		\$1,181.40
Agriculture Groundwater Charge		\$28.86
Agriculture Production, CCF	1,448	
Agriculture Production, AF	3.32	
Total Non-Agriculture Groundwater Charge	11,424,922	
Total Agriculture Groundwater Charge	96	
Total Groundwater Charge Expense	11,425,018	

Agriculture Quantity Charge Credit	
25% Fixed Costs	2,436,022
Variable Costs Excluding Groundwater Charge	1,664,182
Groundwater Charge @ \$28.86	279,191
Total Variable Costs	1,943,373
Total	4,379,396
Sales, CCF (Including Agriculture)	3,919,010
Quantity Charge Per CCF	\$1.1175
Quantity Charge Agriculture Credit	\$2.8440

Great Oaks Water Company
Escalation & Attrition Years 2023-2024 & 2024-2025 Summary

	Escalation Year 2023/2024	Attrition Year 2024/2025		
Operating Revenues				
Metered Water Service Revenues	23,919,936	25,507,113		
Fire Protection Revenues	198,452	205,277		
Miscellaneous Revenues	0	0		
Other Water Revenues	0	0		
Net Balancing Account Adjustment	0	0		
Total Operating Revenues (excluding CPUC fees)	24,118,388	25,712,390		
Operating Expenses				
Net Payroll Expense	2,764,727	2,822,786	Variable	2023/2024
Groundwater Charges, Acct. 700	12,633,621	13,971,286	Fixed	2024/2025
Op. Labor & Expense (Excluding Labor), Acct. 702	15,916	16,060	Th Var + Fxd	
Misc. Pump Exp., Acct. 725	7,958	8,030		
Purchased Power, Acct. 726	1,096,080	1,104,078	1,096,080	
Maintenance Of Pumping Equipment, Accts. 711, 732	31,488	31,772		
Chemicals & Filtering, Acct. 744	13,956	14,082		
Meter Expense, Acct. 754	-9,533	-9,619		
T&D Misc Expense, Acct. 756	7,958	8,030		
T&D Maint & Supv., Accts 753, 758	0	0		
Maintenance of Reservoirs & Tanks, Acct. 760	10,700	0		
Maintenance of T&D Mains, Acct. 761	152,943	154,320		
Maintenance of Services, Acct 763	36,943	37,275		
Maintenance of Meters, Acct 764	0	0		
Maintenance of Hydrants, Acct 765	5,791	5,843		
Maintenance of General Plant, Acct 805	73,164	73,823		
Meter Reading Expense, Acct 772	17,490	17,647		
Customer Records & Collection, Acct 773	242,794	244,979		
Uncollectible Accounts, Acct 775	47,067	50,178	47,067	2023/2024
Office Supplies & Other Expense, Acct 792	50,079	50,530	50,079	2024/2025
Property Insurance, Acct. 793	137,365	151,376	137,365	
Injuries & Damages, Acct 794	63,629	66,110	63,629	
Employee Pensions & Benefits, Acct 795	1,273,574	1,298,099	1,273,574	
Franchise Requirements, Acct 796	272,634	290,653	272,634	
Regulatory Commission Expenses, Acct 797	79,090	79,802	79,090	
Outside Services, Including GRC Expense, Acct 798, 800	520,019	523,323	520,019	
Miscellaneous General Expense Including CWA Dues, Acct 799	186,920	188,603	186,920	
Rents, Acct 811	265,245	272,779	265,245	
Transportation Expense, Acct 903	0	0	0	
Passive Income 50% Ratepayer Credit	-80,946	-80,946	-80,946	
Total O&M and A&G Expenses	19,916,675	21,390,898		
Depreciation Expense	1,518,647	1,584,505	1,518,647	2023/2024
Taxes Other than Income	536,482	570,662	536,482	2024/2025
Current State Income Tax	142,394	143,110	142,394	
Current Federal Income Tax (Including DPAD)	351,363	354,779	351,363	
Deferred Tax Expense - State	9,443	4,644	9,443	
Deferred Tax Expense - Federal	259,839	268,720	259,839	
Total Depreciation and Taxes	2,818,168	2,926,419		
Total Operating Expenses	22,734,843	24,317,318	14,270,525	2023/2024
Net Operating Revenue	1,383,545	1,395,072	8,464,318	8,693,887
			1,383,545	2024/2025
			9,847,863	24,317,318
			10,086,959	25,712,390
Rate Base	16,976,014	17,117,450		
Rate of Return, Percent	8.15%	8.15%		
Adopted Rate of Return, Percent	8.15%	8.15%		
Excess Rate of Return, Percent	0.00%	0.00%		

Great Oaks Water Company

Escalation Year 2023/2024 Rate Calculations

Meters In Service (Not Incldg Private Fire Protection)	
<u>Meter Size</u>	<u>Meter Count</u>
5/8"	5,636
3/4"	13,963
1"	993
1.5"	365
2"	478
3"	67
4"	47
6"	11
8"	8
10"	3
12"	0
Total	21,571

Customers	
<u>Customer Class</u>	<u>Customer Count</u>
Single Family Residence	20,087
Multi Family Residence	658
Business	324
Industrial	58
Public Authority	147
Schools	44
Private Landscape	245
Private Fire	354
Agriculture	8
Total	21,925

Non-Metered Revenue	
Reference	
CPUC Surcharge	\$344,893
Private Fire Protection	Summary
Miscellaneous Revenue	Summary
Total Non-Metered Revenue	Calculation

Metered Revenue	
Reference	
Total Metered Revenue	Summary

Projected 2023/2024 Year Water Sales			
<u>Sales Per Customer</u>	<u>Customers</u>	<u>CCF</u>	<u>Sales</u>
Single Family Residence	103.17	20,087	2,072,376
Multi Family Residence	1358.22	658	893,709
Business	1101.23	324	356,799
Industrial	1261.26	58	73,153
Public Authority	1230.18	147	180,836
Schools	2915.07	44	128,263
Private Landscape	984.63	245	241,234
Agriculture	181.00	8	1,448
Total	21,571		3,947,818

Water Sales	
<u>Non-Ag CCf</u>	<u>Ag CCE</u>
3,946,370	1,448

<u>Non-Ag AF</u>	<u>Ag AE</u>
9,059.62	3.32

Groundwater Charge Calculation	
Total CCF Sales	3,947,818
Unaccounted For Water, CCF	297,148
Unaccounted for Water, AF	682.16
Total Production, CCF	4,244,966
Total Production, AF	9,745.10
Groundwater Charge	\$12,637,836

Great Oaks Water Company
2023/2024 Escalation Year Meter Service and Uniform Quantity Charge Calculations

5/8" Meter Equivalents			
Meter Size	Ratio	Meters	5/8" Equivalents
5/8"	1.0	5,636	5,636
3/4"	1.5	13,963	20,945
1"	2.5	993	2,483
1 1/2"	5.0	365	1,825
2"	8.0	478	3,824
3"	15.0	67	1,005
4"	25.0	47	1,175
6"	50.0	11	550
8"	80.0	8	640
10"	115.0	3	345
12"	165.0	0	0
Total		21,571	38,427

Meter Service Charge Calculation	
Fixed Costs	9,847,863
75% of Fixed Costs	7,385,897
Minus Private Fire Revenue	198,452
Total Service Charge Revenue	7,187,446
Service Charge Per Year	\$187.04
Service Charge Per Month	\$15.59

Escalation Year 2023/2024 Meter Service Charges		
Meter Size	Ratio	
5/8"	1.0	\$15.59
3/4"	1.5	\$23.38
1"	2.5	\$38.97
1 1/2"	5.0	\$77.93
2"	8.0	\$124.69
3"	15.0	\$233.80
4"	25.0	\$389.67
6"	50.0	\$779.34
8"	80.0	\$1,246.94
10"	115.0	\$1,792.48
12"	165.0	\$2,571.82

Escalation Year 2023/2024 Uniform Quantity Charge		
25% of Fixed Costs	2,461,966	
Variable Costs	14,270,525	
Minus Other Revenue	0	
Total	16,732,491	
Sales, CCF (Including Agriculture)	3,947,818	
Quantity Charge	\$4.2384	

Escalation Year 2023/2024 Revenue Requirement		
Fixed Costs	9,847,863	
Variable Costs	14,270,525	
Total Fixed + Variable Costs	24,118,388	

Agriculture Quantity Charge Credit		
0% Fixed Costs	2,461,966	
Variable Costs Excldg Groundwater Chg	1,636,904	
Groundwater Charge @ \$28.86	281,244	
Total Variable Costs	1,918,148	
Total	4,380,114	
Sales, CCF (Including Agriculture)	3,947,818	
Quantity Charge Per CCF	\$1.1095	
Quantity Charge Agriculture Credit	\$3.1289	

Single Family Residential Meter Equivalents		
Meter Size	Meters	Equivalents
5/8"	5,578	5,578
3/4"	13,705	20,558
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	20,087	28,568

Conservation Rates Calculation			
Tier	CCF Range	Factor	Tiered Rates
Tier 1	0-12 CCFs Bi-Monthly	0.7110	\$3.0135
Tier 2	13-20 CCFs Bi-Monthly	1.2270	\$5.2005
Tier 3	> 20 CCFs Bi-Monthly	1.4570	\$6.1754

Great Oaks Water Company
Escalation Year 2023/2024 Rate Calculations

General Metered Sales					
<u>Meter Size</u>		<u>Customers</u>	Escalation Year		Escalation Year 2023/2024
			2023/2024	2023/2024	
5/8 x 3/4		5,636	\$15.59	\$1,054,166	
3/4		13,963	\$23.38	\$3,917,492	
1		993	\$38.97	\$464,331	
1 1/2		365	\$77.93	\$341,351	
2		478	\$124.69	\$715,247	
3		67	\$233.80	\$187,977	
4		47	\$389.67	\$219,774	
6		11	\$779.34	\$102,873	
8		8	\$1,246.94	\$119,707	
10		3	\$1,792.48	\$64,529	
12		0	\$2,571.82	\$0	
Total		Total	21,571		\$7,187,446
Projected					
<u>Class</u>	<u>Usage</u>	<u>Customers</u>	<u>CCE</u>	<u>Quantity</u>	<u>Rate</u>
Single Residential	103.2	20,087	2,072,376	\$4.2384	\$8,783,589
Multi Residential	1,358.2	658	893,709	\$4.2384	\$3,787,910
Business	1,101.2	324	356,799	\$4.2384	\$1,512,262
Total Commercial		21,069	3,322,884		\$14,083,761
Projected					
<u>Class</u>	<u>Usage</u>	<u>Customers</u>	<u>CCE</u>	<u>Quantity</u>	<u>Rate</u>
Industrial	1,261.3	58	73,153	\$4.2384	\$310,053
Public Authorities	1,230.2	147	180,836	\$4.2384	\$766,458
Schools	2,915.1	44	128,263	\$4.2384	\$543,632
Private Landscapes	984.6	245	241,234	\$4.2384	\$1,022,450
Agriculture	181.0	8	1,448	\$4.2384	\$6,137
Total Other		502	624,934		\$2,648,730
Total		21,571	3,947,818		
Total General Metered Service Revenues					\$23,919,936
CPUC Surcharge				1.43%	\$342,055
Total General Metered Service Revenues Plus CPUC Surcharge					\$24,261,991

Private Fire Protection Service				
<u>Meter Size</u>		<u>Customers</u>	<u>Service Charge</u>	Pro Forma Revenue
2		106	\$20.30	\$25,828
4		43	\$33.58	\$17,329
6		99	\$50.95	\$60,534
8		77	\$68.56	\$63,347
10		26	\$87.63	\$27,339
12		3	\$113.18	\$4,075
Total Private Fire Protection Service Revenues		354		\$198,451.72
CPUC Surcharge				1.43%
Total Private Fire Protection Service Revenues Plus CPUC Surcharge				\$201,290

Total Services			
Total Base Rate Water Service Revenues, Excluding CPUC Surcharges			\$24,118,388
CPUC Surcharge		1.43%	\$344,893
Total Base Rate Water Service Revenues, Including CPUC Surcharges			\$24,463,281
Uncollectibles		0.1924%	\$47,067

Great Oaks Water Company
Attrition Year 2024/2025 Rate Calculations

Meters In Service (Not Includg Private Fire Protection)	
<u>Meter Size</u>	<u>Meter Count</u>
5/8"	5,626
3/4"	14,020
1"	996
1.5"	367
2"	479
3"	67
4"	47
6"	11
8"	8
10"	3
12"	0
Total	21,624

Customers	
<u>Customer Class</u>	<u>Customer Count</u>
Single Family Residence	20,119
Multi Family Residence	668
Business	331
Industrial	59
Public Authority	147
Schools	44
Private Landscape	248
Private Fire	358
Agriculture	8
Total	21,982

Non-Metered Revenue		
	<u>Reference</u>	
CPUC Surcharge		\$367,687
Private Fire Protection	Summary	\$205,277
Miscellaneous Revenue	Summary	\$0
Total Non-Metered Revenue	Calculation	\$572,965

Metered Revenue		
	<u>Reference</u>	
Total Metered Revenue	Summary	\$25,507,113

Projected 2024 / 2025 Year Water Sales			
	<u>Sales Per Customer</u>	<u>Customers</u>	<u>CCF Sales</u>
Single Family Residence	103.17	20,119	2,075,677
Multi Family Residence	1358.22	668	907,291
Business	1101.23	331	364,507
Industrial	1261.25	59	74,414
Public Authority	1230.18	147	180,836
Schools	2915.07	44	128,263
Private Landscape	984.63	248	244,188
Agriculture	181.00	8	1,448
Total		21,624	3,976,624

Water Sales	
<u>Non-Ag CCF</u>	<u>Ag CCF</u>
3,975,176	1,448

Groundwater Charge Calculation	
Total CCF Sales	3,976,624
Unaccounted For Water, CCF	299,316
Unaccounted for Water, AF	687.13
Total Production, CCF	4,275,940
Total Production, AF	9,816.21
Groundwater Charge	\$13,975,923

Great Oaks Water Company
2024/2025 Attrition Year Meter Service and Uniform Quantity Charge Calculations

5/8" Meter Equivalents			
Meter Size	Ratio	Meters	5/8" Equivalents
5/8"	1.0	5,626	5,626
3/4"	1.5	14,020	21,030
1"	2.5	996	2,490
1 1/2"	5.0	367	1,835
2"	8.0	479	3,832
3"	15.0	67	1,005
4"	25.0	47	1,175
6"	50.0	11	550
8"	80.0	8	640
10"	115.0	3	345
12"	165.0	0	0
Total		21,624	38,528

Meter Service Charge Calculation	
Fixed Costs	10,088,959
75% of Fixed Costs	7,566,719
Minus Private Fire Revenue	205,277
Total Service Charge Revenue	7,361,442
Service Charge Per Year	\$191.07
Service Charge Per Month	\$15.92

Attrition Year 2024/2025 Meter Service Charges		
Meter Size	Ratio	
5/8"	1.0	\$15.92
3/4"	1.5	\$23.88
1"	2.5	\$39.81
1 1/2"	5.0	\$79.61
2"	8.0	\$127.38
3"	15.0	\$238.83
4"	25.0	\$398.06
6"	50.0	\$796.11
8"	80.0	\$1,273.78
10"	115.0	\$1,831.06
12"	165.0	\$2,627.18

Attrition Year 2024/2025 Uniform Quantity Charge	
25% of Fixed Costs	2,522,240
Variable Costs	15,623,431
Minus Other Revenue	0
Total	18,145,671
Sales, CCF (Including Agriculture)	3,976,624
Quantity Charge	\$4.5631

Attrition Year 2024/2025 Revenue Requirement	
Fixed Costs	10,088,959
Variable Costs	15,623,431
Total Fixed + Variable Costs	25,712,390

Agriculture Quantity Charge Credit		
0% Fixed Costs		2,522,240
Variable Costs Excldg Groundwater Chg		1,652,145
Groundwater Charge @ \$28.86		283,296
Total Variable Costs		1,935,441
Total		4,457,680
Sales, CCF (Including Agriculture)		3,976,624
Quantity Charge Per CCF		\$1.1210
Quantity Charge Agriculture Credit		\$3.4421

Single Family Residential Meter Equivalents		
Meter Size	Meters	Equivalents
5/8"	5,578	5,578
3/4"	13,737	20,606
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	20,119	28,616

Conservation Rates Calculation			
Tier	CCF Range	Factor	Tiered Rates
Tier 1	0-12 CCFs Bi-Monthly	0.7110	\$3.2444
Tier 2	13-20 CCFs Bi-Monthly	1.2270	\$5.5989
Tier 3	> 20 CCFs Bi-Monthly	1.4570	\$6.6484

Great Oaks Water Company
Attrition Year 2024/2025 Rate Calculations

General Metered Sales					
<u>Meter Size</u>		<u>Customers</u>	Attrition Year		<u>Attrition Year</u> 2024/2025
			2024/2025	2024/2025	
5/8 x 3/4		5,626	\$15.92	\$1,074,945	
3/4		14,020	\$23.88	\$4,018,146	
1		996	\$39.81	\$475,758	
1 1/2		367	\$79.61	\$350,609	
2		479	\$127.38	\$732,170	
3		67	\$238.83	\$192,023	
4		47	\$398.06	\$224,504	
6		11	\$796.11	\$105,087	
8		8	\$1,273.78	\$122,283	
10		3	\$1,831.06	\$65,918	
12		0	\$2,627.18	\$0	
Total		Total	21,624		\$7,361,442
 Projected					
<u>Class</u>	<u>Usage</u>	<u>Customers</u>	<u>CCE</u>	<u>Quantity</u>	<u>Rate</u>
Single Residential	103.2	20,119	2,075,677	\$4.5631	\$9,471,489
Multi Residential	1,358.2	668	907,291	\$4.5631	\$4,140,045
Business	1,101.2	331	364,507	\$4.5631	\$1,663,276
Total Commercial		21,118	3,347,475		\$15,274,811
 Projected					
<u>Class</u>	<u>Usage</u>	<u>Customers</u>	<u>CCE</u>	<u>Quantity</u>	<u>Rate</u>
Industrial	1,261.3	59	74,414	\$4.5631	\$339,557
Public Authorities	1,230.2	147	180,836	\$4.5631	\$825,170
Schools	2,915.1	44	128,263	\$4.5631	\$585,275
Private Landscapes	984.6	248	244,188	\$4.5631	\$1,114,250
Agriculture	181.0	8	1,448	\$4.5631	\$6,607
Total Other		506	629,149		\$2,870,860
Total		21,624	3,976,624		
Total General Metered Service Revenues					\$25,507,113
CPUC Surcharge				1.43%	\$364,752
Total General Metered Service Revenues Plus CPUC Surcharge					\$25,871,864

Private Fire Protection Service				
<u>Meter Size</u>		<u>Customers</u>	<u>Service Charge</u>	<u>Pro Forma Revenue</u>
2		107	\$20.74	\$26,632
4		43	\$34.31	\$17,702
6		100	\$52.05	\$62,462
8		79	\$70.03	\$66,391
10		26	\$89.51	\$27,928
12		3	\$115.62	\$4,162
Total Private Fire Protection Service Revenues		358		\$205,277.37
CPUC Surcharge			1.43%	\$2,935
Total Private Fire Protection Service Revenues Plus CPUC Surcharge				\$208,213

Total Services			
Total Base Rate Water Service Revenues, Excluding CPUC Surcharges		\$25,712,390	
CPUC Surcharge		1.43%	
Total Base Rate Water Service Revenues, Including CPUC Surcharges		\$26,080,077	
Uncollectibles		0.1924%	
		\$50,178	

Great Oaks Water Company
Escalation & Attrition Years Tax Calculations - 2023/2024 & 2024/2025

	<u>Escalation Year 2023/2024</u>	<u>Attrition Year 2024/2025</u>
State Income Taxes		
Revenues		
Water Service Revenues	23,919,936	25,507,113
Fire Protection Revenues	198,452	205,277
Other Water Revenues	0	0
Total Taxable Revenues, State	24,118,388	25,712,390
Deductions		
Operating Expenses	19,916,675	21,390,898
Depreciation Expense	1,723,412	1,798,150
Deferred Income Tax Expense	0	0
Taxes Other Than Income	536,482	570,662
Imputed Interest Expense (From Below)	331,032	333,790
Total Deductions	22,507,601	24,093,500
Income Tax		
Taxable Income, CCFT	1,610,787	1,618,890
CCFT Rate	8.84%	8.84%
Current Year CCFT	142,394	143,110
 Federal Income Taxes		
Revenues		
Water Service Revenues	23,919,936	25,507,113
Fire Protection Revenues	198,452	205,277
Other Water Revenues	0	0
Total Taxable Revenues, Federal	24,118,388	25,712,390
Deductions		
Current State Income Taxes (From Above)	142,394	143,110
Operating Expenses	19,916,675	21,390,898
Depreciation Expense	1,518,647	1,584,505
Deferred Income Tax Expense	0	0
Taxes Other Than Income	536,482	570,662
Imputed Interest Expense (From Below)	331,032	333,790
DPAD	0	0
Total Deductions, Federal	22,445,230	24,022,965
Income Tax		
Taxable Income, Federal	1,673,158	1,689,425
FIT Rate	21%	21%
Current Year Federal Income Tax	351,363	354,779

Calculation of Imputed Interest Expense On Debt Financing

Rate Base	Percent of Capital	Interest Rate	Interest Expense	Interest Expense
16,976,014	30.00%	6.50%	331,032	
17,117,450	30.00%	6.50%		333,790

Great Oaks Water Company
Fire Protection Service Charge Calculations

	2" Meter <u>5/8" x 3/4"</u>	3" Meter <u>5/8" Equivalent</u>	4" Meter <u>5/8" Equivalent</u>	6" Meter <u>5/8" Equivalent</u>	8" Meter <u>5/8" Equivalent</u>	10" Meter <u>5/8" Equivalent</u>	12" Meter <u>5/8" Equivalent</u>
5/8" x 3/4" Meter Equivalent Ratio	1	8	15	25	50	80	115
Meter Cost	39.82	318.56	597.30	995.50	1,991.00	3,185.60	4,579.30
Sales Tax	3.68	29.47	55.25	92.08	184.17	294.67	423.59
Subtotal	43.50	348.03	652.55	1,087.58	2,175.17	3,480.27	5,002.89
Labor Installation Cost	\$36.88	18.44	73.76	295.04	368.80	663.84	811.36
Fringe Benefits Cost	34.88%	6.43	25.73	102.91	128.64	231.55	283.00
Subtotal	68.38	447.51	1,050.50	1,585.02	3,070.55	4,574.63	6,196.74
Overhead Cost	10.60%	6.57	44.71	100.44	154.38	300.93	454.91
Total Cost		74.94	492.22	1,150.94	1,739.40	3,371.49	6,820.86
Product Life	25	10	10	10	10	10	10
Annual Depreciation Expense	3.00	49.22	115.09	173.94	337.15	502.95	682.09
Average Return On Investment							
0.08150 Adopted ROR							
1.4 Net-To-Gross							
0.11410 Revenue Requirement	4.54	74.53	174.26	263.36	510.48	761.52	1,032.75
							1,397.00
Annual Cost	7.54	123.75	289.36	437.30	847.63	1,264.48	1,714.83
Difference In Cost - Annual		116.21	281.82	429.77	840.09	1,256.94	1,707.30
Difference In Cost - Monthly		9.68	23.49	35.81	70.01	104.75	142.27
5/8" x 3/4" Service Charge - Monthly		15.22	15.22	15.22	15.22	15.22	15.22
Percent Surcharge		63%	154%	235%	460%	688%	935%
							1266%
2022/2023 - Fire Protection Service Charge		19.82	26.68	32.78	49.74	66.92	85.54
2022/2023 - Uniform Rate		121.72	228.23	380.38	760.76	1,217.22	1,749.76
							2,510.52
2023/2024 - Fire Protection Service Charge		20.30	27.33	33.58	50.95	68.56	87.63
2023/2024 - Uniform Rate		124.69	233.80	389.67	779.34	1,246.94	1,792.48
							2,571.82
2024/2025 - Fire Protection Service Charge		20.74	27.92	34.31	52.05	70.03	89.51
2024/2025 - Uniform Rate		127.38	238.83	398.06	796.11	1,273.78	1,831.06
							2,627.18

Rate Tables Projected 2021/2022 and Test Year 2022/2023

29-Dec-2021

5:50 PM

Summary Rate Tables By Year

Projected 2021/2022 Meter Service Charges		
Meter Size	Ratio	
5/8"	1.0	16.69
3/4"	1.5	25.04
1"	2.5	41.73
1 1/2"	5.0	83.45
2"	8.0	133.52
3"	15.0	250.35
4"	25.0	417.25
6"	50.0	834.50
8"	80.0	1,335.20
10"	115.0	1,919.35
12"	165.0	2,753.85

Test Year 2022/2023 Meter Service Charges		
Meter Size	Ratio	
5/8"	1.0	15.22
3/4"	1.5	22.82
1"	2.5	38.04
1 1/2"	5.0	76.08
2"	8.0	121.72
3"	15.0	228.23
4"	25.0	380.38
6"	50.0	760.76
8"	80.0	1,217.22
10"	115.0	1,749.76
12"	165.0	2,510.52

Meter Service Charges By Year				
Meter Size	2021/2022	2022/2023	2023/2024	2024/2025
5/8"	16.69	15.22	15.59	15.92
3/4"	25.04	22.82	23.38	23.88
1"	41.73	38.04	38.97	39.81
1 1/2"	83.45	76.08	77.93	79.61
2"	133.52	121.72	124.69	127.38
3"	250.35	228.23	233.80	238.83
4"	417.25	380.38	389.67	398.06
6"	834.50	760.76	779.34	796.11
8"	1,335.20	1,217.22	1,246.94	1,273.78
10"	1,919.35	1,749.76	1,792.48	1,831.06
12"	2,753.85	2,510.52	2,571.82	2,627.18

2021/2022 General Metered Service Quantity Charge	
Per 100 Cu.Ft.	\$3.4902

2022/2023 General Metered Service Quantity Charge	
Per 100 Cu.Ft.	\$3.9400

General Metered Service Quantity Charge By Year				
Per 100 Cu.Ft.	2021/2022	2022/2023	2023/2024	2024/2025
Per 100 Cu.Ft.	\$3.4902	\$3.9400	\$4.2384	\$4.5631

2021/2022 Tiered Quantity Charges (Single Family Only)	
Tier 1: 0-12 CCFs Bi-Monthly	\$2.4815
Tier 2: 13-20 CCFs Bi-Monthly	\$4.2825
Tier 3: > 20 CCFs Bi-Monthly	\$5.0852

2022/2023 Tiered Quantity Charges (Single Family Only)	
Tier 1: 0-12 CCFs Bi-Monthly	\$2.8013
Tier 2: 13-20 CCFs Bi-Monthly	\$4.8343
Tier 3: > 20 CCFs Bi-Monthly	\$5.7405

Tiered Quantity Charges (Single Family Only) By Year				
Per 100 Cu.Ft.	2021/2022	2022/2023	2023/2024	2024/2025
Per 100 Cu.Ft.	\$2.4815	\$2.8013	\$3.0135	\$3.2444
Per 100 Cu.Ft.	\$4.2825	\$4.8343	\$5.2005	\$5.5989
Per 100 Cu.Ft.	\$5.0852	\$5.7405	\$6.1754	\$6.6484

2021/2022 Irrigation Quantity Charge Credit	
Per 100 Cu.Ft.	\$2.5855

2022/2023 Irrigation Quantity Charge Credit	
Per 100 Cu.Ft.	\$2.8440

Irrigation Quantity Charge Credit By Year				
Per 100 Cu.Ft.	2021/2022	2022/2023	2023/2024	2024/2025
Per 100 Cu.Ft.	\$2.5855	\$2.8440	\$3.1289	\$3.4421

2021/2022 Contract Resale Quantity Charge	
Per 100 Cu.Ft.	\$3.1412
Calculated @ 90 % of Quantity Charge	

2022/2023 Contract Resale Quantity Charge	
Per 100 Cu.Ft.	\$3.5460
Calculated @ 90% of Quantity Charge	

Private Fire Protection Service Meter Charges				
Meter Size	2021/2022	2022/2023	2023/2024	2024/2025
2"	18.23	19.82	20.30	20.74
4"	29.73	32.78	33.58	34.31
6"	44.73	49.74	50.95	52.05
8"	60.09	66.92	68.56	70.03
10"	76.71	85.54	87.63	89.51
12"	99.08	110.48	113.18	115.62