

EXHIBIT H

Cross-Index to Minimum Data Requirements

Prepared by Timothy S. Guster

Minimum Data Requirement	GRC Reference
<b>I. General Rate Case Application Requirements</b>	
A. Summary of Requested Revenue Requirement and Rate Base Changes	Application, page 3
B. Primary Cost Increases List the five most significant issues, in dollar terms that the utility believes require a rate change. Identify the cause of cost increases.	Application, pages 3 - 4
C. Issues of Controversy List the major controversial issues included in the GRC filing. Include the dollar impact of these issues, and a brief summary of the utility's rationale on this subject.	Application, pages 4 - 5
D. Proposed Notice to Customers Include in the proposed application proposed notices to customers that will be submitted for review by the Commission's Public Advisor upon filing the proposed application. The proposed notices should describe the reasons for the requested rate change and estimated average bill changes for a typical customer in each district by customer class.	Exhibit C
<b>II. A. Basic Information</b>	
1. Number of customers and percentage of customer increase for last authorized test years, last five years recorded data and proposed test year	Exhibit E, GRC Workpapers, Customers, page WP-11; See also Exhibit D, Report on Results of Operations, Chapter 4, Water Sales Forecast, page 9, and Exhibit 4-1, Customers
2. Total water sales in CCF for the last authorized test year, last five years recorded data and proposed test year.	Exhibit E, GRC Workpapers, Water Sales CCF, page WP-3; See also Exhibit D, Report on Results of Operations, Chapter 4 and Exhibit 4-1
3. Revenue requirement authorized for last test and escalation years and proposed test year.	Exhibit E, GRC Workpapers, Revenue Requirement, page WP-2
4. Recorded revenues for last five years and proposed test year forecast.	Exhibit E, GRC Workpapers, Summary of Earnings, page WP-1; Revenue Requirement, page WP-2; Test Year Summary, page WP-42

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5. Revenues per customer for last authorized test years, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Revenue Requirement, page WP-2; Customers, page WP-11
6. Number of general office employees and percent increase for the last authorized test years, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10
7. Number of district employees and percent increase for the last authorized test years, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10
8. List each rate change since the last GRC decision by district, including the date, percentage change to typical residential customer bill, percentage change to revenue requirement, total dollar change, and citations to authority for each increase, and sum to arrive at cumulative rate change by district since last GRC.	Exhibit D, Report on Results of Operations, Chapter 2, History and Corporate Information, page 4

<b>II. B. Revenue Requirement: Operations and Maintenance, Administrative and General, General Office</b>	Exhibit E, GRC Workpapers, Summary of Earnings, page WP-1, Revenue Requirement, page WP-2, O&M Expenses, page WP-4, Maintenance Expenses, page WP-5, A&G Expenses, page WP-6; see also Exhibit D, Report on Results of Operations, Chapter 5
1. Operation and Maintenance (O&M) Expenses for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, O&M Expenses, page WP-4; see also Exhibit D, Report on Results of Operations, Chapter 5, page 1
2. O&M expense per customer for last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, O&M Expenses, page WP-4; Maintenance Expenses, page WP-5; see also

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	Exhibit D, Report on Results of Operations, Chapter 5, page 1
3. Maintenance expense and percent increase/decrease for last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, O&M Expenses, page WP-4; Maintenance Expenses, page WP-5; see also Exhibit D, Report on Results of Operations, Chapter 5, page 1
4. Maintenance expense per customer and percent increase/decrease for last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, O&M Expenses, page WP-4; Maintenance Expenses, page WP-5; see also Exhibit D, Report on Results of Operations, Chapter 5, page 1
5. A&G Expenses and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, A&G Expenses, pages WP-6, WP-7; see also Exhibit D, Report on Results of Operations, Chapter 5, pages 1 - 3
6. A&G Expense per customer and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, A&G Expenses, page WP-6; Employee Benefits, page WP-7
7. Number of district employees per thousand customers and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Expensed Payroll, page WP-8; Employees and Salaries, pages WP-10
8. District employee's total payroll expenses and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Expensed Payroll, page WP-8; Employees and Salaries,

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	page WP-10
9. District employee’s payroll expenses per thousand customers and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Expensed Payroll, page WP-8; Employees and Salaries, page WP-10
10. District employee’s expensed payroll and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Expensed Payroll, page WP-8; Employees and Salaries, page WP-10
11. District employee’s capitalized payroll and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Plant in Service Additions & Retirements, Detail (Schedule 2 of 2), page WP-19
12. Number of general office employees per thousand customers and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10
13. General office payroll expense and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10; see also Expensed Payroll, page WP-8
14. General office payroll expense per thousand customers and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10; see also Expensed Payroll, page WP-8
15. General office expensed payroll and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10; see also Expensed Payroll, page WP-8
16. General office capitalized payroll per thousand customers and percent increase for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Plant in Service Additions & Retirements, Detail (Schedule 2 of 2), page

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	WP-19
17. Number of supervisory, managerial and executive employees in General Office for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10
18. Number of supervisory, managerial and executive employees in General Office per thousand customers for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Employees and Salaries, page WP-10
19. If general office expenses are shared with other regulated water districts or other unregulated affiliates or functions, describe how these expenses are allocated (a) by the most recent Commission decision (provide citation to decision number and exact page reference) or (b) if these expenses are now subject to allocation by Commission decision (provide citation to decision number and exact page reference), how these expenses have been allocated, in fact, since the last general rate case or general rate adjustment.	Not applicable

<b>II. C. Revenue Requirement: Water Sales and Production</b>	Exhibit E, GRC Workpapers, Water Sales CCF, page WP-3
1. Total water production in CCF for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Water Sales CCF, page WP-3; see also Exhibit D, Report on Results of Operations, Chapter 4 and Exhibit 4-1, and Chapter 6, pages 1-2
2. Total purchased water in CCF for the last authorized test year, last five years recorded data, and proposed test year.	Not applicable
3. Total pumped water pumped in CCF for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Water Sales CCF, page WP-3; see also Exhibit D, Report on Results of Operations, Chapter 6, pages 1-2
4. Total treated water in CCF for the last authorized test year, last five years recorded data, and proposed test year.	Not applicable
5. Total surface water in CCF for the last authorized test	Not applicable

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year, last five years recorded data, and proposed test year.	
6. Total raw water in CCF for the last authorized test year, last five years recorded data, and proposed test year.	Not applicable
7. Total recycled water in CCF for the last authorized test year, last five years recorded data, and proposed test year.	Not applicable
8. Sales per customer for different customer classes (in CCF/customer) for the last authorized test year, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Water Sales CCF, page WP-3; see also Exhibit D, Chapter 4 and Exhibit 4-1
<b>II. D. Rate Base</b>	Exhibit E, GRC Workpapers, Average Weighted Depreciated Rate Base, page WP-31; see also Exhibit D, Report on Results of Operations, Chapter 7
1. Rate base and percentage of increases for last authorized test years, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Average Weighted Depreciated Rate Base, page WP-31; see also Exhibit D, Report on Results of Operations, Chapter 7
2. Rate base per customer and percentage of increases for last authorized test years, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Average Weighted Depreciated Rate Base, page WP-31; see also Exhibit D, Report on Results of Operations, Chapter 7
3. Plant-in Service and percentage of increases for last authorized test years, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Plant In Service, page WP-20
4. Plant-in Service per customer and percentage of increases for last authorized test years, last five years recorded data, and proposed test year.	Exhibit E, GRC Workpapers, Plant In Service, page WP-20
5. List the plant improvements authorized in test years but not built.	Exhibit D, Report on Results of Operations,

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	Chapter 7, pages 1-2 for status of authorized Plant in Service Additions
6. List plant improvements built in last test years but not authorized.	Exhibit E, GRC Workpapers, Plant in Service Summary and Details, Pages WP 17-WP-20; see also Exhibit D, Report on Results of Operations, Chapter 7, pages 2-3
7. List all items in Plant-in Service included in rate base not “used and useful” in the last five years and proposed test year.	Not applicable; see Exhibit D, Report on Results of Operations, Chapter 7, page 3
8. To the extent not included in a previous GRC application, include a detailed, complete description accounting for all real property that, since January 1, 1996, was at any time, but is no longer, necessary or useful in the performance of the water corporation’s duties to the public and explain what, if any, disposition or use has been made of said property since it was determined to no longer be used or useful in the performance of utility duties. The disposition of any proceeds shall also be explained.	Not applicable
<b>II. E. Supply and Distribution Infrastructure Status and Planning</b>	Exhibit D, Report on Results of Operations, Chapter 8
1. Demonstrate compliance with § 10620 of the California Water Code which requires the utility to prepare an Urban Water Management Plan. The utility shall demonstrate compliance by providing a copy of the letter the utility has received from DWR affirming a completed Urban Water Management Plan.	Exhibit D, Report on Results of Operations, Chapter 3, pages 3, 6, and Exhibit 3-5; see also Exhibit F, Urban Water Management Plan
2. Identify unaccounted for water in CCF and percentage of total water production for the last authorized test year, last five years recorded data, and proposed test year amounts.	Exhibit E, GRC Workpapers, Water Sales CCF, page WP-3; Exhibit D, Report on Results of Operations, Chapter 8, page 1

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<p>3. Submit the results of a water loss audit performed no more than 60 days in advance of the submission of the proposed application. The audit report will be prepared using the free Audit Software developed by the American Water Works Association (AWWA) and available on the AWWA website.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, page 1, Exhibit 8-1 (AWWA Water Audit Results); see also Exhibit E, GRC Workpapers, Water Sales CCF, page WP-3</p>
<p>4. In connection with the water loss audit described above, the utility shall conduct and submit the results of a cost/benefit analysis for reducing the level of unaccounted water reported in the water loss audit. If unaccounted water is more than approximately 7% for each district or service area, submit a plan to reduce unaccounted water to a specific amount.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, pages 1-2; otherwise not applicable</p>
<p>5. Identify specific measures taken to reduce unaccounted water in the last five years and proposed test year.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, page 3</p>
<p>6. Identify number of leaks in the last five years.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, pages 2-3, Table 8-6</p>
<p>7. Describe leak detection program.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, pages 2-3</p>
<p>8. Provide leak repair time and cost statistics for last five years.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, pages 2-3, Table 8-8</p>
<p>9. Identify specific measures taken to reduce number of leaks in the last five years and proposed test year.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, page 3</p>
<p>10. Calculate the average age of distribution system.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, pages 3-4</p>
<p>11. List number of feet of and size of mains replaced for last authorized test years, last five years recorded data, and proposed test year amounts.</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, page 4; otherwise not applicable</p>
<p>12. Concisely list all major water sources, including the permit number or contract, remaining duration of the entitlement, and any pending proceedings or litigation concerning any</p>	<p>Exhibit D, Report on Results of Operations, Chapter 8, page 4</p>



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major source. Location of the source need not be included.	
13. Identify water supply (in gpm) added to system for the last three years and proposed test years.	Exhibit D, Report on Results of Operations, Chapter 8, page 4, Table 8-13
14. Identify storage volume (in million gallons) added to water system for the last three years and proposed test years.	Exhibit D, Report on Results of Operations, Chapter 8, page 4
15. Identify treatment volume (in million gallons) added to water system in the last three years and proposed test years.	Not applicable
16. Include a copy of the latest Department of Water Resources Water Management Plan.	Exhibit D, Report on Results of Operations, Chapter 3, Exhibit 3-5; Exhibit F, Urban Water Management Plan
17. Provide confirmation of compliance with EPA Vulnerability Assessment and Office of Emergency Services Response Plan.	Exhibit D, Report on Results of Operations, Chapter 8, page 5, Exhibit 8-2
18. Any water utility filing a GRC on or after July 1, 2008 must submit a long-term, 6-10 year Water Supply and Facilities Master Plan to identify and address aging infrastructure needs.	Exhibit D, Report on Results of Operations, Chapter 8, page 5, Exhibit 8-3
19. If expected system improvement requirements over next five years exceeds average authorized capital additions over past two GRCs, identify a ratemaking approach (for example, a Distribution System Improvement Charge), to ensure infrastructure renewal.	Not applicable
<b>II. F. Conservation and Efficiency</b>	Exhibit D, Report on Results of Operations, Chapter 9
1. Specific measures taken to promote water conservation in the last five years and the proposed test years.	Exhibit D, Report on Results of Operations, Chapter 9, pages 1-2
2. Submit plan to achieve five percent reduction in average customer water use over three-year GRC cycle.	Exhibit D, Report on Results of Operations, Chapter 9, pages 2-3; see also Exhibit G, Urban Water Management Plan
3. Identify the percentage of metered customers in aggregate	All customers are

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and by district and your plan to convert customers to metered service.	metered customers; Exhibit D, Report on Results of Operations, Chapter 9, page 2
4. Confirm membership in the California Urban Water Conservation Council	Exhibit D, Report on Results of Operations, Chapter 9, pages 2-3
a. For those companies that are a member of CUWCC, submit a Separate Report that list the company's compliance with the 14 BMPs.	Exhibit D, Report on Results of Operations, Chapter 9, page 3; see Exhibit F, Urban Water Management Plan, pages 54-55,
b. For those companies that are not members of CUWCC, submit a Separate Report on the implementation of CUWCC's BMPs.	Not applicable
5. Provide specific measures taken to promote energy conservation in the last five years and the proposed test years.	Exhibit D, Report on Results of Operations, Chapter 9, page 3
6. Identify and assess options to improve energy efficiency of water pumping, purification systems, and other energy intensive water processes.	Exhibit D, Report on Results of Operations, Chapter 9, page 3
7. Identify options to achieve reductions in energy use related to its water utility operations over the proposed GRC cycle, including a plan to achieve a ten percent reduction in energy use per Ccf.	Exhibit D, Report on Results of Operations, Chapter 9, page 3
8. Identify number of water pumps rated in pump efficiency tests as "Low," "Normal" and "High" in the last five years.	Exhibit D, Report on Results of Operations, Chapter 9, page 3
9. Identify number of low efficiency pumps replaced for the last authorized test years, the last five years and the proposed test years.	Exhibit D, Report on Results of Operations, Chapter 9, page 4
10. Calculate delivery factors (kWh/CCF) for the (1) total system, (2) wells only, and (3) boosters only, for the last authorized test year, last five years recorded data, and the proposed test years.	Exhibit D, Report on Results of Operations, Chapter 9, page 4; see also Exhibit E, GRC Workpapers, Purchased Power, page WP-9.
II. G. Water Quality	Exhibit D, Report on Results of Operations,

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	Chapter 3
1. Summarize any non-compliance with maximum contaminant levels (MCLs) since the last GRC.	Exhibit D, Report on Results of Operations, Chapter 3, page 3 and Exhibit 3-6
2. Summarize any Treatment Techniques or Action Level exceedances.	Exhibit D, Report on Results of Operations, Chapter 3, page 3 and Exhibit 3-6
3. Summarize any Notification Levels or Response Level exceedances.	Exhibit D, Report on Results of Operations, Chapter 3, page 3 and Exhibit 3-6
4. Provide copy of the distributed Consumer Confidence Report (CCR) for each year not covered by the last GRC.	Exhibit D, Report on Results of Operations, Chapter 3, page 3 and Exhibit 3-7
5. Provide copies of SWRCB citations issued to the system, if any.	Exhibit D, Report on Results of Operations, Chapter 3, page 3 and Exhibit 3-6
6. Provide copy of last SWRCB inspection report and letters of violation.	Exhibit D, Report on Results of Operations, Chapter 3, page 3 and Exhibit 3-8
7. Provide information on all actions taken to comply with SWRCB requests.	Exhibit D, Report on Results of Operations, Chapter 3, page 3 and Exhibit 3-8
8. Provide an explanation as to how regulations expected to be promulgated in the next five years may affect your operations.	Exhibit D, Report on Results of Operations, Chapter 3, pages 4-5
9. Provide copy of CDHS State Revolving Funds Needs Survey Documentation.	Not applicable
10. Recommend additional water quality requirements, tests, conditions, protocols, etc. that may be needed in the future to assure water quality and safety, including costs and enforcement.	Exhibit D, Report on Results of Operations, Chapter 3, pages 4-5
<b>II. H. Service Quality</b>	Exhibit D, Report on Results of Operations, Chapter 3, pages 5-6

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1. Number of customer complaints received in last three years, categorized by major subject areas.	Exhibit D, Report on Results of Operations, Chapter 3, page 6
2. Measures taken to reduce the number of complaints in the last three years and plan for GRC cycle.	Exhibit D, Report on Results of Operations, Chapter 3, page 6

<b>II. I. Corporate and Unregulated Activities</b>	
1. Identify and explain all transactions with corporate affiliates involving utility employees or assets or resulting in costs included in revenue requirement over the last five years. Include all documentation, including a list of all such contracts, and accounting detail necessary to demonstrate that any services provided by utility officers or employees to corporate affiliates are reimbursed at fully allocated costs.	Exhibit D, Report on Results of Operations, Chapter 3, pages 8-9

2. To the extent the utility uses assets or employees included in revenue requirement for unregulated activities, identify, document, and account for all such activities, including all costs and resulting revenue, and provide a list of all contracts over the last five years.	Exhibit D, Report on Results of Operations, Chapter 3, page 9
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<b>II. J. Rate Design</b> - Testimony should describe how the proposed rate design promotes customer conservation and low-income water user affordability. At a minimum, the proposed rate design should include:	Exhibit D, Report on Results of Operations, Chapter 4
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1. Conservation rate design (e.g., increasing block rates) for metered customers or otherwise be consistent with industry-wide rules on conservation rate design.	Exhibit D, Report on Results of Operations, Chapter 4, pages 11-18
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2. Low-Income tariff.	Exhibit D, Report on Results of Operations, Chapter 1, page 5; Chapter 4, pages 17-18; Chapter 6, page 2
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3. Identify opportunities and options for consolidation of district tariffs, where appropriate.	Not applicable
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<b>II. K. Other</b>	
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1. Describe any adopted mechanism to remove the water utility financial disincentive to promote conservation or adjust for conservation impacts on sale revenues.	Exhibit D, Report on Results of Operations, Chapter 4, pages 11-18
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2. Propose a method or methods to remove the water utility financial disincentive to promote conservation, if one is not currently adopted.	Exhibit D, Report on Results of Operations, Chapter 4, pages 11-18
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3. Identify Class C and D or mutual water companies adjacent to current service territories and opportunities for interconnection or acquisition.	West San Martin Water Works
4. List the major policies, programs, plant additions, and improvements proposed in the GRC that promote achievement of the four Water Action Plan 2005 principles.	Exhibit D, Report on Results of Operations, Chapters 4 and 9; Exhibit G, Proposed Capital Projects