

Great Oaks Water Company

**Exhibit E GRC Workpapers
UPDATED**

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 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Adopted 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
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	24,211,311	25,965,800	27,835,399
Fire Protection Revenues	86,011	77,922	86,752	88,372	150,509	166,722	172,655	172,064	171,746	184,895	190,810	196,316
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	24,396,206	26,156,611	28,031,714
% Increase/Decrease	-3.33%	7.35%	20.72%	2.41%	27.32%	3.72%	5.47%	-10.74%	0.76%	12.23%	7.22%	7.17%
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	14,355,657	15,230,569	17,221,946	18,691,847	20,316,898
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	2,840,147	2,896,949	2,957,785
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	1,454,123	1,577,109	1,660,759	1,751,459
Taxes Other than Income	320,997	340,070	371,914	367,687	407,210	468,610	501,022	389,312	472,594	520,042	558,337	598,304
CCFT - Current Provision + Prior Years Adjustments	110,572	220,385	155,279	243,217	83,235	125,902	124,682	375,149	118,234	143,170	150,284	153,433
CCFT - Deferred Tax Expense	0	-3,811	73,299	12,619	19,186	0	0	-13,406	0	8,233	9,868	5,143
FIT - Current Provision + Prior Years Adjustments	411,313	289,610	64,162	376,697	25,299	315,407	313,951	718,795	256,043	354,699	372,474	381,861
FIT - Deferred Tax Expense	0	464,658	-496,617	752,550	245,808	181,207	191,723	192,226	181,207	264,775	277,561	289,540
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	20,583,791	20,366,627	22,930,121	24,618,079	26,454,423
% Increase/-Decrease	-8.87%	8.84%	8.86%	22.86%	7.58%	4.90%	5.55%	4.45%	-1.17%	12.59%	7.36%	7.46%
Net Income	1,721,307	1,660,520	3,628,392	665,358	4,463,039	1,391,989	1,448,694	990,085	1,371,830	1,466,084	1,538,531	1,577,292
% Increase/-Decrease	13.60%	-3.53%	118.51%	-81.66%	570.77%	-11.14%	4.07%	-77.82%	-5.31%	6.87%	4.94%	2.52%
Rate Base	12,657,088	14,066,150	15,579,427	16,217,821	16,674,273	16,093,219	16,788,980	16,442,879	16,832,272	17,988,764	18,877,685	19,353,271
% Increase/Decrease	3.44%	11.13%	10.76%	4.10%	2.81%	-0.78%	4.32%	-1.39%	0.26%	6.87%	4.94%	2.52%
Rate of Return	13.60%	11.81%	23.29%	4.10%	26.77%	8.65%	8.63%	6.02%	8.15%	8.15%	8.15%	8.15%
Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,395	21,483	21,567	21,651
Revenues per Customer	681.49	724.43	870.17	889.84	1,130.36	976.60	1,029.82	1,006.90	1,016.05	1,135.61	1,212.81	1,294.71

* Does not include CPUC Fees

Great Oaks Water Company
Water Service Revenues (\$)

	Recorded 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Adopted 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
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	24,211,311	25,965,800	27,835,399
Private Fire Prot.	86,011	77,922	86,752	88,372	150,509	166,722	172,655	172,064	171,746	184,895	190,810	196,316
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	24,396,206	26,156,611	28,031,714
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,395	21,483	21,567	21,651
Revenue Per Customer	681	724	870	890	1,130	977	1,030	1,007	1,016	1,136	1,213	1,295

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	2,366,787	2,374,722	2,381,828	2,388,935
Multi-Family Residence	692,918	756,871	817,659	825,633	890,570	887,540	890,416	964,936	879,153	901,517	923,880	946,243
Business	266,782	303,104	331,290	334,618	329,909	345,755	338,671	342,484	349,332	354,101	361,255	368,408
Industrial	74,529	75,851	98,822	93,364	91,568	94,307	89,428	92,479	94,307	96,022	97,736	99,451
Public Authority	198,331	157,717	200,404	165,489	169,715	215,468	215,465	182,066	215,468	212,537	209,605	206,674
Schools	115,393	139,338	182,605	168,852	177,692	160,932	157,432	189,138	160,932	160,932	160,932	160,932
Private Landscape	154,030	200,070	263,512	263,607	304,498	231,891	228,221	333,012	219,784	221,647	224,441	227,235
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	4,285,763	4,321,478.0	4,359,677	4,397,878
Agriculture	914	1,667	4,267	3,298	5,133	2,483	2,483	6,790	0	0	0	0
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	4,285,763	4,321,478.0	4,359,677	4,397,878
Unaccounted for Water	326,256	279,921	254,183	304,879	345,463	334,104	332,842	354,188	322,584	325,273	328,148	331,023
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	4,608,347	4,646,751	4,687,825	4,728,901
Number of Customers												
Single-Family Residence	19,646	19,831	19,926	19,949	19,979	19,992	19,992	19,995	19,983	20,050	20,110	20,170
Multi-Family Residence	607	609	609	612	624	635	635	631	629	645	661	677
Business	264	276	287	293	293	290	290	311	293	297	303	309
Industrial	52	54	54	53	55	55	55	54	55	56	57	58
Public Authority	147	147	147	147	145	147	147	148	147	145	143	141
Schools	43	44	44	44	44	44	44	44	44	44	44	44
Private Landscape	227	231	231	229	234	249	249	235	236	238	241	244
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	21,395	21,483	21,567	21,651
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	118.44	118.44	118.44
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	1,397.70	1,397.70	1,397.70
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	1,192.26	1,192.26	1,192.26
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	1,714.67	1,714.67	1,714.67	1,714.67
Public Authority	1,349.19	1,072.90	1,363.29	1,125.78	1,162.43	1,465.77	1,465.75	1,230.18	1,465.77	1,465.77	1,465.77	1,465.77
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	3,657.55	3,657.55	3,657.55
Private Landscape	678.55	866.10	1,140.74	1,151.12	1,306.86	931.29	916.55	1,417.07	931.29	931.29	931.29	931.29
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	Adopted 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	11,061,002	12,602,551	13,956,287	15,456,428
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	976,270	841,594	1,199,824	1,210,429	1,221,036
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	47,610	51,045	54,704
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	11,996,468	12,458,814	14,369,018	15,752,167	17,260,587
% Increase/-Decrease	-5.28%	2.70%	28.01%	17.76%	19.07%	4.88%	7.02%	-0.42%	3.85%	15.33%	9.63%	9.58%
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,395	21,483	21,567	21,651
O&M Expense Per Customer	311.32	316.61	403.28	474.25	563.43	547.86	586.33	559.90	582.32	668.86	730.38	797.22

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 (\$)

	<u>Recorded</u> <u>2015/2016</u>	<u>Recorded</u> <u>2016/2017</u>	<u>Recorded</u> <u>2017/2018</u>	<u>Recorded</u> <u>2018/2019</u>	<u>Recorded</u> <u>2019/2020</u>	<u>Adopted</u> <u>2019/2020</u>	<u>Adopted</u> <u>2020/2021</u>	<u>Recorded</u> <u>2020/2021</u>	<u>Adopted</u> <u>2021/2022</u>	<u>Test Year</u> <u>2022/2023</u>	<u>Escalation Year</u> <u>2023/2024</u>	<u>Attrition Year</u> <u>2024/2025</u>
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	21,395	21,483	21,567	21,651
Maint. Expense Per Customer	8.68	11.27	12.69	14.19	18.38	13.96	14.18	9.27	13.80	13.86	14.42	14.00
% 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 (\$)

	<u>Recorded</u> <u>2015/2016</u>	<u>Recorded</u> <u>2016/2017</u>	<u>Recorded</u> <u>2017/2018</u>	<u>Recorded</u> <u>2018/2019</u>	<u>Recorded</u> <u>2019/2020</u>	<u>Adopted</u> <u>2019/2020</u>	<u>Adopted</u> <u>2020/2021</u>	<u>Recorded</u> <u>2020/2021</u>	<u>Adopted</u> <u>2021/2022</u>	<u>Test Year</u> <u>2022/2023</u>	<u>Escalation Year</u> <u>2023/2024</u>	<u>Attrition Year</u> <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	275,775	295,674	316,871
797 - Reg. Comm. Exp.	11,008	7,269	42,202	70,768	117,867	18,000	21,600	73,450	75,066	75,666	76,347	77,035
798 - Outside Services	171,877	195,501	230,480	233,129	293,828	712,719	724,123	303,246	309,917	539,239	555,239	595,948
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	5,397	0	2,700	5,397
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	-40,258	-40,258	-40,258	-40,258	-40,258
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	2,359,189	2,771,755	2,852,928	2,939,679	3,056,311
% Increase/-Decrease	-15.72%	11.59%	26.01%	8.39%	-2.95%	14.41%	2.47%	4.16%	17.49%	2.93%	3.04%	3.97%
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,395	21,483	21,567	21,651
A&G Expenses/Customer	72.95	80.61	101.07	109.40	105.93	123.72	126.77	110.11	129.55	132.80	136.30	141.16

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

	<u>Recorded</u> <u>PUC FY 15/16</u>	<u>Recorded</u> <u>PUC FY 16/17</u>	<u>Recorded</u> <u>PUC FY 17/18</u>	<u>Recorded</u> <u>PUC FY 18/19</u>	<u>Recorded</u> <u>PUC FY 19/20</u>	<u>Adopted</u> <u>PUC FY 19/20</u>	<u>Adopted</u> <u>PUC FY 20/21</u>	<u>Recorded</u> <u>PUC FY 20/21</u>	<u>Adopted</u> <u>PUC FY 21/22</u>	<u>Test Year</u> <u>PUC FY 22/23</u>	<u>Escalation Year</u> <u>PUC FY 23/24</u>	<u>Attrition Year</u> <u>PUC FY 24/25</u>
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	120,743	127,480	133,943	123,672	130,446	175,818	198,984	136,926	181,314	210,453	231,499	254,648
Other Misc Benefits	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	0	0	0	0	0	0	0	0	60,000	60,000	60,000	60,000
Sick payouts	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												
Holiday	28,890	31,761	33,782	34,873	47,763	41,652	44,889	36,852	37,958	39,096	40,269	41,477
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 2015/2016	Recorded 2016/2017	Recorded 2017/2018	Recorded 2018/2019	Recorded 2019/2020	Adopted 2019/2020	Adopted 2020/2021	Recorded 2020/2021	Adopted 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
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	149,574	152,530	155,701
721 - Op. Supervision & Engr.	155,192	149,365	153,300	153,300	229,500	136,057	138,349	236,206	197,093	210,798	214,964	219,432
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	232,437	237,031	241,958
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	304,948	310,975	317,439
758 - Maint. T&D Super. & Engr.	259,940	281,918	315,384	303,338	235,437	279,909	284,625	243,812	203,440	217,585	221,886	226,498
761 - Maint. T&D Mains	57,175	76,637	122,563	96,207	96,405	108,777	110,610	74,242	61,949	66,256	67,566	68,970
763 - Maint. Services	63,548	45,560	41,794	41,734	65,173	37,093	37,718	64,138	53,518	57,239	58,370	59,584
765 - Maint. Hydrants	43,539	39,449	18,692	20,898	34,714	16,589	16,869	28,016	23,377	25,002	25,496	26,026
771 - Cust. Acct. Super.	295,422	289,665	298,045	299,318	380,917	264,521	268,978	391,482	326,658	349,371	356,276	363,682
772 - Meter Reading Exp.	66,162	67,630	71,024	71,248	71,221	63,035	64,097	71,131	59,353	63,480	64,734	66,080
773 - Cust. Records & Coll. Exp.	482,685	524,032	473,064	509,277	534,335	428,649	435,871	501,012	418,050	447,118	455,956	465,434
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	2,123,808	2,165,785	2,210,805
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	646,840	659,625	673,337
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	166	169	173
903 - Transportation Exp.	6,342	8,830	9,593	13,478	15,524	8,514	8,657	4,738	3,954	4,228	4,312	4,402
Subtotal	733,619	757,344	789,223	783,664	797,769	718,085	733,172	791,099	672,105	716,339	731,164	746,980
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	2,840,147	2,896,949	2,957,785
% Increase/-Decrease Expensed Payroll	-5.8%	4.4%	2.3%	1.8%	7.8%	17.4%	1.8%	-0.2%	-16.2%	6.9%	2.0%	2.1%
Number of Customers	20,991	21,198	21,304	21,334	21,382	21,418	21,418	21,426	21,395	21,483	21,567	21,651
Expensed Payroll/Customer	129.10	133.52	135.88	138.08	148.52	121.19	123.37	147.99	124.23	132.20	134.32	136.61
Expensed Payroll per 1000 Customers												

Great Oaks Water Company

Purchased Power Expense

	<u>Recorded</u> <u>2015/2016</u>	<u>Recorded</u> <u>2016/2017</u>	<u>Recorded</u> <u>2017/2018</u>	<u>Recorded</u> <u>2018/2019</u>	<u>Recorded</u> <u>2019/2020</u>	<u>Adopted</u> <u>2019/2020</u>	<u>Adopted</u> <u>2020/2021</u>	<u>Recorded</u> <u>2020/2021</u>	<u>Adopted</u> <u>2021/2022</u>	<u>Test Year</u> <u>2022/2023</u>	<u>Escalation Year</u> <u>2023/2024</u>	<u>Attrition Year</u> <u>2024/2025</u>
Total Purchased Power Expense	\$674,257	\$671,460	\$719,333	\$803,773	\$856,607	\$868,873	\$865,593	\$976,270	\$841,594	\$1,199,824	\$1,210,429	\$1,221,036
Water Production (AF)	8,606	9,136	10,248	10,208	10,840	10,653	10,613	11,616	10,579	10,667	10,762	10,856
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	4,608,347	4,646,751	4,687,825	4,728,901
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	4,830,878	4,871,136	4,914,194	4,957,253
Boosters, KWH	281,816	195,177	336,791	342,119	368,953	237,410	236,513	395,876	458,777	462,600	466,689	470,778
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	5,289,655	5,333,736	5,380,882	5,428,032
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	\$0.21389	\$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	Adjusted 2019/2020	Adjusted 2020/2021	Recorded 2020/2021	Adjusted 2021/2022	Test Year 2022/2023	Decalation Year 2023/2024	Attrition Year 2024/2025
General Office												
Office Mgr/Cust Svc Mgr/Office Admin Asst/Full Charge Blgr	89,029	92,440	95,500	99,375	104,981	109,289	107,184	107,524	111,524	117,524	119,875	122,392
Senior Customer Service Representative	76,319	76,987	76,862	86,490	82,167	81,163	84,880	86,618	86,468	90,396	92,468	94,199
Customer Service / Field Issues	68,083	84,756	87,475	87,029	86,530	86,528	95,528	99,989	92,033	93,489	95,359	97,362
Director of Technology	104,276	113,428	112,000	114,503	120,000	120,000	137,430	132,000	136,000	132,000	134,000	137,487
Regulatory Analyst / IT Systems & Database Administrator	83,464	87,631	86,460	90,712	97,740	97,337	96,293	99,798	103,798	105,798	111,194	114,160
Customer Service Representative	0	0	0	0	0	67,880	68,296	0	85,000	68,296	69,615	71,077
Committer	0	0	0	0	0	67,850	68,173	0	178,000	147,000	147,000	151,000
Overtime - General Office	3,163	3,296	353	428	2,245	3,363	3,332	366	7,351	3,802	4,392	4,384
Total General Office	424,088	485,759	486,652	574,629	556,696	556,696	617,672	619,702	726,296	726,296	774,774	789,968
% Increase/Decrease Total General Office Payroll	2.1%	9.3%	0.9%	2.7%	4.2%	18.4%	1.8%	-3.3%	55.9%	5.1%	2.0%	2.1%
Field Service												
VP - Operations/Dir. Construction/Chief Wtr Sys. Operator	80,000	91,154	97,044	111,531	121,500	106,961	109,917	125,000	129,150	135,000	138,200	141,224
Water Quality Manager / Health and Safety Manager	80,940	87,185	89,662	99,128	102,942	110,000	111,980	104,879	116,979	129,979	129,918	132,299
Water Systems Supervisor	79,615	88,296	91,721	97,846	100,000	100,000	100,000	110,250	114,000	119,250	121,478	124,029
Water Systems Lead Technician	82,885	87,192	92,000	92,800	97,000	100,100	103,110	72,580	101,000	105,000	107,100	109,349
Field Service Foreman	82,090	87,877	70,760	0	0	60,000	96,710	0	0	0	0	0
Field Service Foreman	65,244	76,522	75,989	84,714	96,000	95,000	96,710	100,000	100,000	105,000	107,100	109,349
Senior Water System Operator	69,251	74,720	64,240	0	0	60,000	81,460	0	0	0	0	0
Water System Operator	59,692	69,715	70,000	78,501	82,000	80,000	81,460	86,635	89,746	93,635	95,507	97,513
Water System Operator	105,159	64,528	63,000	74,000	70,000	70,000	70,150	83,460	103,000	105,000	107,100	109,349
Water System Operator	69,251	72,942	72,671	74,302	78,711	78,000	78,350	79,962	85,962	88,962	90,741	92,646
Water System Operator (Start Date 5/21/2018)	0	0	6,240	55,404	64,500	63,800	62,812	76,637	74,490	79,267	79,935	81,613
Water System Operator (Start 12/1/2018, 2018 SMC start was 7/1/2018.)	0	0	0	0	0	31,000	79,350	58,004	81,687	81,687	71,964	74,479
Senior Water System Operator - Ops	0	0	0	0	0	0	0	87,000	92,000	93,840	95,811	97,811
Water Quality Specialist / Environmental Services	0	0	0	0	0	0	0	0	75,000	76,197	76,197	76,197
Overtime - Field Service	38,104	31,887	46,119	60,432	36,872	44,231	45,027	39,639	43,220	45,381	46,289	47,261
Total Field Service	824,083	983,759	917,400	901,654	971,103	1,100,101	1,101,100	1,005,905	1,154,290	1,329,430	1,350,223	1,385,703
Management												
Chief Executive Officer	305,124	380,000	380,000	385,952	405,200	405,200	412,544	425,512	446,768	465,227	476,510	488,558
Chief Financial Officer	189,004	201,300	214,000	219,000	230,000	246,404	244,823	254,000	266,944	281,492	286,762	294,460
General Counsel	203,466	203,466	204,000	205,000	217,000	240,000	240,000	242,000	242,000	250,000	263,220	269,004
Total Management	697,594	784,766	808,000	810,952	852,200	891,604	897,367	912,516	955,712	1,006,919	1,026,992	1,052,022
Settlement-Additional Net Payroll Expense	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Payroll	1,921,672	2,270,525	2,294,652	2,386,583	2,408,896	2,448,297	2,509,039	2,622,617	2,891,938	3,105,655	3,241,995	3,348,693
Decrease/Increase Total Payroll	2.63%	7.87%	1.10%	0.71%	5.66%	17.40%	1.80%	2.00%	20.48%	6.86%	2.00%	2.10%
Number of Customers												
Payroll Expense Per Customer	99.10	125.96	106.66	107.26	113.08	135.15	137.99	115.17	138.96	147.80	150.25	152.81
% Increase/Decrease Payroll	2.63%	7.87%	1.10%	0.71%	5.66%	17.40%	1.80%	2.00%	20.48%	6.86%	2.00%	2.10%
Payroll Expense Per 1,000 Customers	99,104	125,956	106,655	107,258	113,079	135,154	137,994	115,166	138,957	147,800	150,250	152,810
General Office Employees	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
% Increase/Decrease General Office Employees	0.0%	0.0%	0.0%	0.0%	0.0%	16.7%	0.0%	0.0%	40.0%	0.0%	0.0%	0.0%
Field Service Employees	818,964.19	821,612.87	821,761.24	822,247.55	823,123.31	836,171.11	836,714.19	822,322.19	835,759.45	835,368.92	835,974.82	836,486.08
General Office Payroll Expense Per 1000 Customers	121.824	125.956	106.655	107.258	113.079	135.154	137.994	115.166	138.957	147.800	150.250	152.810
Field Service Payroll Expense Per 1000 Customers	106.655	106.655	106.655	106.655	106.655	106.655	106.655	106.655	106.655	106.655	106.655	106.655
Total Employees	18.0	18.0	18.0	18.0	18.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
% Increase/Decrease Total Employees	0.00%	0.00%	0.00%	0.00%	0.00%	27.78%	2.17%	0.00%	0.00%	0.00%	0.00%	0.00%
Payroll Expense Per Employee	106,655	106,655	106,655	106,655	106,655	106,655	106,655	106,655	106,655	106,655	106,655	106,655
% Increase/Decrease Payroll Expense	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							
CP Field Service Direct Labor - Total	260,932.06	199,627.80	208,972.93	205,329.30	82,096.58							
WP-10.1												
CP Field Service Direct Labor - Residual	6,772	4,136	20,057	4,502	911							
CP Field Service Direct Labor - Expensed	6,772	4,136	20,057	4,502	911							
CP Field Service Direct Labor - Total	13,544	8,272	40,114	9,004	1,822							
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							
CP Field Service Direct Labor - Total	260,932.06	199,627.80	208,972.93	205,329.30	82,096.58							
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							
CP Field Service Direct Labor - Total	260,932.06	199,627.80	208,972.93	205,329.30	82,096.58							
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							
CP Field Service Direct Labor - Total	260,932.06	199,627.80	208,972.93	205,329.30	82,096.58							
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							
CP Field Service Direct Labor - Total	260,932.06	199,627.80	208,972.93	205,329.30	82,096.58							
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							
CP Field Service Direct Labor - Total	260,932.06	199,627.80	208,972.93	205,329.30	82,096.58							
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							
CP Field Service Direct Labor - Total	260,932.06	199,627.80	208,972.93	205,329.30	82,096.58							
CP Field Service Direct Labor - Capitalized	200,210.81	192,364.56	192,871.73	195,620.02	76,779.79							
CP Field Service Direct Labor - Expensed	52,999.29	6,135.22	95,744.54	5,148.82	5,116.47							
CP Field Service Direct Labor - Residual	7,722.96	1,128.02	20,255.66	4,560.46	200.32							

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	19,983	20,050	20,110	20,170
Multi-Family Residence	607	609	609	612	624	635	635	631	629	645	661	677
Business	264	276	287	293	293	290	290	311	293	297	303	309
Industrial	52	54	54	53	55	55	55	54	55	56	57	58
Public Authority	147	147	147	147	145	147	147	148	147	145	143	141
Schools	43	44	44	44	44	44	44	44	44	44	44	44
Private Landscape	227	231	231	229	234	249	249	235	236	238	241	244
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	21,395	21,483	21,567	21,651
Increase/-Decrease In The Number of Customers												
Single-Family Residence	211	185	95	23	30	56	0	16	-12	67	60	60
Multi-Family Residence	2	2	0	3	12	22	0	7	-2	16	16	16
Business	-10	12	11	6	0	8	0	18	-18	4	6	6
Industrial	1	2	0	-1	2	2	0	-1	1	1	1	1
Public Authority	0	0	0	0	-2	1	0	3	-1	-2	-2	-2
Schools	-1	1	0	0	0	0	0	0	0	0	0	0
Private Landscape	6	4	0	-2	5	11	0	1	1	2	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	-31	88	84	84
Percentage Increase/-Decrease	0.1%	1.0%	0.5%	0.1%	0.2%	0.5%	0.0%	0.2%	-0.1%	0.4%	0.4%	0.4%
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	24,396,206	26,156,611	28,031,714
Revenue Per Customer	681	724	870	890	1,130	973	1,026	1,007	1,016	1,136	1,213	1,295

Great Oaks Water Company

Private Fire Protection Customers

	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>
EOY # of Services by Meter Size												
2-inch	103	103	104	104	104	104	104	104	104	105	105	105
4-inch	32	34	41	42	42	41	41	41	41	41	41	41
6-inch	87	88	88	94	94	88	88	97	97	97	97	97
8-inch	76	77	77	78	78	77	77	76	76	76	76	76
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	348	348	348

Great Oaks Water Company

Total Services By Meter Size

	<u>Recorded</u> <u>2015/2016</u>	<u>Recorded</u> <u>2016/2017</u>	<u>Recorded</u> <u>2017/2018</u>	<u>Recorded</u> <u>2018/2019</u>	<u>Recorded</u> <u>2019/2020</u>	<u>Adopted</u> <u>2019/2020</u>	<u>Adopted</u> <u>2020/2021</u>	<u>Recorded</u> <u>2020/2021</u>	<u>Projected</u> <u>2021/2022</u>	<u>Test Year</u> <u>2022/2023</u>	<u>Escalation Year</u> <u>2023/2024</u>	<u>Attrition Year</u> <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	5,666	5,574	5,574	5,574
3/4 Inch	11,165	13,237	13,410	13,421	13,791	13,553	13,553	13,791	13,795	13,941	14,001	14,061
1 Inch	876	968	968	972	975	975	975	983	983	983	999	1,015
1.5 Inch	242	255	279	307	341	273	273	357	356	366	372	378
2 Inch	444	449	458	466	472	481	481	474	474	480	482	484
3 Inch	59	64	64	63	65	65	65	66	66	68	68	68
4 Inch	43	45	45	45	47	45	45	47	47	49	49	49
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	9	9	9
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	21,409	21,484	21,568	21,652

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	Adopted 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	11,061,002	12,602,551	13,956,287	15,456,428
Agriculture Water	45	91	246	212	340	166	179	450	0	0	0	0
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	11,061,002	12,602,551	13,956,287	15,456,428
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-5 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
SCVWD proposed charges for each year. Actual
groundwater charges may vary and will
be used when available.

Great Oaks Water Company
Employer Payroll Taxes

	Revised2020	Revised2021	Revised2022	Revised2023	Revised2024	Adopted2025	Adopted2026	Adopted2027	Proposed2028	Test Year	Illustrative Year	Illustrative Year
	2020	2021	2022	2023	2024	2025	2026	2027	2028		2029	2030
General office												
Chief Executive Officer	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		100,000	100,000
Senior Executive Vice President	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		75,000	75,000
Senior Executive Vice President	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		75,000	75,000
Senior Executive Vice President	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		75,000	75,000
Director of Technology	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Finance & Business Administration	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Human Resources	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Systems	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Legal Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Public Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Security	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Training	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Compliance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Environmental Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Health & Safety	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Quality Assurance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Research & Development	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Marketing	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Sales	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Customer Service	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Operations	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Logistics	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Procurement	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Facilities Management	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Technology	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Human Resources	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Finance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Systems	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Legal Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Public Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Security	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Training	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Compliance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Environmental Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Health & Safety	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Quality Assurance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Research & Development	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Marketing	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Sales	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Customer Service	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Operations	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Logistics	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Procurement	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Facilities Management	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Technology	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Human Resources	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Finance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Systems	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Legal Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Public Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Security	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Training	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Compliance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Environmental Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Health & Safety	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Quality Assurance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Research & Development	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Marketing	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Sales	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Customer Service	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Operations	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Logistics	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Procurement	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Facilities Management	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Technology	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Human Resources	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Finance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Systems	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Legal Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Public Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Security	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Training	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Compliance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Environmental Affairs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Health & Safety	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Quality Assurance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Research & Development	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Marketing	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Sales	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Customer Service	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Operations	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Logistics	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Procurement	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Facilities Management	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Technology	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Human Resources	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Finance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		50,000	50,000
Director of Information Systems	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000</			

Great Oaks Water Company
Employer Payroll Taxes

A										B										C									
A1		A2		A3		A4		A5		B1		B2		B3		B4		B5		C1		C2		C3		C4		C5	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15															

Great Oaks Water Company
Employer Payroll Taxes

[illegible]

2020 Adjusted Non-Serviceable Taxable	157,700
2021 Adjusted Non-Serviceable Taxable	162,800
Estimated Non-Serviceable (Rounded)	5.7%

WSP-15.1

WP-25.2

WP-25.3

Great Oaks Water Company
Property Tax Projections

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

	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
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	53,579,065	56,088,540	58,205,414
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	1,199,206	1,575,144	1,149,144	1,149,144
General Plant	195,771	634,237	324,245	253,532	238,961	913,003	410,043	238,961	748,364	309,880	333,672	377,947
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	336,751	343,486	350,699
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	2,545,733	2,509,474	2,116,874	2,171,508
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	53,579,065	56,088,540	58,205,414	60,376,922
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	52,306,199	54,833,803	57,146,977	59,291,168
% Increase/-Decrease Capitalized Payroll	0.0%	0.0%	0.0%	0.0%	0.0%	17.4%	1.8%	0.0%	0.0%	6.9%	2.0%	2.1%

Great Oaks Water Company
Plant In Service Additions & Retirements (\$)
Detail (Schedule 1 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
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	785,022	785,022	785,022	785,022
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	126,649	143,535	143,535	143,535
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	26,084	26,084	26,084	26,084
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	1,199,206	1,575,144	1,149,144	1,149,144

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	107,453	134,317	167,896
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	74,464	81,911	90,102
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	6,989	8,387	10,064	12,077
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	748,364	309,880	333,672	377,947
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	336,751	343,486	350,699
Total Capitalized Labor	0	0	0	0	0	307,750	313,289	0	315,135	336,751	343,486	350,699
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	492,835	502,443	512,802
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	2,545,733	2,509,474	2,116,874	2,171,508
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 (\$)

	<u>Recorded CY 2016</u>	<u>Recorded CY 2017</u>	<u>Recorded CY 2018</u>	<u>Recorded CY 2019</u>	<u>Recorded CY 2020</u>	<u>Adopted 2019/2020</u>	<u>Adopted 2020/2021</u>	<u>Recorded 2020/2021</u>	<u>Projected 2021/2022</u>	<u>Test Year 2022/2023</u>	<u>Escalation Year 2023/2024</u>	<u>Attrition Year 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	53,579,065	56,088,540	58,205,414
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	1,199,206	1,575,144	1,149,144	1,149,144
General Plant	195,771	634,237	324,245	253,532	238,961	913,003	410,043	238,961	748,364	309,880	333,672	377,947
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	336,751	343,486	350,699
Capitalized Allocated Fringe Benefits	0	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	2,545,733	2,509,474	2,116,874	2,171,508
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	53,579,065	56,088,540	58,205,414	60,376,922
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	52,306,199	54,833,803	57,146,977	59,291,168
% Increase/-Decrease	4.99%	4.37%	3.62%	3.31%	2.82%	4.74%	4.08%	0.00%	4.12%	4.83%	4.22%	3.75%
*Escalation Year Authorized												
Customers	20,572	20,695	21,303	21,344	21,399	21,418	21,418	21,426	21,395	21,483	21,567	21,651
Plant in Service Per Customer	2,126	2,205	2,220	2,289	2,348	2,319	2,413	2,345	2,445	2,552	2,650	2,738
% Increase/-Decrease	4.57%	3.75%	0.66%	3.12%	2.55%	4.25%	4.08%	-0.13%	4.28%	4.40%	3.81%	3.35%

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

	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
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	29,231,635	30,980,140	32,817,292
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	1,615,541	1,743,525	1,832,173	1,927,870
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	1,620,521	1,748,505	1,837,153	1,932,850
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	29,231,635	30,980,140	32,817,292	34,750,143
Computed Depreciation Rate	2.64%	2.66%	2.72%	3.04%	3.09%	3.25%	3.33%	3.00%	3.09%	3.18%	3.21%	3.25%
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	28,421,375	30,105,887	31,898,716	33,783,717

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

	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
Source of Supply Plant												
Account 311 - Structures and Improvements	865	865	865	865	865	958	1,019	865	913	966	1,024	1,085
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	1,701,740	1,803,530	1,910,481
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	1,702,706	1,804,554	1,911,566
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	1,412	1,496
Account 323 - Other Power Production Equipment	180,525	187,863	195,201	202,539	210,846	208,111	221,283	210,846	222,487	235,545	249,634	264,437
Account 324 - Pumping Equipment	1,015,054	1,100,495	1,138,214	1,228,726	1,308,288	1,219,108	1,296,266	1,308,288	1,380,517	1,461,541	1,548,964	1,640,819
Account 325 - Other Pumping Plant	89,076	89,076	89,076	89,076	89,076	98,676	104,922	89,076	93,993	99,510	105,462	111,716
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	1,797,928	1,905,472	2,018,469
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	88,512	93,807	99,369
Total Water Treatment Plant	75,124	76,231	77,478	78,747	79,231	84,447	89,792	79,231	83,605	88,512	93,807	99,369
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	1,789	1,895
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	1,635,322	1,733,140	1,835,916
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	15,147,092	16,053,123	17,005,089
Account 344 - Fire Mains	13,110	13,498	13,886	14,274	14,367	14,953	15,899	14,367	15,160	16,050	17,010	18,019
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	4,525,241	4,795,921	5,080,323
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	1,832,023	1,941,607	2,056,746
Account 347 - Meter Installation	30,083	30,153	30,223	30,293	30,313	33,402	35,517	30,313	31,986	33,863	35,889	38,017
Account 348 - Hydrants	175,195	175,957	176,722	177,506	191,896	194,922	207,259	191,896	202,490	214,375	227,198	240,671
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	23,405,654	24,805,675	26,276,676
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	631,607	669,387	709,082
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	832,547	882,347	934,671
Account 373 - Transportation Equipment	324,536	357,110	381,584	429,276	427,032	395,600	420,637	427,032	450,608	477,055	505,590	535,572
Account 376 - Communicatin Equipment	6,681	9,895	16,389	37,878	70,890	10,962	11,656	70,890	74,804	79,195	83,932	88,909
Account 377 - Power Operated Equipment	100,653	107,297	117,160	129,577	160,726	118,862	126,384	160,726	169,599	179,553	190,293	201,578
Account 378 - Tools, Shop, Garage Equipment	30,028	30,558	31,088	31,618	33,010	33,852	35,994	33,010	34,833	36,877	39,083	41,400
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	2,236,834	2,370,631	2,511,212
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	29,231,635	30,980,140	32,817,292

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

	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
Source of Supply Plant												
Account 311 - Structures and Improvements	865	865	865	865	865	972	1,034	865	916	970	1,028	1,088
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	1,712,462	1,814,893	1,922,518	2,035,750
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	1,713,377	1,815,864	1,923,546	2,036,838
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	1,339	1,418	1,501
Account 323 - Other Power Production Equipment	187,863	195,201	202,539	210,846	219,153	219,469	233,410	219,153	232,015	245,894	260,475	275,817
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	1,474,750	1,562,963	1,655,648	1,753,162
Account 325 - Other Pumping Plant	89,076	89,076	89,076	89,076	89,076	100,150	106,511	89,076	94,303	99,944	105,871	112,107
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	1,802,332	1,910,140	2,023,413	2,142,586
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	84,456	89,508	94,816	100,400
Total Water Treatment Plant	76,231	77,478	78,747	79,231	79,774	87,110	92,644	79,774	84,456	89,508	94,816	100,400
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	1,695	1,796	1,902
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	1,623,825	1,720,955	1,823,010	1,930,380
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	15,025,119	15,923,854	16,868,155	17,861,644
Account 344 - Fire Mains	13,498	13,886	14,274	14,367	14,460	15,612	16,604	14,460	15,309	16,224	17,186	18,199
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	4,363,947	4,624,979	4,899,245	5,187,797
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	2,036,941	2,158,782	2,286,800	2,421,486
Account 347 - Meter Installation	30,153	30,223	30,293	30,313	30,333	33,980	36,138	30,333	32,113	34,034	36,052	38,175
Account 348 - Hydrants	175,957	176,722	177,506	191,896	206,650	198,693	211,314	206,650	218,778	231,865	245,615	260,081
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	23,317,633	24,712,389	26,177,858	27,719,663
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	615,195	651,994	690,657	731,335
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	808,085	856,421	907,208	960,640
Account 373 - Transportation Equipment	357,110	381,584	429,276	427,032	503,473	429,024	456,275	503,473	533,023	564,906	598,405	633,650
Account 376 - Communicatin Equipment	9,895	16,389	37,878	70,890	106,569	18,427	19,597	106,569	112,824	119,573	126,663	134,124
Account 377 - Power Operated Equipment	107,297	117,160	129,577	160,726	196,540	131,726	140,093	196,540	208,075	220,521	233,598	247,356
Account 378 - Tools, Shop, Garage Equipment	30,558	31,088	31,618	33,010	34,603	34,953	37,173	34,603	36,634	38,825	41,128	43,550
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	2,313,836	2,452,240	2,597,660	2,750,655
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	29,231,635	30,980,140	32,817,292	34,750,143

[illegible]

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

Deprciable Assets	Gross Plant, \$ 12/31/2020 (1)	Est. Future Net Salvage Estimated Gross Salvage Less Cost of Removal % (A)	Amount, \$ (2)	Depreciation Reserve, \$ 12/31/2020 (3)	Net Balance, \$ 12/31/2020 (1)-(2)-(3) (4)	Total Service Life Orig. Group (Years) (B)	Survivors (Years) (C)	Average Age (In \$ Years) (5)	Remaining Life (Years) (5)	Annual Accrual (4)/(5), \$ (6)	% of Gross Plant (Rate) (E)
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	15		7.5	7.5	209,336	5.99124%
Account 347 - Meter Installation	32,520	0.00%	0	30,333	2,187	15		8.5	6.5	337	1.03478%
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					976,841	2.48971%
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	9.32939%
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					1,546,061	3.10348%

Risk Control Year	2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035		2036		2037		2038		2039		2040		2041		2042		2043		2044		2045		2046		2047		2048		2049		2050		2051		2052		2053		2054		2055		2056		2057		2058		2059		2060		2061		2062		2063		2064		2065		2066		2067		2068		2069		2070		2071		2072		2073		2074		2075		2076		2077		2078		2079		2080		2081		2082		2083		2084		2085		2086		2087		2088		2089		2090		2091		2092		2093		2094		2095		2096		2097		2098		2099		2100		2101		2102		2103		2104		2105		2106		2107		2108		2109		2110		2111		2112		2113		2114		2115		2116		2117		2118		2119		2120		2121		2122		2123		2124		2125		2126		2127		2128		2129		2130		2131		2132		2133		2134		2135		2136		2137		2138		2139		2140		2141		2142		2143		2144		2145		2146		2147		2148		2149		2150		2151		2152		2153		2154		2155		2156		2157		2158		2159		2160		2161		2162		2163		2164		2165		2166		2167		2168		2169		2170		2171		2172		2173		2174		2175		2176		2177		2178		2179		2180		2181		2182		2183		2184		2185		2186		2187		2188		2189		2190		2191		2192		2193		2194		2195		2196		2197		2198		2199		2200		2201		2202		2203		2204		2205		2206		2207		2208		2209		2210		2211		2212		2213		2214		2215		2216		2217		2218		2219		2220		2221		2222		2223		2224		2225		2226		2227		2228		2229		2230		2231		2232		2233		2234		2235		2236		2237		2238		2239		2240		2241		2242		2243		2244		2245		2246		2247		2248		2249		2250		2251		2252		2253		2254		2255		2256		2257		2258		2259		2260		2261		2262		2263		2264		2265		2266		2267		2268		2269		2270		2271		2272		2273		2274		2275		2276		2277		2278		2279		2280		2281		2282		2283		2284		2285		2286		2287		2288		2289		2290		2291		2292		2293		2294		2295		2296		2297		2298		2299		2300		2301		2302		2303		2304		2305		2306		2307		2308		2309		2310		2311		2312		2313		2314		2315		2316		2317		2318		2319		2320		2321		2322		2323		2324		2325		2326		2327		2328		2329		2330		2331		2332		2333		2334		2335		2336		2337		2338		2339		2340		2341		2342		2343		2344		2345		2346		2347		2348		2349		2350		2351		2352		2353		2354		2355		2356		2357		2358		2359		2360		2361		2362		2363		2364		2365		2366		2367		2368		2369		2370		2371		2372		2373		2374		2375		2376		2377		2378		2379		2380		2381		2382		2383		2384		2385		2386		2387		2388		2389		2390		2391		2392		2393		2394		2395		2396		2397		2398		2399		2400		2401		2402		2403		2404		2405		2406		2407		2408		2409		2410		2411		2412		2413		2414		2415		2416		2417		2418		2419		2420		2421		2422		2423		2424		2425		2426		2427		2428		2429		2430		2431		2432		2433		2434		2435		2436		2437		2438		2439		2440		2441		2442		2443		2444		2445		2446		2447		2448		2449		2450		2451		2452		2453		2454		2455		2456		2457		2458		2459		2460		2461		2462		2463		2464		2465		2466		2467		2468		2469		2470		2471		2472		2473		2474		2475		2476		2477		2478		2479		2480		2481		2482		2483		2484		2485		2486		2487		2488		2489		2490		2491		2492		2493		2494		2495		2496		2497		2498		2499		2500		2501		2502		2503		2504		2505		2506		2507		2508		2509		2510		2511		2512		2513		2514		2515		2516		2517		2518		2519		2520		2521		2522		2523		2524		2525		2526		2527		2528		2529		2530		2531		2532		2533		2534		2535		2536		2537		2538		2539		2540		2541		2542		2543		2544		2545		2546		2547		2548		2549		2550		2551		2552		2553		2554		2555		2556		2557		2558		2559		2560		2561		2562		2563		2564		2565		2566		2567		2568		2569		2570		2571		2572		2573		2574		2575		2576		2577		2578		2579		2580		2581		2582		2583		2584		2585		2586		2587		2588		2589		2590		2591		2592		2593		2594		2595		2596		2597		2598		2599		2600		2601		2602		2603		2604		2605		2606		2607		2608		2609		2610		2611		2612		2613		2614		2615		2616		2617		2618		2619		2620		2621		2622		2623		2624		2625		2626		2627		2628		2629		2630		2631		2632		2633		2634		2635		2636		2637		2638		2639		2640		2641		2642		2643		2644		2645		2646		2647		2648		2649		2650		2651		2652		2653		2654		2655		2656		2657		2658		2659		2660		2661		2662		2663		2664		2665		2666		2667		2668		2669		2670		2671		2672		2673		2674		2675		2676		2677		2678		2679		2680		2681		2682		2683		2684		2685		2686		2687		2688		2689		2690		2691		2692		2693		2694		2695		2696		2697		2698		2699		2700		2701		2702		2703		2704		2705		2706		2707		2708		2709		2710		2711		2712		2713		2714		2715		2716		2717		2718		2719		2720		2721		2722		2723		2724		2725		2726		2727		2728		2729		2730		2731		2732		2733		2734		2735		2736		2737		2738		2739		2740		2741		2742		2743		2744		2745		2746		2747		2748		2749		2750		2751		2752		2753		2754		2755		2756		2757		2758		2759		2760		2761		2762		2763		2764		2765		2766		2767		2768		2769		2770		2771		2772		2773		2774		2775		2776		2777		2778		2779		2780		2781		2782		2783		2784		2785		2786		2787		2788		2789		2790		2791		2792		2793		2794		2795		2796		2797		2798		2799		2800		2801		2802		2803		2804		2805		2806		2807		2808		2809		2810		2811		2812		2813		2814		2815		2816		2817		2818		2819		2820		2821		2822		2823		2824		2825		2826		2827		2828		2829		2830		2831		2832		2833		2834		2835		2836		2837		2838		2839		2840		2841		2842		2843		2844		2845		2846		2847		2848		2849		2850		2851		2852		2853		2854		2855		2856		2857		2858		2859		2860		2861		2862		2863		2864		2865		2866		2867		2868		2869		2870		2871		2872		2873		2874		2875		2876		2877		2878		2879		2880		2881		2882		2883		2884		2885		2886		2887		2888		2889		2890		2891		2892		2893		2894		2895		2896		2897		2898		2899		2900		2901		2902		2903		2904		2905		2906		2907		2908		2909		2910		2911		2912		2913		2914		2915		2916		2917		2918		2919		2920		2921		2922		2923		2924		2925		2926		2927		2928		2929		2930		2931		2932		2933		2934		2935		2936		2937		2938		2939		2940		2941		2942		2943		2944		2945		2946		2947		2948		2949		2950		2951		2952		2953		2954		2955		2956		2957		2958		2959		2960		2961		2962		2963		2964		2965		2966		2967		2968		2969		2970		2971		2972		2973		2974		2975		2976		2977		2978		2979		2980		2981		2982		2983		2984		2985		2986		2987		2988		2989		2990		2991		2992		2993		2994		2995		2996		2997		2998		2999		3000		3001		3002		3003		3004		3005		3006		3007		3008		3009		3010		3011		3012		3013		3014		3015		3016		3017		3018		3019		3020		3021		3022		3023		3024		3025		3026		3027		3028		3029		3030		3031		3032		3033		3034		3035		3036		3037		3038		3039		3040		3041		3042		3043		3044		3045		3046		3047		3048		3049		3050	
-------------------	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--	------	--

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

	<u>Recorded CY 2016</u>	<u>Recorded CY 2017</u>	<u>Recorded CY 2018</u>	<u>Recorded CY 2019</u>	<u>Recorded CY 2020</u>	<u>Adopted 2019/2020</u>	<u>Adopted 2020/2021</u>	<u>Recorded 2020/2021</u>	<u>Projected 2021/2022</u>	<u>Test Year 2022/2023</u>	<u>Escalation Year 2023/2024</u>	<u>Attrition Year 2024/2025</u>
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	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 (\$)

	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
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	40,938,887	43,717,778	46,637,959
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	29,231,635	30,980,140	32,817,292
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	11,707,252	12,737,639	13,820,667
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	2,458,523	2,674,904	2,902,340
		1,0878	1,0699	1,0479	1,0590							
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	40,938,887	43,717,778	46,637,959	49,710,667
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	29,231,635	30,980,140	32,817,292	34,750,143
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	11,707,252	12,737,639	13,820,667	14,960,524
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	2,458,523	2,674,904	2,902,340	3,141,710
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	2,458,523	2,674,904	2,902,340	3,141,710
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	2,458,523	2,674,904	2,902,340
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	200,421	216,381	227,436	239,370
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	2,458,523	2,674,904	2,902,340
Increase (Decrease) - Tax Effected - Federal - Current Year	419,147	(542,128)	209,902	199,179	145,573	134,578	143,711	145,573	200,421	216,381	227,436	239,370
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	2,458,523	2,674,904	2,902,340	3,141,710
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	34,330,501	36,148,665	38,059,272
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	29,231,635	30,980,140	32,817,292
Increase (Decrease) - Accum Deprec - State - Prior Year	4,464,782	4,579,666	4,750,140	4,913,180	5,158,699	3,786,666	4,018,865	5,158,699	5,034,686	5,098,866	5,168,525	5,241,979
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 - Sate - Prior Year	394,687	404,843	419,912	434,325	456,029	334,741	355,268	456,029	445,066	450,740	456,898	463,391
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	34,330,501	36,148,665	38,059,272	40,069,673
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	29,231,635	30,980,140	32,817,292	34,750,143
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	5,098,866	5,168,525	5,241,979	5,319,530
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	450,740	456,898	463,391	470,246
Tax Effected Accum Deprec - State - Current Year	404,843	419,912	434,325	456,029	445,066	355,268	377,206	445,066	450,740	456,898	463,391	470,246
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	450,740	456,898	463,391
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)	5,674	6,158	6,493	6,855
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	450,740	456,898	463,391
Increase (Decrease) - Tax Effected - State - Current Year	10,156	15,070	14,413	21,704	(10,963)	20,526	21,938	(10,963)	5,674	6,158	6,493	6,855
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	450,740	456,898	463,391	470,246
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	2,458,523	2,674,904	2,902,340	3,141,710
Deferred Tax Liability - State	404,843	419,912	434,325	456,029	445,066	355,268	377,206	445,066	450,740	456,898	463,391	470,246
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	2,909,263	3,131,802	3,365,731	3,611,957
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	2,387,686	2,660,395	2,944,494	3,240,890

[illegible]

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

	Amortization Balance																
	Original	As Of	Amortization													Total	Unamortized
Year	Amount	12/31/2010	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	Amortization	Balance
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	1,622.00	1,383.00	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	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

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
-----------	-----------	-----------	-----------	-----------	----------	----------	----------	----------	-------	------

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	<u>883,215</u>
Balance As Of 12-31-2009	<u>1,123,617</u>

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Total</u>
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	<u>1,073,447</u>	<u>1,023,277</u>	<u>973,107</u>	<u>922,937</u>	<u>872,767</u>	<u>822,597</u>	<u>772,427</u>	<u>722,257</u>	<u>672,087</u>	<u>621,917</u>	<u>571,747</u>	<u>521,577</u>	<u>471,407</u>	<u>421,237</u>	<u>371,067</u>	<u>320,897</u>	<u>320,897</u>

Great Oaks Water Company
Working Cash Requirement
Simplified Calculation

	Recorded	Recorded	Recorded	Recorded	Recorded	Adopted	Adopted	Recorded	Projected	Test Year	Escalation Year	Attrition Year
	<u>CY 2016</u>	<u>CY 2017</u>	<u>CY 2018</u>	<u>CY 2019</u>	<u>CY 2020</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<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	20,014,483	22,383,517	24,112,966
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	11,902,596	13,802,375	15,166,717	16,677,464
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	24,211,311	25,965,800	27,835,399
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	184,895	190,810	196,316
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	24,396,206	26,156,611	28,031,714
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	0.0076	0.0073	0.0070
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	4,138,083	4,629,215	4,988,353
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	6,320	6,804	7,036
9. 1/12 x Line 2	509,901	630,024	747,313	871,343	999,627	929,471	997,203	999,627	991,883	1,150,198	1,263,893	1,389,789
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	2,702,764	2,994,205	3,372,125	3,605,601
Settlement on Working Cash						1,759,849	1,943,714					

Great Oaks Water Company
Working Cash Requirement
Detailed Calculation

13-Aug-2021 7:35 PM

	Recorded	Projected	Projected	Test Year	Extrapolation Year	Arbitration Year
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
	1,787,821	1,481,017	1,368,388	2,066,524	2,248,086	2,333,058

2019/2020											
Revenue Lag Days Calculation - 2019/2020					Net Change in Unbilled Revenue						
Total Sales After Adjusting Net Unbilled Revenue					Net Change in Unbilled Revenue						
Account	Account	Number	Total	Unbilled	Account	Account	Unbilled	Unbilled	Unbilled		
Balance, Amount \$	Balance, Amount \$	Of Days	Of Days	Of Days	Balance, Amount \$	Balance, Amount \$	Of Days	Of Days	Of Days		
6/30/2019	623,949	1,241,000	31	54,734,000	July	2,137,009	2,008,409	7,220	6/30/2019	623,949	1,241,000
7/31/2019	1,501,078	1,241,000	31	48,684,847	August	2,101,773	2,008,435	7,338	7/31/2019	2,006,901	1,241,000
8/31/2019	1,577,837	1,241,000	31	40,437,426	September	2,044,466	2,007,708	7,758	8/31/2019	1,577,837	1,241,000
9/30/2019	1,501,078	1,241,000	31	30,675,736	October	1,498,451	1,424,024	14,217	9/30/2019	2,044,466	1,241,000
10/31/2019	1,294,784	1,241,000	31	20,498,409	November	1,294,784	1,241,000	14,217	10/31/2019	1,498,451	1,241,000
11/30/2019	989,131	1,241,000	31	11,172,237	December	1,126,266	1,241,000	14,217	11/30/2019	1,294,784	1,241,000
12/31/2019	776,721	1,241,000	31	22,666,110	January	776,721	1,241,000	14,217	12/31/2019	1,126,266	1,241,000
1/31/2020	763,488	1,241,000	29	14,361,381	February	763,488	1,241,000	14,217	1/31/2020	989,131	1,241,000
2/29/2020	480,358	1,241,000	31	11,172,237	March	480,358	1,241,000	14,217	2/29/2020	776,721	1,241,000
3/31/2020	626,413	1,241,000	31	21,748,120	April	626,413	1,241,000	14,217	3/31/2020	763,488	1,241,000
4/30/2020	824,166	1,241,000	31	26,106,146	May	824,166	1,241,000	14,217	4/30/2020	480,358	1,241,000
5/31/2020	626,789	1,241,000	31	25,179,340	June	626,789	1,241,000	14,217	5/31/2020	824,166	1,241,000
30 Days of Accounts Receivable	(A)	376,937,633			2020/2021 Total	20,186,568	20,638,437	158,565		20,186,568	20,638,437
Revenue Lag Days Calculation - 2019/2020					Total Annual Unbilled Sales	20,186,568				20,186,568	
Total Sales After Adjusting Net Unbilled Revenue	(B)	50,077,941			Net Change in Unbilled Revenue	-1,451,869				-1,451,869	
Average Estimated Lag Days From Service To Billing	(C)	31.42			Unbilled Sales After Adjusting Net Unbilled Revenue	18,734,699				18,734,699	
Total Unbilled Days Of Unbilled Sales	(D) = (B) x (C)	650,178,035			Net Change in Unbilled Revenue	188,105				188,105	
30 Days Of Accounts Receivable	From (A)	376,937,633									
Total Unbilled Days	E = (A) x (D)	1,007,333,018									
Revenue Lag Days - Metered Revenue	(F)(10)	50.17									
Expense Lag Days		31.42									
Net Lag Days		18.75									

Expense Lag Days Calculation - 2019/2020									
Account	Account	Account	Account	Account	Account	Account	Account	Account	Account
2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
Asset 780 - Circulator Charge	285,171,817	11,088,284	286,159,081	11,784,824	318,178,682	14,841,506	333,020,187	15,487,857	386,186,428
Labor - Asset 711 - Meter Of Work	205,088	14	2,843,226	207,353	2,862,944	213,788	2,863,066	228,476	3,184,071
Labor - Asset 721 - Work Order System	228,900	14	3,213,080	234,120	3,286,474	239,240	3,365,351	246,138	3,680,884
Labor - Asset 732 - Meter Pump Equip	14	14	788	55	774	86	866	86	881
Labor - Asset 780 - Meter Pump Equip	224,624	245,429	3,716,626	239,871	3,769,408	239,789	3,769,408	274,423	3,869,844
Labor - Asset 784 - Meter Equip	204,482	14	3,784,745	274,120	3,857,479	284,474	3,966,636	291,409	4,080,365
Labor - Asset 785 - Meter Equip Payroll	14	14	284,482	245,429	3,408,907	239,788	3,408,907	239,788	3,408,907
Labor - Asset 786 - Meter Equip Payroll	96,405	14	1,349,666	96,405	1,349,666	102,586	1,407,086	104,623	1,465,223
Labor - Asset 787 - Meter Equip Payroll	61,713	14	842,416	61,713	842,416	61,713	842,416	61,713	842,416
Labor - Asset 788 - Meter Equip Payroll	34,714	14	468,880	34,714	468,880	34,714	468,880	34,714	468,880
Labor - Asset 789 - Meter Equip Payroll	380,917	14	5,124,841	380,917	5,124,841	380,917	5,124,841	380,917	5,124,841
Labor - Asset 790 - Meter Equip Payroll	72,221	14	957,100	72,221	957,100	72,221	957,100	72,221	957,100
Labor - Asset 791 - Meter Equip Payroll	374,182	14	4,969,086	374,182	4,969,086	374,182	4,969,086	374,182	4,969,086
Labor - Asset 792 - Meter Equip Payroll	774,440	14	10,072,154	774,440	10,072,154	774,440	10,072,154	774,440	10,072,154
Labor - Asset 793 - Meter Equip Payroll	46,876	14	606,265	46,876	606,265	46,876	606,265	46,876	606,265
Labor - Asset 794 - Meter Equip Payroll	878	14	12,281	878	12,281	878	12,281	878	12,281
Labor - Asset 795 - Meter Equip Payroll	1,221	14	17,215	1,221	17,215	1,221	17,215	1,221	17,215
Labor - Asset 796 - Meter Equip Payroll	19,813	14	264,880	19,813	264,880	19,813	264,880	19,813	264,880
Labor - Asset 797 - Meter Equip Payroll	94,866	14	1,241,000	94,866	1,241,000	94,866	1,241,000	94,866	1,241,000
Labor - Asset 798 - Meter Equip Payroll	90,407	14	1,188,761	90,407	1,188,761	90,407	1,188,761	90,407	1,188,761
Labor - Asset 799 - Meter Equip Payroll	21,787	14	284,482	21,787	284,482	21,787	284,482	21,787	284,482
Labor - Asset 800 - Meter Equip Payroll	4,722	14	61,713	4,722	61,713	4,722	61,713	4,722	61,713
Labor - Asset 801 - Meter Equip Payroll	900	14	11,784	900	11,784	900	11,784	900	11,784
Labor - Asset 802 - Meter Equip Payroll	9,807	14	128,416	9,807	128,416	9,807	128,416	9,807	128,416
Labor - Asset 803 - Meter Equip Payroll	44,613	14	584,880	44,613	584,880	44,613	584,880	44,613	584,880
Labor - Asset 804 - Meter Equip Payroll	189,121	14	2,469,226	189,121	2,469,226	189,121	2,469,226	189,121	2,469,226
Labor - Asset 805 - Meter Equip Payroll	34,714	14	457,100	34,714	457,100	34,714	457,100	34,714	457,100
Labor - Asset 806 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 807 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 808 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 809 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 810 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 811 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 812 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 813 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 814 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 815 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 816 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 817 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 818 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 819 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 820 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 821 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 822 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 823 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 824 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 825 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 826 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 827 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 828 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 829 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 830 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 831 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 832 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 833 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 834 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 835 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 836 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 837 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 838 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 839 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 840 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 841 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 842 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 843 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 844 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 845 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 846 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 847 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 848 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 849 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 850 - Meter Equip Payroll	14	14	184	14	184	14	184	14	184
Labor - Asset 851 - Meter Equip Payroll	14	14							

Projected
2021/2022

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

	Recorded CY 2016	Recorded CY 2017	Recorded CY 2018	Recorded CY 2019	Recorded CY 2020	Adopted 2019/2020	Adopted 2020/2021	Recorded / Projected 2020/2021	Adopted 2021/2022	Test Year 2022/2023	Escalation Year 2023/2024	Attrition Year 2024/2025
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	52,306,199	54,833,803	57,146,977	59,291,168
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	52,435,473	54,963,077	57,276,251	59,420,442
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	28,421,375	30,105,887	31,898,716	33,783,717
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	2,806,216	3,020,532	3,248,766	3,488,844
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	2,809,116	3,021,465	3,248,789	3,488,844
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	1,858,360	2,172,792	2,423,930	2,649,270	2,871,081	1,759,849	1,943,714	2,871,081	2,702,764	2,994,205	3,372,125	3,605,601
Plus: Working Cash - Detailed Calculation								0	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	16,832,272	17,988,764	18,877,685	19,353,271
Percentage Increase/-Decrease	5.1%	16.9%	5.5%	2.8%	2.9%	-0.8%	4.3%	0.0%	2.4%	6.9%	4.9%	2.5%
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	1,371,830	1,466,084	1,538,531	1,577,292
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	21,395	21,483	21,567	21,651
Rate Base Per Customer	617.94	715.22	750.92	770.51	790.88	751.39	783.87	767.43	786.74	837.35	875.30	893.87
Percentage increase/-Decrease	4.05%	15.74%	4.99%	2.61%	2.64%	-1.25%	4.32%	-2.97%	2.52%	6.43%	4.53%	2.12%

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				Variable	Fixed	Ttl Var + Fxd
Net Payroll Expense	2,595,548	2,642,268	2,657,841		2,657,841	
Groundwater Charges, Acct. 700	10,284,777	11,100,844	11,061,002	11,061,002		
Op. Labor & Expense (Excluding Labor), Acct. 702	18,937	19,240	19,081		19,081	
Misc. Pump Exp., Acct. 725	9,469	9,620	9,541		9,541	
Purchased Power, Acct. 726	868,873	865,593	841,594	841,594		
Maintenance Of Pumping Equipment, Accts. 711, 732	34,974	35,533	35,240		35,240	
Chemicals & Filtering, Acct. 744	102,881	104,527	103,663		103,663	
Meter Expense, Acct. 754	0	0	0		0	
T&D Misc Expense, Acct. 756	9,469	9,620	9,541		9,541	
T&D Maint & Supv., Accts 753, 758	0	0	0		0	
Maintenance of Reservoirs & Tanks, Acct. 760	0	0	0		0	
Maintenance of T&D Mains, Acct. 761	147,563	149,924	148,684		148,684	
Maintenance of Services, Acct 763	30,071	30,552	30,300		30,300	
Maintenance of Meters, Acct 764	499	507	503		503	
Maintenance of Hydrants, Acct 765	10,160	10,323	10,237		10,237	
Maintenance of General Plant, Acct 805	76,183	77,402	76,762		76,762	
Meter Reading Expense, Acct 772	18,937	19,240	19,081		19,081	
Customer Records & Collection, Acct 773	150,268	152,672	151,410		151,410	
Uncollectible Accounts, Acct 775	47,185	49,756	41,303	41,303		
Office Supplies & Other Expense, Acct 792	49,671	50,466	50,048		50,048	
Property Insurance, Acct. 793	84,768	86,040	88,328		88,328	
Injuries & Damages, Acct 794	43,669	44,324	44,001		44,001	
Employee Pensions & Benefits, Acct 795	909,144	923,690	930,963		930,963	
Franchise Requirements, Acct 796	404,225	426,338	434,769		434,769	
Regulatory Commission Expenses, Acct 797	18,000	21,600	18,504		18,504	
Outside Services, Including GRC Expense, Acct 798, 800	739,319	751,148	770,370		770,370	
Miscellaneous General Expense Including CWA Dues, Acct 799	166,919	169,590	168,188		168,188	
Rents, Acct 811	225,919	232,619	235,408		235,408	
Transportation Expense, Acct 903	0	0	0		0	
Passive Income 50% Ratepayer Credit	-67,952	-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		1,454,123	
Taxes Other than Income	468,610	501,022	468,610		468,610	
Current State Income Tax	125,902	124,682	118,234	118,234		
Current Federal Income Tax (Including DPAD)	315,407	313,951	256,043	256,043		
Deferred Tax Expense - State	0	0	0		0	
Deferred Tax Expense - Federal	181,207	191,723	181,207		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	12,318,176	8,048,451	20,366,627
Net Operating Revenue	1,391,989	1,448,694	1,371,830		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
2021/2022 Rate Calculations

General Metered Sales					
Meter Size		Customers	Service Charge	Service Revenue	
5/8 x 3/4		5,666	\$16.69	\$1,134,786	
3/4		13,795	\$25.04	\$4,144,294	
1		983	\$41.73	\$492,188	
1 1/2		356	\$83.45	\$356,498	
2		474	\$133.52	\$759,462	
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		21,409		\$7,628,265	
Plug				-\$736,642	
Projected					
Annual Average		Projected Usage		Quantity	
Class	Usage	Customers	CCF	Rate	Usage Revenues
Single Residential	118.4	19,983	2,366,787.00	\$3.4902	\$8,260,560
Multi Residential	1,397.7	629	879,153.00	\$3.4902	\$3,068,420
Business	1,192.3	293	349,332.00	\$3.4902	\$1,219,239
Total Commercial		20,905	3,595,272.00		\$12,548,218
Projected					
Annual Average		Projected Usage		Quantity	
Class	Usage	Customers	CCF	Rate	Usage Revenues
Industrial	1,714.7	55	94,307.00	\$3.4902	\$329,150
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	236	219,784.00	\$3.4902	\$767,090
Total Other		482	690,491.00		\$2,409,952
Total		21,387	4,285,763		
Plug				-\$283,082	
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		\$21,738,458
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

Calculation of 2021/2022 Conservation Rates and Groundwater Charges

Conservation Rates Calculation			
Uniform Quantity Charge			\$3.4902
<u>Tier</u>	<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		11,391,589	
Total Agriculture Groundwater Charge		0	
Total Groundwater Charge Expense		11,391,589	

Agriculture Quantity Charge Credit		
1/2 Fixed Costs	2,355,070	
Variable Costs Excluding Groundwater Charge	1,257,174	
Groundwater Charge @ \$28.86	305,319	
Total Variable Costs	1,562,493	
Total	3,917,563	
Sales, CCF (Not Including Agriculture)	4,285,763	
Quantity Charge Per CCF	\$0.9141	
Quantity Charge Agriculture Credit	\$2.5761	

Great Oaks Water Company

2021/2022 Rate Calculations

Meters In Service (Not Inclg Private Fire Protection)	
Meter Size	Meter Count
5/8"	5,666
3/4"	13,795
1"	983
1.5"	356
2"	474
3"	66
4"	47
6"	11
8"	8
10"	3
12"	0
Total	21,409

Customers	
Customer Class	Customer Count
Single Family Residence	19,983
Multi Family Residence	629
Business	293
Industrial	55
Public Authority	147
Schools	44
Private Landscape	236
Private Fire	347
Agriculture	8
Total	21,742

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

Metered Revenue		
	Reference	
Total Metered Revenue	Summary	\$21,566,711

2021/2022 Water Sales			
	Sales Per Customer	Customers	CCF Sales
Single Family Residence	118.4	19,983	2,366,787
Multi Family Residence	1,397.7	629	879,153
Business	1,192.3	293	349,332
Industrial	1,714.7	55	94,307
Public Authority	1,465.8	147	215,468
Schools	3,657.5	44	160,932
Private Landscape	931.3	236	219,784
Agriculture	0.0	8	0
Total		21,395	4,285,763

Water Sales	
<u>Non-Ag CCF</u>	<u>Ag CCF</u>
4,285,763	0
<u>Non-Ag AF</u>	<u>Ag AF</u>
9,838.76	0.00

Groundwater Charge Calculation	
Total CCF Sales	4,285,763
Unaccounted For Water, CCF	322,584
Unaccounted for Water, AF	740.552
Total Production, CCF	4,608,347
Total Production, AF	9,838.76
Groundwater Charge	\$11,391,589

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	5,666	5,666
3/4"	1.5	13,795	20,693
1"	2.5	983	2,458
1 1/2"	5.0	356	1,780
2"	8.0	474	3,792
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		21,409	38,088

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 (Not Including Agriculture)	4,285,763
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"	5,538	5,538
3/4"	13,641	20,462
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	19,983	28,432

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)	378,726
Total Deductions	<u>20,385,934</u>
Income Tax	
Taxable Income, CCFT	1,352,523
CCFT Rate	8.84%
Current Year CCFT	<u>119,563</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)	119,563
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)	378,726
DPAD	0
Total Deductions, Federal	<u>20,309,432</u>
Income Tax	
Taxable Income, Federal	1,429,025
FIT Rate	21%
Current Year Federal Income Tax	<u>300,095</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%	7.50%	378,726

Test Year 2022/2023
Requested Rates and Charges

Great Oaks Water Company

Test Year 2022-2023 Summary

	Adopted 2019/2020	Adopted 2020/2021	Adopted 2021/2022	Test Year 2022/2023			
Operating Revenues							
Metered Water Service Revenues	20,749,991	21,883,934	21,566,711	24,211,311			
Fire Protection Revenues	166,722	172,655	171,746	184,895			
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	24,396,206			
Operating Expenses					Variable	Fixed	Ttl Var + Fxd
Net Payroll Expense	2,595,548	2,642,268	2,657,841	2,840,147		2,840,147	
Groundwater Charges, Acct. 700	10,284,777	11,100,844	11,061,002	12,602,551	12,602,551		
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	1,199,824	1,199,824		
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	47,610	47,610		
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	1,251,301		1,251,301	
Franchise Requirements, Acct 796	404,225	426,338	434,769	275,775		275,775	
Regulatory Commission Expenses, Acct 797	18,000	21,600	18,504	75,666		75,666	
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	-40,258		-40,258	
Total O&M and A&G Expenses	16,979,475	17,915,485	17,888,410	20,062,093			
Depreciation Expense	1,454,123	1,561,034	1,454,123	1,577,109		1,577,109	
Taxes Other than Income	468,610	501,022	468,610	520,042		520,042	
Current State Income Tax	125,902	124,682	118,234	143,170	143,170		
Current Federal Income Tax (Including DPAD)	315,407	313,951	256,043	354,699	354,699		
Deferred Tax Expense - State	0	0	0	8,233		8,233	
Deferred Tax Expense - Federal	181,207	191,723	181,207	264,775		264,775	
Total Depreciation and Taxes	2,545,249	2,692,411	2,478,217	2,868,029			
Total Operating Expenses	19,524,724	20,607,896	20,366,627	22,930,121	14,347,853	8,582,268	22,930,121
Net Operating Revenue	1,391,989	1,448,694	1,371,830	1,466,084		1,466,084	
						10,048,353	24,396,206
Rate Base	16,093,219	16,788,980	16,832,272	17,988,764			
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	24,211,311
Fire Protection Revenues	184,895
Other Water Revenues	0
Total Taxable Revenues, State	<u>24,396,206</u>
Deductions	
Operating Expenses	20,062,093
Depreciation Expense	1,789,757
Deferred Income Tax Expense	0
Taxes Other Than Income	520,042
Imputed Interest Expense (From Below)	404,747
Total Deductions	<u>22,776,639</u>
Income Tax	
Taxable Income, CCFT	1,619,566
CCFT Rate	8.84%
Current Year CCFT	<u>143,170</u>

Federal Income Taxes

Revenues	
Water Service Revenues	24,211,311
Fire Protection Revenues	184,895
Other Water Revenues	0
Total Taxable Revenues, Federal	<u>24,396,206</u>
Deductions	
Current State Income Taxes (From Above)	143,170
Operating Expenses	20,062,093
Depreciation Expense	1,577,109
Deferred Income Tax Expense	0
Taxes Other Than Income	520,042
Imputed Interest Expense (From Below)	404,747
DPAD	0
Total Deductions, Federal	<u>22,707,161</u>
Income Tax	
Taxable Income, Federal	1,689,045
FIT Rate	21%
Current Year Federal Income Tax	<u>354,699</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>
17,988,764	30.00%	7.50%	404,747

Great Oaks Water Company
Test Year 2022/2023 Rate Calculations

General Metered Sales					
Meter Size		Customers	Test Year	Test Year	
			2022/2023	2022/2023	
			Service Charge	Service Revenue	
5/8 x 3/4		5,574	\$15.92	\$1,065,072	
3/4		13,941	\$23.88	\$3,995,741	
1		983	\$39.81	\$469,576	
1 1/2		366	\$79.62	\$349,674	
2		480	\$127.39	\$733,742	
3		68	\$238.85	\$194,900	
4		49	\$398.08	\$234,071	
6		11	\$796.16	\$105,093	
8		9	\$1,273.86	\$137,577	
10		3	\$1,831.17	\$65,922	
12		0	\$2,627.33	\$0	
Total	Total	21,484		\$7,351,369	
Class	Projected Usage	Customers	CCF	Quantity Rate	Usage Revenues
Single Residential	118.4	20,050	2,374,722	\$3.9014	\$9,264,810
Multi Residential	1,397.7	645	901,517	\$3.9014	\$3,517,205
Business	1,192.3	297	354,101	\$3.9014	\$1,381,500
Total Commercial		20,992	3,630,340		\$14,163,515
Class	Projected Usage	Customers	CCF	Quantity Rate	Usage Revenues
Industrial	1,714.7	56	96,022	\$3.9014	\$374,623
Public Authorities	1,465.8	145	212,537	\$3.9014	\$829,198
Schools	3,657.5	44	160,932	\$3.9014	\$627,865
Private Landscapes	931.3	238	221,647	\$3.9014	\$864,740
Total Other		483	691,138		\$2,696,426
Total		21,475	4,321,478		
Total General Metered Service Revenues					\$24,211,311
CPUC Surcharge			1.43%		\$346,222
Total General Metered Service Revenues Plus CPUC Surcharge					\$24,557,532

Private Fire Protection Service				
Meter Size	Customers	Service Charge	Pro Forma Revenue	
2	105	\$19.59	\$24,689	
4	41	\$31.95	\$15,722	
6	97	\$48.16	\$56,055	
8	76	\$64.59	\$58,903	
10	26	\$82.37	\$25,700	
12	3	\$106.26	\$3,825	
Total Private Fire Protection Service Revenues	348		\$184,895.04	
CPUC Surcharge			1.43%	\$2,644
Total Private Fire Protection Service Revenues Plus CPUC Surcharge				\$187,539

Total Services		
Total Base Rate Water Service Revenues, Excluding CPUC Surcharges		\$24,396,206
CPUC Surcharge	1.43%	\$348,866
Total Base Rate Water Service Revenues, Including CPUC Surcharges		\$24,745,071
Uncollectibles	0.1924%	\$47,610

Great Oaks Water Company

Test Year 2022/2023 Rate Calculations

Meters In Service (Not Inclg Private Fire Protection)	
Meter Size	Meter Count
5/8"	5,574
3/4"	13,941
1"	983
1.5"	366
2"	480
3"	68
4"	49
6"	11
8"	9
10"	3
12"	0
Total	21,484

Customers	
Customer Class	Customer Count
Single Family Residence	20,050
Multi Family Residence	645
Business	297
Industrial	56
Public Authority	145
Schools	44
Private Landscape	238
Private Fire	348
Agriculture	8
Total	21,831

Non-Metered Revenue		
	Reference	
CPUC Surcharge		\$348,866
Private Fire Protection	Summary	\$184,895
Miscellaneous Revenue	Summary	\$0
Total Non-Metered Revenue	Calculation	\$533,761

Metered Revenue		
	Reference	
Total Metered Revenue	Summary	\$24,211,311

Projected 2022/2023 Year Water Sales			
	Sales Per Customer	Customers	CCF Sales
Single Family Residence	118.44	20,050	2,374,722
Multi Family Residence	1397.70	645	901,517
Business	1192.26	297	354,101
Industrial	1714.68	56	96,022
Public Authority	1465.77	145	212,537
Schools	3657.55	44	160,932
Private Landscape	931.29	238	221,647
Agriculture	0.00	8	0
Total		21,483	4,321,478

Water Sales	
<u>Non-Ag CCF</u>	<u>Ag CCF</u>
4,321,478	0
<u>Non-Ag AF</u>	<u>Ag AF</u>
9,920.75	0.00

Groundwater Charge Calculation	
Total CCF Sales	4,321,478
Unaccounted For Water, CCF	325,273
Unaccounted for Water, AF	746.72
Total Production, CCF	4,646,751
Total Production, AF	10,667.47
Groundwater Charge	\$12,602,551

Great Oaks Water Company
2022/2023 Test Year 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	5,574	5,574
3/4"	1.5	13,941	20,912
1"	2.5	983	2,458
1 1/2"	5.0	366	1,830
2"	8.0	480	3,840
3"	15.0	68	1,020
4"	25.0	49	1,225
6"	50.0	11	550
8"	80.0	9	720
10"	115.0	3	345
12"	165.0	0	0
Total		21,484	38,473

Meter Service Charge Calculation	
Fixed Costs	10,048,353
75% of Fixed Costs	7,536,264
Minus Private Fire Revenue	184,895
Total Service Charge Revenue	7,351,369
Service Charge Per Year	\$191.08
Service Charge Per Month	\$15.92

Test Year 2022/2023 Meter Service Charges		
<u>Meter Size</u>	<u>Ratio</u>	
5/8"	1.0	\$15.92
3/4"	1.5	\$23.88
1"	2.5	\$39.81
1 1/2"	5.0	\$79.62
2"	8.0	\$127.39
3"	15.0	\$238.85
4"	25.0	\$398.08
6"	50.0	\$796.16
8"	80.0	\$1,273.86
10"	115.0	\$1,831.17
12"	165.0	\$2,627.33

Test Year 2022/2023 Uniform Quantity Charge	
25% of Fixed Costs	2,512,088
Variable Costs	14,347,853
Minus Other Revenue	0
Total	16,859,941
Sales, CCF (Not Including Agriculture)	4,321,478
Quantity Charge	\$3.9014

Test Year 2022/2023 Revenue Requirement	
Fixed Costs	10,048,353
Variable Costs	14,347,853
Total Fixed + Variable Costs	24,396,206

Single Family Residential Meter Equivalents		
<u>Meter Size</u>	<u>Meters</u>	<u>Meter Equivalents</u>
5/8"	5,538	5,538
3/4"	13,708	20,562
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	20,050	28,532

Great Oaks Water Company

Test Year 2022/2023 Conservation Rates and Groundwater Charges

Conservation Rates Calculation			
Uniform Quantity Charge			\$3.9014
<u>Tier</u>	<u>CCF Range</u>	<u>Factor</u>	<u>Tiered Rates</u>
Tier 1	0-12 CCFs Bi-Monthly	0.7110	\$2.7739
Tier 2	13-20 CCFs Bi-Monthly	1.2270	\$4.7871
Tier 3	> 20 CCFs Bi-Monthly	1.4570	\$5.6844

Groundwater Charge Calculation			
Allocated Groundwater Charge			\$1,181.40
Agriculture Groundwater Charge			\$28.86
Agriculture Production, CCF			0
Agriculture Production, AF			0.00
Total Non-Agriculture Groundwater Charge		12,602,551	
Total Agriculture Groundwater Charge		0	
Total Groundwater Charge Expense		12,602,551	

Agriculture Quantity Charge Credit		
25% Fixed Costs		2,512,088
Variable Costs Excluding Groundwater Charge		1,745,302
Groundwater Charge @	\$28.86	307,863
Total Variable Costs		2,053,166
Total		4,565,254
Sales, CCF (Not Including Agriculture)		4,321,478
Quantity Charge Per CCF		\$1.0564
Quantity Charge Agriculture Credit		\$2.8450

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	25,965,800	27,835,399			
Fire Protection Revenues	190,810	196,316			
Miscellaneous Revenues	0	0			
Other Water Revenues	0	0			
Net Balancing Account Adjustment	0	0			
Total Operating Revenues (excluding CPUC fees)	26,156,611	28,031,714			
Operating Expenses					
Net Payroll Expense	2,896,949	2,957,785			
Groundwater Charges, Acct. 700	13,956,287	15,456,428			
Op. Labor & Expense (Excluding Labor), Acct. 702	15,916	16,060			
Misc. Pump Exp., Acct. 725	7,958	8,030			
Purchased Power, Acct. 726	1,210,429	1,221,036			
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	51,045	54,704			
Office Supplies & Other Expense, Acct 792	50,079	50,530			
Property Insurance, Acct. 793	137,365	151,376			
Injuries & Damages, Acct 794	63,629	66,110			
Employee Pensions & Benefits, Acct 795	1,273,574	1,298,099			
Franchise Requirements, Acct 796	295,674	316,871			
Regulatory Commission Expenses, Acct 797	76,347	77,035			
Outside Services, Including GRC Expense, Acct 798, 800	557,939	601,345			
Miscellaneous General Expense Including CWA Dues, Acct 799	186,920	188,603			
Rents, Acct 811	265,245	272,779			
Transportation Expense, Acct 903	0	0			
Passive Income 50% Ratepayer Credit	-40,258	-40,258			
Total O&M and A&G Expenses	21,588,796	23,274,683			
Depreciation Expense	1,660,759	1,751,459			
Taxes Other than Income	558,337	598,304			
Current State Income Tax	150,284	153,433			
Current Federal Income Tax (Including DPAD)	372,474	381,861			
Deferred Tax Expense - State	9,868	5,143			
Deferred Tax Expense - Federal	277,561	289,540			
Total Depreciation and Taxes	3,029,283	3,179,740			
Total Operating Expenses	24,618,079	26,454,423			
Net Operating Revenue	1,538,531	1,577,292			
Rate Base	18,877,685	19,353,271			
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%			

2023/2024			2024/2025		
Variable	Fixed	Ttl Var + Fxd	Variable	Fixed	Ttl Var + Fxd
	2,896,949			2,957,785	
13,956,287	15,916		15,456,428	16,060	
	7,958			8,030	
1,210,429			1,221,036		
	31,488			31,772	
	13,956			14,082	
	-9,533			-9,619	
	7,958			8,030	
	0			0	
	10,700			0	
	152,943			154,320	
	36,943			37,275	
	0			0	
	5,791			5,843	
	73,164			73,823	
	17,490			17,647	
	242,794			244,979	
51,045			54,704		
	50,079			50,530	
	137,365			151,376	
	63,629			66,110	
	1,273,574			1,298,099	
	295,674			316,871	
	76,347			77,035	
	557,939			601,345	
	186,920			188,603	
	265,245			272,779	
	0			0	
	-40,258			-40,258	
	1,660,759			1,751,459	
	558,337			598,304	
150,284			153,433		
372,474			381,861		
	9,868			5,143	
	277,561			289,540	
15,740,520	8,877,560	24,618,079	17,267,462	9,186,961	26,454,423
	1,538,531			1,577,292	
	10,416,091	26,156,611		10,764,252	28,031,714

Great Oaks Water Company

Escalation Year 2023/2024 Rate Calculations

Meters In Service (Not Inclg Private Fire Protection)	
Meter Size	Meter Count
5/8"	5,574
3/4"	14,001
1"	999
1.5"	372
2"	482
3"	68
4"	49
6"	11
8"	9
10"	3
12"	0
Total	21,568

Customers	
Customer Class	Customer Count
Single Family Residence	20,110
Multi Family Residence	661
Business	303
Industrial	57
Public Authority	143
Schools	44
Private Landscape	241
Private Fire	348
Agriculture	8
Total	21,915

Non-Metered Revenue		
	Reference	
CPUC Surcharge		\$374,040
Private Fire Protection	Summary	\$190,810
Miscellaneous Revenue	Summary	\$0
Total Non-Metered Revenue	Calculation	\$564,850

Metered Revenue		
	Reference	
Total Metered Revenue	Summary	\$25,965,800

Projected 2023/2024 Year Water Sales			
	Sales Per Customer	Customers	CCF Sales
Single Family Residence	118.44	20,110	2,381,828
Multi Family Residence	1397.70	661	923,880
Business	1192.26	303	361,255
Industrial	1714.67	57	97,736
Public Authority	1465.77	143	209,605
Schools	3657.55	44	160,932
Private Landscape	931.29	241	224,441
Agriculture	0.00	8	0
Total		21,567	4,359,677

Water Sales	
Non-Ag CCF	Ag CCF
4,359,677	0
Non-Ag AF	Ag AF
10,008.44	0.00

Groundwater Charge Calculation	
Total CCF Sales	4,359,677
Unaccounted For Water, CCF	328,148
Unaccounted for Water, AF	753.32
Total Production, CCF	4,687,825
Total Production, AF	10,761.76
Groundwater Charge	\$13,956,287

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	5,574	5,574
3/4"	1.5	14,001	21,002
1"	2.5	999	2,498
1 1/2"	5.0	372	1,860
2"	8.0	482	3,856
3"	15.0	68	1,020
4"	25.0	49	1,225
6"	50.0	11	550
8"	80.0	9	720
10"	115.0	3	345
12"	165.0	0	0
Total		21,568	38,649

Meter Service Charge Calculation	
Fixed Costs	10,416,091
75% of Fixed Costs	7,812,068
Minus Private Fire Revenue	190,810
Total Service Charge Revenue	7,621,258
Service Charge Per Year	\$197.19
Service Charge Per Month	\$16.43

Escalation Year 2023/2024 Meter Service Charges		
Meter Size	Ratio	
5/8"	1.0	\$16.43
3/4"	1.5	\$24.65
1"	2.5	\$41.08
1 1/2"	5.0	\$82.16
2"	8.0	\$131.46
3"	15.0	\$246.49
4"	25.0	\$410.82
6"	50.0	\$821.63
8"	80.0	\$1,314.61
10"	115.0	\$1,889.75
12"	165.0	\$2,711.38

Escalation Year 2023/2024 Uniform Quantity Charge	
25% of Fixed Costs	2,604,023
Variable Costs	15,740,520
Minus Other Revenue	0
Total	18,344,542
Sales, CCF (Not Including Agriculture)	4,359,677
Quantity Charge	\$4.2078

Escalation Year 2023/2024 Revenue Requirement	
Fixed Costs	10,416,091
Variable Costs	15,740,520
Total Fixed + Variable Costs	26,156,611

Agriculture Quantity Charge Credit	
0% Fixed Costs	2,604,023
Variable Costs Excl'd Groundwater Chg	1,784,233
Groundwater Charge @ \$28.86	310,585
Total Variable Costs	2,094,817
Total	4,698,840
Sales, CCF (Not Including Agriculture)	4,359,677
Quantity Charge Per CCF	\$1.0778
Quantity Charge Agriculture Credit	\$3.1300

Single Family Residential Meter Equivalents		
Meter Size	Meters	Meter Equivalents
5/8"	5,538	5,538
3/4"	13,768	20,652
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	20,110	28,622

Conservation Rates Calculation			
Uniform Quantity Charge			\$4.2078
Tier	CCF Range	Factor	Tiered Rates
Tier 1	0-12 CCFs Bi-Monthly	0.7110	\$2.9917
Tier 2	13-20 CCFs Bi-Monthly	1.2270	\$5.1629
Tier 3	> 20 CCFs Bi-Monthly	1.4570	\$6.1307

Great Oaks Water Company
Escalation Year 2023/2024 Rate Calculations

General Metered Sales					
				Escalation Year	EscalationYear
				2023/2024	2023/2024
Meter Size			Customers	Service Charge	Service Revenue
5/8 x 3/4			5,574	\$16.43	\$1,099,146
3/4			14,001	\$24.65	\$4,141,319
1			999	\$41.08	\$492,486
1 1/2			372	\$82.16	\$366,776
2			482	\$131.46	\$760,371
3			68	\$246.49	\$201,135
4			49	\$410.82	\$241,560
6			11	\$821.63	\$108,455
8			9	\$1,314.61	\$141,978
10			3	\$1,889.75	\$68,031
12			0	\$2,711.38	\$0
Total	Total		21,568		\$7,621,258
Projected				Quantity	
Class	Usage	Customers	CCF	Rate	Usage Revenues
Single Residential	118.4	20,110	2,381,828	\$4.2078	\$10,022,198
Multi Residential	1,397.7	661	923,880	\$4.2078	\$3,887,480
Business	1,192.3	303	361,255	\$4.2078	\$1,520,080
Total Commercial		21,074	3,666,963		\$15,429,757
Projected				Quantity	
Class	Usage	Customers	CCF	Rate	Usage Revenues
Industrial	1,714.7	57	97,736	\$4.2078	\$411,251
Public Authorities	1,465.8	143	209,605	\$4.2078	\$881,971
Schools	3,657.5	44	160,932	\$4.2078	\$677,166
Private Landscapes	931.3	241	224,441	\$4.2078	\$944,397
Total Other		485	692,714		\$2,914,785
Total		21,559	4,359,677		
Total General Metered Service Revenues					\$25,965,800
CPUC Surcharge				1.43%	\$371,311
Total General Metered Service Revenues Plus CPUC Surcharge					\$26,337,111

Private Fire Protection Service				
Meter Size	Customers	Service Charge	Pro Forma Revenue	
2	105	\$20.22	\$25,479	
4	41	\$32.98	\$16,224	
6	97	\$49.70	\$57,849	
8	76	\$66.65	\$60,788	
10	26	\$85.01	\$26,522	
12	3	\$109.66	\$3,948	
Total Private Fire Protection Service Revenues	348		\$190,810.15	
CPUC Surcharge				1.43%
Total Private Fire Protection Service Revenues Plus CPUC Surcharge				\$2,729
				\$193,539

Total Services		
Total Base Rate Water Service Revenues, Excluding CPUC Surcharges		\$26,156,611
CPUC Surcharge	1.43%	\$374,040
Total Base Rate Water Service Revenues, Including CPUC Surcharges		\$26,530,650
Uncollectibles	0.1924%	\$51,045

Great Oaks Water Company

Attrition Year 2024/2025 Rate Calculations

Meters In Service (Not Includg Private Fire Protection)	
Meter Size	Meter Count
5/8"	5,574
3/4"	14,061
1"	1,015
1.5"	378
2"	484
3"	68
4"	49
6"	11
8"	9
10"	3
12"	0
Total	21,652

Customers	
Customer Class	Customer Count
Single Family Residence	20,170
Multi Family Residence	677
Business	309
Industrial	58
Public Authority	141
Schools	44
Private Landscape	244
Private Fire	348
Agriculture	8
Total	21,999

Non-Metered Revenue		
	Reference	
CPUC Surcharge		\$400,854
Private Fire Protection	Summary	\$196,316
Miscellaneous Revenue	Summary	\$0
Total Non-Metered Revenue	Calculation	\$597,169

Metered Revenue		
	Reference	
Total Metered Revenue	Summary	\$27,835,399

Projected 2024/2025 Year Water Sales			
	Sales Per Customer	Customers	CCF Sales
Single Family Residence	118.44	20,170	2,388,935
Multi Family Residence	1397.70	677	946,243
Business	1192.26	309	368,408
Industrial	1714.67	58	99,451
Public Authority	1465.77	141	206,674
Schools	3657.55	44	160,932
Private Landscape	931.29	244	227,235
Agriculture	0.00	8	0
Total		21,651	4,397,878

Water Sales	
Non-Ag CCF	Ag CCF
4,397,878	0
Non-Ag AF	Ag AF
10,096.14	0.00

Groundwater Charge Calculation	
Total CCF Sales	4,397,878
Unaccounted For Water, CCF	331,023
Unaccounted for Water, AF	759.92
Total Production, CCF	4,728,901
Total Production, AF	10,856.06
Groundwater Charge	\$15,456,428

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	5,574	5,574
3/4"	1.5	14,061	21,092
1"	2.5	1,015	2,538
1 1/2"	5.0	378	1,890
2"	8.0	484	3,872
3"	15.0	68	1,020
4"	25.0	49	1,225
6"	50.0	11	550
8"	80.0	9	720
10"	115.0	3	345
12"	165.0	0	0
Total		21,652	38,825

Meter Service Charge Calculation	
Fixed Costs	10,764,252
75% of Fixed Costs	8,073,189
Minus Private Fire Revenue	196,316
Total Service Charge Revenue	7,876,873
Service Charge Per Year	\$202.88
Service Charge Per Month	\$16.91

Attrition Year 2024/2025 Meter Service Charges		
Meter Size	Ratio	
5/8"	1.0	\$16.91
3/4"	1.5	\$25.36
1"	2.5	\$42.27
1 1/2"	5.0	\$84.53
2"	8.0	\$135.25
3"	15.0	\$253.60
4"	25.0	\$422.67
6"	50.0	\$845.34
8"	80.0	\$1,352.54
10"	115.0	\$1,944.28
12"	165.0	\$2,789.62

Attrition Year 2024/2025 Uniform Quantity Charge	
25% of Fixed Costs	2,691,063
Variable Costs	17,267,462
Minus Other Revenue	0
Total	19,958,525
Sales, CCF (Not Including Agriculture)	4,397,878
Quantity Charge	\$4.5382

Attrition Year 2024/2025 Revenue Requirement	
Fixed Costs	10,764,252
Variable Costs	17,267,462
Total Fixed + Variable Costs	28,031,714

Agriculture Quantity Charge Credit	
0% Fixed Costs	2,691,063
Variable Costs Exclgd Groundwater Chg	1,811,034
Groundwater Charge @ \$28.86	313,306
Total Variable Costs	2,124,340
Total	4,815,403
Sales, CCF (Not Including Agriculture)	4,397,878
Quantity Charge Per CCF	\$1.0949
Quantity Charge Agriculture Credit	\$3.4433

Single Family Residential Meter Equivalents		
Meter Size	Meters	Meter Equivalents
5/8"	5,538	5,538
3/4"	13,828	20,742
1"	650	1,625
1 1/2"	144	720
2"	9	72
3"	1	15
Total	20,170	28,712

Conservation Rates Calculation			
Uniform Quantity Charge			\$4.5382
Tier	CCF Range	Factor	Tiered Rates
Tier 1	0-12 CCFs Bi-Monthly	0.7110	\$3.2267
Tier 2	13-20 CCFs Bi-Monthly	1.2270	\$5.5684
Tier 3	> 20 CCFs Bi-Monthly	1.4570	\$6.6122

Great Oaks Water Company
Attrition Year 2024/2025 Rate Calculations

General Metered Sales					
			Attrition Year	Attrition Year	
			2024/2025	2024/2025	
Meter Size		Customers	Service Charge	Service Revenue	
5/8 x 3/4		5,574	\$16.91	\$1,130,861	
3/4		14,061	\$25.36	\$4,279,075	
1		1,015	\$42.27	\$514,812	
1 1/2		378	\$84.53	\$383,446	
2		484	\$135.25	\$785,557	
3		68	\$253.60	\$206,939	
4		49	\$422.67	\$248,530	
6		11	\$845.34	\$111,585	
8		9	\$1,352.54	\$146,075	
10		3	\$1,944.28	\$69,994	
12		0	\$2,789.62	\$0	
Total	Total	21,652		\$7,876,873	
Projected			Quantity		
Class	Usage	Customers	CCF	Rate	Usage Revenues
Single Residential	118.4	20,170	2,388,935	\$4.5382	\$10,841,506
Multi Residential	1,397.7	677	946,243	\$4.5382	\$4,294,256
Business	1,192.3	309	368,408	\$4.5382	\$1,671,916
Total Commercial		21,156	3,703,586		\$16,807,678
Projected			Quantity		
Class	Usage	Customers	CCF	Rate	Usage Revenues
Industrial	1,714.7	58	99,451	\$4.5382	\$451,330
Public Authorities	1,465.8	141	206,674	\$4.5382	\$937,931
Schools	3,657.5	44	160,932	\$4.5382	\$730,344
Private Landscapes	931.3	244	227,235	\$4.5382	\$1,031,242
Total Other		487	694,292		\$3,150,848
Total		21,643	4,397,878		
Total General Metered Service Revenues					\$27,835,399
CPUC Surcharge				1.43%	\$398,046
Total General Metered Service Revenues Plus CPUC Surcharge					\$28,233,445

Private Fire Protection Service				
Meter Size	Customers	Service Charge	Pro Forma Revenue	
2	105	\$20.80	\$26,214	
4	41	\$33.93	\$16,693	
6	97	\$51.13	\$59,518	
8	76	\$68.58	\$62,542	
10	26	\$87.46	\$27,288	
12	3	\$112.83	\$4,062	
Total Private Fire Protection Service Revenues		348	\$196,315.90	
CPUC Surcharge		1.43%	\$2,807	
Total Private Fire Protection Service Revenues Plus CPUC Surcharge			\$199,123	

Total Services		
Total Base Rate Water Service Revenues, Excluding CPUC Surcharges		\$28,031,714
CPUC Surcharge	1.43%	\$400,854
Total Base Rate Water Service Revenues, Including CPUC Surcharges		\$28,432,568
Uncollectibles	0.1924%	\$54,704

Great Oaks Water Company

Escalation & Attrition Years Tax Calculations - 2023/2024 & 2024/2025

	Escalation Year 2023/2024	Attrition Year 2024/2025
State Income Taxes		
Revenues		
Water Service Revenues	25,965,800	27,835,399
Fire Protection Revenues	190,810	196,316
Other Water Revenues	0	0
Total Taxable Revenues, State	26,156,611	28,031,714
Deductions		
Operating Expenses	21,588,796	23,274,683
Depreciation Expense	1,884,686	1,987,615
Deferred Income Tax Expense	0	0
Taxes Other Than Income	558,337	598,304
Imputed Interest Expense (From Below)	424,748	435,449
Total Deductions	24,456,567	26,296,051
Income Tax		
Taxable Income, CCFT	1,700,044	1,735,664
CCFT Rate	8.84%	8.84%
Current Year CCFT	150,284	153,433

Federal Income Taxes		
Revenues		
Water Service Revenues	25,965,800	27,835,399
Fire Protection Revenues	190,810	196,316
Other Water Revenues	0	0
Total Taxable Revenues, Federal	26,156,611	28,031,714
Deductions		
Current State Income Taxes (From Above)	150,284	153,433
Operating Expenses	21,588,796	23,274,683
Depreciation Expense	1,660,759	1,751,459
Deferred Income Tax Expense	0	0
Taxes Other Than Income	558,337	598,304
Imputed Interest Expense (From Below)	424,748	435,449
DPAD	0	0
Total Deductions, Federal	24,382,924	26,213,327
Income Tax		
Taxable Income, Federal	1,773,687	1,818,387
FIT Rate	21%	21%
Current Year Federal Income Tax	372,474	381,861

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>	<u>Interest Expense</u>
18,877,685	30.00%	7.50%	424,748	
19,353,271	30.00%	7.50%		435,449

Great Oaks Water Company

Fire Protection Service Charge Calculations

		5/8" x 3/4"	2" Meter 5/8" Equivalent	3" Meter 5/8" Equivalent	4" Meter 5/8" Equivalent	6" Meter 5/8" Equivalent	8" Meter 5/8" Equivalent	10" Meter 5/8" Equivalent	12" Meter 5/8" Equivalent
5/8" x 3/4" Meter Equivalent Ratio		1	8	15	25	50	80	115	165
Meter Cost		39.82	318.56	597.30	995.50	1,991.00	3,185.60	4,579.30	6,570.30
Sales Tax	9.25%	3.68	29.47	55.25	92.08	184.17	294.67	423.59	607.75
Subtotal		43.50	348.03	652.55	1,087.58	2,175.17	3,480.27	5,002.89	7,178.05
Labor Installation Cost	\$36.88	18.44	73.76	295.04	368.80	663.84	811.36	885.12	885.12
Fringe Benefits Cost	34.88%	6.43	25.73	102.91	128.64	231.55	283.00	308.73	308.73
Subtotal		68.38	447.51	1,050.50	1,585.02	3,070.55	4,574.63	6,196.74	8,371.90
Overhead Cost	10.60%	6.57	44.71	100.44	154.38	300.93	454.91	624.13	854.70
Total Cost		74.94	492.22	1,150.94	1,739.40	3,371.49	5,029.54	6,820.86	9,226.60
Product Life		25	10	10	10	10	10	10	10
Annual Depreciation Expense		3.00	49.22	115.09	173.94	337.15	502.95	682.09	922.66
<u>Average Return On Investment</u>									
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	2,319.66
Difference In Cost - Annual			116.21	281.82	429.77	840.09	1,256.94	1,707.30	2,312.12
Difference In Cost - Monthly			9.68	23.49	35.81	70.01	104.75	142.27	192.68
5/8" x 3/4" Service Charge - Monthly			15.92	15.92	15.92	15.92	15.92	15.92	15.92
Percent Surcharge			60%	147%	224%	439%	657%	893%	1210%
2022/2023 - Fire Protection Service Charge			19.59	26.15	31.95	48.16	64.59	82.37	106.26
2022/2023 - Uniform Rate			127.39	238.85	398.08	796.16	1,273.86	1,831.17	2,627.33
2023/2024 - Fire Protection Service Charge			20.22	26.99	32.98	49.70	66.65	85.01	109.66
2023/2024 - Uniform Rate			131.46	246.49	410.82	821.63	1,314.61	1,889.75	2,711.38
2024/2025 - Fire Protection Service Charge			20.80	27.77	33.93	51.13	68.58	87.46	112.83
2024/2025 - Uniform Rate			135.25	253.60	422.67	845.34	1,352.54	1,944.28	2,789.62

13-Aug-2021

7:35 PM

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

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	15.92
3/4"	1.5	23.88
1"	2.5	39.81
1 1/2"	5.0	79.62
2"	8.0	127.39
3"	15.0	238.85
4"	25.0	398.08
6"	50.0	796.16
8"	80.0	1,273.86
10"	115.0	1,831.17
12"	165.0	2,627.33

Meter Service Charges By Year				
Meter Size	2021/2022	2022/2023	2023/2024	2024/2025
5/8"	16.69	15.92	16.43	16.91
3/4"	25.04	23.88	24.65	25.36
1"	41.73	39.81	41.08	42.27
1 1/2"	83.45	79.62	82.16	84.53
2"	133.52	127.39	131.46	135.25
3"	250.35	238.85	246.49	253.60
4"	417.25	398.08	410.82	422.67
6"	834.50	796.16	821.63	845.34
8"	1,335.20	1,273.86	1,314.61	1,352.54
10"	1,919.35	1,831.17	1,889.75	1,944.28
12"	2,753.85	2,627.33	2,711.38	2,789.62

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

2022/2023 General Metered Service Quantity Charge	
Per 100 Cu.Ft.	\$3.9014

General Metered Service Quantity Charge By Year				
	2021/2022	2022/2023	2023/2024	2024/2025
Per 100 Cu.Ft.	\$3.4902	\$3.9014	\$4.2078	\$4.5382

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	\$2.7739
Tier 2: 13-20 CCFs Bi-Monthly	\$4.7871
Tier 3: > 20 CCFs Bi-Monthly	\$5.6844

Tiered Quantity Charges (Single Family Only) By Year				
	2021/2022	2022/2023	2023/2024	2024/2025
Tier 1: 0-12 CCFs Bi-Monthly	\$2.4815	\$2.7739	\$2.9917	\$3.2267
Tier 2: 13-20 CCFs Bi-Monthly	\$4.2825	\$4.7871	\$5.1629	\$5.5684
Tier 3: > 20 CCFs Bi-Monthly	\$5.0852	\$5.6844	\$6.1307	\$6.6122

2021/2022 Irrigation Quantity Charge Credit	
Per 100 Cu.Ft.	\$2.5761

2022/2023 Irrigation Quantity Charge Credit	
Per 100 Cu.Ft.	\$2.8450

Irrigation Quantity Charge Credit By Year				
	2021/2022	2022/2023	2023/2024	2024/2025
Per 100 Cu.Ft.	\$2.5761	\$2.8450	\$3.1300	\$3.4433

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.	\$3.5113
Calculated @ 90% of Quantity Charge	

Private Fire Protection Service Meter Charges				
Meter Size	2021/2022	2022/2023	2023/2024	2024/2025
2"	18.23	19.59	20.22	20.80
4"	29.73	31.95	32.98	33.93
6"	44.73	48.16	49.70	51.13
8"	60.09	64.59	66.65	68.58
10"	76.71	82.37	85.01	87.46
12"	99.08	106.26	109.66	112.83