

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____



2010
ANNUAL REPORT
OF

SUBURBAN WATER SYSTEMS

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

1211 E. CENTER COURT DRIVE

COVINA, CA 91724-3603

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2010

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2011**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 60, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2010, through December 31, 2010. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

INSTRUCTIONS

**FOR PREPARATION OF
SELECTED FINANCIAL DATA SHEET
FOR ALL WATER UTILITIES**

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2010

Name of Utility: SUBURBAN WATER SYSTEMS Telephone: (626) 543-2500

Person Responsible for this Report: BOB KELLY

	<u>1/1/2010</u>	<u>12/31/2010</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	978,457	978,457	978,457
2 Land and Land Rights	993,175	899,175	946,175
3 Depreciable Plant	179,440,733	187,481,179	183,460,956
4 Gross Plant in Service	181,412,365	189,358,811	185,385,588
5 Less: Accumulated Depreciation	(60,138,463)	(63,447,277)	(61,792,870)
6 Net Water Plant in Service	121,273,902	125,911,534	123,592,718
7 Water Plant Held for Future Use	292,580	387,405	339,993
8 Construction Work in Progress	742,467	741,891	742,179
9 Materials and Supplies	198,499	171,118	184,809
10 Less: Advances for Construction	(7,638,956)	(7,521,290)	(7,580,123)
11 Less: Contributions in Aid of Construction	(17,052,101)	(16,708,998)	(16,880,549)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(19,778,298)	(26,247,646)	(23,012,972)
13 Net Plant Investment	<u>78,038,093</u>	<u>76,734,014</u>	<u>77,386,054</u>
CAPITALIZATION			
14 Common Stock	745,380	745,380	745,380
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	5,008,394	5,008,394	5,008,394
17 Retained Earnings	50,790,600	53,877,051	52,333,826
18 Common Stock and Equity (Lines 14 through 17)	56,544,374	59,630,825	58,087,600
19 Preferred Stock	3,982,267	3,982,267	3,982,267
20 Long-Term Debt	33,000,000	33,000,000	33,000,000
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>93,526,641</u>	<u>96,613,092</u>	<u>95,069,867</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2010

Name of Utility: SUBURBAN WATER SYSTEMS Telephone: (626) 543-2500

	<u>Annual Amount</u>
INCOME STATEMENT	
23 Unmetered Water Revenue	325,015
24 Fire Protection Revenue	883,068
25 Irrigation Revenue	0
26 Metered Water Revenue	50,490,557
27 Total Operating Revenue	51,698,640
28 <u>Operating Expenses</u>	33,875,558
29 Depreciation Expense (Composite Rate: 3.2%)	5,756,460
30 Amortization and Property Losses	49,982
31 Property Taxes	914,458
32 Taxes Other Than Income Taxes	542,444
33 Total Operating Revenue Deduction Before Taxes	41,138,902
34 California Corp. Franchise Tax	(25,866)
35 Federal Corporate Income Tax	2,858,247
36 Total Operating Revenue Deduction After Taxes	43,971,283
37 Net Operating Income (Loss) - California Water Operations	7,727,357
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	587,912
39 Income Available for Fixed Charges	8,315,269
40 Interest Expense	1,653,002
41 Net Income (Loss) Before Dividends	6,662,267
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	6,493,475

OTHER DATA	
44 Refunds of Advances for Construction	213,072
45 Total Payroll Charged to Operating Expenses	6,681,511
46 Purchased Water	8,776,066
47 Power	3,204,404
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,623,957
b. Pre-TRA 1986 Advances for Construction	374,017
c. Post TRA 1986 Contributions in Aid of Construction	15,085,042
d. Post TRA 1986 Advances for Construction	7,147,273

	Jan. 1	Dec. 31	Annual Average
<u>Active Service Connections</u> (Exc. Fire Protect.) _____			
49 Metered Service Connections	75,392	75,397	75,395
50 Flat Rate Service Connections	74	75	75
51 Total Active Service Connections	75,466	75,472	75,469

INCOME STATEMENT AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2010

Name of Utility: SUBURBAN WATER SYSTEMS Telephone: (626) 543-2500

INCOME STATEMENT	<u>Annual Amount</u>
23 Unmetered Water Revenue	325,015
24 Fire Protection Revenue	883,068
25 Irrigation Revenue	0
26 Metered Water Revenue	50,490,557
27 Total Operating Revenue	51,698,640
28 Operating Expenses	33,875,558
29 Depreciation Expense (Composite Rate: 3.2%)	5,756,460
30 Amortization and Property Losses	49,982
31 Property Taxes	914,458
32 Taxes Other Than Income Taxes	542,444
33 Total Operating Revenue Deduction Before Taxes	41,138,902
34 California Corp. Franchise Tax	(82,234)
35 Federal Corporate Income Tax	2,704,433
36 Total Operating Revenue Deduction After Taxes	43,761,101
37 Net Operating Income (Loss) - California Water Operations	7,937,539
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	(123,372)
39 Income Available for Fixed Charges	7,814,167
40 Interest Expense	1,653,002
41 Net Income (Loss) Before Dividends	6,161,165
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	5,992,373

OTHER DATA	
44 Refunds of Advances for Construction	213,072
45 Total Payroll Charged to Operating Expenses	6,681,511
46 Purchased Water	8,776,066
47 Power	3,204,404
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,623,957
b. Pre-TRA 1986 Advances for Construction	374,017
c. Post TRA 1986 Contributions in Aid of Construction	15,085,042
d. Post TRA 1986 Advances for Construction	7,147,273

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		75,392	75,397	75,395
50 Flat Rate Service Connections		74	75	75
51 Total Active Service Connections		75,466	75,472	75,469

Notes to Adjusted Selected Financial Data

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

1	California Corp. Franchise Tax, Account #50710, \$56,368 (end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)
2	Federal Corporate Income Tax, Account #50720, \$153,814 (end of year balance), to exclude federal tax on non-tariff activity (i.e., non-regulated)
3	Other Operating and Nonoper. Income and (Exp.), Account #52600, \$398,952 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
4	Other Operating and Nonoper. Income and (Exp.), Account #52600, \$307,845 (end of year balance), to exclude non-tariff activity (i.e., non-regulated)
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Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2010:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Residential Houseline Program	Active	478,481	52600=90% 61410=10%	N/A		Approval not required				
2	Antenna-Lease	Active	62,270	52600=70% 61415=30%	N/A		Approval not required				
3											

GENERAL INFORMATION

1. Name under which utility is doing business: SUBURBAN WATER SYSTEMS

2. Official mailing address:
1211 E. CENTER COURT DRIVE, COVINA, CALIFORNIA, 91724-3603

3. Name and title of person to whom correspondence should be addressed:
JOHN A. BRETTL, VICE PRESIDENT-FINANCE & CFO Telephone: (626) 543-2500

4. Address where accounting records are maintained:
1211 E. CENTER COURT DRIVE, COVINA, CALIFORNIA, 91724-3603

5. Service Area (Refer to district reports if applicable): IN OR NEAR WEST COVINA, COVINA, WHITTIER, LA PUENTE, VALINDA, GLENDORA, LA MIRADA, HACIENDA HGHTS, INDUSTRY, LA HABRA & PORTIONS OF LOS ANGELES AND ORANGE COUNTIES.

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: MICHAEL O. QUINN, PRESIDENT Telephone: (626) 543-2500
Address: 1211 E. CENTER COURT DRIVE, COVINA, CALIFORNIA, 91724-3603

7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>SUBURBAN WATER SYSTEMS</u>
	Organized under laws of (state)	<u>CALIFORNIA</u> Date: <u>APRIL 15, 1907</u>

- Principal Officers:

Name:	<u>MICHAEL O. QUINN</u>	Title:	<u>PRESIDENT</u>
Name:	<u>JOHN A. BRETTL</u>	Title:	<u>V.P. - FIN. & CFO</u>
Name:	<u>KOBY COHEN</u>	Title:	<u>V.P.-QUAL. ASSUR.</u>
Name:	<u>DONALD F. KING</u>	Title:	<u>V.P.-REGIONAL</u>
Name:	<u>CRAIG GOTT</u>	Title:	<u>V.P.-ENGINEERING</u>

8. Names of associated companies: SOUTHWEST WATER COMPANY
WATER SUPPLIERS MOBILE COMMUNICATIONS

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

Name: <u>NONE</u>	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
See attached

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Price Waterhouse Coopers Telephone: (213) 356-6000
Address: 350 South Grand Avenue # 4900, Los Angeles, CA 90071

Suburban affiliates

- SouthWest Water Company – Holding company
- SG Houston – MUD's
- SG Austin – MUD's
- SG O&M – North MS
- SG O&M – South MS
- SG O&M – Alabama
- SG O&M – California
- SG O&M – Colorado
- SG O&M – Management
- Diamond Water
- Hornsby Bend
- Huntington
- Inverness
- Midway
- Monarch Utilities
- SW Utilities
- Tenkiller
- Water Services
- Windermere
- Metro – Continued
- TXUG Management
- SouthWest Water Utility Group
- Suburban Water Systems
- North County Water
- Riverview Wastewater
- North Shelby
- SW Alabama Onsite
- SW Mississippi

Suburban Water Systems - Treatment Operators

Cert No.	Grade	FName	M	LName
29402	T1	Mark		Andersen
24372	T4	Christopher	D.	Arrighi
8963	T2	Albert	O.	Ballan
3264	T2	Damon	E.	Bingle
25867	T2	Michael	T.	Blake
19421	T2	Wayne	R.	Brewer
19570	T1	Dominica	M.	Briseno
19467	T2	David	H.	Button
9346	T2	Nicholas	R.	Cafagno
31842	T1	Darrin	M.	Carbajal
26212	T2	Jesus		Chabolla
30295	T1	Michael		Chiraulo
21276	T5	Yacov	Koby	Cohen
22573	T2	Perry	J.	Davis
7359	T3	Norris	C.	Fulfer
22933	T1	Leonard	L.	Gaskin
26742	T2	Daniel	M.	Gonzalez
29737	T2	Craig		Gott
18823	T2	Curtis	D.	Hansen
26595	T2	Fernando		Hernandez
31029	T3	Gehovanny		Herrera
22952	T2	Jerry	S.	Hoing
12719	T2	David	J.	Huang
31915	T2	Brendon	D.	Keathley
25813	T2	Donald	F.	King
21840	T2	Mona	B.	Kort
31818	T1	Santiago	E	Loera
22627	T1	Daniel	W.	Lopez
12233	T3	Thomas	M.	Luczak
23818	T3	Rosalba		Magana
27045	T2	Jesse	J.	Malinowski
27770	T2	Matthew	L.	Martinez
18482	T1	Kathleen	M.	Medina
12722	T2	Tom	D.	Medina
12429	T2	Donald	J.	Mitchell
27538	T2	Omar		Ochoa
30959	T2	Jose	G.	Palacios
26703	T2	Lupita		Palacios
27179	T1	Johnny	R.	Pestano
25855	T2	William		Pulido
30413	T1	Eric		Reynaga
20769	T2	Jayne		Schaefer
19741	T2	Joseph	P.	Serna
31795	T1	Joseph	D.	Silva
24584	T2	Ramona		Thompson
15203	T2	Alejandro	N.	Rangel
32669	T1	Richard	C	Stephens
21486	T2	Timothy	M.	Tillery
27782	T1	Anthony	M.	Torres
26294	T2	Josh		Vaughn
21492	T1	Nora	D.	Velarde

Suburban Water Systems - Distribution Operators

Cert No.	Grade	FName	M	LName
35802	D1	Eryk	J.	Aguilar
7129	D2	Mark	L.	Andersen
14187	D4	Christopher	D.	Arrighi
2042	D3	Albert		Ballan
8917	D3	Damon	E.	Bingle
2443	D5	Michael	T.	Blake
3912	D3	Wayne	R.	Brewer
7151	D2	Dominica	M.	Briseno
29928	D1	Susan	C.	Burt
7262	D4	David	H.	Bulton
2849	D4	Nicholas	R.	Cafagno
34545	D2	Darrin		Carbajal
28265	D2	Jesus		Chabolla
30741	D1	Michael	E.	Chiraulo
9113	D5	Yacov	Koby	Cohen
9394	D2	Perry	J.	Davis
33464	D1	Danielle	A.	Escontrias
15417	D2	Jim		Foote
1700	D4	Norris	C.	Fulfer
37246	D1	Franco		Victor
37338	D1	Gallegos		Ricardo
7760	D3	Leonard	L.	Gaskin
34144	D1	Amador		Gomez
29009	D2	Daniel	M.	Gonzalez
34337	D2	Craig		Gott
8012	D4	Curtis	D.	Hansen
27548	D3	Fernando		Hernandez
38167	D3	Gehovanny		Herrera
7762	D3	Jerry	S.	Hoing
2857	D3	David		Huang
8919	D2	Carole	A.	Jones
33930	D2	Brendon		Keathley
2574	D5	Donald	F.	King
8920	D3	Mona	B.	Traficanto
34150	D1	Santiago		Loera
3343	D4	Thomas	M.	Luczak
7781	D3	Daniel	W.	Lopez
14586	D3	Rosalba		Magana
30263	D2	Jesse	J.	Malinowski
27558	D1	John	A.	Martinez
29191	D2	Matthew	L.	Martinez
34601	D1	Vince		Mata
8921	D2	Kathleen	M.	Medina
4078	D5	Tom	D.	Medina
33507	D1	Victor		Mendoza
2578	D3	Donald	J.	Mitchell
9395	D2	Susan		Monette
35756	D2	Patricio	E.	Montoya
9816	D2	Tanger		Newman
8923	D2	Pamela	A.	Nolton
30290	D2	Omar		Ochoa
36248	D2	Jose	G.	Palacios
28816	D3	Lupita		Palacios
29195	D2	Johnny	R.	Pestano
27074	D3	William		Pulido
4851	D3	Alejandro	N.	Rangel
33914	D1	Eric		Reynaga
35764	D2	Phillip		Rodriguez
7167	D3	Jayne		Schaefer
7365	D2	Joseph	P.	Serna
38005	D1	John	R.	Shute
		Joseph	D.	Silva
27696	D1	Irene	A.	Standi
18825	D3	Ramona		Thompson
7729	D5	Timothy	M.	Tillery
34210	D1	Paul		van der Hoom
28240	D3	Josh		Vaughn
8099	D2	Nora	D.	Velarde
8928	D2	Brenda	V.	Zuniga

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	A-1	190,488,107	182,447,412
3	107	Utility plant adjustments		-	-
4		Total utility plant		190,488,107	182,447,412
5	250	Reserve for depreciation of utility plant	A-3	(63,174,972)	(59,916,140)
6	251	Reserve for amortization of limited term utility investments	A-3	(291,489)	(239,863)
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	19,184	17,540
8		Total utility plant reserves		(63,447,277)	(60,138,463)
9		Total utility plant less reserves		127,040,830	122,308,949
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	116,145	116,145
13	253	Reserve for depreciation and amortization of other property	A-3	(25,225)	(25,225)
14		Other physical property less reserve		90,920	90,920
15	111	Investments in associated companies	A-4	-	-
16	112	Other investments	A-5	-	-
17	113	Sinking funds	A-6	-	-
18	114	Miscellaneous special funds	A-7	-	-
19		Total investments and fund accounts		90,920	90,920
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		68,536	40,787
23	121	Special deposits	A-8	-	-
24	122	Working funds		4,808	2,957
25	123	Temporary cash investments		-	-
26	124	Notes receivable	A-9	-	-
27	125	Accounts receivable		4,321,091	4,303,839
28	126	Receivables from associated companies	A-10	4,904,994	8,948,639
29	131	Materials and supplies		171,118	198,499
30	132	Prepayments	A-11	238,936	116,862
31	133	Other current and accrued assets	A-12	-	-
32		Total current and accrued assets		9,709,483	13,611,583
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	846,071	908,209
36	141	Extraordinary property losses	A-14	-	-
37	142	Preliminary survey and investigation charges		-	-
38	143	Clearing accounts		-	-
39	145	Other work in progress		12,544	13,093
40	146	Other deferred debits	A-15	8,720,194	7,341,009
41		Total deferred debits		9,578,809	8,262,311
42		Total assets and other debits		146,420,042	144,273,762
43					

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. CORPORATE CAPITAL AND SURPLUS			
2	200	Common capital stock	A-18	745,380	745,380
3	201	Preferred capital stock	A-18	3,982,267	3,982,267
4	202	Stock liability for conversion		-	-
5	203	Premiums and assessments on capital stock	A-19	126,550	126,550
6	150	Discount on capital stock	A-16	-	-
7	151	Capital stock expense	A-17	-	-
8	270	Capital surplus	A-20	4,881,844	4,881,844
9	271	Earned surplus	A-21	53,877,051	50,790,600
10		Total corporate capital and surplus		63,613,092	60,526,641
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (Individual or partnership)	A-22	-	-
14	205	Undistributed profits of proprietorship or partnership	A-23	-	-
15		Total proprietary capital		-	-
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	A-24	33,000,000	33,000,000
19	211	Receivers' certificates			
20	212	Advances from associated companies	A-25	-	-
21	213	Miscellaneous long-term debt	A-26	-	-
22		Total long-term debt		33,000,000	33,000,000
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	A-28	-	-
26	221	Notes receivable discounted		-	-
27	222	Accounts payable		519,226	2,147,855
28	223	Payables to associated companies	A-29	143,721	99,221
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		458,347	408,163
33	228	Taxes accrued	A-31	(4,456)	20,524
34	229	Interest accrued		592,989	601,736
35	230	Other current and accrued liabilities	A-30	8,708,679	6,862,807
36		Total current and accrued liabilities		10,418,506	10,140,306
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	A-13	-	-
40	241	Advances for construction	A-32	7,521,290	7,638,956
41	242	Other deferred credits	A-33	(10,792,302)	(3,557,817)
42		Total deferred credits		(3,271,012)	4,081,139
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	A-34	53,645	79,031
46	255	Insurance reserve	A-34	-	-
47	256	Injuries and damages reserve	A-34	-	-
48	257	Employees' provident reserve	A-34	-	-
49	258	Other reserves	A-34	25,896,813	19,394,544
50		Total reserves		25,950,458	19,473,575
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	A-35	16,708,998	17,052,101
54		Total liabilities and other credits		146,420,042	144,273,762

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	B-1	51,698,640
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	33,875,558
6	503	Depreciation	A-3	5,756,460
7	504	Amortization of limited-term utility investments	A-3	51,626
8	505	Amortization of utility plant acquisition adjustments	A-3	(1,644)
9	506	Property losses chargeable to operations	B-3	-
10	507	Taxes	B-4	4,289,283
11		Total operating revenue deductions		43,971,283
12		Net operating revenues		7,727,357
13	508	Income from utility plant leased to others		-
14	510	Rent for lease of utility plant		-
15		Total utility operating income		7,727,357
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	-
19	522	Revenue from lease of other physical property		-
20	523	Dividend revenues		-
21	524	Interest revenues		-
22	525	Revenues from sinking and other funds		-
23	526	Miscellaneous nonoperating revenues	B-7	705,858
24	527	Nonoperating revenue deductions - Dr.	B-8	(9,937)
25		Total other income		695,921
26		Net income before income deductions		8,423,278
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		1,590,696
30	531	Amortization of debt discount and expense		62,138
31	532	Amortization of premium on debt - Cr.		-
32	533	Taxes assumed on interest		-
33	534	Interest on debt to associated companies		-
34	535	Other interest charges	B-9	168
35	536	Interest charged to construction - Cr.		-
36	537	Miscellaneous amortization		-
37	538	Miscellaneous income deductions	B-10	108,009
38		Total income deductions		1,761,011
39		Net income		6,662,267
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		-
43				
44		Balance transferred to Earned Surplus or		-
45		Proprietary Accounts scheduled on page 21		
46				

SCHEDULE A-1
Account 100 - Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100 - 1	Utility plant in service (Schedule A-1a)	181,476,405	10,038,455	(1,998,009)	(94,000)	189,422,851
2	100 - 2	Utility plant leased to others	-				-
3	100 - 3	Construction work in progress	742,467			(576)	741,891
4	100 - 4	Utility plant held for future use (Sch A-1c)	292,580			94,825	387,405
5	100 - 5	Utility plant acquisition adjustments	(64,040)				(64,040)
6	100 - 6	Utility plant in process of reclassification	-				-
7		Total utility plant	182,447,412	10,038,455	(1,998,009)	249	190,488,107

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	24,996				24,996
3	302	Franchises and consents (Schedule A-1b)	8,040				8,040
4	303	Other intangible plant	945,421				945,421
5		Total intangible plant	978,457	-	-	-	978,457
6							
7		II. LANDED CAPITAL					
8	306	Land and land rights	993,175			(94,000)	899,175
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and improvements	-				-
12	312	Collecting and impounding reservoirs	-				-
13	313	Lake, river and other intakes	-				-
14	314	Springs and tunnels	-				-
15	315	Wells	9,617,992		(134,973)		9,483,019
16	316	Supply mains	7,133,950				7,133,950
17	317	Other source of supply plant	329,824				329,824
18		Total source of supply plant	17,081,766	-	(134,973)	-	16,946,793
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	6,350,301	806,568	(56,271)		7,100,598
22	322	Boiler plant equipment	-				-
23	323	Other power production equipment	-				-
24	324	Pumping equipment	13,755,869	1,231,081	(540,268)	(15,783)	14,430,899
25	325	Other pumping plant	268,630				268,630
26		Total pumping plant	20,374,800	2,037,649	(596,539)	(15,783)	21,800,127
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	1,152,709				1,152,709
30	332	Water treatment equipment	3,414,859	24,713	(11,354)		3,428,218
31		Total water treatment plant	4,567,568	24,713	(11,354)	-	4,580,927

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and improvements	405,137				405,137
34	342	Reservoirs and tanks	17,964,670	433,807	(68,834)		18,329,643
35	343	Transmission and distribution mains	77,538,811	3,765,588	(158,943)	82,532	81,227,988
36	344	Fire mains	-				-
37	345	Services	19,016,834	1,437,099	(56,781)		20,397,152
38	346	Meters	4,587,764	542,394	(247,397)		4,882,761
39	347	Meter installations	62,973	69,485			132,458
40	348	Hydrants	6,710,302	270,957	(11,853)		6,969,406
41	349	Other transmission and distribution plant	-				-
42		Total transmission and distribution plant	126,286,491	6,519,330	(543,808)	82,532	132,344,545
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	5,108,591	1,034,982	(1,846)	(66,749)	6,074,978
46	372	Office furniture and equipment	1,464,631	110,942	(196,998)		1,378,575
47	373	Transportation equipment	47,478		(1,916)		45,562
48	374	Stores equipment	-				-
49	375	Laboratory equipment	-				-
50	376	Communication equipment	2,613,118	206,118	(40,148)		2,779,088
51	377	Power operated equipment	71,852				71,852
52	378	Tools, shop and garage equipment	312,321	72,843	(14,684)		370,480
53	379	Other general plant	-				-
54	381	GIS Mapping Facilities	1,576,157	31,878	(455,743)		1,152,292
55		Total general plant	11,194,148	1,456,763	(711,335)	(66,749)	11,872,827
56							
57		VIII. UNDISTRIBUTED ITEMS					
58	390	Other tangible property					
59	391	Utility plant purchased					
60	392	Utility plant sold					
61		Total undistributed items					
62		Total utility plant in service	181,476,405	10,038,455	(1,998,009)	(94,000)	189,422,851

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account ¹ (e)
1	City of Whittier	4/21/87	12	9/20/1930	5,621
2	City of Industry	8/13/59	50	6/25/1959	251
3	City of La Puente	9/27/60	50	9/27/1960	478
4	County of Los Angeles	10/27/05	15	11/28/1980	1,690
5	Total				8,040

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

SCHEDULE A-1c
Account 100.4 - Utility Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	Plant 503 - Plant and Coat Reservoir	6/08	2012	22,377
2	Meeker Avenue Pipeline	3/09	2014	23,052
3	880 Zone Reliability Project	7/10	2011	32,319
4	Project Fieldgate & Wedgeworth	7/10	2011	956
5	Plant 129 R-2 Reservoir Rehabilitation Project	9/10	2011	6,666
6	Plant 408	2/10	2013	108,000
7	Plant 216 - Replacement of Reservoir & Pump Station	4/10	2012	127,645
8	La Mirada & Santa Gertrudes Pipeline Project	7/10	2011	4,971
9	Well Sighting Study	7/10	2012	14,155
10	Plant 409 - Reservoir Inlet	8/10	2011	11,003
11	Artesia Blvd - Coyote Creek Crossing	8/10	2011	32,229
12	Plant 209 W-9 Install (1) Combination Drive	12/10	2011	4,032
13	Total			387,405

SCHEDULE A-2
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Land, Structures, Fences, Landscaping, etc.	89,544
2	Other	26,601
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	116,145

**SCHEDULE A-1d
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2010 (c)	Balance 1/1/2010 (d)
		RATE BASE		
1		TOTAL COMPANY		
2		Utility Plant	189,358,810	181,435,096
3		Construction Work in Progress	741,890	742,468
4		Materials and Supplies	171,117	198,499
5		Working Cash	1,718,463	1,660,789
6		SUBTOTAL	191,990,280	184,036,852
7				
8		LESS DEDUCTIONS FROM RATE BASE		
9		Reserve for Depreciation	63,267,089	59,329,166
9		Unamortized Investment Tax Credits	350,833	383,754
10		Contributions in Aid of Construction	16,708,998	17,052,101
11		Advances for Construction	7,521,290	7,638,956
12		Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	10,169,653	10,120,570
13		Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(122,305)	(128,440)
14		Accumulated Deferred Taxes Associated with Taxable CIAC	(18,202)	(53,259)
14		Pension Reserve	-	-
15		Unamortized Deferred Revenues, Taxable C.I.A.C.	37,223	47,761
16		Accumulated Deferred Income Taxes - Pension Reserve	-	-
17		SUBTOTAL DEDUCTIONS	97,914,579	94,390,609
18				
19		TOTAL RATE BASE	94,075,701	89,646,243
20				
21				
20				
22				
23				



Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	33,745,744	33,977,090
26		Purchased Power & Commodity for Resale*	3,204,404	3,354,452
27		Meter Revenues: Bimonthly Billing	-	-
28		Other Revenues: Flat Rate Monthly Billing	-	-
29		Total Revenues (=Line 27 + Line 28)	-	-
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	-	-
31		5/24 x Line 25 x (100% - Line 30)	7,030,363	7,078,560
32		1/24 x Line 25 x Line 30	-	-
33		1/12 x Line 26	267,034	279,538
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	6,763,329	6,799,022
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		
		Working cash per settlement in D. 09-03-007	1,718,463	1,660,789

SCHEDULE A-3
Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	59,916,140	239,863	(17,540)	25,225
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	6,542,310	51,626	(1,644)	
4	(b) Charged to Account 265				
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered	9,366			
7	(e) All other credits ⁽²⁾	6,551,676	51,626	(1,644)	-
8	Total credits				
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,998,009			
11	(b) Cost of removal	1,294,835			
12	(c) All other debits ⁽³⁾				
13	Total debits	3,292,844	-	-	-
14	Balance in reserve at end of year	63,174,972	291,489	(19,184)	25,225
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.20%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19	None				
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Others	()			
42	(c) Both straight line and liberalized	(X)			
				DDB with change-over to Straight-line (pre 1982 assets)	
				ACRS (1982 - 1986 assets)	
				Macrs (1987 - Present)	

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and improvements					
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells	1,139,422	414,373	(134,973)	(590)	1,418,232
7	316	Supply mains	2,799,204	199,108			2,998,312
8	317	Other source of supply plant	332,302	(5,805)			326,497
9		Total source of supply plant	4,270,928	607,676	(134,973)	(590)	4,743,041
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	1,052,242	230,056	(56,271)		1,226,027
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	5,116,046	679,521	(622,800)	(18,000)	5,154,767
16	325	Other pumping plant	26,617	22,662			49,279
17		Total pumping plant	6,194,905	932,239	(679,071)	(18,000)	6,430,073
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	128,182	40,887			169,069
21	332	Water treatment equipment	1,560,292	168,423	(11,354)		1,717,361
22		Total water treatment plant	1,688,474	209,310	(11,354)	-	1,886,430
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	104,865	21,173			126,038
26	342	Reservoirs and tanks	3,503,269	478,490	(68,834)	(296,063)	3,616,862
27	343	Transmission and distribution mains	25,044,500	2,003,796	(76,411)	(327,246)	26,644,639
28	344	Fire mains					
29	345	Services	9,456,551	858,879	(56,781)	(483,157)	9,775,492
30	346	Meters	1,455,915	372,785	(247,398)	(60,119)	1,521,183
31	347	Meter installations	1,721	9,103			10,824
32	348	Hydrants	3,624,642	303,425	(11,854)	(35,093)	3,881,120
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	43,191,463	4,047,651	(461,278)	(1,201,678)	45,576,158
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	(332,220)	140,056	(1,846)	(65,201)	(259,211)
38	372	Office furniture and equipment	1,108,076	71,985	(196,997)		983,064
39	373	Transportation equipment	2,010		(1,916)		94
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	2,171,038	187,702	(40,148)		2,318,592
43	377	Power operated equipment	68,733	661			69,394
44	378	Tools, shop and garage equipment	217,917	9,811	(14,684)		213,044
45	379	Other general plant					
46	381	GIS Mapping	1,334,816	335,219	(455,742)		1,214,293
47	390	Other tangible property					
48	391	Water plant purchased					
49		Total general plant	4,570,370	745,434	(711,333)	(65,201)	4,539,270
50		Total	59,916,140	6,542,310	(1,998,009)	(1,285,469)	63,174,972

SCHEDULE A-4
Account 111 - Investments in Associated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1							
2		NONE					
3							
4							
5							
6							
7		Total ¹					

¹ The total should agree with the balance at the end of the year in Account 111 on page 5.

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1		
2	NONE	
3		
4		
5		
6		
7		
8		
9	Total	

SCHEDULE A-6
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2	NONE					
3						
4						
5						
6						
7						
8						
9	Total					

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2	NONE					
3						
4						
5						
6						
7						
8						
9	Total					

SCHEDULE A-8
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1			
2	NONE		
3			
4			
5			
6	Total		

SCHEDULE A-9
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
1							
2	NONE						
3							
4							
5							
6	Total						

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1					
2	Southwest Water Company	2,345,808	6.5%	373,874	373,874
3					
4	Southwest Water Company	2,000,000	6.295%	125,900	125,900
5					
6	Utility Group	559,186	6.5%	35,548	35,548
7					
8					
9					
10	Total	4,904,994		535,322	535,322

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1		
2	County Tax Health License	5,552.00
3		
4	Security Deposit - Center Court Building	18,636.00
5		
6	Security Deposit - La Mirada Office	18,864.00
7		
8	Prepaid Contracts & Misc.	195,884.00
9		
10	Total	238,936.00

SCHEDULE A-12
Account 133 - Other Current and Accrued Assets

Line No.	Item (a)	Amount (b)
1		
2		
3	NONE	
	Total	

SCHEDULE A-13

Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1									
2	Series B	8,000,000	384,068	2/20/1992	2/20/2022	155,511	0.00	12,803	142,708
3									
4	Series D	15,000,000	764,013	10/24/2004	10/1/2024	565,582	0.00	38,201	527,381
5									
6	Series E	10,000,000	222,684	10/20/2006	10/20/2026	187,118	0.00	11,134	175,982
7									
8									
9	Total	33,000,000	1,370,763	xxxxxxxx	xxxxxxxx	908,209	0.00	62,138	846,071
10									
11									
12									
13									
14									
15									
16									
17									
18									

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1		None				
2						
3						
4	Total					

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
1	Miscellaneous-Other Deferred Debits	34,859
2	Investments-Co Bank	166,000
3	FASB 109, Regulatory assets	5,561,986
4	Rate Case Expenses-Regulatory	539,206
5	Accrued Vacation	591,723
6	Goodwill	1,826,420
7	Total	8,720,194

SCHEDULE A-16
Account 150 - Discount on Capital Stock

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	None	
2		
3	Total	

SCHEDULE A-17
Account 151- Capital Stock Expense

1. Report the balance at end of year of capital stock expense for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	None	
2		
3	Total	

SCHEDULE A-18
Accounts 200 and 201- Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common Stock	500,000	5	149,076.00	745,380	5.7136	3,407,024
2	Series A - Preferred (20110)	100,000	50	43,843.83	2,192,192	0.6563	115,090
3	Series B- Preferred (20120)	80,000	50	35,801.50	1,790,075	0.3750	53,702
4							
5							
6	Total	680,000		228,721.33	4,727,647		3,575,816

¹ After deduction for amount of reacquired stock held by or for the respondent.

² If shares of stock have no par value, show value assigned to stock outstanding.

SCHEDULE A-18a
Record of Stockholders at End of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number Shares (b)	Name (c)	Number Shares (d)
1	Southwest Water Company	149,076.0	Southwest Water Company	43,843.8
2			Southwest Water Company	35,801.5
3				
4				
5				
6				
7				
8				
9	Total number of shares	149,076.0	Total number of shares	79,645.3

SCHEDULE A-19
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
1	Common Stock	126,550
2		
3		
4		
5		
6		
7		
8		
9	Total	126,550

SCHEDULE A-20
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	4,881,844
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	
11	Balance end of year	4,881,844

SCHEDULE A-21
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	50,790,600
2		CREDITS	
3	400	Credit balance transferred from income account	6,662,267
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	6,662,267
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	168,792
10	412	Dividend appropriations-Common stock	3,407,024
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	3,575,816
15		Balance end of year	53,877,051

SCHEDULE A-22
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	0
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	0
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	0
14	Balance end of year	0

SCHEDULE A-23
Account 205 - Undistributed Profits
of Proprietorship or Partnership
 (The use of this account is optional)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	0
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	0
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	0
13	Balance end of year	0

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	Series B	2/20/1992	2/20/2022	8,000,000	8,000,000	9.09%			727,200	727,200
2	Series D	10/20/2004	10/1/2024	15,000,000	15,000,000	5.64%			846,000	846,000
3	Series E	10/20/2006	10/20/2026	10,000,000	10,000,000	6.30%			629,496	638,243
4										
5										
6										
7										
8	Totals			33,000,000	33,000,000				2,202,696	2,211,443

¹ After deduction for amount of reacquired bonds held by or for the respondent.

SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:
 Name: _____ N/A _____
 Address: _____
 Phone Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period: \$ _____ N/A _____

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	N/A
Deposits during the year	\$	
Withdrawals made for loan payments	\$	
Other withdrawals from this account	\$	
Balance at end of year	\$	

4. Account information:
 Bank Name: _____ N/A _____
 Account Number: _____
 Date Opened: _____

5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant	N/A				N/A
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	N/A				N/A
20		Total water plant in service	N/A				N/A

SCHEDULE A-25
Account 212 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2	****NONE****				
3					
4					
5	Total				

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2								
3								
4	****NONE****							
5								
6								
7								
8	Total							

¹ After deduction for amount of reacquired debt held by or for the respondent.

SCHEDULE A-27
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1					
2					
3	****NONE****				
4					
5	Total				

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3				*****NONE*****			
	Total						

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year
1	Water Suppliers Mobile Communications	30,143			
2	Southwest Resource Management	113,578			
3					
	Total	143,721			

SCHEDULE A-30
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance End of Year (b)
1	Volume Related	7,017,999
2	Accrued Salaries	740,914
3	WIP Retention	28,799
4	Legal Costs	99,444
5	Consulting Fees	33,062
6	Consulting Obligation - Short Term	34,524
7	Unclaimed Refund Contract Payments	23,704
8	Franchise Fees Payable	663,228
9	Deferred Rent - Current	31,021
10	EEAP Liability	35,984
	Total	8,708,679

SCHEDULE A-31 Account 228 - Accrued and Prepaid Taxes

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.
7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See Instruction 5)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	13,473		914,458	950,752	(8,752)	(14,069)	
2	State corporation franchise tax	0		(25,866)	25,866	0	0	
3	State unemployment insurance tax			52,588	52,588		0	
4	Other state and local taxes							
5	Federal unemployment insurance tax			6,785	6,785		0	
6	Fed. ins. contr. act (old age retire.)			532,629	532,629		0	
7	Other federal taxes							
8	Federal income taxes	0		2,856,247	2,856,247		0	
9	Accrued payroll tax	7,051		9,613	7,051		9,613	
10								
11								
12								
13								
14	Total	20,524		4,348,454	4,433,918	(8,752)	(4,456)	

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		7,638,956
2	Additions during year		95,406
3	Subtotal - Beginning balance plus additions during year		7,734,362
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	204,884	
8	Present worth basis (Unclaimed refund payments to State of CA)	8,188	
9	Total refunds		213,072
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 265		0
14	Securities Exchanged for Contracts (enter detail below)		
15	Subtotal - Charges during year		213,072
16	Balance end of year		7,521,290

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			0.00
18	Preferred stock			0.00
19	Bonds			0.00
20	Other (describe)			0.00
21				
22				

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Deferred Revenue (CIAC) 242-30	47,943
2	Developer Deposits 242-00	1,176,195
3	Lessee Deposits 242-40	20,000
4	Long-term Refund Contracts Unclaimed 242-89	9,785
5	Long-term Unclaimed Checks Payable 242-90	1,219
6	Other Long Term Liab. - Consulting Obligation 242-00	815,509
6a	Deferred Rent Non Current 242-50	37,045
6b	Deferred ITC 242-96	350,833
6c	FASB 109 Federal Reg Liability 242-98	177,281
6d	FASB 109 State Reg Liability 242-99	80,957
6e	Reg Liab-Low Income Program 242-95	932,283
6f	Balancing Account (2001-2010) 242-00	(22,884,783)
6g	Balancing Account Contra (12/01 to 06/10) 242-00	8,656,483
6h	Low Income/Water Conservation 242-00	(213,052)
	Total	(10,792,302)

SCHEDULE A-34
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	25400	59,183		104,182		98,644	53,645
2	25450	19,848		19,848			-
3	#254	79,031		124,030		98,644	53,645
4							
5	#258	19,394,544		95,696		6,597,965	25,896,813
6							
7	Total	19,473,575		219,726		6,696,609	25,950,458

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction:

¹ The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

² That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

³ That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954	Non-Depreciable (d)	Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
1	Balance beginning of year	17,052,101	16,949,300	102,801		
2	Add: Credits to account during year					
3	Contributions received during year	442,747	442,747			
4	Other credits*					
5	Total credits	442,747	442,747			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	785,850	785,850			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	785,850	785,850			
11	Balance end of year	16,708,998	16,606,197	102,801		

*Indicate nature of these items and show the accounts affected by the contra entries.

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers	37,913,106	39,516,035	(1,602,929)
3		601.1 Commercial sales	8,641,740	9,008,009	(366,269)
4		601.2 Industrial sales	1,239,677	1,247,508	(7,831)
5		601.3 Sales to public authorities	2,630,277	2,789,308	(159,031)
6		Sub-total	50,424,800	52,560,860	(2,136,060)
6a		601.4 Metered flooding	35,935	31,346	4,589
7	602	Unmetered sales to general customers	-	-	-
8		602.1 Commercial sales	-	-	-
9		602.2 Industrial sales	-	-	-
10		602.3 Sales to public authorities	-	-	-
11		Sub-total	35,935	31,346	4,589
12	603	Sales to irrigation customers	-	-	-
13		603.1 Metered sales	-	-	-
14		603.2 Unmetered sales	-	-	-
15		Sub-total	-	-	-
16	604	Private fire protection service	883,068	860,872	22,196
17	605	Public fire protection service	-	-	-
18	606	Sales to other water utilities for resale	29,822	24,900	4,922
19	607	Sales to governmental agencies by contracts	-	-	-
20	608	Interdepartmental sales	-	-	-
21	609	Other sales or service	-	-	-
22		Sub-total	912,890	885,772	27,118
23		Total water service revenues	51,373,625	53,477,978	(2,104,353)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	199,859	217,044	(17,185)
26	612	Rent from water property	7,800	7,800	-
27	613	Interdepartmental rents	-	-	-
28	614	Other water revenues	117,356	20,595	96,761
29		Total other water revenues	325,015	245,439	79,576
30	501	Total operating revenues	51,698,640	53,723,417	(2,024,777)

SCHEDULE B-1a
Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	12,459,373
33	Orange County	217,134
34		
35	Operations within incorporated territory	
36	City or town of West Covina	14,439,430
37	City or town of La Puente	2,471,195
38	City or town of Glendora	961,595
39	City or town of Industry	1,121,860
40	City or town of Walnut	2,476,365
41	City or town of Whittier	7,377,396
42	City or town of La Mirada	9,905,459
43	City or town of Covina	134,416
44	City or town of La Habra	77,548
45	City or town of Buena Park	56,869
46	Total	51,698,640

¹ Should be segregated to operating districts.

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	-	-	-	
4	701	Operation supervision, labor and expenses			C	-	-	
5	702	Operation labor and expenses	A	B		-	-	
6	703	Miscellaneous expenses	A			56,532	1,263,333	(1,206,801)
7	704	Purchased water	A	B	C	8,776,066	8,547,684	228,382
7a	70401	Contributions from cooperating respondents	A	B	C	(201,444)	(800,340)	598,896
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	-	-
10	706	Maintenance of structures and facilities			C	-	-	-
11	707	Maintenance of structures and improvements	A	B		-	-	-
12	708	Maintenance of collect and impound reservoirs	A			-	-	-
13	708	Maintenance of source of supply facilities		B		-	-	-
14	709	Maintenance of lake, river and other intakes	A			-	-	-
15	710	Maintenance of springs and tunnels	A			-	-	-
16	711	Maintenance of wells	A			6,341	59,098	(52,757)
17	712	Maintenance of supply mains	A			-	-	-
18	713	Maintenance of other source of supply plant	A	B		-	-	-
19		Total source of supply expense				8,637,495	9,069,775	(432,280)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		-	-	-
23	721	Operation supervision labor and expense			C	-	-	-
24	722	Power production labor and expense	A			-	-	-
25	722	Power production labor, expenses and fuel		B		-	-	-
26	723	Fuel for power production	A			-	-	-
27	724	Pumping labor and expenses	A	B		428,484	282,981	145,503
28	725	Miscellaneous expenses	A			-	52	(52)
29	726	Fuel or power purchased for pumping	A	B	C	3,204,404	3,354,452	(150,048)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	-	-
32	729	Maintenance of structures and equipment			C	-	-	-
33	730	Maintenance of structures and improvements	A	B		53,083	28,570	24,513
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of pumping equipment	A	B		316,733	382,364	(65,631)
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				4,002,704	4,048,419	(45,715)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		-	-	
41	741	Operation supervision, labor and expenses			C	-	-	
42	742	Operation labor and expenses	A			566,236	594,257	
43	743	Miscellaneous expenses	A	B		-	-	
44	744	Chemicals and filtering materials	A	B		268,236	349,294	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	-	
47	746	Maintenance of structures and equipment			C	-	-	
48	747	Maintenance of structures and improvements	A	B		-	-	
49	748	Maintenance of water treatment equipment	A	B		15,867	5,958	
50		Total water treatment expenses				850,339	949,509	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		-	-	
54	751	Operation supervision, labor and expenses			C	-	-	
55	752	Storage facilities expenses	A			122,936	150,571	
56	752	Operation labor and expenses		B		-	-	
57	753	Transmission and distribution lines expenses	A			17,387	168,332	
58	754	Meter expenses	A			342	381	
59	755	Customer installations expenses	A			-	-	
60	756	Miscellaneous expenses	A			-	-	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	-	
63	758	Maintenance of structures and plant			C	-	-	
64	759	Maintenance of structures and improvements	A	B		-	-	
65	760	Maintenance of reservoirs and tanks	A	B		24,392	32,548	
66	761	Maintenance of trans. and distribution mains	A			820,433	889,387	
67	761	Maintenance of mains		B		-	-	
68	762	Maintenance of fire mains	A			-	-	
69	763	Maintenance of services	A			448,636	582,007	
70	763	Maintenance of other trans. and distribution plant		B		-	-	
71	764	Maintenance of meters	A			118,079	134,376	
72	765	Maintenance of hydrants	A			89,531	132,756	
73	766	Maintenance of miscellaneous plant	A			-	-	
74		Total transmission and distribution expenses				1,641,736	2,090,358	

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		-	-	-
78	771	Superv., meter read., other customer acct expenses			C	-	-	-
79	772	Meter reading expenses	A	B		244,047	228,631	15,416
80	773	Customer records and collection expenses	A			1,296,413	1,282,608	13,805
81	773	Customer records and accounts expenses		B		544	-	544
82	774	Miscellaneous customer accounts expenses	A			-	-	-
83	775	Uncollectible accounts	A	B	C	99,270	49,313	49,957
84		Total customer account expenses				1,640,274	1,560,552	79,722
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	-
88	781	Sales expenses			C	-	-	-
89	782	Demonstrating and selling expenses	A			-	-	-
90	783	Advertising expenses	A			196,065	138,817	57,248
91	784	Miscellaneous sales expenses	A			-	-	-
92	785	Merchandising, jobbing and contract work	A			-	-	-
93		Total sales expenses				196,065	138,817	57,248
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	3,214,849	2,496,072	718,777
97	792	Office supplies and other expenses	A	B	C	971,172	1,015,901	(44,729)
98	793	Property insurance	A			195,501	188,386	7,115
99	793	Property insurance, injuries and damages		B	C	-	-	-
100	794	Injuries and damages	A			652,182	819,857	(167,675)
101	795	Employees' pensions and benefits	A	B	C	2,321,422	1,766,841	554,581
102	796	Franchise requirements	A	B	C	614,824	601,149	13,675
103	797	Regulatory commission expenses	A	B	C	922,929	859,811	63,118
104	798	Outside services employed	A			520,859	576,423	(55,564)
105	798	Miscellaneous other general expenses		B		-	-	-
106	798	Miscellaneous other general operation expenses			C	-	-	-
107	799	Miscellaneous general expenses	A			105,981	103,897	2,084
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	126,045	138,495	(12,450)
110		Total administrative and general expenses				9,645,764	8,566,832	1,078,932
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	406,050	387,887	18,163
113	812	Administrative expenses transferred - Cr.	A	B	C	(843,091)	(633,248)	(209,843)
114	813	Duplicate charges - Cr.	A	B	C	-	-	-
114a	901	Charges by associated companies, clearing	A			6,905,024	7,159,813	(254,789)
114b	902	Stores expense, clearing	A			-	-	-
114c	903	Transportation expense, clearing	A			692,238	613,625	78,613
114d	906	Tools and work equipment, clearing	A			100,960	74,065	26,895
115		Total miscellaneous				7,261,181	7,602,142	(340,961)
116		Total operating expenses				33,875,558	34,026,404	(150,846)

SCHEDULE B-3
Account 506 - Property Losses Chargeable to Operations

Line No.	Description (a)	Amount
1		
2		
3	NONE	
4		
5		
6		
7		
8	Total	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
- The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
- For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
- The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.
- Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	914,458	914,458			
2	State corp. franchise tax	(25,866)	(25,866)			
3	State unemployment insurance tax	52,588	52,588			
4	Other state and local taxes	6,785	6,785			
5	Federal unemployment insurance tax	532,629	532,629			
6	Federal insurance contributions act	2,858,247	2,858,247			
7	Other federal taxes	9,613				
8	Federal income tax				9,613	
9	Accrued payroll taxes					
10	Payroll taxes capitalized					49,558
11						
12						
13						
14	Total	4,348,454	4,289,283	-	9,613	49,558

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. Show taxable year if other than calendar year from-----to-----.

Line No.		Amount (b)
1	Net income for the year per Schedule B, page 15	6,662,267
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Federal income taxes	2,858,247
6		
7	State income taxes	(25,866)
8		
9	Taxable income not recorded on books:	
10	Income from deferral of gains on sales of properties	180,463
11		
12	Tax deductions not recorded on books:	
13	Amortization of Contributions	(64,332)
14	State tax (Priv. 2008) California	(533,145)
15	2010 Property Taxes	6,433
16	Flow-through depreciation	(526,491)
17	Normalized depreciation - 1982 and forward	(8,125,845)
18	IDC - capitalized interest	119,668.00
19	Repayment of advances including gross up	(86,774)
20	Tax Basis Gain (Loss) on Retirement of Assets	(533,803)
21	Goodwill of WC Acquisition 2002	0
22	Book income not recorded on return:	
23	Amortization of deferred revenue associated with contributions	(6,592)
24		
25	Book expenses not deducted on return	(6,706,433)
26		
27	Federal taxable income	(6,782,203)
28		
29	Federal tax rate (34%)	(2,305,949)
30	Federal tax rate based on 35%*	
31	Amortization of ITC on '82-89 Assets	(32,921)
32		
33		
34	Tax per 2010 return	(2,338,870)
35		

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				
2				
3				
4				
5	Total			

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
1	Misc. Non-Operating Expense (Revenues)	705,858
2		
3		
4		
5		
6		
7		
8	Total	705,858

SCHEDULE B-8
Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
1	Ad Valorem Tax Expense	(9,937)
2		
3		
4		
5	Total	(9,937)

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest Expense-Capitalized	168
2		
3		
4	Total	168

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Donations	54,872
2	Political Contributions-California Water Association	6,000
3	Other Expense	47,137
4		
5	Total	108,009

SCHEDULE C-1

Engineering and Management Fees and Expenses, etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership		
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No <u> </u>		
2	Name of each organization or person that was a party to such a contract or agreement Suburban Water Systems & Southwest Water Company		
3	Date of original contract or agreement.	<u> July 14, 1993 </u>	
4	Date of each supplement or agreement.	<u> None </u>	
	Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		
5	Amount of compensation paid during the year for supervision or management:	<u> \$6,905,024 </u>	
6	To whom paid:	<u> Southwest Water Company </u>	
7	Nature of payment (salary, traveling expenses, etc.):	<u> See note (1) </u>	
8	Amounts paid for each class of service:	\$ <u> </u>	
9	Base for determination of such amounts	<u> 4 Factor Allocation </u>	
10	Distribution of payments:		
	(a) Charged to operating expenses	\$	<u> 6,905,024 </u>
	(b) Charged to capital accounts	\$	<u> </u>
	(c) Charged to other accounts	\$	<u> </u>
	Total	\$	<u> </u>
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account		
	<u> Account 901 - Charges - Associated Companies </u>		
	<u> Various Accounts - Charges - Associated Companies </u>		
	Total	<u> \$6,905,024 </u>	
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Suburban Water Systems is a wholly owned subsidiary of Southwest Water Company.		

Note (1): Represents allocation of all indirect costs which include supervision and management

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3	NONE		
4			
5			
6	Total		

SCHEDULE C-3

Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	1	2,023
2	Employees - Pumping	15	819,596
3	Employees - Water treatment	8	449,098
4	Employees - Transmission and distribution	15	832,881
5	Employees - Customer account	22	1,202,346
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	5	716,146
9	General office	58	2,659,421
10	Total	124	6,681,511

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1		0	0	0	0	0	20	70,873	0	0
2										
3										
4	Total	0	0	0	0	0	20	70,873	0	0

¹ Accidents to employees not on duty should be included in "Public" accidents

SCHEDULE C-5 Expenditures for Political Purposes

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	California Water Association	\$ 6,000
2	Contreras for Assembly	200
3		
4		
5		
6	Total	\$ 6,200

SCHEDULE C-6 Loans to Directors, or Officers, or Shareholders

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	
2	
3	
4	
5	
6	

SCHEDULE C-7 Bonuses Paid to Executives & Officers

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

1	Brettl, John	\$ 10,000
2	Gott, Craig	10,000
3	King, Don	10,000
4	Quinn, Michael	20,000
5		
6	Total	\$ 50,000

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3			*****NONE*****						
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6									
7			*****SEE ATTACHED*****						
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13			*****NONE*****						
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased						(Unit chosen) ²		
18	*****SEE ATTACHED*****								
19									

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	6	16,869,491 Gallons	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	25	56,030,659 Gallons	
12	Concrete			
13	Total		72,900,150 Gallons	

Suburban Water Systems

Schedule D-1 2010

Wells

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M</u>	<u>Acre Feet Pumped</u>
<i>San Jose Hills District</i>				
121 W1 Stone	16"	177' SWL	2,232	2,311.18
126 W2 Rio Verde	18"	203' SWL	1,147	0.00
139 W2 La Puente CO.	26"	156' SWL	2,510	0.00
139 W4 La Puente CO.	20"	155' SWL	1,800	0.00
139 W5 La Puente CO.	18"	155' SWL	3,300	0.00
140 W3 La Grande	18"	126' SWL	1,107	0.00
140 W4 La Grande	18"	150' SWL	2,657	0.00
140 W5 La Grande	18"	220' PWL	2,600	1,344.05
142 W2 Vine	16"	212' PWL	2,850	3,464.03
147 W3 Jones	18"	208' PWL	1,400	1,526.30
151 W2	18"	185' PWL	3,600	<u>5,036.94</u>
<u>Total Acre Feet San Jose District</u>				13,682.50

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M</u>	<u>Acre Feet Pumped</u>
<i>Whittier \ La Mirada District</i>				
201 W4 Bartolo	16"	40' SWL	1,920	0.04
201 W5 Bartolo	16"	40' SWL	1,426	0.00
201 W7 Bartolo	18"	67' PWL	3,950	3,593.03
201 W8 Bartolo	18"	75' PWL	3,448	4,058.76
201 W9 Bartolo	18"	70' PWL	3,950	2,662.40
202 W10 Bartolo	18"	45' SWL	4,400	1,892.63
409 W3 Canary	16"	72' SWL	1,240	1,117.73
410 W1 Firestone	14"	161' PWL	780	<u>1,060.64</u>
<u>Total Acre Feet Whittier \ La Mirada District</u>				14,385.23

Total Acre Feet Company 28,067.73

Purchased Water For Resale

<i>San Jose Hills District</i>	<u>Acre feet Purchased</u>
City of Azusa Light & Water	0.00
City of Covina	2.69
City of Glendora	451.35
Covina Irrigating Company	4,967.19
La Puente Valley County Water District	1,910.34
Rowland Water District	0.00
Upper San Gabriel Valley Municipal Water District	713.83
Valencia Heights Water Company	0.00
Valley Counties Municipal Water District	6,454.60
Walnut Valley Water District	<u>101.14</u>
<u>Total Acre Feet San Jose District</u>	14,601.14

<i>Whittier \ La Mirada District</i>	<u>Acre Feet Purchased</u>
California Domestic Water Company	6,712.71
Central Basin Municipal Water District	121.91
City of Whittier	(0.29)
La Habra Heights County Water District	0.43
San Gabriel Valley Water Company	16.23
<u>Total Acre Feet Whittier \ La Mirada District</u>	6,850.99
<u>Total Acre Feet Company</u>	21,452.13

(Information provided by Nick Cafagno)

Backup for D2 Schedule

<u>San Jose Hills</u>	<u>Number</u>	<u>Gallons</u>
Concrete	3	4,296,819
Metal Tanks	<u>16</u>	<u>38,332,639</u>
Total	19	42,629,458

Whittier / La Mirada

Concrete	3	12,572,672
Metal Tanks	<u>9</u>	<u>17,698,020</u>
Total	12	30,270,692

Company Totals

Concrete	6	16,869,491
Metal Tanks	<u>25</u>	<u>56,030,659</u>
Total	31	72,900,150

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit				***NONE***				
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume				***NONE***				
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron									
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper				****SEE ATTACHED****					
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other (specify)									
22	Total									

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron									
24	Cast Iron (cement lined)									
25	Concrete									
26	Copper				****SEE ATTACHED****					
27	Riveted steel									
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel									
32	Wood									
33	Other (specify)									
34	Total									

SUBURBAN WATER SYSTEMS
 2010 PUC REPORT SCHEDULE D-3 Attachment.
 TOTAL COMPANY

SIZE		1"	1 1/2"	2"	2 1/2"	3"	4"	5"	6"	8"
CAST IRON							14,809		16,983	3,356
CAST IRON (CEMENT LINED)										
CEMENT-ASBESTOS						912	507,989	337	1,138,330	1,306,601
CONCRETE										
COPPER		59	24							
DUCTILE IRON							91		887	2,850
GALVANIZED		97	689	2,022			18			
HD PE				520						1,546
PLASTIC		545		11,560			37,861		8,589	
PVC				2,892			11,714		57,420	182,457
RIVETED STEEL										
SCREW OR WELDED CASING										
STANDARD SCREW										
WELDED STEEL				7,184	299	540	19,434	2,780	31,073	73,673
WOOD										
OTHER										
TOTALS		701	713	24,178	299	1,452	591,916	3,117	1,253,282	1,570,483

SIZE	10"	12"	14"	16"	18"	20"	21-29"	30"-OVER		TOTAL ALL SIZES
CAST IRON										35,148
CAST IRON (CEMENT LINED)										0
CEMENT-ASBESTOS	53,855	434,042	2,275	84,411	11,637	12,559	785	4,328		3,558,061
CONCRETE		212		4,954	24	1,718				6,906
COPPER										83
DUCTILE IRON	14	2,244	14	51,087	2,947	7,160	23,848	30,107		121,247
GALVANIZED										2,826
HD PE	1,411	4,429					3,583			11,489
PLASTIC										58,555
PVC	691	121,002		5,795		6,287				388,458
RIVETED STEEL										0
SCREW OR WELDED CASING										0
STANDARD SCREW										0
WELDED STEEL	16,121	52,468	13,104	36,944	4,326	8,172	29,286	29,396		324,802
WOOD										0
OTHER										0
TOTALS	72,292	614,397	15,393	183,191	18,934	35,894	57,500	63,833		4,507,575

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in _____ (Unit Chosen)¹

Classification of Service	During Current Year												Subtotal		
	January	February	March	April	May	June	July	August	September	October	November	December			
Commercial	254,603	204,648	213,008	310,580	350,351	370,653	435,685								2,139,528
Industrial	51,812	42,747	42,605	59,179	61,516	54,339	65,745								377,943
Public authorities	39,532	25,902	25,235	81,754	93,641	123,167	159,568								548,799
Irrigation	-	-	-	-	-	-	-								-
Other (specify)*	970,361	786,776	774,764	1,127,686	1,207,482	1,381,008	1,646,064								7,894,141
Total	1,316,308	1,060,073	1,055,612	1,579,199	1,712,990	1,929,167	2,307,062								10,960,411
Classification of Service	During Current Year												Total		
	August	September	October	November	December	Subtotal	Total	Prior Year							
Commercial	408,934	453,154	361,901	295,165	249,460	1,768,614	3,908,142	4,225,042							
Industrial	65,720	69,715	63,302	58,767	54,054	311,558	689,501	707,102							
Public authorities	171,460	179,210	146,125	117,644	55,686	670,125	1,218,924	1,347,462							
Irrigation	-	-	-	-	-	-	-	-							
Other (specify)*	1,579,480	1,687,821	1,352,791	1,070,159	936,056	6,626,307	14,520,448	15,701,446							
Total	2,225,594	2,389,900	1,924,119	1,541,735	1,295,256	9,376,604	20,337,015	21,981,052							

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated _____ N/A _____ Total population served _____ 300,000

*Other (specify): Low Income
Flood Meter
Other Utility
Residential

**SCHEDULE E-1
Balancing and Memorandum Accounts**

Financial Accounting

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2001 Balancing Accounts	D 02-12-055	(190,844)						(190,844)
2	2002 Balancing Accounts	D 03-06-072	(122,075)						(122,075)
3	2003 Balancing Accounts	D 03-06-072	(602,751)						(602,751)
4	2004 Balancing Accounts	D 03-06-072	(324,659)						(324,659)
5	2005 Balancing Accounts	D 03-06-072	750,423						750,423
6	2006 Balancing Accounts - Jan thru June	D 03-06-072	1,520,209						1,520,209
7	2007 Balancing Accounts - July thru Dec	D 03-06-072	(1,211,321)						(1,211,321)
8	2008 Balancing Accounts - Jan thru Sep	D 03-06-072	943,892		(844,990)				108,902
9	2008 Reserve Accounts - Oct thru Dec	D 03-06-072	485,108		(90,460)	38,401	(1,309,731)		433,149
10	2009 Reserve Accounts	D 03-06-072	5,670,917		3,768,192	7,538	(345,324)		4,337,127
11	2010 Reserve Accounts - Jan thru June	D 03-06-072	-		5,704,715				5,704,715
12	2010 Reserve Accounts - July thru Dec	08-03-007	282,809	(153,659)					129,150
13	Rata Casa Expense 2008			53,300					53,300
14	Rata Casa Expense 2011								
15	Low Income Employer Assistance Memo Acct	08-02-038	(637,699)			600	(610,023)	314,558	(933,263)
16	Water Revenue Adjustment Mechanism Bal Acct	08-02-038	93,298	119,851		(46)			213,052
17	Redeemable Housefire Memorandum Acct		(313,141)	22,285	(420,400)				(710,256)
18	Artemis - Lease Memorandum Acct		(43,695)		(30,695)				(74,390)
19	Water Contamination Litigation Memo Acct	W-4004							
20	Water Contamination Litigation Memo Acct		285,210		11,076				296,286
21	Conservation Objectives OII								
22	Cost of Capital	D 10-10-035			62,494				62,494
23	Military Family Relief	AS 1068							
24	Security Measures	D 03-05-078							
25	American Jobs Creation Act Deduction	D 06-06-034							
26	Security Measures	D 06-03-007							

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Note 3: The following table reflects certain of the above memorandum accounts on a PUC reporting basis irrespective of financial accounting requirements

Regulatory Accounting

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2001 Balancing Accounts	D 02-12-055	-						-
2	2002 Balancing Accounts	D 03-06-072	-						-
3	2003 Balancing Accounts	D 03-06-072	-						-
4	2004 Balancing Accounts	D 03-06-072	-						-
5	2005 Balancing Accounts	D 03-06-072	-						-
6	2006 Balancing Accounts	D 03-06-072	-						-
7	2007 Balancing Accounts - Jan thru June	D 03-06-072	20,714						20,714
8	2007 Balancing Accounts - July thru Dec	D 03-06-072	153,323						153,323
9	2008 Reserve Accounts	D 03-06-072	943,892						943,892
10	2009 Reserve Accounts	D 03-06-072	-						-
11	2010 Reserve Accounts - Jan thru June	D 03-06-072	-		5,580,954	65,604	(1,309,731)		4,337,127
12	2010 Reserve Accounts - July thru Dec	08-03-007	282,809	(128,110)		7,539	(345,324)		3,428,427
13	Rata Casa Expense 2008								
14	Water Revenue Adjustment Mechanism Bal Acct								
15	Security Measures	08-02-038							
16	Military Family Relief	D 03-05-078							
17	American Jobs Creation Act Deduction	AS 1068							
18	Cornerstone Project	D 06-03-007							

Schedule E- 2
Description of Low-Income Rate Assistance Program(s)

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 2010 (as a percent of total customers served).
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

Schedule E- 3
Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	66,833	66,960		
Commercial	3,200	3,195		
Industrial	40	42		
Public authorities	537	533		
Low Income	3,945	3,827		
Irrigation	0			
Other (specify) Constr Wtr	14	12		
Other Utili (GA)	16	16		
Subtotal	74,585	74,585		
Private fire connections	807	812		
Public fire hydrants			74	75
Total	75,392	75,397	74	75

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	WLM Meters	SJH Meters	
5/8 x 3/4 in	5,763	2,378	
3/4 in	20,728	31,096	
1 in	5,528	7,099	
1 1/2 in	673	890	
2 in	641	903	
3 in	80	133	
4 in	65	60	
6 in	13	10	
8 in	2	6	
other	0	0	
Total	33,493	42,575	76,068

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	63
2. Used, before repair	253
3. Used, after repair	61
4. Found fast, requiring billing adjustment	2
B. Number of Meters in Service Since Last Test	
1. Ten years or less	47,901
2. More than 10, but less than 15 years	27,038
3. More than 15 years	1,129

Schedule E-2

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

Response:

Suburban implemented low-income rate assistance program on September 1, 2008 for its San Jose Hills and Whittier/La Mirada service areas. The monthly credit of \$6.50 applies to all residential metered water service with 5/8"x3/4" or 3/4" meter sizes and the monthly credit of \$20.00 applies to all non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers. To qualify for the credit, the residential customer:

- Must be an individually metered or flat rate residential customer of 5/8"x3/4" or 3/4" meter sizes.
- Must have the water utility bill for service in his or her name.
- Must not be claimed as a dependent on another person's tax return.
- Must re-apply each time you change your personal residence.
- Must renew his or her application every two years, or sooner, if requested.
- Must notify Suburban Water Systems within thirty days if he or she becomes ineligible for Suburban Water Systems' low income assistance program but continue to be a customer of Suburban Water Systems.
- Must provide verification of household income by providing a utility bill showing participation in a low income assistance program for electric or gas utility service or by completing Suburban Water Systems' self verification form.

Gross annual household income must not exceed the maximum qualifying household income levels specified annually by the California Public Utilities Commission for the CARE program. Gross annual income means the gross income of all persons residing in the household, as further defined below.

For Suburban Water Systems' low income assistance program, "gross annual household income" means all money and non-cash benefits available for living expenses, received from all sources, both taxable and non-taxable, before any tax deductions, by or for all persons residing in the household during the most recently ended calendar year.

The income Qualification guidelines (effective June 1, 2010 through May 31, 2011):

Total persons in household	Maximum total combined annual income
1 or 2	\$31,300
3	\$36,800
4	\$44,400
5	\$52,000
6	\$59,600

For each additional person, add \$7,600 to the total combined annual income.

In order to support the program, a surcharge of \$0.031 per 100 cubic feet is to be applied to the monthly bills of all metered customers, excluding those customers receiving a low-income rate assistance credit in San Jose Hills and Whittier/La Mirada service areas.

2. Participation rate for Year 2010 (as a percent of total customers served).

Response:

At the end of 2010 the LIRA participation rate as a percentage of total customers served was 5%

3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

Response:

See attached report "Water Revenue Adjustment Mechanism (WRAM) and Low Income Ratepayer Assistance (LIRA) Program In Compliance With D.08-02-036".

Schedule E-3

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered and length of time it was offered.

Response:

In 2010 Suburban participated in 48 events including school events, gardening workshops, HET distribution events, Earth Day events and local City community events. All of these events were one day events.

Suburban contributed to a local HET direct install program in cooperation with Central Basin Municipal Water District, this program was a year contract.

Conservation kits were passed out to Suburban customers on a regular basis, at local events as well as being made available at both of the district offices on an ongoing basis.

Water audits were performed for 15 commercial customers in 2010; these audits were offered beginning in September.

2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customers receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.

Response:

Conservation programs are funded by all customers through rates. This type of funding is used pursuant to Commission decisions in Suburban general rate cases.

3. Cost of each program.

Response:

The total amount spent on HET distribution programs in 2010 was \$42,680.

The total amount spent on the HET direct installation program in 2010 was \$14,605.

The total amount spent on commercial audits was \$15,000.

4. The Degree of participation in each district by customer group.

Response:

A total of 549 high efficiency toilets were distributed to Suburban customers in 2010.

A total of 127 high efficiency toilets were installed in Suburban customer multi-family homes in 2010.

Schedule E- 4 Report on Affiliate Transactions

Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.

INSTRUCTIONS:

* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.

* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

- | | |
|---|--------------|
| (a) services provided by regulated water utility to any affiliated company; | N/A |
| (b) services provided by any affiliated company to regulated water utility; | See Attached |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; | N/A |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; | N/A |
| (e) employees transferred from regulated water utility to any affiliated company; | N/A |
| (f) employees transferred from any affiliated company to regulated water utility; and | See Attached |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | See Attached |

E-4 (b)

SERVICES PROVIDED BY ANY AFFILIATED COMPANY TO REGULATED WATER UTILITY:

1. **Direct costs from non-parent company affiliates**

IT and related costs

2. **Direct costs from parent company**

Direct Payments Made by (for) SWC:

IT Charges	324,198
Audit Fees	0
Legal Fees	0
Bank of America - account analysis monthly charges	53,874
Insurance Charges: (General, Medical, Auto, Worker's Comp)	1,962,866

Total Direct

2,340,938

3. **Indirect costs from parent company**

Corporate Management Fee Allocation	5,208,481
Utility Group Management Fee Allocation	355,413
Shared Services Allocation	1,341,130

Total Indirect

6,905,024

4. Indirect costs from Utility Group

Payroll and benefits

- Regular Payroll
- Payroll Taxes
- Health Insurance
- Employee Welfare
- Unused Sick Time
- Workers' Compensation
- Misc. Charges Pension Plan
- 401K Employer Contribution
- Bonus Accrual

Administrative and general expenses

- Subscriptions
- Office Supplies
- Printing/Comm, Telecommunication
- Postage
- Building Utilities
- Janitorial/Service Supplies
- Computer Costs
- Machine Rental & Repairs
- Rent
- Car/Truck Service
- Car/Truck Gas
- Car Allowance
- D&O and Travel & Accident Insurance

Other expenses

- Training and Seminars
- Insurance
- T&E -Tax Deductible
- Professional Dues - Personal
- Other Professional Service
- Miscellaneous Expense

Schedule E- 4
Report on Affiliate Transactions

(f) Employees transferred from affiliated company to regulated water utility:

Transferred from parent company :

Kelly Silk
David Lee
Jose Camirillo

Transferred from Utility Group - Administrative:

Michael Quinn
Beatriz Reviere

Transferred from Services Group:

Bob McEntyre
Gehovanny Herrera

SCHEDULE E-4
(Attachment)

Line No.	
1	
	g. Financing arrangements and transactions between regulated water utility and any affiliated company:
	INTERCOMPANY LOANS
	6.295% on the first \$2,000,000.00
	6.50% over \$2,000,000.00
	INTERCOMPANY MANAGEMENT FEES
	\$6,905,024

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: _____ **N/A** _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

Balance at beginning of year \$ _____
 Deposits during the year _____
 Interest earned for calendar year _____
 Withdrawals from this account _____
 Balance at end of year _____

4. Reason or Purpose of Withdrawal from this bank account:

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	N/A				N/A
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures	N/A				N/A
7	307	Wells	N/A				N/A
8	317	Other water source plant	N/A				N/A
9	311	Pumping equipment	N/A				N/A
10	320	Water treatment plant	N/A				N/A
11	330	Reservoirs, tanks and sandpipes	N/A				N/A
12	331	Water mains	N/A				N/A
13	333	Services and meter installations	N/A				N/A
14	334	Meters	N/A				N/A
15	335	Hydrants	N/A				N/A
16	339	Other equipment	N/A				N/A
17	340	Office furniture and equipment	N/A				N/A
18	341	Transportation equipment	N/A				N/A
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

1. Trust Account Information:

Bank Name: N/A
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned Bob Kelly
Officer, Partner, or Owner (Please Print)

of Suburban Water Systems
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2010, through December 31, 2010.

Vice President Regulatory Affairs, SWWC

Title (Please Print)

Bob Kelly

Signature

(626) 543-2590

Telephone Number

4/27/11

Date

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