

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2013
ANNUAL REPORT
OF

SUBURBAN WATER SYSTEMS

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

1325 N. GRAND AVENUE

COVINA, CA 91724-4044

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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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, 2014**, 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, 2013, through December 31, 2013. 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.

I N S T R U C T I O N S

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 2013

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

Person Responsible for this Report: BOB KELLY

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	962,231	1,264,823	1,113,527
2 Land and Land Rights	1,068,040	1,068,040	1,068,040
3 Depreciable Plant	205,470,966	215,676,205	210,573,586
4 Gross Plant in Service	207,501,237	218,009,068	212,755,153
5 Less: Accumulated Depreciation	(71,940,426)	(77,155,141)	(74,547,784)
6 Net Water Plant in Service	135,560,811	140,853,927	138,207,369
7 Water Plant Held for Future Use	1,043,442	1,233,375	1,138,409
8 Construction Work in Progress	4,359,468	7,390,710	5,875,089
9 Materials and Supplies	356,862	395,643	376,252
10 Less: Advances for Construction	(7,332,865)	(7,076,694)	(7,204,780)
11 Less: Contributions in Aid of Construction	(15,548,449)	(15,352,398)	(15,450,424)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(26,422,966)	(24,826,558)	(25,624,762)
13 Net Plant Investment	<u>92,016,302</u>	<u>102,618,005</u>	<u>97,317,153</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	62,331,375	68,622,043	65,476,709
18 Common Stock and Equity (Lines 14 through 17)	68,085,149	74,375,817	71,230,483
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>105,067,416</u>	<u>111,358,084</u>	<u>108,212,750</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

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

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	479,655
24 Fire Protection Revenue	1,008,206
25 Irrigation Revenue	0
26 Metered Water Revenue	69,891,148
27 Total Operating Revenue	71,379,009
28 <u>Operating Expenses</u>	42,513,927
29 Depreciation Expense (Composite Rate: 3.4%)	6,421,802
30 Amortization and Property Losses	46,325
31 Property Taxes	365,268
32 Taxes Other Than Income Taxes	665,186
33 Total Operating Revenue Deduction Before Taxes	50,012,508
34 California Corp. Franchise Tax	1,660,982
35 Federal Corporate Income Tax	5,995,694
36 Total Operating Revenue Deduction After Taxes	57,669,184
37 Net Operating Income (Loss) - California Water Operations	13,709,825
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	(313,492)
39 Income Available for Fixed Charges	14,023,317
40 Interest Expense	2,890,604
41 Net Income (Loss) Before Dividends	11,132,713
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	10,963,921

OTHER DATA

44 Refunds of Advances for Construction	256,171
45 Total Payroll Charged to Operating Expenses	7,964,968
46 Purchased Water	9,952,964
47 Power	2,918,624
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,426,154
b. Pre-TRA 1986 Advances for Construction	231,762
c. Post TRA 1986 Contributions in Aid of Construction	13,926,244
d. Post TRA 1986 Advances for Construction	6,844,932

Active Service Connections (Exc. Fire Protect.) _____

	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	75,575	74,625	75,100
50 Flat Rate Service Connections	63	1,231	647
51 Total Active Service Connections	75,638	75,856	75,747

INCOME STATEMENT AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2013

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

INCOME STATEMENT	<u>Annual Amount</u>
23 Unmetered Water Revenue	479,655
24 Fire Protection Revenue	1,008,206
25 Irrigation Revenue	0
26 Metered Water Revenue	69,891,148
27 Total Operating Revenue	71,379,009
28 <u>Operating Expenses</u>	42,513,927
29 Depreciation Expense (Composite Rate: 3.44%)	6,421,802
30 Amortization and Property Losses	46,325
31 Property Taxes	365,268
32 Taxes Other Than Income Taxes	665,186
33 Total Operating Revenue Deduction Before Taxes	50,012,508
34 California Corp. Franchise Tax	1,630,487
35 Federal Corporate Income Tax	5,885,615
36 Total Operating Revenue Deduction After Taxes	57,528,610
37 Net Operating Income (Loss) - California Water Operations	13,850,399
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	31,476
39 Income Available for Fixed Charges	13,818,923
40 Interest Expense	2,890,604
41 Net Income (Loss) Before Dividends	10,928,319
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	10,759,527

OTHER DATA	<u>Annual Amount</u>
44 Refunds of Advances for Construction	256,171
45 Total Payroll Charged to Operating Expenses	7,964,968
46 Purchased Water	9,952,964
47 Power	2,918,624
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,426,154
b. Pre-TRA 1986 Advances for Construction	231,762
c. Post TRA 1986 Contributions in Aid of Construction	13,926,244
d. Post TRA 1986 Advances for Construction	6,844,932

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	<u>Annual Average</u>
49 Metered Service Connections		75,575	74,625	75,100
50 Flat Rate Service Connections		63	1,231	647
51 Total Active Service Connections		75,638	75,856	75,747

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, \$30,495 (end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)
2	Federal Corporate Income Tax, Account #50720, \$110,079 (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, \$344,968 (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 2012:

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	498,113	52600=90% 61410=10%	N/A		Approval not required	94,301	2280		
2	Antenna-Lease	Passive	68,044	52600=70% 61415=30%	N/A		Approval not required	12,711	2280		
3	Recycle Water	Passive	16,475	52600=70% 61415=30%	N/A		Approval not required	3,067	2280		

GENERAL INFORMATION

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

2. Official mailing address:
1325 N GRAND AVENUE, COVINA, CALIFORNIA, 91724-4044

3. Name and title of person to whom correspondence should be addressed:
KEITH FISCHER, PRESIDENT Telephone: (626) 543-2500

4. Address where accounting records are maintained:
1325 N GRAND AVENUE, COVINA, CALIFORNIA, 91724-4044

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: KEITH FISCHER, PRESIDENT Telephone: (626) 543-2500
Address: 1325 N GRAND AVENUE, COVINA, CALIFORNIA, 91724-4044

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) SUBURBAN WATER SYSTEMS
Organized under laws of (state) CALIFORNIA Date: APRIL 15, 1907

Principal Officers:
Name: KEITH FISCHER Title: PRESIDENT
Name: KIRK B. MICHAEL Title: CHIEF FINANCIAL OFFICER
Name: JOHN A. BRETTL Title: VP CUSTOMER ASSURANCE
Name: CRAIG D. GOTT Title: VP FIELD OPERATIONS

8. Names of associated companies: SOUTHWEST WATER COMPANY

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: NONE 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: (713) 356-4000
Address: 1201 Louisiana St., Suite 2900, Houston, TX 77002

13. This annual report was prepared by:
Name of firm or consultant: NONE
Address of firm or consultant: _____
Phone Number of firm or consultant: ()

Suburban affiliates

- 1) California Domestic Water Company
- 2) Covina Irrigating Company
- 3) ECO Resources, Inc.
- 4) New Mexico Utilities, Inc.
- 5) Monarch Utilities, Inc.
- 6) Monarch Utilities I, L.P.
- 7) North County Water Reclamation, Inc.
- 8) Southwest Environmental Laboratories, Inc.
- 9) SW Merger Acquisition Corporation
- 10) Southwest Water Alabama Onsite System Services, LLC.
- 11) Southwest Water Company
- 12) SWWC Services, Inc.
- 13) Texas Water Services Group, LLC.
- 14) TWC Utility Company, LLC.
- 15) SWWC Operations, Inc.
- 16) SWWC Utilities, Inc.
- 17) Metro-H2O, Ltd
- 18) Metro-H2O, Inc.
- 19) Midway Water Utilities, Inc.

Cert No.	Grade	First Name	M	Last Name
15203	T2	Alejandro	N.	Rangel
32138	T2	Amador		Gomez
23687	T3	Bob.	W.	McEntyre
33011	T2	Brandon	L.	Van Veldhuizen
31915	T2	Brendon		Keathley
24372	T4	Chris		Arrighi
29737	T2	Craig		Gott
18823	T2	Curtis	D.	Hansen
3264	T2	Damon	E.	Bingle
26742	T2	Daniel		Gonzalez
22627	T1	Daniel	W.	Lopez
31842	T2	Darrin	M.	Carbajal
19467	T2	David	H.	Button
33410	T1	Dominic		Luevano
19570	T1	Dominica	M.	Briseno
34511	T1	Eric	J.	Aguilar
30413	T1	Eric		Reynaga
26595	T2	Fernando		Hernandez
26287	T2	Javier		Arreguin
20769	T2	Jayne		Schaeffer
22952	T2	Jerry	S.	Hoing
27045	T2	Jesse	J.	Malinowski
26212	T2	Jesus		Chabolla
35234	T1	Johnny		Perez
27179	T1	Johnny	R.	Pestano
19741	T2	Joseph	P.	Serna
26294	T3	Josh		Vaughn
18482	T1	Kathleen	M.	Medina
34503	T2	Kenneth	D.	Reich
35361	T2	Kevin	B.	Hostert
35913	T1	Laura	E.	Sainz
22933	T1	Leonard		Gaskin
33174	T1	Luis		Preciado
27770	T2	Matthew	L.	Martinez
25867	T2	Michael	T.	Blake
30295	T1	Michael		Chiraulo
32477	T2	Michael	D.	Rodriguez
21840	T2	Mona	B.	Kort-Traficanto
9346	T2	Nicholas	R.	Cafagno
21492	T1	Nora		Velarde
7359	T3	Norris	C.	Fulfer
27538	T2	Omar		Ochoa
12917	T3	Pat		Pooler
32347	T2	Patricio	E.	Montoya
30840	T2	Pedro	J.	Angel
22573	T2	Perry		Davis
32303	T2	Phillip		Rodriguez
18440	T2	Randy		Kefer
32669	T2	Richard		Stephens
23818	T4	Rosie		Magana
31818	T2	Santiago	E	Loera
34872	T1	Steven	E.	Alvarez
12233	T3	Thomas	M.	Luczak
21486	T2	Timothy	M.	Tillery
12722	T2	Tom	D.	Medina
34197	T1	Victor		Franco
19421	T2	Wayne	R.	Brewer
25855	T2	William		Pulido

Cert No.	Grade	First Name	M	Last Name
4851	D3	Alejandro	N.	Rangel
34144	D3	Amador		Gomez
25918	D3	Bob	W.	McEntyre
36056	D2	Brandon		Van Veldhuizen
8928	D2	Brenda	V.	Zuniga
33930	D3	Brendon		Keathley
37729	D2	Brian	J.	Inman
14187	D4	Chris		Arrighi
37337	D2	Craig		Gott
8012	D4	Curtis	D.	Hansen
8917	D3	Damon	E.	Bingle
29009	D3	Daniel		Gonzalez
7781	D3	Daniel	W.	Lopez
33462	D2	Darleen	L.	Phares
34545	D3	Darrin		Carbajal
7262	D5	David	H.	Button
28240	D4	David	J.	Vaughn
39543	D1	Dominic		Luevano
7151	D2	Dominica	M.	Briseno
33914	D1	Eric		Reynaga
35802	D1	Eryk		Aguilar
27548	D3	Fernando		Hernandez
43109	D1	Gustavo	A.	Cuevas
29865	D3	Javier		Arreguin
7167	D3	Jayne		Schaeffer
39009	D1	Jeremy		Gladu
7762	D3	Jerry	S.	Hoing
30263	D2	Jesse	J.	Malinowski
28265	D3	Jesus		Chabolla
42330	D1	Jocelyn	T.	Padilla
42457	D2	Joel	J.	Salmeron
41632	D1	John	E.	Maguire
29195	D2	Johnny	R.	Pestano
42036	D1	Jonathan		Perez
36248	D3	Jose	G.	Palacios
7365	D2	Joseph	P.	Serna
8921	D2	Kathleen	M.	Medina
42291	D2	Kenneth	D.	Reich
42471	D2	Kevin	B.	Hostert
34817	D1	Kevin		Ortiz
43083	D1	Laura	E.	Sainz
38766	D1	Leonard		Gaskin
37614	D2	Luis		Preciado
29191	D3	Matthew	L.	Martinez
2443	D5	Michael	T.	Blake
30741	D1	Michael	E.	Chiraulo
36162	D2	Michael	D.	Rodriguez
8920	D3	Mona	B.	Kort-Traficanto
2849	D4	Nicholas	R.	Cafagno
1700	D4	Norris	C.	Fulfer
30290	D2	Omar		Ochoa
8923	D2	Pamela	A.	Nolton
3698	D5	Pat		Pooler
35756	D3	Patricio	E.	Montoya
36735	D2	Pedro	J.	Angel
9394	D2	Perry		Davis
35764	D4	Phillip		Rodriguez
6734	D4	Randy		Keefer
38685	D2	Richard	C.	Stephens
37031	D1	Robert		Galvez
14586	D4	Rosie		Magana
38722	D1	Salvatore		Bertola
34150	D3	Santiago		Loera
41182	D2	Steven	E.	Alvarez
3343	D4	Thomas	M.	Luczak
7729	D5	Timothy		Tillery
4078	D5	Tom	D.	Medina
35455	D2	Tracy	L.	Corder
37246	D1	Victor		Franco
37959	D2	Victor		Mendoza
3912	D3	Wayne	R.	Brewer
27074	D4	William		Pulido

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 in Service	A-1	226,633,153	212,904,147
3	107	Utility Plant Adjustments		-	-
4		Total Utility Plant		226,633,153	212,904,147
5	250	Reserve for Depreciation of Utility Plant	A-3	(76,872,629)	(71,573,941)
6	251	Reserve for amortization of limited term utility investments	A-3	(306,465)	(388,875)
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	23,953	22,390
8		Total utility plant reserves		(77,155,141)	(71,940,426)
9		Total utility plant less reserves		149,478,012	140,963,721
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other Physical Property	A-2	113,330	116,145
13	253	Reserve for depreciation and amortization of other property	A-3	(24,770)	(25,225)
14		Other physical property less reserve		88,560	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		88,560	90,920
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		45,888	86,836
23	121	Special Deposits	A-8	-	-
24	122	Working Funds		900	900
25	123	Temporary Cash Investments		-	-
26	124	Notes Receivable	A-9	-	-
27	125	Accounts Receivable		12,748,533	6,927,584
28	126	Receivables from Associated Companies	A-10	-	-
29	131	Materials and Supplies		395,643	356,862
30	132	Prepayments	A-11	628,248	111,549
31	133	Other Current and Accrued Assets	A-12	-	5,710,627
32		Total Current and Accrued Assets		13,819,212	13,194,357
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized Debt Discount and Expense	A-13	659,655	721,794
36	141	Extraordinary Property Losses	A-14	-	-
37	142	Preliminary Survey and Investigation Charges		-	-
38	143	Clearing Accounts		-	-
39	145	Other Work in Progress		28,827	36,276
40	146	Other Deferred Debits	A-15	11,462,466	11,182,965
41		Total Deferred Debits		12,150,948	11,941,035
42		Total Assets and Other Debits		175,536,732	166,190,033
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	68,622,043	62,331,375
10		Total Corporate Capital and Surplus		78,358,084	72,067,416
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		778,343	1,089,201
28	223	Payables to Associated Companies	A-29	7,929,471	12,362,394
29	224	Dividends Declared		-	-
30	225	Matured Long-term Debt		-	-
31	226	Matured Interest		-	-
32	227	Customers' Deposits		454,461	427,163
33	228	Taxes Accrued	A-31	47,790	91,983
34	229	Interest Accrued		564,999	573,746
35	230	Other Current and Accrued Liabilities	A-30	12,235,284	4,385,042
36		Total Current and Accrued Liabilities		22,010,348	18,929,528
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized Premium on Debt	A-13	-	-
40	241	Advances for Construction	A-32	7,076,694	7,332,865
41	242	Other Deferred Credits	A-33	(5,116,716)	(6,992,287)
42		Total deferred credits		1,959,978	340,578
43					
44		VI. RESERVES			
45	254	Reserve for Uncollectible Accounts	A-34	194,597	166,087
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	24,661,327	26,137,975
50		Total Reserves		24,855,924	26,304,062
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in Aid of Construction	A-35	15,352,398	15,548,449
54		Total Liabilities and Other Credits		175,536,732	166,190,033

SCHEDULE B
Income Account for the Year

Line No.	Account Acct. (a)	Schedule Page No. (b)	Amount (c)
1	I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1 71,379,009
3			
4		Operating Revenue Deductions:	
5	502	Operating Expenses	B-2 42,513,927
6	503	Depreciation	A-3 6,421,802
7	504	Amortization of Limited-term Utility Investments	A-3 47,888
8	505	Amortization of Utility Plant Acquisition Adjustments	A-3 (1,563)
9	506	Property Losses Chargeable to Operations	B-3 -
10	507	Taxes	B-4 8,687,130
11		Total Operating Revenue Deductions	57,669,184
12		Net Operating Revenues	13,709,825
13	508	Income from Utility Plant Leased to Others	-
14	510	Rent for Lease of Utility Plant	-
15		Total Utility Operating Income	13,709,825
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	10,682
22	525	Revenues from Sinking and Other Funds	-
23	526	Miscellaneous Nonoperating Revenues	B-7 344,968
24	527	Nonoperating Revenue Deductions - Dr.	B-8 42,583
25		Total Other Income	398,233
26		Net Income before Income Deductions	14,108,058
27			
28	III. INCOME DEDUCTIONS		
28a	401	Sale/Assets - Cr.	(82,701)
29	530	Interest on Long-term Debt	2,162,414
30	531	Amortization of Debt Discount and Expense	A-13 62,138
31	532	Amortization of Premium on Debt - Cr.	-
32	533	Taxes Assumed on Interest	-
33	534	Interest on Debt to Associated Companies	676,734
34	535	Other Interest Charges	B-9 -
35	536	Interest Charged to Construction - Cr.	-
36	537	Miscellaneous Amortization	-
37	538	Miscellaneous Income Deductions	B-10 156,760
38		Total Income Deductions	2,975,345
39		Net Income	11,132,713
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)	207,565,277	11,635,949	(1,128,118)	-	218,073,108
2	100.2	Utility Plant Leased to Others	-				-
3	100.3	Construction Work in Progress	4,359,468	3,031,242			7,390,710
4	100.4	Utility Plant Held for Future Use (Sch A-1c)	1,043,442	189,933			1,233,375
5	100.5	Utility Plant Acquisition Adjustments	(64,040)				(64,040)
6	100.6	Utility Plant in Process of Reclassification					-
7		Total utility plant	212,904,147	14,857,124	(1,128,118)	-	226,633,153

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	929,195	302,592			1,231,787
5		Total Intangible Plant	962,231	302,592	-	-	1,264,823
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	1,068,040				1,068,040
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	9,894,812	80,702			9,975,514
16	316	Supply Mains	7,133,950				7,133,950
17	317	Other Source of Supply Plant	255,705				255,705
18		Total Source of Supply Plant	17,284,467	80,702	-	-	17,365,169
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	7,453,877	31,291			7,485,168
22	322	Boiler Plant Equipment	-				-
23	323	Other Power Production Equipment	-				-
24	324	Pumping Equipment	14,868,177	735,519	(176,904)		15,426,792
25	325	Other Pumping Plant	254,376				254,376
26		Total Pumping Plant	22,576,430	766,810	(176,904)	-	23,166,336
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,152,709	2,955			1,155,664
30	332	Water Treatment Equipment	3,410,370	134,944	(3,325)		3,541,989
31		Total Water Treatment Plant	4,563,079	137,899	(3,325)	-	4,697,653

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	20,240,760	2,155,274	(32,852)		22,363,182
35	343	Transmission and Distribution Mains	89,055,444	2,902,782	(172,814)		91,785,412
36	344	Fire Mains	-				-
37	345	Services	24,307,881	1,833,822	(75,126)		26,066,577
38	346	Meters	5,097,548	598,176	(227,646)		5,468,078
39	347	Meter Installations	308,728	66,010			374,738
40	348	Hydrants	7,805,843	574,870	(21,240)		8,359,473
41	349	Other Transmission and Distribution Plant	-				-
42		Total Transmission and Distribution Plant	147,221,341	8,130,934	(529,678)	-	154,822,597
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	6,740,062	1,573,936	(205,469)		8,108,529
46	372	Office Furniture and Equipment	1,204,592	277,946	(149,410)		1,333,128
47	373	Transportation Equipment	983,297	52,607	(44,281)		991,623
48	374	Stores Equipment	-				-
49	375	Laboratory Equipment	-				-
50	376	Communication Equipment	2,857,538	100,094			2,957,632
51	377	Power Operated Equipment	71,852	22,207	(19,051)		75,008
52	378	Tools, Shop and Garage Equipment	746,502	74,333			820,835
53	379	Other General Plant	-				-
54	381	GIS Mapping Facilities	1,285,846	115,889			1,401,735
55		Total General Plant	13,889,689	2,217,012	(418,211)	-	15,688,490
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	207,565,277	11,635,949	(1,128,118)	-	218,073,108

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 Account1 (e)
1	City of Whittier	10/12/10	25	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	Cadiz Valley Project	6/11	2014	125,000
2	Interconnection with San Gabriel Valley Company at Hacienda Blvd & La Monde St.	3/12	2016	1,550
3	Plant 129 R-1 Structural Evaluation Study	3/13	2015	119,324
4	Plant 507 R1 and R2	8/13	2015	927
5	Sunset Palm Service Replacements	10/13	2014	10,440
6	I-10 Widening Project (Citrus to Route 57)	11/13	2014	3,156
7	Plant 132 B3 & Generator	12/13	2014	3,835
8	Plant 408 R-1	2/10	2016	257,513
9	Reis St. - Sorenson Channel Crossing	1/12	2014	17,328
10	I-5 Widening Project (Phase 2)	4/12	2015	74,820
11	Milvern & Leffingwell Pipeline Project	8/12	2014	19,887
12	Ocaso Pipeline Project	10/12	2014	20,782
13	Bright Avenue Pipeline Project	11/12	2015	11,713
14	Plant 224 - Replacement of Reservoir at Plant 216	12/12	2015	558,477
15	340 Zone Reliability Project	11/13	2015	8,623
	Total			1,233,375

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.	86,729
2	Other	26,601
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	113,330

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2013 (c)	Balance 1/1/2013 (d)
		RATE BASE		
1		<u>TOTAL COMPANY</u>		
2		Utility Plant	218,009,068	207,501,237
3		Construction Work in Progress	7,390,710	4,359,468
4		Materials and Supplies	395,643	356,862
5		Working Cash	(2,988,843)	(3,395,629)
6		Total Gross Plant (=Line 2 + Line 3 + Line 4)	222,806,578	208,821,938
7				
8		<u>LESS DEDUCTIONS FROM RATE BASE</u>		
9		Reserve for Depreciation	76,872,629	71,573,940
10		Unamortized Investment Tax Credits	252,070	284,991
11		Contributions in Aid of Construction	15,352,398	15,548,449
12		Advances for Construction	7,076,694	7,332,865
13		Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	17,045,617	17,785,102
14		Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(103,900)	(110,035)
15		Accumulated Deferred Taxes Associated with Taxable CIAC	(11,671)	(19,236)
16		Pension Reserve	-	-
17		Unamortized Deferred Revenues, Taxable C.I.A.C.	25,889	33,051
18		Accumulated Deferred Income Taxes - Pension Reserve	-	-
19		Accumulated Deferred Taxes Associated with Interest During Construction (IDC)	694,553	509,170
20		Accumulated Deferred Taxes Associated with Amortization of Interest During Construction	(76,063)	(51,988)
21		SUBTOTAL DEDUCTIONS	117,128,216	112,886,309
22				
23		TOTAL RATE BASE	105,678,362	95,935,629
24				
25				
26				

Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	42,337,039	42,517,568
29		Purchased Power & Commodity for Resale*	3,271,197	3,140,466
30		Meter Revenues: Monthly Billing	69,855,097	67,199,908
31		Other Revenues: Flat Rate Monthly Billing	1,523,912	1,309,592
32		Total Revenues (=Line 30 + Line 31)	71,379,009	68,509,500
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	2%	2%
34		5/24 x Line 28 x (100% - Line 33)	8,643,812	8,680,670
35		1/24 x Line 28 x Line 33	35,281	35,431
36		1/12 x Line 29	272,600	261,705
37		Operational Cash Requirement (=Line 34 + Line 35 - Line 36)	8,406,493	8,454,396
		* 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. 12-04-009	(2,988,843)	(3,395,629)

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	71,573,940	388,875	(22,390)	25,225
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	7,178,783	47,888	(1,563)	
4	(b) Charged to Account 265				
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered	45,642			
7	(e) All other credits ⁽²⁾	-			-
8	Total credits	7,224,425	47,888	(1,563)	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	997,821	130,298		455
11	(b) Cost of removal	927,915			
12	(c) All other debits ⁽³⁾				
13	Total debits	1,925,736	130,298	-	455
14	Balance in reserve at end of year	76,872,629	306,465	(23,953)	24,770
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.44%
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	None				
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	1,989,662	389,324	-		2,378,986
7	316	Supply Mains	3,389,895	192,474			3,582,369
8	317	Other Source of Supply Plant	247,457	(800)	-		246,657
9		Total Source of Supply Plant	5,627,014	580,998	-	-	6,208,012
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,708,061	256,629			1,964,690
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment					
15	324	Pumping Equipment	5,878,409	702,517	(176,905)	4,852	6,408,873
16	325	Other Pumping Plant	67,684	13,095			80,779
17		Total Pumping Plant	7,654,154	972,241	(176,905)	4,852	8,454,342
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	249,043	39,297			288,340
21	332	Water Treatment Equipment	1,952,274	161,843	(3,325)		2,110,792
22		Total Water Treatment Plant	2,201,317	201,140	(3,325)	-	2,399,132
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	167,917	20,707			188,624
26	342	Reservoirs and Tanks	4,115,644	548,633	(32,852)	(13,834)	4,617,591
27	343	Transmission and Distribution Mains	30,176,002	2,186,227	(172,814)	(251,671)	31,937,744
28	344	Fire Mains					
29	345	Services	10,253,814	982,553	(75,125)	(534,362)	10,626,880
30	346	Meters	1,580,385	380,716	(227,646)	(39,165)	1,694,290
31	347	Meter Installations	41,697	23,756			65,453
32	348	Hydrants	4,412,107	314,787	(21,240)	(58,677)	4,646,977
33	349	Other Transmission and Distribution Plant					
34		Total Transmission and Distribution Plant	50,747,566	4,457,379	(529,677)	(897,709)	53,777,559
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	(37,205)	183,235	(75,172)	(3,436)	67,422
38	372	Office Furniture and Equipment	926,367	247,142	(149,410)	20	1,024,119
39	373	Transportation Equipment	36,378	175,922	(44,281)	14,000	182,019
40	374	Stores Equipment					
41	375	Laboratory Equipment					
42	376	Communication Equipment	2,493,759	156,727			2,650,486
43	377	Power Operated Equipment	69,528	(645)	(19,051)		49,832
44	378	Tools, Shop and Garage Equipment	284,475	110,177			394,652
45	379	Other General Plant					
46	381	GIS Mapping	1,570,587	94,467			1,665,054
47	390	Other Tangible Property	-				-
48	391	Water Plant Purchased					-
49		Total General Plant	5,343,889	967,025	(287,914)	10,584	6,033,584
50		Total	71,573,940	7,178,783	(997,821)	(882,273)	76,872,629

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					
3	NONE				
4					
5					
6					
7					
8					
9					
10	Total				

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Security Deposit-La Mirada Office	8,405
2		
3	Security Deposit-Main Office	16,194
4		
5	Canyon Water Lease 2012 - 2013	538,452
6		
7	Prepaid Contracts & Misc.	65,197
8		
9		
10	Total	628,248

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

Line No.	Item (a)	Amount (b)
1		
2		
3	NONE	
4		
5		
6		
7		
8		
9		
10	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	384,066	2/20/1992	2/20/2022	117,100	-	12,803	104,297
3									
4	Series D	15,000,000	764,013	10/24/2004	10/1/2024	450,980	-	38,201	412,779
5									
6	Series E	10,000,000	222,684	10/20/2006	10/20/2026	153,713	-	11,134	142,579
7									
8	Total	33,000,000	1,370,763			721,793	-	62,138	659,655
9									
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	423,947
2	Investments-Co Bank	251,000
3	FASB 109, Regulatory assets	7,405,576
4	Rate Case Expenses/Regulatory Related	870,764
5	Accrued Vacation	684,759
7	Goodwill	1,826,420
	Total	11,462,466

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	7.8371	4,673,253
2	Series A - Preferred	100,000	50	43,843.83	2,192,192	0.6563	115,090
3	Series B - Preferred	80,000	50	35,801.50	1,790,075	0.375	53,702
4							
5							
6	Total	680,000		228,721.33	4,727,647		4,842,045

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	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
1	SouthWest Water Company	149,076.0	SouthWest Water Company	43,843.83
2			SouthWest Water Company	35,801.50
3				
4				
5				
6				
7				
8				
9	Total number of shares	149,076.0	Total number of shares	79,645.33

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	4,881,844
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	62,331,375
2		CREDITS	
3	400	Credit balance transferred from income account	11,132,713
4	401	Miscellaneous credits to surplus (specify)	-
5			
6		Total credits	73,464,088
7		DEBITS	
8	410	Debit balance transferred from income account	-
9	411	Dividend appropriations-preferred stock	168,792
10	412	Dividend appropriations-Common stock	4,673,253
11	413	Miscellaneous reservations of surplus	-
12	414	Miscellaneous debits to surplus (specify)	-
13			
14		Total debits	4,842,045
15		Balance end of year	68,622,043

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

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

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	\$ -
2	CREDITS	N/A
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year	\$ -

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	10/19/2004	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	6.29%			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****						
4							
5							
6							
7	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 (e)
1	Southwest Water Company	7,929,471	6.670%	676,734	676,734
2					
3					
4					
5					
6					
7	Total	7,929,471		676,734	676,734

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

Line No.	Description (a)	Balance End of Year (b)
1	Volume Related	8,768,572
2	Accrued Salaries	999,554
3	WIP Retention	73,717
4	Legal Costs	25,000
5	Consulting Fees	33,062
6	Consulting Obligation - Short Term	43,552
7	Franchise Fees Payable	2,220,298
8	Unclaimed Refund Contract Payments	8,189
9	Deferred Rent - Current	11,996
10	CA-Dept of Public Health	45,144
11	Other	6,200
12		
13		
14		
15		
16		
17	Total	12,235,284

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) (a)	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	91,983		322,684	341,692	3,620	69,355	
2	State corporation franchise tax	0		1,660,982	1,660,982		0	
3	State unemployment insurance tax	0		68,219	68,219		0	
4	Other state and local taxes	0					0	
5	Federal unemployment insurance tax	0		3,146	3,146		0	
6	Fed. ins. contr. act (old age retire.)	0		616,439	616,439		0	
7	Other federal taxes	0					0	
8	Federal income taxes	0		5,995,694	5,995,694		0	
	Subtotal	91,983	0	8,667,164	8,686,172	3,620	69,355	0
9	Accrued payroll tax	(6,410)		(21,565)	(6,410)		(21,565)	
10								
11								
12								
13								
14	Total	85,573	0	8,645,599	8,679,762	3,620	47,790	0

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		7,332,865
2	Additions during year		0
3	Subtotal - Beginning balance plus additions during year		7,332,865
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	249,191	
8	Present worth basis	6,980	
9	Total refunds		256,171
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		256,171
16	Balance end of year		7,076,694

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-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		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	15,548,449	15,285,659	262,790		
2	Add: Credits to account during year					
3	Contributions received during year	560,930	560,930			
4	Other credits*					
5	Total credits	560,930	560,930			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	756,981	756,981			
8	Nondepreciable donated property retired					
9	Other debits*	0.00				
10	Total debits	756,981	756,981			
11	Balance end of year	15,352,398	15,089,608	262,790		

*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	51,588,886	50,879,977	708,909
3		601.1 Commercial sales	12,447,855	11,032,337	1,415,518
4		601.2 Industrial sales	1,185,648	1,419,964	(234,316)
5		601.3 Sales to public authorities	4,105,313	3,761,706	343,607
6		601.34 Recycled water revenues	527,395	105,924	421,471
7		Sub-total	69,855,097	67,199,908	2,655,189
8		601.4 Metered flooding	10,526	9,548	978
9	602	Unmetered sales to general customers	-	-	-
10		602.1 Commercial sales	-	-	-
11		602.2 Industrial sales	-	-	-
12		602.3 Sales to public authorities	-	-	-
13		Sub-total	10,526	9,548	978
14	603	Sales to irrigation customers	-	-	-
15		603.1 Metered sales	-	-	-
16		603.2 Unmetered sales	-	-	-
17		Sub-total	-	-	-
18	604	Private fire protection service	1,008,206	930,807	77,399
19	605	Public fire protection service	-	-	-
20	606	Sales to other water utilities for resale	25,525	44,713	(19,188)
21	607	Sales to governmental agencies by contracts	-	-	-
22	608	Interdepartmental sales	-	-	-
23	609	Other sales or service	-	-	-
24		Sub-total	1,033,731	975,520	58,211
25		Total water service revenues	70,899,354	68,184,976	2,714,378
26		II. OTHER WATER REVENUES			
27	611	Miscellaneous service revenues	296,648	200,647	96,001
28	612	Rent from water property	-	14,873	(14,873)
29	613	Interdepartmental rents	-	-	-
30	614	Other water revenues	183,007	109,004	74,003
31		Total other water revenues	479,655	324,524	155,131
32	501	Total operating revenues	71,379,009	68,509,500	2,869,509

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	18,278,024
33	Orange County	358,323
34		
35	Operations within incorporated territory	
36	City or town of West Covina	20,939,032
37	City or town of La Puente	3,470,447
38	City or town of Glendora	1,419,015
39	City or town of Industry	863,686
40	City or town of Walnut	2,826,609
41	City or town of Whittier	10,847,468
42	City or town of La Mirada	11,758,978
43	City or town of Covina	399,009
44	City or town of La Habra	152,751
45	City or town of Buena Park	65,667
46	Total	71,379,009

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			6,551,514	7,155,727	(604,213)
7	704	Purchased water	A	B	C	9,952,964	8,123,278	1,829,686
7a	70401	Contributions from cooperating respondents	A	B	C	-	-	-
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			7,251	9,999	(2,748)
17	712	Maintenance of supply mains	A			-	-	-
18	713	Maintenance of other source of supply plant	A	B		-	-	-
19		Total source of supply expense				16,511,729	15,289,004	1,222,725
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		394,746	527,759	(133,013)
28	725	Miscellaneous expenses	A			-	-	-
29	726	Fuel or power purchased for pumping	A	B	C	2,918,624	3,140,466	(221,842)
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		131,323	53,909	77,414
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of pumping equipment	A	B		412,204	354,818	57,386
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				3,856,897	4,076,952	(220,055)

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			617,901	632,107	(14,206)
43	743	Miscellaneous expenses	A	B		-	-	-
44	744	Chemicals and filtering materials	A	B		281,334	329,793	(48,459)
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		681	3,870	(3,189)
50		Total water treatment expenses				899,916	965,770	(65,854)
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			37,152	105,189	(68,037)
56	752	Operation labor and expenses		B		-	123	(123)
57	753	Transmission and distribution lines expenses	A			-	-	-
58	754	Meter expenses	A			-	-	-
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		41,057	42,689	(1,632)
66	761	Maintenance of trans. and distribution mains	A			866,868	1,106,526	(239,658)
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			317,723	354,077	(36,354)
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			231,254	153,415	77,839
72	765	Maintenance of hydrants	A			92,166	118,416	(26,250)
73	766	Maintenance of miscellaneous plant	A			-	-	-
74		Total transmission and distribution expenses				1,586,220	1,880,435	(294,215)

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		283,451	251,208	32,243
80	773	Customer records and collection expenses	A			1,443,282	1,560,940	(117,658)
81	773	Customer records and accounts expenses		B		-	-	-
82	774	Miscellaneous customer accounts expenses	A			-	-	-
83	775	Uncollectible accounts	A	B	C	176,888	226,509	(49,621)
84		Total customer account expenses				1,903,621	2,038,657	(135,036)
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			321,732	323,056	(1,324)
91	784	Miscellaneous sales expenses	A			-	-	-
92	785	Merchandising, jobbing and contract work	A			-	-	-
93		Total sales expenses				321,732	323,056	(1,324)
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	3,412,685	2,993,320	419,365
97	792	Office supplies and other expenses	A	B	C	1,196,559	1,115,710	80,849
98	793	Property insurance	A			200,128	171,175	28,953
99	793	Property insurance, injuries and damages		B	C	-	-	-
100	794	Injuries and damages	A			387,979	529,985	(142,006)
101	795	Employees' pensions and benefits	A	B	C	3,154,911	2,217,507	937,404
102	796	Franchise requirements	A	B	C	951,643	855,881	95,762
103	797	Regulatory commission expenses	A	B	C	1,325,061	1,306,399	18,662
104	798	Outside services employed	A			381,515	358,766	22,749
105	798	Miscellaneous other general expenses		B		-	-	-
106	798	Miscellaneous other general operation expenses			C	-	-	-
107	799	Miscellaneous general expenses	A			110,403	107,091	3,312
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	98,688	133,731	(35,043)
110		Total administrative and general expenses				11,219,572	9,789,565	1,430,007
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	470,001	492,928	(22,927)
113	812	Administrative expenses transferred - Cr.	A	B	C	(1,174,345)	(1,269,748)	95,403
114	813	Duplicate charges - Cr.	A	B	C	-	-	-
114a	901	Charges by associated companies, clearing	A			6,652,761	8,445,343	(1,792,582)
114b	902	Stores expense, clearing	A			-	-	-
114c	903	Transportation expense, clearing	A			239,570	648,047	(408,477)
114d	906	Tools and work equipment, clearing	A			26,253	64,068	(37,815)
115		Total miscellaneous				6,214,240	8,380,638	(2,166,398)
116		Total operating expenses				42,513,927	42,744,077	(230,150)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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	322,684	365,268		(42,584)	
2	State corp. franchise tax	1,660,982	1,660,982			
3	State unemployment insurance tax	68,219	68,219			
4	Other state and local taxes					
5	Federal unemployment insurance tax	3,146	3,146			
6	Federal insurance contributions act	616,439	616,439			
7	Other federal taxes					
8	Federal income tax	5,995,694	5,995,694			
9	Accrued payroll taxes	(21,565)	-		(21,565)	
10	Payroll taxes capitalized		(22,618)			22,618
11						
12						
13						
14	Total	8,645,599	8,687,130	-	(64,149)	22,618

SCHEDULE B-6				
Account 521 - Income from Nonutility Operations				
Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	NONE			
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)	(344,968)
2		
3		
4		
5		
6		
7		
8	Total	(344,968)

SCHEDULE B-8		
Account 527 - Nonoperating Revenue Deductions (Dr.)		
Line No.	Description (a)	Amount (b)
1	AD Valorem Tax Expense	(42,583)
2		
3		
4		
5	Total	(42,583)

SCHEDULE B-9		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	NONE	0
2		
3		
4	Total	0.00

SCHEDULE B-10		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Donations	61,077
2	Political Contributions - California Water Association	6,800
3	Political Contributions - Consumers for Clean Water PAC	6,800
4	Other Expense	82,083
5	Total	156,760

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		0

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	1,155
2	Employees - Pumping	12	828,563
3	Employees - Water treatment	7	514,127
4	Employees - Transmission and distribution	17	1,113,125
5	Employees - Customer account	21	1,441,905
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	1,331,978
9	General office	54	2,734,115
10	Total	119	7,964,968

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	5	0	0	5	39	113,301	0	0
2										
3										
4	Total	0	5	0	0	5			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	6,800
2	Consumers for Clean Water PAC	6,800
3		
4		
5		
6	TOTAL	13,600

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	NONE
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		
2		
3	SEE ATTACHED	220,818
4		
5		
6	TOTAL	220,818

SUBURBAN WATER SYSTEMS
SCHEDULE C-7 (Support)
Bonuses Paid to Executives & Officers
2013

Keith Fischer	166,854.00
Don King	9,805.00
Richard Rich	10,050.00
Jorge Lopez	6,783.00
Craig Gott	10,151.00
Jocelyn Padilla	7,074.00
John Brettl	10,101.00

220,818.00

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Un)	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(Un)	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)	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12			***** NONE *****				
13							
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	5	14,417,427	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	26	57,170,659	
12	Concrete			
13	Total	31	71,588,086	

**Suburban Water Systems
Schedule D-1 2013
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>
San Jose Hills District				
121 W1 Stone	16"	240' PWL	2,159	2,869.80
126 W2 Rio Verde	18"	206' SWL	1,147	0.00
139 W2 La Puente CO.	26"	174' SWL	2,510	0.00
139 W4 La Puente CO.	20"	174' SWL	1,800	0.00
139 W5 La Puente CO.	18"	174' SWL	3,300	0.00
140 W3 La Grande	18"	133' SWL	1,107	0.00
140 W4 La Grande	18"	144' SWL	2,657	0.00
140 W5 La Grande	18"	220' PWL	2,720	1,835.07
142 W2 Vine	16"	228' PWL	2,890	4,334.12
147 W3 Jones	18"	217' PWL	1,240	1,900.69
151 W2	18"	234' PWL	3,600	<u>4,863.48</u>
<u>Total Acre Feet San Jose District</u>				15,803.16

<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>
Whittier \ La Mirada District				
201 W4 Bartolo	16"	57' SWL	1,920	0.00
201 W7 Bartolo	18"	111' PWL	3,824	4,890.83
201 W8 Bartolo	18"	127' PWL	3,163	3,147.00
201 W9 Bartolo	18"	86' PWL	3,940	4,233.75
201 W10 Bartolo	18"	94' PWL	3,827	1,034.29
409 W3 Canary	16"	94' PWL	1,680	2,227.18
410 W1 Firestone	14"	187' PWL	768	<u>1,186.15</u>
<u>Total Acre Feet Whittier \ La Mirada District</u>				<u>16,719.20</u>
<u>Total Acre Feet Company</u>				<u>32,522.36</u>

Purchased Water For Resale

San Jose Hills District		<u>Acre feet Purchased</u>
City of Covina		43.58
City of Glendora		285.36
Covina Irrigating Company		1,678.97
La Puente Valley County Water District		1,659.72
Rowland Water District		0.00
Upper San Gabriel Valley Municipal Water District (Reclaimed)		561.76
Upper San Gabriel Valley Municipal Water District		395.54
Valencia Heights Water Company		0.00
Valley Counties Municipal Water District		4,610.55
Walnut Valley Water District		<u>4,718.15</u>
<u>Total Acre Feet San Jose District</u>		13,953.63
Whittier \ La Mirada District		<u>Acre Feet Purchased</u>
California Domestic Water Company		5,927.48
Central Basin Municipal Water District		142.88
City of Whittier		0.22
La Habra Heights County Water District		0.06
Orchard Dale		(7.68)
San Gabriel Valley Water Company		12.34
<u>Total Acre Feet Whittier \ La Mirada District</u>		6,075.30
<u>Total Acre Feet Company</u>		20,028.93

Suburban Water Systems
Schedule D-2 2013
Reservoirs

<u>San Jose Hills</u>	<u>Number</u>	<u>Gallons</u>
Concrete	2	1,844,755
Metal Tanks	<u>17</u>	<u>39,472,639</u>
Total	19	41,317,394

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	5	14,417,427
Metal Tanks	<u>26</u>	<u>57,170,659</u>
Total	31	71,588,086

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									
15	Riveted steel	***SEE ATTACHED***								
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									
27	Riveted steel	***SEE ATTACHED***								
28	Standard screw									
29	Screw or welded casing									
30	Cement - asbestos									
31	Welded steel									
32	Wood									
33	Other (specify)									
34	Total									

	1	1 1/2	2	2 1/2	3	4	5	6	8	10	12	14	16	18	20	21 to 29	30 & over	Total
Cast Iron						12,918		16,928	2,172									32,018
Cast Iron (cement lined)																		-
Cement-Asbestos					912	505,582	337	1,136,111	1,302,149	50,674	430,733	2,275	83,977	11,549	14,402	813	4,447	3,543,961
Concrete									-	-	212	-	2,257	24	1,716			4,210
Copper	59	-																59
Ductile Iron						191		784	2,870	71	2,243	74	56,407	2,903	8,581	24,843	31,645	130,613
Galvanized	196	-	1,969			18												2,182
HD PE			520						1,544	1,411	4,418						3,594	11,488
Plastic	292		9,691			30,262		935	-									41,179
PVC			2,917			15,494		70,919	199,311	912	149,337	-	5,795	-	5,989			450,675
Rivited Steel																		-
Screw or Welded casing																		-
Standard Screw																		-
Welded Steel	-	-	6,472	215	540	15,292	1,186	26,472	68,499	13,235	51,042	12,952	36,953	4,260	6,116	29,485	29,943	302,661
Wood																		-
Other																		-
Total	546	-	21,569	215	1,453	579,755	1,522	1,252,149	1,576,545	66,302	637,985	15,302	185,390	18,736	36,804	58,736	66,035	4,519,044

**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	65,933	62,190		
Commercial	3,179	3,204		
Industrial	35	35		
Public authorities	520	492		
Low Income	5,187	8,652		
Irrigation				
Other (specify) Constr Wtr, Recycled	25	36		
Other Utility	16	16		
Subtotal	74,895	74,625		
Private fire connections			680	702
Public fire hydrants			579	529
Total	74,895	74,625	1259	1231

**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	5,490	2,062	
3/4 in	20,735	31,018	
1 in	5,531	7,121	
1 1/2 in	667	877	
2 in	632	842	
3 in	78	132	
4 in	65	57	
6 in	13	9	
8 in	0	5	
other	0	2	
Total	33,211	42,125	75,336

**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 . . .	77
2. Used, before repair	262
3. Used, after repair	0
4. Found fast, requiring billing adjustment	1
B. Number of Meters in Service Since Last Test	
1. Ten years or less	53,778
2. More than 10, but less than 15 years	20,693
3. More than 15 years	2,529

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?

Answer: Yes X No

2. Are you having routine laboratory tests made of water served to your consumers?

Answer: Yes X No

3. Do you have a permit from the State Board of Public Health for operation of your water system?

Answer: Yes X No

4. Date of permits: San Jose Hills System - System No. 1910205 - permit date: May 23, 2001
La Mirada System - System No. 1910059 - permit date: January 20, 1967
Whittier System - System No. 1910174 - permit date: October 25, 1962
Glendora System - System No. 1910046 - permit date: February 2, 1962
Covina Knolls System - System No. 1910200 - permit date: November 1, 1961

5. If permit is "temporary", what is the expiration date? N/A

6. If you do not hold a permit, has an application been made for such permit?

Answer: Yes No **N/A**

7. If so, on what date? **N/A**

SCHEDULE D-9
Statement of Material Financial Interest

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

No material financial interest, as defined by General Order 104-A, existed at Suburban Water Systems during 2013, and Suburban did not propose at the conclusion of the report year to become a party to any transaction involving such material financial interest as defined in General Order 104-A.

**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	Balancing Accounts - Oct 2008 thru Dec 2009 (AL 272)	D.03-06-072	1,266,298		(1,266,298)				0
2	Balancing Accounts - Jan 2010 thru June 2010(AL 276)	D.03-06-072	489,959		(489,959)				0
3	Balancing Accounts - July 2010 thru June 2011 (AL 286)	D.03-06-072	6,063,964		2,405,315		(5,215,511)		3,253,768
4	Balancing Accounts - July 2011 thru Dec 2011 (AL 289)	D.03-06-072	2,606,163		2,242		(1,750,504)		857,901
5	Balancing Accounts - Jan 2012 thru April 2013 (AL 301)	D.03-06-072	-		2,088,800		(1,049,865)		1,038,935
6	Reserve Accounts - May 2013 to Dec 2013	D.03-06-072	266,284		1,805,015				2,071,299
7	Recycled Water Balancing Account	D.12-04-009	-						-
8	Water Revenue Adjustment Mechanism Bal. Acct.	08-02-036	(0)						(0)
9	Water Contamination Litigation Memorandum Account	W-4094	-						-
10	2009 Cost of Capital Litigation Memorandum Account	D.10-10-035	41,662	(20,831)					20,831
11	2012 Cost of Capital Litigation Memorandum Account	AL 291-W	-	(89,040)	227,078				138,038
12	Low Income Ratepayer Assistance Balancing Account	D.12-04-009	(517,478)	-	-			525,367	7,889
13	Low Income Ratepayer Assistance Memorandum Acct.	08-02-036	(21,200)	344,562	17,671				341,033
14	Rate Case Expense 2011	D.12-04-009	296,380	(160,666)	19,754				155,468
15	Rate Case Expense 2014	D.12-04-009	-		237,500				237,500
16	Interim Rates True Up (AL 293 effective 06/2012)	D.12-04-009	1,125,219				(1,444,204)		(318,985)
17	Interim Rates and Actual Rates Differential	D.12-04-009	-				318,985		318,985
18	Security Measures Memorandum Account	D.03-05-078	-						-
19	Military Family Relief Program Memorandum Account	AB 1666	-		8,697				8,697
20	American Jobs Creation Act Deduction Memorandum Account	D.06-08-017	-		-				-
21	Comerstone Project Memorandum Account	D.09-03-007	-						-
22	Low Income Customer Data Sharing Memorandum Account	D.11-05-020	-		1,711				1,711

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	Balancing Accounts - Jan 2008 thru Sep 2008	D.03-06-072	98,883		(98,883)				(0)
2	Balancing Accounts - Oct 2008 thru Dec 2008	D.03-06-072	439,920		(439,920)				-
3	Balancing Accounts - Jan 2009 thru Dec 2009	D.03-06-072	1,000,432		(1,000,432)				0
4	Balancing Accounts - Jan 2010 thru June 2010(AL 276)	D.03-06-072	369,363		(369,363)				(0)
5	Balancing Accounts - July 2010 thru June 2011 (AL 286)	D.03-06-072	5,704,715		2,764,564		(5,215,511)		3,253,768
6	Balancing Accounts - July 2010 thru June 2011 (AL 286)	D.03-06-072	206,907		(206,907)				0
7	Balancing Accounts - July 2011 thru Dec 2011 (AL 289)	D.03-06-072	2,606,163		2,242		(1,750,504)		857,901
8	Balancing Accounts - Jan 2012 thru April 2013 (AL 301)	D.03-06-073	-		2,088,800		(1,049,865)		1,038,935
9	Recycled Water Balancing Account	D.12-04-009	-						-
10	Water Revenue Adjustment Mechanism Bal. Acct.	08-02-036	35,034						35,034
11	Water Revenue Adjustment Mechanism Bal. Acct.	08-02-036	-						519,974
12	Water Contamination Litigation Memorandum Account	W-4094	-						-
13	2009 Cost of Capital Litigation Memorandum Account	D.09-07-038	41,663	(20,831)					20,832
14	2012 Cost of Capital Litigation Memorandum Account	AL 291-W	73,291	64,747					138,038
15	Low Income Ratepayer Assistance Balancing Account	D.12-04-009	(517,478)					519,778	2,300
16	Low Income Ratepayer Assistance Memorandum Acct.	08-02-036	(21,200)	344,562	17,671				341,033
17	Rate Case Expense 2011	D.12-04-009	341,910	(170,955)					170,955
18	Interim Rates True Up (AL 293 effective 06/2012)	D.12-04-009	1,125,219				(1,444,204)		(318,985)
19	Interim Rates and Actual Rates Differential	D.12-04-009	-				318,985		318,985
20	Security Measures Memorandum Account	D.03-05-078	-						-
21	Military Family Relief Program Memorandum Account	AB 1666	-		8,697				8,697
22	American Jobs Creation Act Deduction Memorandum Account	D.06-08-017	-		-				-
23	Comerstone Project Memorandum Account	D.09-03-007	-						-
24	Low Income Customer Data Sharing Memorandum Account	D.11-05-020	-		1,711				1,711

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:

****SEE ATTACHED****

limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity,
 2. Participation rate for Year 2013 (as a percent of total customers served).
 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:

****SEE ATTACHED****

description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing following basic format (if it is necessary to deviate from this table, provide estimated program savings).

A	B	C	D	E	F	G	H	I	J
Name of measure, as listed in Decision or Settlement*	Description of measure	Authorized \$	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent	Designated water savings per unit per year**	Unit lifespan**	Estimated Annual measure savings** (AFY)	Estimated Lifetime measure savings** (AF)
					(D x E)			(D x G)	(I x H)
Measure A									
Measure B									
Measure C									
Total									

* If not specifically listed, state the category in which the activity falls and rationale for including this particular

** This may not apply to all measures, e.g., public information / education

provide a copy of the report and note the page on which the information is found.

**2013 ANNUAL REPORT
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, 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.

Beginning June 1, 2012, Suburban removed the limitation on residential meter size to qualify for the Low Income Assistance Program. To qualify for the credit, the residential customer:

- 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' 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, 2013 through May 31, 2014):

Total persons in household	Maximum total combined annual income
1	\$22,980
2	\$31,020
3	\$39,060
4	\$47,100
5	\$55,140
6	\$63,180
7	\$71,220
8	\$79,260

For each additional person, add \$8,040 to the total combined annual income.

In order to support the program, a surcharge of \$0.014 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.

Pursuant to Decision 11-05-020, semi-annually Suburban shares Low-Income Customer Information with energy utilities (Southern CA Edison and Southern California Gas Company) to increase the participation rates in water low-income assistance program. The data matching process requires Suburban to identify customers' eligibility by mailing automatic enrollment and opt-out letters 30 days prior to enrollment to permit those customers to decline to be automatically enrolled.

2. Participation rate for Year 2013 (as a percent of total customers served).

Response:

At the end of 2013 the LIRA participation rate as a percentage of total residential customers served was 12.7%.

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

Response:

	San Jose Hills Service Area			Whittier/La Mirada Service Area		
	Surcharge Collected	Benefit Profided	Over/(Under) Collection	Surcharge Collected	Benefit Profided	Over/(Under) Collection
<i>Beg. Bal.</i>	\$155,533	\$156,585	(\$1,052)	\$118,532	\$76,154	\$42,378
Jan-13	\$8,923	\$24,681	(\$15,757)	\$6,422	\$11,343	(\$4,920)
Feb-13	\$9,533	\$34,054	(\$24,520)	\$7,226	\$15,828	(\$8,602)
Mar-13	\$9,334	\$36,322	(\$26,988)	\$7,458	\$16,049	(\$8,591)
Apr-13	\$11,617	\$35,867	(\$24,250)	\$9,212	\$15,912	(\$6,700)
May-13	\$14,826	\$37,161	(\$22,334)	\$11,698	\$16,042	(\$4,344)
Jun-13	\$19,052	\$35,939	(\$16,886)	\$14,294	\$16,010	(\$1,715)
Jul-13	\$16,332	\$36,446	(\$20,114)	\$12,364	\$16,445	(\$4,081)
Aug-13	\$16,929	\$37,915	(\$20,985)	\$13,498	\$16,751	(\$3,253)
Sep-13	\$18,372	\$39,351	(\$20,979)	\$14,089	\$17,570	(\$3,481)
Oct-13	\$13,833	\$39,585	(\$25,752)	\$11,046	\$17,719	(\$6,673)
Nov-13	\$13,520	\$39,735	(\$26,214)	\$10,518	\$17,888	(\$7,370)
Dec-13	\$10,529	\$40,443	(\$29,914)	\$8,081	\$18,220	(\$10,138)
Balance :	\$318,333	\$594,084	(\$275,745)	\$244,438	\$271,931	(\$27,490)

2013 Low Income Rate Assistance Program Cost Details

<u>No.</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Total By Month</u>
Beg Bal				\$20,125.29
1	01/01/13	CMRS-PB (United States Postal Service)	\$79.65	
2	01/20/13	Purchase Power	\$4.50	
3	01/21/13	Santillan Inc.	\$6,359.81	
4	01/14/13	American Diversity	\$96.71	\$6,540.67
5	02/01/13	CMRS-PB (United States Postal Service)	\$54.42	\$54.42
6	03/01/13	CMRS-PB (United States Postal Service)	\$189.52	
7	03/01/13	CMRS-PB (United States Postal Service)	\$594.45	\$783.97
8	04/01/13	CMRS-PB (United States Postal Service)	\$974.68	\$974.68
9	05/01/13	CMRS-PB (United States Postal Service)	\$11.50	
10	05/03/13	Trident Communications	\$7,957.31	\$7,968.81
11	06/01/13	CMRS-PB (United States Postal Service)	\$9.20	\$9.20
12	07/01/13	CMRS-PB (United States Postal Service)	\$10.58	
13	04/05/13	Santillan Inc.	\$122.91	
14	04/19/13	Santillan Inc.	\$73.74	\$207.23
15	08/01/13	CMRS-PB (United States Postal Service)	\$392.84	\$392.84
16	09/01/13	CMRS-PB (United States Postal Service)	\$64.40	
17	02/06/13	Santillan Inc.	\$259.62	\$324.02
18	10/01/13	U.S. Postal Service	\$248.86	
19	10/25/13	Trident Communications	\$136.27	\$385.13
20	11/01/13	CMRS-PB (United States Postal Service)	\$13.34	\$13.34
21	12/01/13	CMRS-PB (United States Postal Service)	\$16.56	\$16.56
				\$37,796.16

**ATTACHMENT 1
ANNUAL REPORT, SCHEDULE E-3
DESCRIPTION OF WATER CONSERVATION PROGRAMS**

1. Brief description of each water conservation program offered by the water company, 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), whether offered with a third party, whether direct install or rebate, and length of time the program was offered.

Response:

No.	Program Type	Service Area Offered	Description	Length of Time Offered
1.	Distribution of High Efficiency Toilets	San Jose Hills and Whittier/La Mirada	Suburban contracted with EcoTech Serv. to distribute 2,286 UHETs, with partial funding from Central Basin Municipal Water District, Upper San Gabriel Valley Municipal Water District and Metropolitan Water District for \$50 per UHET.	12 months
2.	Various public Events	San Jose Hills and Whittier/La Mirada	Suburban distributed conservation materials, coloring books and water conserving landscape tips to customers in the community on 7 different occasions	7 days
3.	Gardening workshops	San Jose Hills and Whittier/La Mirada	The workshop showed customers how to adjust their irrigation systems , choose low maintenance plants, and how to save water.	5 days
4.	Water Conservation Play	San Jose Hills and Whittier/La Mirada	Suburban contracted with the National Theatre for Children to perform a Water Conservation Play in 20 schools.	3 months

SUBURBAN WATER SYSTEMS

Supplement to CPUC Annual Report

2013 Information-Only Filing

In Compliance With Commission Decisions 11-05-004 and 11-05-020

**ATTACHMENT 2
2013 INFORMATION-ONLY FILING
CONSERVATION DATA REPORT**

1. Baseline average (from 2003-2007 or 10-year baseline if it includes 2003-2007 and only includes years prior to the adoption of a conservation rate design) estimated monthly or bimonthly (depending on billing cycle) per customer or service connection consumption by ratemaking district, separated by customer class and meter size. If the water company elects to use a baseline in reliance on the Department of Water Resources methodology developed to implement SBX7-7 without calendar years 2003-2007, the water company shall attach workpapers to support the use of that baseline.

Response:

Suburban utilized the methodologies developed by Department of Water Resources to calculate baseline per capita water use expressed in gallons per capita per day ("GPCD"). These baselines, which are detailed in Suburban's adopted 2010 Urban Water Management based on 10-year baseline (1999-2008):

San Jose Hills Service Area = 168.9
Whittier/La Mirada Service Area = 192.9

2. Average estimated monthly or bimonthly (depending on billing cycle) per customer or service connection consumption in one hundred cubic feet by ratemaking district, separated by customer class and meter size.

Response:

		Average Monthly Residential Usage by Meter Size (ccf)					
		5/8"x3/4"	3/4"	1"	1.5"	2"	3"
<u>San Jose Hills Service Area:</u>							
2013 Monthly Average		17.90	16.04	22.30	62.02	101.67	143.94
<u>Whittier/La Mirada Service Area:</u>							
2013 Monthly Average		14.92	15.91	22.53	56.27	100.69	256.67

3. Comparison table including baseline and annual average estimated consumption by ratemaking district, separated by customer class and meter size, for each year following implementation of conservation rate designs, with the percentage reduction in consumption calculated by district and by customer class and meter size within each ratemaking district.

Response:

The method to calculate per capita water use in GPCD is not comparable to the annual average estimated consumption in hundred cubic feet. However, the following Table shows 2013 annual average consumption by service area:

		2013 Residential - by Meter Size					
		5/8"x3/4"	3/4"	1"	1.5"	2"	3"
<u>San Jose Hills Service Area:</u>							
2013 Consumption (ccf)	437,539	5,891,342	1,769,178	389,951	185,449	12,091	
2013 Avg. Connections	2,037	30,610	6,611	524	152	7	
2013 Avg. Consumption (ccf)	214.8	192.5	267.6	744.2	1,220.1	1,727.3	
<u>Whittier/La Mirada Service Area:</u>							
2013 Consumption (ccf)	951,332	3,893,684	1,385,482	187,041	36,248	3,080	
2013 Avg. Connections	5,314	20,399	5,124	277	30	1	
2013 Avg. Consumption (ccf)	179.0	190.9	270.4	675.2	1,208.3	3,080.0	

ATTACHMENT 2 (Continued)

4. For non-low income customers, the average estimated monthly/bimonthly (depending on billing cycle) consumption per tier or block separated by ratemaking district, by meter size, and by customer class, and the # of customers in each sub-grouping.

Response:

Customer Class Conservation: Residential

Meter Size					
5/8"x3/4"	3/4"	1"	1-1/2"	2"	3"

Average Estimated Monthly Consumption by tier

San Jose Hills Service Area:

Tariff Area 1 - Tier 1	14.92	14.04	13.58	48.07	112.17	-
Tariff Area 1 - Tier 2	11.10	9.70	18.86	71.09	37.44	-
Tariff Area 2 - Tier 1	14.14	13.17	18.95	47.28	86.08	233.00
Tariff Area 2 - Tier 2	11.04	10.96	22.62	86.40	144.39	-
Tariff Area 3 - Tier 1	-	12.11	19.13	42.13	104.40	138.39
Tariff Area 3 - Tier 2	-	9.90	14.71	36.54	107.65	-

Whittier/La Mirada Service Area:

Tariff Area 1 - Tier 1	13.17	13.34	12.54	47.48	233.00	-
Tariff Area 1 - Tier 2	8.53	8.15	24.92	27.55	-	-
Tariff Area 2 - Tier 1	13.22	13.85	17.18	44.71	90.55	256.67
Tariff Area 2 - Tier 2	9.45	9.44	22.40	51.54	68.17	-
Tariff Area 3 - Tier 1	-	2.75	23.52	35.67	71.08	-
Tariff Area 3 - Tier 2	-	-	28.45	6.33	-	-

Number of Customers in each sub-grouping

San Jose Hills Service Area:

Tariff Area 1 - Tier 1	1,225	15,165	1,538	61	10	-
Tariff Area 1 - Tier 2	371	3,581	159	18	2	-
Tariff Area 2 - Tier 1	496	9,578	2,982	232	131	1
Tariff Area 2 - Tier 2	138	2,381	948	71	11	-
Tariff Area 3 - Tier 1	-	1,213	1,542	223	10	7
Tariff Area 3 - Tier 2	-	230	378	38	4	-

Whittier/La Mirada Service Area:

Tariff Area 1 - Tier 1	1,165	803	289	21	1	-
Tariff Area 1 - Tier 2	197	144	19	3	-	-
Tariff Area 2 - Tier 1	3,726	17,859	4,566	252	28	1
Tariff Area 2 - Tier 2	719	4,165	1,158	60	2	-
Tariff Area 3 - Tier 1	-	1	85	2	1	-
Tariff Area 3 - Tier 2	-	-	50	1	-	-

5. Estimated monthly or bimonthly (depending on billing cycle) number of customers by district, monthly or bimonthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment, and number of customers reconnected.

Response:

Estimated Monthly - Residential					
SJH Serv. Area			WLM Serv. Area		
Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice	Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice
16,923	2,436	2,436	12,490	2,204	2,204

6. Estimated monthly Best Management Practices compliance costs, by district, separated by customer class, coverage goals or flex track menu (by measure);

Response:

Suburban does not separated costs by district nor by customer class, coverage goals, and measure.
The monthly estimated Best Management Practices compliance costs approximately \$40,976

7. Any other district-specific factor (such as changes in weather, increases in supply from recycled water, or economic factors) that might contribute to consumption changes.

Response:

None.

**ATTACHMENT 3
2013 INFORMATION-ONLY FILING
LOW-INCOME DATA REPORT**

1. Average estimated monthly or bimonthly (depending on billing cycle) per customer or service connection low-income customer consumption in one hundred cubic feet by ratemaking district, separated by meter size.

Response:

Average Monthly LIRA Residential Usage by Meter Size (ccf)									
SJH Service Area					WLM Service Area				
5/8"x3/4"	3/4"	1"	1.5"	2"	5/8"x3/4"	3/4"	1"	1.5"	
17.51	15.90	19.22	49.72	19.89	14.60	14.91	19.51	40.58	

2. Average estimated monthly or bimonthly (depending on billing cycle) consumption per tier or block separated by ratemaking district, by meter size, and by customer class for low-income customers and the number of customers in each sub-grouping.

Response:

RESIDENTIAL - LOW INCOME CUSTOMERS											
TARIFF AREA 1				TARIFF AREA 2				TARIFF AREA 3			
5/8"x3/4"	3/4"	1"	2"	5/8"x3/4"	3/4"	1"	1.5"	5/8"x3/4"	3/4"	1"	1.5"

San Jose Hills Service Area

Tier 1 Average Consumption/Month (ccf):	14.71	14.17	12.98	19.89	14.51	13.19	18.30	18.30	-	12.95	18.18	34.66
Avg. # Customers:	220	3,023	194	1	96	1,479	220	4	-	153	136	8
Tier 2 Average Consumption/Month (ccf):	10.22	8.66	8.87		9.21	9.41	17.40	23.00	-	8.42	16.01	7.50
Avg. # Customers:	64	711	11		27	346	57	1	-	34	31	1

Whittier/La Mirada Service Area

Tier 1 Average Consumption/Month (ccf):	12.69	12.72	12.38		13.11	13.38	16.04	40.29			28.20	
Avg. # Customers:	140	80	25		284	1,656	157	2				2
Tier 2 Average Consumption/Month (ccf):	7.21	6.58	7.00		10.23	8.00	18.82	3.50			42.85	
Avg. # Customers:	22	14	2		52	327	33.00	7.00				2.00

3. Estimated monthly or bimonthly (depending on billing cycle) number of participating low-income customers by district, monthly or bimonthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment and number of customers reconnected, for all low-income customers.

Response:

Estimated Monthly LIRA - Residential							
San Jose Hills Service Area				Whittier/La Mirada Service Area			
LIRA Participant	Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice	LIRA Participant	Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice
5,609	3,590	475	475	2,510	1,744	242	242

4. Average low-income customer household size and average estimated monthly or bimonthly (depending on billing cycle) consumption by ratemaking district for low-income households of 5 or more, and the number of customers in each subgrouping.

Response:

Not available, due to not all Low Income participants responded to this inquiry.

ATTACHMENT 3 (Continued)

5. Average water revenue adjustment mechanism/Modified Cost Balancing Accounts (WRAM/MCBA) surcharge(s) bill impact on participating low-income customers by ratemaking district. This bill impact should be compared with the same bill under the uniform/standard rate. The bill impact should separately identify bill components, including applicable rates, WRAM/MCBA surcharge(s), and low-income assistance program discount, calculated at average consumption for the typical meter size.

Response:

Suburban has not been authorized a MCBA or conventional decoupling WRAM.

6. Participating low-income customer inclusion in conservation programs offered by the water utility:
a) describe the water conservation program by ratemaking district(s),

Response:

Please see Schedule E 3, number 1

- b) identify whether it is offered with a third party,

Response:

Yes, with partial funding from Metropolitan Water District, Central Basin Water District, and Upper District.

- c) specify how low-income customers are targeted by or included in the program,

Response:

Participation was not limited to low-income customers of the offer.

- d) describe outreach efforts used to reach low-income program participants (application, re-certification, separate outreach),

Response:

Annually Suburban sends out Low Income application to all customers, LIRA re-certification every two-years, LIRA applications were enclosed with Shut-Off Notice/ Disconnect Notice, HET program were offered to low-income customers, and semi-annually data sharing with Southern California Edison and Southern California Gas Company.

- e) how long has the program been offered, and

Response:

5.3 years for LIRA discount, which qualified customer receives \$6.50 credit on their monthly water bill, 4 months for HET direct installation program.

- f) what criteria are used to establish the success of the program.

Response:

LIRA program applications are available in Suburban's service area offices, and during conservation events. Each year, all customers receive a bill insert that provides information and application regarding the LIRA program. Suburban also includes LIRA brochures with shut-off notices. Targeted programs to low-income customers include direct mailing of LIRA brochures, distributing flyers at public events, and sending out survey letters to all customers who participated in the HET program.

ATTACHMENT 3 (In Compliance With D.11-05-020)
2013 INFORMATION-ONLY FILING
LOW-INCOME DATA REPORT

1. For each data file received:

- a) Number of CARE customer records received.
- b) Number of CARE customers not matched to water utility records.
- c) Number of CARE customers successfully matched.

Response:

- a) 163,858
- b) 159,998
- c) 814

2. Enrollment Results:

- a) Number of CARE customers automatically enrolled.
- b) Number of customers re-certified for assistance.
- c) Number of CARE customers ineligible for enrollment due to metering conditions (as compared with water utility records).
- d) Number of customers opting-out.
- e) Number of potential customers identified and served with outreach material.

Response:

- a) 812
- b) Suburban does not maintain customers' re-certification for assistance from data sharing.
- c) unknown
- d) 10
- e) Suburban does not maintain potential customers identified and served with outreach material data.

3. Program Costs:

Itemized annual expenses specifically incurred for operating and administering the data sharing program, including:

- a) Personnel with number of hours allocated to particular data sharing tasks.
- b) Special equipment.
- c) Translation services.
- d) Printing, mailing and other costs.
- e) Specify if any costs are included in rates.
- f) Summary of annual low-income program discounts, surcharges, and itemized low-income program costs.
- g) Specify which costs are included in rates, if any.

Response:

- a) Suburban does not maintain records for the number of hours allocated to particular data sharing tasks
- b) None
- c) None
- d) the 2013 cost of postage was \$1,711
- e) None
- f) None
- g) None

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 the utility to the affiliated companies; | See Attached |
| (b) Services provided by the affiliated companies to the utility; | See Attached |
| (c) Assets transferred from the utility to the affiliated companies; | N/A |
| (d) Assets transferred from the affiliated companies to the utility; | N/A |
| (e) Employees transferred from the utility to the affiliated companies; | N/A |
| (f) Employees transferred from the affiliated companies to the utility; | See Attached |
| (g) The financing arrangements and transactions between the utility and the affiliated companies; | See Attached |
| (h) Services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impacts; and | N/A |
| (i) Services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts. | N/A |

E-4 (a)

SERVICES PROVIDED BY THE UTILITY TO THE AFFILIATED COMPANIES

Affiliates Transaction Rules (ATRs) - Rules VI F (Pricing of Goods and Services)

Parent Company (1010)	82,324
SWWC Services Inc. (1020)	155,908
Southeast Utilities (2000)	33,813
Texas Utilities (2000)	<u>55,466</u>
2013 ATR Employee Costs	<u><u>327,511</u></u>

SERVICES PROVIDED BY THE AFFILIATED COMPANIES TO THE 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		-
	Audit Fees		150,000
	Legal Fees		-
	Bank Charges-Amegy bank fees-670005		53,899
	Insurance Charges: (General, Medical, Auto, Worker's Comp)		2,107,672
	Total Direct		2,311,571
3.	Indirect costs from parent company		
	Corporate Management Fee Allocation		1,919,910
	Utility Group Management Fee Allocation		334,237
	Shared Services Allocation		3,957,071
	IT Depreciation & Amortization Allocation		441,543
	Total Indirect		6,652,761

E-4 (f)

EMPLOYEE TRANSFERRED FROM AFFILIATED COMPANIES TO THE UTILITY

Transferred from parent company-SWWC to Suburban:

Keith Fischer

E-4 (g)

**THE FINANCING ARRANGEMENTS AND TRANSACTIONS BETWEEN THE
UTILITY AND THE AFFILIATED COMPANIES**

INTERCOMPANY LOANS

NONE

INTERCOMPANY MANAGEMENT FEES

\$6,652,761

E-4 (g)

**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, 2013, through December 31, 2013.

Vice President Regulatory Affairs, SWWC

Title (Please Print)

Signature

Telephone Number

Date

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Supplement to 2013 Annual Report of Suburban Water Systems In Compliance With D.12-01-042

Affiliate Compliance Plan- Attachment 1

Rule IV.C. of the California Public Utilities Commission's (Commission's) *Modified Rules for Water and Sewer Utilities Regarding Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services*, contained in Appendix A of D.12-01-042, requires the utility to list all shared directors and officers between the utility and its affiliates in its annual report to the Commission.

Michael Quinn, William K. Dix, and Kirk Michael are shared officers. Suburban does not have shared directors.

Rule VIII.C. of the California Public Utilities Commission's (Commission's) *Modified Rules for Water and Sewer Utilities Regarding Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services*, contained in Appendix A of D.12-01-042, requires the submission of a Compliance Plan.

Consistent with this rule, Suburban Water Systems (Suburban) has prepared and is herewith filing its Affiliate Compliance Plan with its 2013 annual report to the Commission.

Supplement to 2013 Annual Report of Suburban Water Systems In Compliance With D.12-01-042 (Continued)

Report on Non-Tariffed Products and Services (NTP&S) - Attachment 2

In compliance with Rule X.E. in Appendix A of Decision 12-01-042, Suburban Water Systems ("Suburban") provides the following information regarding its NTP&S activities.

1. A detailed description of each NTP&S activity;

a. Residential Houseline Program

Suburban offers a houseline maintenance plan called "LifeLine" which is designed for residential customers who own the water pipe running from Suburban's water meter to their foundation wall for a monthly fee of \$4.97 which is billed through customers' monthly bill. The LifeLine maintains customer's "Lateral Line" subject to some exceptions. Lateral Line is the water pipe extending from customer's water meter to the outside foundation wall of the related house. To be eligible for the Lifeline, the Lateral Line must be no greater than 1-1/2 inches in diameter.

b. Antenna Leases

Antenna leases allow cellular service providers to install their antennas on Suburban properties without interference to normal day-to-day operations. Suburban has 3 antenna leases.

c. Recycled Water Operating Charges

Suburban receives monthly operating charges from Upper District for the maintenance of recycled water system as defined in Section 2(i)(i) and 2(i)(ii) of Agreement for the Construction, Operation and Maintenance of a Recycled Water Distribution System by the Upper San Gabriel Valley Municipal Water District and Suburban Water Systems.

2. Whether and why it is classified active or passive;

Residential Houseline Program is classified as an active NTP&S as designated in the category of Customer Ancillary Services.

Antenna Leases and Recycled Water Operating Charges are classified as passive NTP&S as designated in the category of Use of General Facilities and there is no incremental investment above \$125,000.

3. Gross revenue received;

Please see Attachment A

4. Revenue allocated to ratepayers and to shareholders, as established in the company's current general rate case;

Please see Attachment B

5. A complete identification of all regulated assets used in the transaction;
Assets used in NTP&S transactions represent excess capacity of Suburban, and cannot be separately identified.
6. A complete list of all employees (by position) that participated in providing the non-tariffed service, with amount of time spent on provision of the service;
Employees participating in NTP&S transactions and time spent on NTP&S transactions, other than overtime, cannot be separately identified.
7. If the NTP&S has been classified as active through advice letter submission, provide the number of the advice letter and the authorizing Resolution; and
N/A
8. If the NTP&S did not require approval through advice letter, provide the date notice was given to the Commission.
N/A

**SUBURBAN WATER SYSTEMS
NTP&S ACTIVITIES**

**Attachment A
GROSS REVENUE RECEIVED**

	2013												Total	
	Jan	Feb	Mar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec
GROSS NTP&S REVENUES														
Residential Houeline Program	\$ 41,480	\$ 42,926	\$ 1,710	\$ 45,028	\$ 41,196	\$ 41,007	\$ 41,082	\$ 40,943	\$ 40,814	\$ 40,620	\$ 40,565	\$ 40,421	\$ 40,322	\$ 498,113
Antenna-Lease	\$ 5,569	\$ 5,569	\$-	\$ 5,569	\$ 5,622	\$ 5,674	\$ 5,622	\$ 5,736	\$ 5,736	\$ 5,736	\$ 5,736	\$ 5,736	\$ 5,736	\$ 68,044
Recycled Water Operating Charges	\$ 1,373	\$ 1,373	\$-	\$ 1,373	\$ 1,373	\$ 1,373	\$ 1,373	\$ 1,373	\$ 1,373	\$ 1,373	\$ 1,373	\$ 1,373	\$ 1,373	\$ 16,475
Total Gross NTP&S Revenues	\$ 48,422	\$ 49,868	\$ 1,710	\$ 51,970	\$ 48,191	\$ 48,055	\$ 48,077	\$ 48,052	\$ 47,923	\$ 47,729	\$ 47,674	\$ 47,530	\$ 47,431	\$ 582,633

**SUBURBAN WATER SYSTEMS
NTP&S ACTIVITIES**

**Attachment B
REVENUE ALLOCATED TO RATEPAYERS AND TO SHAREHOLDERS**

	2013												Total	
	Jan	Feb	Mar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec
REVENUE ALLOCATED TO RATEPAYERS														
Residential Houeline Program	\$ 41,480	\$ 42,926	\$ 1,710	\$ 4,503	\$ 4,120	\$ 4,101	\$ 4,108	\$ 4,094	\$ 4,081	\$ 4,062	\$ 4,057	\$ 4,042	\$ 4,032	\$ 127,315
Antenna-Lease	\$ 5,569	\$ 5,569	\$ -	\$ 1,671	\$ 1,687	\$ 1,702	\$ 1,687	\$ 1,721	\$ 1,721	\$ 1,721	\$ 1,721	\$ 1,721	\$ 1,721	\$ 28,210
Recycled Water Operating Charges	\$ 1,373	\$ 1,373	\$ -	\$ 412	\$ 412	\$ 412	\$ 412	\$ 412	\$ 412	\$ 412	\$ 412	\$ 412	\$ 412	\$ 6,865
Total Revenue Allocated to Ratepayers	\$ 48,422	\$ 49,868	\$ 1,710	\$ 6,585	\$ 6,218	\$ 6,215	\$ 6,207	\$ 6,227	\$ 6,214	\$ 6,195	\$ 6,189	\$ 6,175	\$ 6,165	\$ 162,390
 REVENUE ALLOCATED TO SHAREHOLDERS														
Residential Houeline Program				\$ 40,525	\$ 37,077	\$ 36,907	\$ 36,974	\$ 36,849	\$ 36,732	\$ 36,558	\$ 36,509	\$ 36,379	\$ 36,289	\$ 370,798
Antenna-Lease				\$ 3,899	\$ 3,935	\$ 3,972	\$ 3,935	\$ 4,015	\$ 4,015	\$ 4,015	\$ 4,015	\$ 4,015	\$ 4,015	\$ 39,834
Recycled Water Operating Charges				\$ 961	\$ 961	\$ 961	\$ 961	\$ 961	\$ 961	\$ 961	\$ 961	\$ 961	\$ 961	\$ 9,611
Total Revenue Allocated to Shareholders	\$ -	\$ -	\$ -	\$ 45,385	\$ 41,973	\$ 41,840	\$ 41,870	\$ 41,825	\$ 41,709	\$ 41,534	\$ 41,485	\$ 41,355	\$ 41,266	\$ 420,242