

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# _____

**2015
ANNUAL REPORT
OF**

SUBURBAN WATER SYSTEMS

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

1325 N. GRAND AVENUE, STE 100

COVINA, CA 91724-4044

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2015**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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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, 2016**, 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, 2015, through December 31, 2015. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

INSTRUCTIONS

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

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

Please follow the instructions below:

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

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2015

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

Person Responsible for this Report: BOB KELLY

	<u>1/1/2015</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	<u>1,264,823</u>	<u>1,264,823</u>	<u>1,264,823</u>
2 Land and Land Rights	<u>1,070,591</u>	<u>1,070,591</u>	<u>1,070,591</u>
3 Depreciable Plant	<u>222,253,359</u>	<u>249,999,897</u>	<u>236,126,628</u>
4 Gross Plant in Service	<u>224,588,773</u>	<u>252,335,311</u>	<u>238,462,042</u>
5 Less: Accumulated Depreciation	<u>(82,993,811)</u>	<u>(90,105,780)</u>	<u>(86,549,796)</u>
6 Net Water Plant in Service	<u>141,594,962</u>	<u>162,229,531</u>	<u>151,912,247</u>
7 Water Plant Held for Future Use	<u>1,254,375</u>	<u>1,470,724</u>	<u>1,362,550</u>
8 Construction Work in Progress	<u>15,425,557</u>	<u>1,229,834</u>	<u>8,327,696</u>
9 Materials and Supplies	<u>381,095</u>	<u>394,049</u>	<u>387,572</u>
10 Less: Advances for Construction	<u>(6,894,409)</u>	<u>(6,757,984)</u>	<u>(6,826,197)</u>
11 Less: Contributions in Aid of Construction	<u>(15,783,013)</u>	<u>(15,097,885)</u>	<u>(15,440,449)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(25,275,942)</u>	<u>(186,570)</u>	<u>(12,731,256)</u>
13 Net Plant Investment	<u>110,702,625</u>	<u>143,281,699</u>	<u>126,992,162</u>
CAPITALIZATION			
14 Common Stock	<u>745,380</u>	<u>745,380</u>	<u>745,380</u>
15 Proprietary Capital (Individual or Partnership)	<u>0</u>	<u>0</u>	<u>0</u>
16 Paid-in Capital	<u>5,008,394</u>	<u>5,008,394</u>	<u>5,008,394</u>
17 Retained Earnings	<u>74,315,143</u>	<u>79,355,301</u>	<u>76,835,222</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>80,068,917</u>	<u>85,109,075</u>	<u>82,588,996</u>
19 Preferred Stock	<u>3,982,267</u>	<u>3,982,267</u>	<u>3,982,267</u>
20 Long-Term Debt	<u>33,000,000</u>	<u>58,000,000</u>	<u>45,500,000</u>
21 Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>
22 Total Capitalization (Lines 18 through 21)	<u>117,051,184</u>	<u>147,091,342</u>	<u>132,071,263</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2015

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	899,633
24 Fire Protection Revenue	1,164,701
25 Irrigation Revenue	0
26 Metered Water Revenue	68,906,686
27 Total Operating Revenue	70,971,020
28 <u>Operating Expenses</u>	42,572,747
29 Depreciation Expense (Composite Rate: 3.7%)	7,611,611
30 Amortization and Property Losses	156,120
31 Property Taxes	1,200,738
32 Taxes Other Than Income Taxes	637,273
33 Total Operating Revenue Deduction Before Taxes	52,178,489
34 California Corp. Franchise Tax	1,453,772
35 Federal Corporate Income Tax	5,247,722
36 Total Operating Revenue Deduction After Taxes	58,879,983
37 Net Operating Income (Loss) - California Water Operations	12,091,037
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	(232,652)
39 Income Available for Fixed Charges	12,323,689
40 Interest Expense	2,579,799
41 Net Income (Loss) Before Dividends	9,743,890
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	9,575,098

OTHER DATA

44 Refunds of Advances for Construction	258,019
45 Total Payroll Charged to Operating Expenses	8,229,396
46 Purchased Water	12,399,871
47 Power	2,870,197
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,269,379
b. Pre-TRA 1986 Advances for Construction	193,379
c. Post TRA 1986 Contributions in Aid of Construction	13,828,506
d. Post TRA 1986 Advances for Construction	6,564,605

		Jan. 1	Dec. 31	Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)			
49 Metered Service Connections		74,867	74,955	74,911
50 Flat Rate Service Connections		1,164	1,169	1,167
51 Total Active Service Connections		76,031	76,124	76,078

BALANCE SHEET AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2015

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

Person Responsible for this Report: BOB KELLY

	<u>1/1/2015</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,264,823	1,264,823	1,264,823
2 Land and Land Rights	1,070,591	1,070,591	1,070,591
3 Depreciable Plant	222,253,359	249,999,897	236,126,628
4 Gross Plant in Service	224,588,773	252,335,311	238,462,042
5 Less: Accumulated Depreciation	(82,993,811)	(90,105,780)	(86,549,796)
6 Net Water Plant in Service	141,594,962	162,229,531	151,912,247
7 Water Plant Held for Future Use	1,254,375	1,470,724	1,362,550
8 Construction Work in Progress	15,425,557	1,229,834	8,327,696
9 Materials and Supplies	381,095	394,049	387,572
10 Less: Advances for Construction	(6,894,409)	(6,757,984)	(6,826,197)
11 Less: Contributions in Aid of Construction	(15,783,013)	(15,097,885)	(15,440,449)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(25,275,942)	(186,570)	(12,731,256)
13 Net Plant Investment	<u>110,702,625</u>	<u>143,281,699</u>	<u>126,992,162</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	74,009,575	78,962,742	76,486,159
18 Common Stock and Equity (Lines 14 through 17)	79,763,349	84,716,516	82,239,933
19 Preferred Stock	3,982,267	3,982,267	3,982,267
20 Long-Term Debt	33,000,000	58,000,000	45,500,000
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>116,745,616</u>	<u>146,698,783</u>	<u>131,722,200</u>

Note: _____

INCOME STATEMENT AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2015

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

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	899,633
24 Fire Protection Revenue	1,164,701
25 Irrigation Revenue	0
26 Metered Water Revenue	68,906,686
27 Total Operating Revenue	70,971,020
28 <u>Operating Expenses</u>	42,572,747
29 Depreciation Expense (Composite Rate: 3.44%)	7,611,611
30 Amortization and Property Losses	156,120
31 Property Taxes	1,200,738
32 Taxes Other Than Income Taxes	637,273
33 Total Operating Revenue Deduction Before Taxes	52,178,489
34 California Corp. Franchise Tax	1,419,070
35 Federal Corporate Income Tax	5,122,456
36 Total Operating Revenue Deduction After Taxes	58,720,015
37 Net Operating Income (Loss) - California Water Operations	12,251,005
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	159,907
39 Income Available for Fixed Charges	12,091,098
40 Interest Expense	2,579,799
41 Net Income (Loss) Before Dividends	9,511,299
42 Preferred Stock Dividends	168,792
43 Net Income (Loss) Available for Common Stock	9,342,507

OTHER DATA

44 Refunds of Advances for Construction	258,019
45 Total Payroll Charged to Operating Expenses	8,229,396
46 Purchased Water	12,399,871
47 Power	2,870,197
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	1,269,379
b. Pre-TRA 1986 Advances for Construction	193,379
c. Post TRA 1986 Contributions in Aid of Construction	13,828,506
d. Post TRA 1986 Advances for Construction	6,564,605

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
49 Metered Service Connections		74,867	74,955
50 Flat Rate Service Connections		1,164	1,169
51 Total Active Service Connections		76,031	76,124
		74,911	1,167
		76,078	

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, **\$34,702** (end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)

- 2 Federal Corporate Income Tax, Account #50720, **\$125,266** (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, **\$392,559** (end of year balance), to exclude non-tariff activity (i.e., non-regulated)

- 5 _____

- 6 _____

- 7 _____

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- 18 _____

- 19 _____

- 20 _____

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 2015:

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)	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	570,526	52600=90% 61410=10%	N/A	Approval not required	232,489	2280		
2	Antenna-Lease	Passive	72,188	52600=70% 61415=30%	N/A	Approval not required	29,417	2280		
3	Recycle Water	Passive	16,856	52600=70% 61415=30%	N/A	Approval not required	6,869	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: RICHARD RICH, GENERAL MANAGER Telephone: (626) 543-2500
- 4. Address where accounting records are maintained: 1325 N GRAND AVENUE, SUITE 100, COVINA, CALIFORNIA, 91724-4044
- 5. Service Area (Refer to district reports if applicable): IN OR NEAR COVINA, WEST COVINA, LA PUENTE, GLENDORA, HACIENDA HEIGHTS, WHITTIER, LA MIRADA, AND ADJACENT UNINCORPORATED AREAS IN LOS ANGELES COUNTY, AND BUENA PARK, LA HABRA, WALNUT, AND ADJACENT UNINCORPORATED AREAS IN ORANGE COUNTY

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: RICHARD RICH, GENERAL MANAGER Telephone: (626) 543-2500
Address: 1325 N GRAND AVENUE, SUITE 100, 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: MICHAEL O. QUINN Title: PRESIDENT & CEO
Name: KIRK B. MICHAEL Title: CFO, VP FINANCE & TREASURER
Name: WILLIAM K. DIX Title: VP, GENERAL COUNSEL & SECRETARY
Name: _____ Title: _____

- 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) SW Merger Acquisition Corporation
- 9) Southwest Water Company
- 10) SWWC Services, Inc.
- 11) Texas Water Services Group, LLC.
- 12) TWC Utility Company, LLC.
- 13) SWWC Operations, Inc.
- 14) SWWC Utilities, Inc.
- 15) Metro-H2O, Ltd
- 16) Metro-H2O, Inc.
- 17) Midway Water Utilities, Inc.

Cert No.	Grade	First Name	Last Name
38175	T1	Aaron	Sanchez
15203	T2	Alejandro	Rangel
23687	T3	Bob	McEntyre
33011	T2	Brandon	Van Veldhuizen
31915	T2	Brendon	Keathley
24372	T4	Chris	Arrighi
29737	T2	Craig	Gott
18823	T2	Curtis	Hansen
3264	T2	Damon	Bingle
26742	T2	Daniel	Gonzalez
31842	T2	Darrin	Carbajal
19467	T2	David	Button
33410	T1	Dominic	Luevano
34511	T1	Eric	Aguilar
26595	T2	Fernando	Hernandez
35792	T2	Javier	Tripodi
20769	T2	Jayme	Schaefer
22952	T2	Jerry	Hoing
27045	T3	Jesse	Malinowski
41632	T1	John	Maguire
27179	T1	Johnny	Pestano
26294	T3	Josh	Vaughn
18482	T1	Kathy	Medina
34503	T2	Kenneth	Reich
35913	T1	Laura	Sainz
22933	T1	Leonard	Gaskin
33174	T1	Luis	Preciado
27770	T2	Matthew	Martinez
30295	T1	Michael	Chiraulo
32477	T2	Michael	Rodriguez
21840	T2	Mona	Kort-Boers
9346	T2	Nicholas	Cafagno
7359	T3	Norris	Fulfer
27538	T2	Omar	Ochoa
38181	T1	Pablo	Martinez
12917	T3	Pat	Pooler
32347	T2	Patricio	Montoya
30840	T2	Pedro	Angel
32303	T2	Phillip	Rodriguez
18440	T2	Randy	Keefer
31881	T2	Richard	Rich
23818	T4	Rosalba	Magana
34872	T1	Steven	Alvarez
12233	T3	Thomas	Luczak
21486	T2	Timothy	Tillery
12722	T2	Tom	Medina
34197	T1	Victor	Franco
34029	T1	Victor	Mendoza
25855	T2	William	Pulido
33978	T1	Xavier	Castro

Cert No.	Grade	First Name	Last Name
44629	D2	Aaron	Sanchez
4851	D3	Alejandro	Rangel
25918	D4	Bob	McEntyre
36056	D2	Brandon	Van Veldhuizen
8928	D2	Brenda	Zuniga
33930	D3	Brendon	Keathley
37729	D2	Brian	Inman
14187	D5	Chris	Arrighi
37337	D3	Craig	Gott
8012	D4	Curtis	Hansen
8917	D3	Damon	Bingle
29009	D3	Daniel	Gonzalez
33462	D2	Darleen	Phares
34545	D3	Darrin	Carbajal
7262	D5	David	Button
38544	D3	David	Islas
39543	D1	Dominic	Luevano
7151	D2	Dominica	Briseno
35802	D1	Eric	Aguilar
27548	D3	Fernando	Hernandez
42558	D2	Javier	Tripodi
7167	D3	Jayme	Schaefer
7762	D3	Jerry	Hoing
30263	D3	Jesse	Malinowski
42330	D1	Jocelyn	Padilla
42457	D2	Joel	Salmeron
29195	D2	Johnny	Pestano
28240	D4	Josh	Vaughn
8921	D2	Kathleen	Medina
42291	D2	Kenneth	Reich
43083	D1	Laura	Sainz
38766	D1	Leonard	Gaskin
37614	D2	Luis	Preciado
29191	D3	Matthew	Martinez
30741	D1	Michael	Chiraulo
36162	D2	Michael	Rodriguez
8920	D3	Mona	Kort-Boers
2849	D4	Nicholas	Cafagno
8199	D2	Nora	Velarde
1700	D4	Norris	Fulfer
30290	D2	Omar	Ochoa
43351	D1	Pablo	Martinez
8923	D2	Pam	Nolton
3698	D5	Pat	Pooler
35756	D3	Patricio	Montoya
36735	D2	Pedro	Angel
35764	D4	Phillip	Rodriguez
40962	D1	Ramiro	Garcia
6734	D4	Randy	Keefer
38187	D3	Richard	Rich
37031	D1	Robert	Galvez
9395	D2	Rolshun	Monette
14586	D4	Rosalba	Magana
38722	D1	Salvatore	Bertola
45899	D1	Samuel	Perez
41182	D2	Steven	Alvarez
41182	D2	Steven	Beard
29928	D1	Sue	Kenny
3343	D4	Thomas	Luczak
7729	D5	Timothy	Tillery
4078	D5	Tom	Medina
37246	D2	Victor	Franco
33507	D3	Victor	Mendoza
27074	D4	William	Pulido
40396	D1	Xavier	Castro
45194	D2	Zhaohui	Sun

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	255,035,869	241,268,705
3	107	Utility Plant Adjustments		-	-
4		Total Utility Plant		255,035,869	241,268,705
5	250	Reserve for Depreciation of Utility Plant	A-3	(89,625,892)	(82,670,044)
6	251	Reserve for amortization of limited term utility investments	A-3	(506,921)	(349,282)
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	27,033	25,515
8		Total utility plant reserves		(90,105,780)	(82,993,811)
9		Total utility plant less reserves		164,930,089	158,274,894
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other Physical Property	A-2	107,383	107,383
13	253	Reserve for depreciation and amortization of other property	A-3	(21,374)	(21,374)
14		Other physical property less reserve		86,009	86,009
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		86,009	86,009
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		110,312	31,471
23	121	Special Deposits	A-8	-	-
24	122	Working Funds		-	900
25	123	Temporary Cash Investments		-	-
26	124	Notes Receivable	A-9	-	-
27	125	Accounts Receivable		6,546,192	6,753,272
28	126	Receivables from Associated Companies	A-10	10,659,438	-
29	131	Materials and Supplies		394,049	381,095
30	132	Prepayments	A-11	2,756,616	2,348,066
31	133	Other Current and Accrued Assets	A-12	-	-
32		Total Current and Accrued Assets		20,466,607	9,514,804
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized Debt Discount and Expense	A-13	754,394	597,517
36	141	Extraordinary Property Losses	A-14	-	-
37	142	Preliminary Survey and Investigation Charges		-	-
38	143	Clearing Accounts		-	-
39	145	Other Work in Progress		87,130	58,084
40	146	Other Deferred Debits	A-15	12,246,593	12,585,277
41		Total Deferred Debits		13,088,117	13,240,878
42		Total Assets and Other Debits		198,570,822	181,116,585
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	79,355,301	74,315,143
10		Total Corporate Capital and Surplus		89,091,342	84,051,184
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	58,000,000	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		58,000,000	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		1,019,023	813,947
28	223	Payables to Associated Companies	A-29	-	14,069,434
29	224	Dividends Declared		-	-
30	225	Matured Long-term Debt		-	-
31	226	Matured Interest		-	-
32	227	Customers' Deposits		417,861	290,435
33	228	Taxes Accrued	A-31	(15,462)	-
34	229	Interest Accrued		813,856	629,694
35	230	Other Current and Accrued Liabilities	A-30	5,707,544	6,949,624
36		Total Current and Accrued Liabilities		7,942,822	22,753,134
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized Premium on Debt	A-13	-	-
40	241	Advances for Construction	A-32	6,757,984	6,894,409
41	242	Other Deferred Credits	A-33	21,544,218	(6,570,853)
42		Total deferred credits		28,302,202	323,556
43					
44		VI. RESERVES			
45	254	Reserve for Uncollectible Accounts	A-34	136,571	148,905
46	255	Insurance Reserve	A-34	-	-
47	256	Injuries and Damages Reserve	A-34	-	-
48	257	Employees' Provident Reserve	A-34	-	-
49	258	Other Reserves	A-34	-	25,056,793
50		Total Reserves		136,571	25,205,698
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in Aid of Construction	A-35	15,097,885	15,783,013
54		Total Liabilities and Other Credits		198,570,822	181,116,585

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	70,971,020
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	42,572,747
6	503	Depreciation	A-3	7,611,611
7	504	Amortization of Limited-term Utility Investments	A-3	157,638
8	505	Amortization of Utility Plant Acquisition Adjustments	A-3	(1,518)
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	8,539,505
11		Total Operating Revenue Deductions		58,879,983
12		Net Operating Revenues		12,091,037
13	508	Income from Utility Plant Leased to Others		-
14	510	Rent for Lease of Utility Plant		-
15		Total Utility Operating Income		12,091,037
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-6	-
19	522	Revenue from Lease of Other Physical Property		-
20	523	Dividend Revenues		-
21	524	Interest Revenues		-
22	525	Revenues from Sinking and Other Funds		-
23	526	Miscellaneous Nonoperating Revenues	B-7	392,559
24	527	Nonoperating Revenue Deductions - Dr.	B-8	(9,666)
25		Total Other Income		382,893
26		Net Income before Income Deductions		12,473,930
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt		2,401,192
30	531	Amortization of Debt Discount and Expense	A-13	64,884
31	532	Amortization of Premium on Debt - Cr.		-
32	533	Taxes Assumed on Interest		-
33	534	Interest on Debt to Associated Companies		113,723
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	150,241
38		Total Income Deductions		2,730,040
39		Net Income		9,743,890
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)	224,652,813	28,204,505	(457,967)	-	252,399,351
2	100.2	Utility Plant Leased to Others	-				-
3	100.3	Construction Work in Progress	15,425,557	(14,195,723)			1,229,834
4	100.4	Utility Plant Held for Future Use (Sch A-1c)	1,254,375	216,349			1,470,724
5	100.5	Utility Plant Acquisition Adjustments	(64,040)				(64,040)
6	100.6	Utility Plant in Process of Reclassification					-
7		Total utility plant	241,268,705	14,225,131	(457,967)	-	255,035,869

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	1,231,787				1,231,787
5		Total Intangible Plant	1,264,823	-	-	-	1,264,823
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	1,070,591				1,070,591
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	10,029,859				10,029,859
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	17,419,514	-	-	-	17,419,514
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	7,550,256	1,228,011			8,778,267
22	322	Boiler Plant Equipment	-				-
23	323	Other Power Production Equipment	-				-
24	324	Pumping Equipment	15,591,583	3,015,717	(109,061)		18,498,239
25	325	Other Pumping Plant	254,376				254,376
26		Total Pumping Plant	23,396,215	4,243,728	(109,061)	-	27,530,882
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,155,664				1,155,664
30	332	Water Treatment Equipment	3,597,410	229,416			3,826,826
31		Total Water Treatment Plant	4,753,074	229,416	-	-	4,982,490

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	22,410,519	11,409,502	(12,145)		33,807,876
35	343	Transmission and Distribution Mains	94,995,706	6,452,017	(23,286)		101,424,437
36	344	Fire Mains	-				-
37	345	Services	27,839,871	1,989,980	(98,082)		29,731,769
38	346	Meters	5,749,062	447,043	(123,704)		6,072,401
39	347	Meter Installations	453,740	99,472			553,212
40	348	Hydrants	8,585,428	638,677	(20,638)		9,203,467
41	349	Other Transmission and Distribution Plant	-				-
42		Total Transmission and Distribution Plant	160,439,463	21,036,691	(277,855)	-	181,198,299
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	8,491,946	2,268,348	(42,795)		10,717,499
46	372	Office Furniture and Equipment	1,418,054	35,674	(28,256)		1,425,472
47	373	Transportation Equipment	991,623	12,051			1,003,674
48	374	Stores Equipment	-				-
49	375	Laboratory Equipment	-				-
50	376	Communication Equipment	2,991,155	249,936			3,241,091
51	377	Power Operated Equipment	75,008				75,008
52	378	Tools, Shop and Garage Equipment	847,130	39,055			886,185
53	379	Other General Plant	-				-
54	381	GIS Mapping Facilities	1,494,217	89,606			1,583,823
55		Total General Plant	16,309,133	2,694,670	(71,051)	-	18,932,752
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	224,652,813	28,204,505	(457,967)	-	252,399,351

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account ¹ (e)
1	City of Whittier	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	2017	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	2016	209,387
4	Plant 507 R-1 and R-2	8/13	2017	927
5	I-10 Widening Project (Citrus to Route 57)	11/13	2016	41,262
6	Azusa & Francisquito - Services Replacements	7/14	2016	13,944
7	Sunkist and Garvey (Alley) Pipeline Replacement	8/14	2016	28,163
8	West 900 Zone Reliability Project	9/14	2016	16,059
9	Sunset and Delvalle Service replacements	2/10	2016	8,267
10	Walnut Creek on Willow Ave	12/14	2017	74
11	Francisquito & Ailerson - Services Replacements	2/15	2016	342
12	Larimore & Cadwell - Services Replacements	2/15	2017	328
13	California & Vine - Service Replacements	2/15	2017	10,379
14	Beckner & Orange - Services Replacements	2/15	2017	4,524
15	Radio Installation Project	9/15	2016	3,312
16	Plant 408	2/10	2016	652,010
17	I-5 Widening Project (Phase 2)	4/12	2018	205,036
18	Bright Avenue Pipeline Project	11/12	2016	11,713
19	340 Zone Reliability Project	2/13	2017	8,730
20	Plant 211 - Exploratory Well	3/14	2016	1,081
21	Colima & Lambert Pipeline Project	8/14	2016	57,776
22	La Mirada and Weeks Valve Station Replacement	12/14	2016	8,538
23	La Mirada and Leffingwell Valve Station Replacement	12/14	2016	18,072
24	Whittier Blvd Crossing	9/15	2017	43,693
25	Water Sampling Station	12/15	2016	557
	Total			1,470,724

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.	80,782
2	Other	26,601
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
	Total	107,383

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2015 (c)	Balance 1/1/2015 (d)
		RATE BASE		
1		TOTAL COMPANY		
2		Utility Plant	252,335,311	224,588,773
3		Construction Work in Progress	1,229,834	15,425,557
4		Materials and Supplies	394,049	381,095
5		Working Cash	(3,140,655)	(3,008,554)
6		Total Gross Plant (=Line 2 + Line 3 + Line 4)	250,818,539	237,386,871
7				
8		LESS DEDUCTIONS FROM RATE BASE		
9		Reserve for Depreciation	89,625,892	82,670,044
10		Unamortized Investment Tax Credits	186,570	219,149
11		Contributions in Aid of Construction	15,097,885	15,783,013
12		Advances for Construction	6,757,984	6,894,409
13		Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	14,415,650	15,062,038
14		Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(90,921)	(97,232)
15		Accumulated Deferred Taxes Associated with Taxable CIAC	-	(5,175)
16		Pension Reserve	-	-
17		Unamortized Deferred Revenues, Taxable C.I.A.C.	18,097	24,066
18		Accumulated Deferred Income Taxes - Pension Reserve	-	-
19		Accumulated Deferred Taxes Associated with Interest During Construction (IDC)	783,385	633,242
20		Accumulated Deferred Taxes Associated with Amortization of Interest During Construction	(119,169)	(90,836)
21		SUBTOTAL DEDUCTIONS	126,675,373	121,092,718
22				
23		TOTAL RATE BASE	124,143,166	116,294,153
24				
25				
26				



Working Cash				
27		Determination of Operational Cash Requirement		
28		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	42,470,406	42,335,951
29		Purchased Power & Commodity for Resale*	2,870,197	3,485,046
30		Meter Revenues: Monthly Billing	68,802,208	71,185,626
31		Other Revenues: Flat Rate Monthly Billing	2,168,812	1,636,968
32		Total Revenues (=Line 30 + Line 31)	70,971,020	72,822,594
33		Ratio - Flat Rate to Total Revenues (=Line 31 / Line 32)	3%	2%
34		5/24 x Line 28 x (100% - Line 33)	8,582,561	8,643,590
35		1/24 x Line 28 x Line 33	53,088	35,280
36		1/12 x Line 29	239,183	290,421
37		Operational Cash Requirement (=Line 34 + Line 35 - Line 36)	8,396,466	8,388,449
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		
		Working cash per D. 14-12-038 workpapers	(3,140,655)	(3,008,554)

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	82,670,044	349,283	(25,515)	21,374
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	8,572,849	157,638	(1,518)	
4	(b) Charged to Account 265				
5	(c) Charged to clearing accounts				
6	(d) Salvage recovered	25,704			
7	(e) All other credits ⁽²⁾	-			-
8	Total credits	8,598,553	157,638	(1,518)	-
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	457,968			
11	(b) Cost of removal	1,184,737			
12	(c) All other debits ⁽³⁾				
13	Total debits	1,642,705	-	-	-
14	Balance in reserve at end of year	89,625,892	506,921	(27,033)	21,374
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				3.652%
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	2,784,543	393,572			3,178,115
7	316	Supply Mains	3,774,843	159,515			3,934,358
8	317	Other Source of Supply Plant	245,857	3,748			249,605
9		Total Source of Supply Plant	6,805,243	556,835	-	-	7,362,078
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,224,673	287,269			2,511,942
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment					
15	324	Pumping Equipment	6,931,226	885,269	(109,061)	(1,322)	7,706,112
16	325	Other Pumping Plant	93,875	12,365			106,240
17		Total Pumping Plant	9,249,774	1,184,903	(109,061)	(1,322)	10,324,294
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	327,529	38,068			365,597
21	332	Water Treatment Equipment	2,245,737	161,013			2,406,750
22		Total Water Treatment Plant	2,573,266	199,081	-	-	2,772,347
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	209,330	19,285			228,615
26	342	Reservoirs and Tanks	5,196,745	754,321	(12,145)		5,938,921
27	343	Transmission and Distribution Mains	33,770,230	2,337,362	(23,285)	(507,515)	35,576,792
28	344	Fire Mains					
29	345	Services	11,018,012	2,069,729	(98,082)	(526,369)	12,463,290
30	346	Meters	1,917,601	437,240	(123,704)	(65,383)	2,165,754
31	347	Meter Installations	92,408	33,008			125,416
32	348	Hydrants	4,869,448	318,591	(20,639)	(53,400)	5,114,000
33	349	Other Transmission and Distribution Plant					
34		Total Transmission and Distribution Plant	57,073,774	5,969,536	(277,855)	(1,152,667)	61,612,788
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	219,643	247,863	(42,796)	(5,044)	419,666
38	372	Office Furniture and Equipment	1,261,558	185,538	(28,256)		1,418,840
39	373	Transportation Equipment	359,755	118,627			478,382
40	374	Stores Equipment					
41	375	Laboratory Equipment					
42	376	Communication Equipment	2,812,106	148,732			2,960,838
43	377	Power Operated Equipment	49,282	(3,312)			45,970
44	378	Tools, Shop and Garage Equipment	497,830	160,656			658,486
45	379	Other General Plant					
46	381	GIS Mapping	1,767,813	(195,610)			1,572,203
47	390	Other Tangible Property	-				-
48	391	Water Plant Purchased	-				-
49		Total General Plant	6,967,987	662,494	(71,052)	(5,044)	7,554,385
50		Total	82,670,044	8,572,849	(457,968)	(1,159,033)	89,625,892

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)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	SouthWest Water Company	10,659,438	6.670%	(113,723)	(113,723)
2					
3					
4					
5					
6					
7					
8					
9					
10	Total	10,659,438		(113,723)	(113,723)

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	17,180
4		
5	Main San Gabriel Basin Water Storage	1,254,479
6		
7	Canyon Water Lease 2014 - 2015	1,407,363
8		
9	Prepaid Contracts & Misc.	69,189
10	Total	2,756,616

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 on 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	91,493	-	12,804	78,689
3									
4	Series D	15,000,000	764,013	10/24/2004	10/1/2024	374,579	-	38,201	336,378
5									
6	Series E	10,000,000	222,684	10/20/2006	10/20/2026	131,445	-	11,134	120,311
7									
8	Series F	25,000,000	221,761	9/30/2015	9/30/2035	-	221,761	2,745	219,016
9									
10	Total	58,000,000	1,592,524			597,517	221,761	64,884	754,394
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	423,869
2	Investments-Co Bank	301,001
3	FASB 109, Regulatory assets	8,053,476
4	Rate Case Expenses/Regulatory Related	935,109
5	Accrued Vacation	706,718
7	Goodwill	1,826,420
	Total	12,246,593

SCHEDULE A-16
Account 150 - Discount on Capital Stock

- Report the balance at end of year of discount on capital stock for each class and series of capital stock.
- 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

- Report the balance at end of year of capital stock expense for each class and series of capital stock.
- 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	7.6051	4,534,939
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		4,703,731

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

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

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

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number Shares (b)	Name (c)	Number Shares (d)
1	SouthWest Water Company	149,076.0	SouthWest Water Company	43,843.83
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	74,315,143
2		CREDITS	
3	400	Credit balance transferred from income account	9,743,889
4	401	Miscellaneous credits to surplus (specify)	-
5			
6		Total credits	84,059,032
7		DEBITS	
8	410	Debit balance transferred from income account	-
9	411	Dividend appropriations-preferred stock	168,792
10	412	Dividend appropriations-Common stock	4,534,939
11	413	Miscellaneous reservations of surplus	-
12	414	Miscellaneous debits to surplus (specify)	-
13			
14		Total debits	4,703,731
15		Balance end of year	79,355,301

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	6.30%			629,496	629,500
4	Series F	9/30/2015	9/30/2035	25,000,000	25,000,000	4.42%			245,556	61,389
5										
6										
7										
8	Totals			58,000,000	58,000,000				2,448,252	2,264,089

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	\$	<u>N/A</u>
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					
2	****NONE****				
3					
4					
5					
6					
7	Total	0		0	0

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

Line No.	Description (a)	Balance End of Year (b)
1	Volume Related	2,371,741
2	Accrued Salaries	982,642
3	WIP Retention	5,373
4	Legal Costs	1,451
5	Consulting Fees	35,158
6	Consulting Obligation - Short Term	50,848
7	Franchise Fees Payable	2,181,690
8	Unclaimed Refund Contract Payments	23,171
9	Deferred Rent - Current	16,437
10	CA-Dept of Public Health	39,033
11		
12		
13		
14		
15		
16		
17	Total	5,707,544

SCHEDULE A-31
Account 228 - Accrued and Prepaid Taxes

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

Line No.	Kind of Tax (See instruction 5)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	0	0	1,210,404	1,207,787	(18,079)	(15,462)	0
2	State corporation franchise tax	0	0	1,453,772	1,453,772		0	0
3	State unemployment insurance tax	0	0	57,872	57,872		0	0
4	Other state and local taxes	0	0				0	0
5	Federal unemployment insurance tax	0	0	3,456	3,456		0	0
6	Fed. ins. contr. act (old age retire.)	0	0	634,452	634,452		0	0
7	Other federal taxes	0	0				0	0
8	Federal income taxes	0	0	5,247,722	5,247,722		0	0
9	Subtotal	0	0	8,607,878	8,605,061	(18,079)	(15,462)	0
10	Accrued payroll tax	0	0	0			0	0
11								
12								
13								
14	Total	0	0	8,607,878	8,605,061	(18,079)	(15,462)	0

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		6,894,409
2	Additions during year		121,594
3	Subtotal - Beginning balance plus additions during year		7,016,003
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	251,039	
8	Present worth basis	6,980	
9	Total refunds		258,019
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		258,019
16	Balance end of year		6,757,984

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

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

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Deferred Revenue (CIAC) 242-30	20,675
2	Developer Deposits 242-00	1,550,579
3	Lessee Deposits 242-40	20,000
4	Long-term Refund Contracts Unclaimed 242-89	8,577
5	Long-term Unclaimed Checks Payable 242-90	845
6	Other Long Term Liab. - Consulting Obligation 242-91	596,437
7a	Deferred Rent Non Current 242-50	7,809
7b	Deferred ITC (Unamortized Investments Tax Credits-ITC) 242-96	186,570
7c	FASB 109 Federal Reg Liability 242-98	97,907
7d	FASB 109 State Reg Liability 242-99	294,401
7e	Balancing Account 242-00	(35,043,807)
7f	Balancing Account Contra 242-00	28,034,347
7g	Low Income/Water Conservation 242-00	(772,636)
7h	Reg Liab-Other 242-95	345,101
7i	Reg Liab - Drought Surcharge 242-95	2,007,102
7j	Deferred tax 242-96	24,190,311
	Total	21,544,218

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

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	25400	148,905		115,297		102,963	136,571
2							
3							
4							
5							
6							
7	Total	148,905		115,297		102,963	136,571

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	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Property in Service After Dec. 31, 1954	Non-Depreciable (d)		
1	Balance beginning of year	15,783,013	15,549,110	233,903		
2	Add: Credits to account during year					
3	Contributions received during year	247,223	247,223			
4	Other credits*	28,887		28,887		
5	Total credits	276,110	247,223	28,887		
6	Deduct: Debits to account during year					
7	Depreciation charges for year	961,238	961,238			
8	Nondepreciable donated property retired					
9	Other debits*(Damage Award Contamination Proceeds)					
10	Total debits	961,238	961,238			
11	Balance end of year	15,097,885	14,835,095	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	50,905,421	52,605,234	(1,699,813)
3		601.1 Commercial sales	12,418,206	12,680,945	(262,739)
4		601.2 Industrial sales	1,296,086	1,096,599	199,487
5		601.3 Sales to public authorities	3,316,158	3,922,258	(606,100)
6		601.34 Recycled water revenues	866,337	880,590	(14,253)
7		Sub-total	68,802,208	71,185,626	(2,383,418)
8		601.4 Metered flooding	71,651	56,042	15,609
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	71,651	56,042	15,609
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	1,164,701	1,063,549	101,152
19	605	Public fire protection service	-	-	-
20	606	Sales to other water utilities for resale	32,827	38,063	(5,236)
21	607	Sales to governmental agencies by contracts	-	-	-
22	608	Interdepartmental sales	-	-	-
23	609	Other sales or service	-	-	-
24		Sub-total	1,197,528	1,101,612	95,916
25		Total water service revenues	70,071,387	72,343,280	(2,271,893)
26		II. OTHER WATER REVENUES			
27	611	Miscellaneous service revenues	260,475	294,952	(34,477)
28	612	Rent from water property	-	-	-
29	613	Interdepartmental rents	-	-	-
30	614	Other water revenues	639,158	184,362	454,796
31		Total other water revenues	899,633	479,314	420,319
32	501	Total operating revenues	70,971,020	72,822,594	(1,851,574)

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	18,040,833
33	Orange County	354,855
34		
35	Operations within incorporated territory	
36	City or town of West Covina	20,347,392
37	City or town of La Puente	3,470,483
38	City or town of Glendora	1,412,323
39	City or town of Industry	894,235
40	City or town of Walnut	2,860,132
41	City or town of Whittier	10,815,984
42	City or town of La Mirada	12,136,044
43	City or town of Covina	432,923
44	City or town of La Habra	163,233
45	City or town of Buena Park	42,583
46	Total	70,971,020

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			2,857,869	4,803,727	(1,945,858)
7	704	Purchased water	A	B	C	12,399,871	10,638,594	1,761,277
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			2,116	4,398	(2,282)
17	712	Maintenance of supply mains	A			-	-	-
18	713	Maintenance of other source of supply plant	A	B		-	-	-
19		Total source of supply expense				15,259,856	15,446,719	(186,863)
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		407,291	447,059	(39,768)
28	725	Miscellaneous expenses	A			-	-	-
29	726	Fuel or power purchased for pumping	A	B	C	2,870,197	3,485,046	(614,849)
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		51,607	38,529	13,078
34	731	Maintenance of power production equipment	A	B		-	-	-
35	732	Maintenance of pumping equipment	A	B		345,415	380,650	(35,235)
36	733	Maintenance of other pumping plant	A	B		-	-	-
37		Total pumping expenses				3,674,510	4,351,284	(676,774)

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			692,052	603,933	88,119
43	743	Miscellaneous expenses	A	B		-	-	-
44	744	Chemicals and filtering materials	A	B		91,881	272,208	(180,327)
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		7,443	9,937	(2,494)
50		Total water treatment expenses				791,376	886,078	(94,702)
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			104,248	118,697	(14,449)
56	752	Operation labor and expenses		B		-	-	-
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		31,405	21,068	10,337
66	761	Maintenance of trans. and distribution mains	A			1,022,083	901,862	120,221
67	761	Maintenance of mains		B		-	-	-
68	762	Maintenance of fire mains	A			-	-	-
69	763	Maintenance of services	A			333,351	346,745	(13,394)
70	763	Maintenance of other trans. and distribution plant		B		-	-	-
71	764	Maintenance of meters	A			108,574	191,743	(83,169)
72	765	Maintenance of hydrants	A			32,493	48,594	(16,101)
73	766	Maintenance of miscellaneous plant	A			-	-	-
74		Total transmission and distribution expenses				1,632,154	1,628,709	3,445

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		302,293	270,443	31,850
80	773	Customer records and collection expenses	A			1,368,991	1,376,197	(7,206)
81	773	Customer records and accounts expenses		B		-	-	-
82	774	Miscellaneous customer accounts expenses	A			-	-	-
83	775	Uncollectible accounts	A	B	C	102,341	91,655	10,686
84		Total customer account expenses				1,773,625	1,738,295	35,330
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			363,099	337,761	25,338
91	784	Miscellaneous sales expenses	A			-	-	-
92	785	Merchandising, jobbing and contract work	A			-	-	-
93		Total sales expenses				363,099	337,761	25,338
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	3,864,199	3,754,271	109,928
97	792	Office supplies and other expenses	A	B	C	1,117,748	1,300,729	(182,981)
98	793	Property insurance	A			151,149	178,362	(27,213)
99	793	Property insurance, injuries and damages		B	C	-	-	-
100	794	Injuries and damages	A			604,458	701,968	(97,510)
101	795	Employees' pensions and benefits	A	B	C	3,271,797	2,722,244	549,553
102	796	Franchise requirements	A	B	C	868,543	796,580	71,963
103	797	Regulatory commission expenses	A	B	C	1,525,388	1,315,486	209,902
104	798	Outside services employed	A			421,827	311,945	109,882
105	798	Miscellaneous other general expenses		B		-	-	-
106	798	Miscellaneous other general operation expenses			C	-	-	-
107	799	Miscellaneous general expenses	A			116,411	106,476	9,935
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	137,688	137,275	413
110		Total administrative and general expenses				12,079,208	11,325,336	753,872
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	502,270	474,820	27,450
113	812	Administrative expenses transferred - Cr.	A	B	C	(760,299)	(1,202,712)	442,413
114	813	Duplicate charges - Cr.	A	B	C	-	-	-
114a	901	Charges by associated companies, clearing	A			6,719,310	7,125,393	(406,083)
114b	902	Stores expense, clearing	A			-	-	-
114c	903	Transportation expense, clearing	A			519,712	289,403	230,309
114d	906	Tools and work equipment, clearing	A			17,926	26,520	(8,594)
115		Total miscellaneous				6,998,919	6,713,424	285,495
116		Total operating expenses				42,572,747	42,427,606	145,141

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)				Capitalized (Omit Account) (f)
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)		
1	Taxes on real and personal property	1,210,404	1,200,738		9,666		
2	State corp. franchise tax	1,453,772	1,453,772				
3	State unemployment insurance tax	57,872	57,872				
4	Other state and local taxes	0					
5	Federal unemployment insurance tax	3,456	3,456				
6	Federal insurance contributions act	634,452	634,452				
7	Other federal taxes	0					
8	Federal income tax	5,247,722	5,247,722				
9	Accrued payroll taxes	0					
10	Payroll taxes capitalized	0	(58,507)			58,507	
11							
12							
13							
14	Total	8,607,678	8,539,505	0	9,666	58,507	

SCHEDULE B-5
Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 13	
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	9,743,890
4	Federal income taxes	5,247,722
5	State income taxes	1,453,772
	Taxable income not recorded on books:	
6	Income from deferral of gains on sales of properties	114,243
7	Tax deductions not recorded on books:	
8	Amortization of Contributions	(11,019)
9	State tax (Priv. 2015) California	(1,315,668)
10	Reversal of Property Tax Benefit	-
11	Flow-through depreciation	(142,091)
12	Normalized depreciation - 1982 and forward	911,460
13	IDC - capitalized interest	781,230
14	Repayment of advances including gross up	(86,773)
15	Tax Basis Gain (Loss) on Retirement of Assets	(85,548)
16		-
17	Book income not recorded on return:	
18	Amortization of deferred revenue associated with contributions	(5,048)
19	Book expenses not deducted on return	1,279,324
20	Federal taxable income	17,885,494
21	Federal tax rate (35%)	6,259,923
22	Federal tax rate based on 35%*	-
23	Amortization of ITC on '82-89 Assets	(32,579)
24	Tax per 2015 return	6,227,344

* Federal tax rate is 35% if federal taxable income is over \$10,000,000

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)	(392,559)
2		
3		
4		
5		
6		
7		
8	Total	(392,559)

SCHEDULE B-8		
Account 527 - Nonoperating Revenue Deductions (Dr.)		
Line No.	Description (a)	Amount (b)
1	AD Valorem Tax Expense	9,666
2		
3		
4		
5	Total	9,666

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

SCHEDULE B-10		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Donations	49,881
2	Political Contributions - California Water Association	6,800
3	Other Expense	93,560
4	Total	150,241

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		
2	Employees - Pumping	13	877,312
3	Employees - Water treatment	7	501,686
4	Employees - Transmission and distribution	15	1,070,073
5	Employees - Customer account	18	1,262,340
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	6	1,315,592
9	General office	59	3,202,393
10	Total	118	8,229,396

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	1	6	26	319,869	0	0
2										
3										
4	Total	0	5	0	1	6	26	319,869	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			
3			
4			
5			
6	TOTAL		6,800

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		901,180
4			
5			
6	TOTAL		901,180

SUBURBAN WATER SYSTEMS
SCHEDULE C-7 (Support)
Bonuses Paid to Executives & Officers
2015

Anthony Stevens	32,300.00
Craig Gott	37,435.00
Jocelyn Padilla	11,501.00
John Brettl	34,935.00
Jorge Lopez	19,619.00
Richard Rich	111,077.25
William Dix	175,563.00
Kirk Michael	178,750.00
Michael Quinn	300,000.00
	<u>901,180.25</u>

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

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

**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	11,560,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	27	64,830,000	
12	Concrete			
13	Total	32	76,390,000	

Suburban Water Systems
Schedule D-1 2015
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"	200' SWL	1,710	710.97
126 W2 Rio Verde	18"	222' SWL	1,147	0.00
139 W2 La Puente CO.	26"	186' SWL	2,510	0.00
139 W4 La Puente CO.	20"	187' SWL	1,800	0.00
139 W5 La Puente CO.	18"	186' SWL	3,300	0.00
140 W3 La Grande	18"	152' SWL	1,107	0.00
140 W4 La Grande	18"	156' SWL	2,657	0.00
140 W5 La Grande	18"	124' SWL	1,300	810.78
142 W2 Vine	16"	190' SWL	2,500	1,259.31
147 W3 Jones	18"	246' PWL	1,213	1,909.99
151 W2	18"	171' PWL	3,500	<u>1,613.29</u>
<u>Total Acre Feet - San Jose Hills District</u>				6,304.34

<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"	50' SWL	1,920	0.00
201 W7 Bartolo	18"	84' PWL	3,727	4,633.11
201 W8 Bartolo	18"	57' SWL	2,907	2,507.28
201 W9 Bartolo	18"	57' SWL	4,010	1,546.31
201 W10 Bartolo	18"	57' SWL	3,800	577.68
409 W3 Canary	16"	248' PWL	1,773	2,482.15
410 W1 Firestone	14"	147' PWL	750	<u>1,095.89</u>
<u>Total Acre Feet - Whittier \ La Mirada District</u>				<u>12,842.42</u>
<u>Total Acre Feet Company</u>				<u>19,146.76</u>

Purchased Water for Resale

San Jose Hills District		<u>Acre feet Purchased</u>
City of Covina		0.00
City of Glendora		261.36
Covina Irrigating Company		2,627.20
La Puente Valley County Water District		2,072.28
Rowland Water District		0.00
La Puente Valley		0.03
Upper San Gabriel Valley Municipal Water District (Reclaimed)		742.85
Upper San Gabriel Valley Municipal Water District (Treated)		4,702.78
Valencia Heights Water Company		0.03
Valley Counties Municipal Water District		4,583.79
Walnut Valley Water District		<u>2,818.80</u>
<u>Total Acre Feet - San Jose Hills District</u>		17,809.12
Whittier \ La Mirada District		<u>Acre feet Purchased</u>
California Domestic Water Company		5,569.74
Central Basin Municipal Water District		6.38
City of Whittier		0.00
La Habra Heights County Water District		0.05
Orchard Dale		0.03
San Gabriel Valley Water Company		<u>12.25</u>
<u>Total Acre Feet - Whittier \ La Mirada District</u>		5,588.45
<u>Total Acre Feet - Company</u>		<u>23,397.57</u>

Suburban Water Systems
Schedule D-2 2015
Reservoirs

<u>San Jose Hills District</u>	<u>Number</u>	<u>Gallons</u>
Concrete	3	4,500,000
Metal Tanks	<u>17</u>	<u>39,380,000</u>
Total	20	43,880,000
 <u>Whittier / La Mirada District</u>		
Concrete	2	7,060,000
Metal Tanks	<u>10</u>	<u>25,450,000</u>
Total	12	32,510,000
 <u>Company Totals</u>		
Concrete	5	11,560,000
Metal Tanks	<u>27</u>	<u>64,830,000</u>
Total	32	76,390,000

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		16,907	2,171									31,996
Cast Iron (cement lined)																		
Cement-Asbestos					912	506,520	337	1,136,843	1,285,790	50,512	432,541	2,275	84,015	11,545	14,315	813	4,447	3,540,865
Concrete											212		2,257	24	1,716			4,209
Copper	59	24																83
Ductile Iron						191		813	2,995	71	2,273	74	57,768	2,901	10,679	24,849	31,583	134,197
Galvanized	196	58	2,417			23			1,544	1,447	5,183					3,594		2,894
HD PE			8,492															12,294
Plastic	172					28,585		778										39,027
PVC			3,134			16,739		72,093	210,777	946	198,600				6,005			472,093
Rivited Steel																		
Screw or Welded casing																		
Standard Screw																		
Welded Steel						14,953	1,186	26,806	67,960	13,285	50,656	12,941	36,999	4,260	6,062	29,471	29,872	300,123
Wood					540													
Other																		
Total	427	82	13,484	215	1,452	580,929	1,523	1,254,240	1,581,237	66,261	647,467	15,250	186,838	18,730	98,777	58,727	65,902	4,537,581

**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	61,999	61,236		
Commercial	3,186	3,363		
Industrial	33	34		
Public authorities	489	479		
Low Income	9,082	9,766		
Irrigation				
Other (specify) Constr Wtr, Recycled	62	63		
Other Utility	16	14		
Subtotal	74,867	74,955		
Private fire connections			702	708
Public fire hydrants			462	461
Total	74,867	74,955	1,164	1,169

**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	5,715	2,371	
3/4 in	20,706	30,907	
1 in	5,521	7,084	
1 1/2 in	672	872	
2 in	622	842	
3 in	84	145	
4 in	65	63	
6 in	12	9	
8 in	1	5	
other	37	47	
Total	33,435	42,345	75,780

**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 . . .	0
2. Used, before repair	47
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	47,877
2. More than 10, but less than 15 years	15,514
3. More than 15 years	13,934

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 - July 2010 thru June 2011 (AL 286)	D.03-06-072	1,148,398		(1,148,398)				0
2	Balancing Accounts - July 2011 thru Dec 2011 (AL 289)	D.03-06-072	430,858		(430,858)				(0)
3	Balancing Accounts - Jan 2012 thru April 2013 (AL 301)	D.03-06-072	(92,618)		92,618				0
4	Balancing Accounts - May 2013 thru September 2014 (AL 308)	D.03-06-072	5,584,615		(1,114,344)				4,470,271
5	Recycled Water Balancing Account (AL 308)	D.14-12-038	63,067		(33,089)				29,978
6	Balancing Accounts - October 2014 thru June 2015 (AL 313)	D.03-06-072	-		1,419,046				1,419,046
7	Recycled Water Balancing Account (AL 313)	D.14-12-038	-		8,577				8,577
8	Reserve Accounts - July 2015 to December 2015	D.03-06-072	1,224,115		(142,527)				1,081,588
9	Water Revenue Adjustment Mechanism Bal. Acct.	D.14-12-038	-		(1,165,960)				(1,165,960)
10	Overrefunded Surcredit	D.14-12-038	-		197,139				197,139
11	2017 Water Contamination Litigation Memorandum Account	W-4094	-		128,805				128,805
12	2012 Cost of Capital Litigation Memorandum Account	D.14-12-038	138,038				(118,328)		19,710
13	2017 Cost of Capital Litigation Memorandum Account	D.14-12-038	-		(48,144)				(48,144)
14	Low Income Ratepayer Assistance Balancing Account (Sep 08 to Apr12)	D.12-04-009	-						-
15	Low Income Ratepayer Assistance Balancing Acct. (May 12 to Dec 13)	D.14-12-038	348,922				(286,700)		62,222
16	Low Income Ratepayer Assistance Memorandum Acct. (Jan 14 -Dec 15)	08-02-036	406,523				(51,827)		354,696
17	Rate Case Expense 2015	D.14-12-038	553,246		(184,635)				368,611
18	Rate Case Expense 2018	D.14-12-038	-		(206,868)				(206,868)
19	Healthcare Expense to 2015 GRC Amount	D.14-12-038	-		(270,965)				(270,965)
20	Security Measures Memorandum Account	D.03-05-078	-						-
21	Military Family Relief Program Memorandum Account	AB 1666	8,697		(5,272)				3,425
22	American Jobs Creation Act Deduction Memorandum Account	D.06-08-017	-						-
23	Cornerstone Project Memorandum Account	D.09-03-007	-						-
24	Mandatory Conservation Memorandum Account (MCMA)	RES W-5000	29,767		156,797				186,565
25	2015 Intervenor Compensation	CPUC 1807.a	-		1,022				1,022
26	Low Income Customer Data Sharing Memorandum Account	D.11-05-020	2,000		1,256				3,256

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 - July 2010 thru June 2011 (AL 286)	D.03-06-072	1,148,398		(1,148,398)				0
2	Balancing Accounts - July 2011 thru Dec 2011 (AL 289)	D.03-06-072	430,858		(430,858)				(0)
3	Balancing Accounts - Jan 2012 thru April 2013 (AL 301)	D.03-06-072	(92,618)		92,618				0
4	Balancing Accounts - May 2013 thru September 2014 (AL 308)	D.03-06-072	5,584,615		(1,114,344)				4,470,271
5	Recycled Water Balancing Account (AL 308)	D.14-12-038	63,067		(33,089)				29,978
6	Balancing Accounts - October 2014 thru June 2015 (AL 313)	D.03-06-072	0		1,419,046				1,419,046
7	Recycled Water Balancing Account (AL 313)	D.14-12-038	-		8,577				8,577
8	Water Revenue Adjustment Mechanism Bal. Acct.	D.14-12-038	554,819		(1,720,779)				(1,165,960)
9	2017 Water Contamination Litigation Memorandum Account	W-4094	-						-
10	2012 Cost of Capital Litigation Memorandum Account	D.14-12-038	140,025				(118,328)		21,697
11	2017 Cost of Capital Litigation Memorandum Account	D.14-12-038	-		(48,144)				(48,144)
12	Low Income Ratepayer Assistance Balancing Account (Sep 08 to Apr12)	D.12-04-009	-						-
13	Low Income Ratepayer Assistance Balancing Acct. (May 12 to Dec 13)	D.14-12-038	343,433				(286,700)		56,733
14	Rate Case Expense 2015	D.14-12-038	-	861,902	(220,634)				441,268
15	Rate Case Expense 2018	D.14-12-038	-		(206,868)				(206,868)
16	Healthcare Expense to 2015 GRC Amount	D.14-12-038	-		(312,375)				(312,375)
17	Security Measures Memorandum Account	D.03-05-078	-						-
18	Military Family Relief Program Memorandum Account	AB 1666	8,697		(8,697)				-
19	American Jobs Creation Act Deduction Memorandum Account	D.06-08-017	-						-
20	Cornerstone Project Memorandum Account	D.09-03-007	-						-
21	Mandatory Conservation Memorandum Account (MCMA)	RES W-5000	-						-
22	Low Income Customer Data Sharing Memorandum Account	D.11-05-020	2,000		1,256				3,256

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****

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 2015 (as a percent of total customers served).
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

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

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

****SEE ATTACHED****

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

**2015 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, 2015 through May 31, 2016):

Total persons in household	Maximum total combined annual income
1-2	\$31,860
3	\$40,180
4	\$48,500
5	\$56,820
6	\$65,140
7	\$73,460
8	\$81,780

For each additional person, add \$8,320 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 2015 (as a percent of total customers served).

Response:

At the end of 2015 the LIRA participation rate as a percentage of total residential customers served was 10.6%.

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>	\$155,110	\$471,491	(\$316,381)	\$120,444	\$210,587	(\$90,143)
Jan-15	\$15,365	\$39,130	(\$23,765)	\$12,207	\$17,238	(\$5,031)
Feb-15	\$27,077	\$29,497	(\$2,420)	\$20,395	\$13,163	\$7,232
Mar-15	\$25,507	\$29,848	(\$4,341)	\$20,242	\$13,553	\$6,689
Apr-15	\$34,439	\$30,245	\$4,194	\$27,911	\$13,410	\$14,501
May-15	\$30,462	\$30,394	\$68	\$25,315	\$13,501	\$11,815
Jun-15	\$30,309	\$30,498	(\$189)	\$23,052	\$13,657	\$9,396
Jul-15	\$44,969	\$32,136	\$12,833	\$28,314	\$13,663	\$14,651
Aug-15	\$27,184	\$34,190	(\$7,006)	\$28,013	\$14,164	\$13,850
Sep-15	\$34,813	\$33,917	\$896	\$27,857	\$13,865	\$13,993
Oct-15	\$30,737	\$33,859	(\$3,121)	\$23,779	\$13,709	\$10,071
Nov-15	\$29,895	\$34,112	(\$4,217)	\$22,672	\$13,995	\$8,678
Dec-15	\$27,287	\$34,762	(\$7,475)	\$21,338	\$14,235	\$7,103
Total	\$513,153	\$864,078	(\$350,925)	\$401,540	\$378,736	\$22,805

2015 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			\$16,682.03	\$16,682.03
1	1/1/2015	CMRS-PB (United States Postal Service)	\$86.88	\$86.88
2	2/1/2015	CMRS-PB (United States Postal Service)	\$4.32	\$4.32
3	3/1/2015	CMRS-PB (United States Postal Service)	\$144.00	
4	3/13/2015	ACP (Envelopes)	\$542.82	\$686.82
5	5/18/2015	ACP (Brochures)	\$793.52	\$793.52
6	6/23/2015	ACP (Brochures)	\$8,032.21	\$8,032.21
7	7/1/2015	CMRS-PB (United States Postal Service)	\$136.28	\$136.28
8	8/1/2015	CMRS-PB (United States Postal Service)	\$90.69	\$90.69
9	9/1/2015	CMRS-PB (United States Postal Service)	\$63.53	\$63.53
			\$26,576.28	\$26,576.28

**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 2,222 UHETs, with partial funding from Upper San Gabriel Valley Municipal Water District and Metropolitan Water District for \$100 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 12 different occasions	12 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.	6 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 24 schools.	3 months
5.	Conservation Kits	San Jose Hills and Whittier/La Mirada	Distributed 1,000 conservation kits to customers. Kits included a low flow shower head, a hose spray nozzle and blue dye tablets to check for toilet leaks.	12 months
6.	Whittier Veteran's Center and Community Conservation Garden	Whittier/La Mirada	Suburban contributed to this project.	NA

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

2 For each water conservation program described above, an estimated conservation savings report in the 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)
High Efficiency Toilet Distributions Company Funded	Distribute high efficiency toilets to customers	\$300,000	2,222	\$195 per HET	\$504,890	.0425 acre feet	10	94.7 AFY	944 AF
Upper District Rebate Funded					\$128,400				
High Efficiency Toilet Distributions	Postcards mailed to customers to advertise HET Programs	(above)	9,446	\$0.37	\$5,521	NA	NA	NA	NA
Public Outreach/Community Events	Participated in 12 Public Events	\$51,478 (above)	12 Public Events	NA	0	NA	NA	NA	NA
Public Outreach/Community Events	Hosted 6 California Friendly Gardening Landscape Classes	(above)	6 classes	\$750	\$4,375	NA	NA	NA	NA
Public Outreach/Community Events	Sponsored School Education/Theatre Program	(above)	24 Programs	\$1,208	\$29,000	NA	NA	NA	NA
Public Outreach/Community Events	Supplies/Materials for public events	(above)	various materials	NA	\$2,305	NA	NA	NA	NA
Public Outreach/Community Events	Conservation Kits	(above)	1,000 project	\$7.55	\$7,549	NA	NA	NA	NA
Public Outreach/Community Events	County Veteran's Center and Conservation Garden Facility (co-sponsored)	(above)		NA	\$10,000	NA	NA	NA	NA
Total		\$351,478			\$492,940				

*This was the amount that Suburban contributed to the program, the total costs were greater and were paid by the wholesale district(s)

**Estimated water savings per Metropolitan Water District

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

SUBURBAN WATER SYSTEMS

Supplement to CPUC Annual Report

2015 Information-Only Filing

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

**ATTACHMENT 2
2015 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>							
2015 Monthly Average	13.97	12.76	17.55	52.90	87.25	105.27	
<u>Whittier/La Mirada Service Area:</u>							
2015 Monthly Average	11.94	12.62	18.04	48.57	93.63	229.17	

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 2015 annual average consumption by service area:

		2015 Residential - by Meter Size					
		5/8"x3/4"	3/4"	1"	1.5"	2"	3"
<u>San Jose Hills Service Area:</u>							
2015 Consumption (ccf)	341,667	4,692,385	1,401,542	324,368	158,095	8,843	
2015 Avg. Connections	2,038	30,641	6,654	511	151	7	
2015 Avg. Consumption (ccf)	167.6	153.1	210.6	634.8	1,047.0	1,263.3	
<u>Whittier/La Mirada Service Area:</u>							
2015 Consumption (ccf)	766,414	3,099,295	1,114,493	162,045	32,583	2,750	
2015 Avg. Connections	5,351	20,458	5,147	278	29	1	
2015 Avg. Consumption (ccf)	143.2	151.5	216.5	582.9	1,123.6	2,750.0	

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						
<u>San Jose Hills Service Area:</u>						
Tariff Area 1 - Tier 1	12.64	11.86	11.44	43.17	96.79	-
Tariff Area 1 - Tier 2	7.91	6.96	16.53	59.90	53.17	-
Tariff Area 2 - Tier 1	11.67	11.17	16.36	44.54	78.38	-
Tariff Area 2 - Tier 2	8.16	7.42	16.60	69.55	134.00	-
Tariff Area 3 - Tier 1	-	10.23	16.10	35.80	87.11	105.27
Tariff Area 3 - Tier 2	-	7.05	10.71	28.90	11.58	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	11.07	11.33	10.91	41.08	236.75	-
Tariff Area 1 - Tier 2	6.41	5.72	10.59	38.38	50.67	-
Tariff Area 2 - Tier 1	11.09	11.69	15.05	40.61	86.03	229.17
Tariff Area 2 - Tier 2	6.58	6.39	16.56	41.21	28.08	-
Tariff Area 3 - Tier 1	-	3.33	21.54	28.63	77.00	-
Tariff Area 3 - Tier 2	-	-	23.66	16.67	-	-

Number of Customers in each sub-grouping

<u>San Jose Hills Service Area:</u>						
Tariff Area 1 - Tier 1	1,204	14,912	1,508	60	9	-
Tariff Area 1 - Tier 2	274	2,600	125	16	1	-
Tariff Area 2 - Tier 1	490	9,415	2,902	221	130	-
Tariff Area 2 - Tier 2	84	1,575	711	65	8	-
Tariff Area 3 - Tier 1	-	1,208	1,536	223	11	7
Tariff Area 3 - Tier 2	-	158	264	29	2	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	1,145	786	279	21	1	-
Tariff Area 1 - Tier 2	137	101	17	2	1	-
Tariff Area 2 - Tier 1	3,737	17,706	4,528	253	27	1
Tariff Area 2 - Tier 2	519	2,805	912	51	1	-
Tariff Area 3 - Tier 1	-	1	86	2	1	-
Tariff Area 3 - Tier 2	-	-	42	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
17,329	1,805	1,805	13,509	1,178	1,178

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 \$41,003

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
2015 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"	2"
13.63	12.87	15.03	49.64	7.42	11.64	12.19	14.06	63.33	

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):	12.58	12.09	10.82	7.42	11.99	11.31	15.35	15.35	-	11.37	15.08	31.18
Avg. # Customers:	242	3,299	252	1	102	1,647	296	5	-	159	160	6
Tier 2 Average Consumption/Month (ccf):	6.29	6.12	6.87		5.24	6.30	12.74		-	7.33	9.09	
Avg. # Customers:	52	578	11		18	271	52	-	-	21	24	-

Whittier/La Mirada Service Area

Tier 1 Average Consumption/Month (ccf):	10.42	11.28	10.55		11.07	11.39	12.89	62.96			28.58	
Avg. # Customers:	158	96	32		311	1,868	220	2			1	
Tier 2 Average Consumption/Month (ccf):	3.72	6.33	4.58		7.95	5.65	12.08				25.50	
Avg. # Customers:	13	12	1		42	266	27.00	9.00			1.00	

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
5,033	5,036	431	431	2,156	2,377	167	167

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:

7.3 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)
2015 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) 151,795
- b) 136,550
- c) 2,588

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) 2048
- b) Suburban does not maintain customers' re-certification for assistance from data sharing.
- c) unknown
- d) 39
- 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 2015 cost of postage was \$1,256
- 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 regulated water utility to any affiliated company; | See Attached |
| (b) services provided by any affiliated company to regulated water utility; | See Attached |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; | N/A |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; | N/A |
| (e) employees transferred from regulated water utility to any affiliated company; | N/A |
| (f) employees transferred from any affiliated company to regulated water utility; and | N/A |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | See Attached |

SERVICES PROVIDED BY THE UTILITY TO THE AFFILIATED COMPANIES

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

Parent Company (1010)	35,315
Southeast Utilities (2000)	28,991
Texas Utilities (2000)	<u>44,408</u>
2015 ATR Employee Costs	<u><u>108,714</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		56,793
	Insurance Charges: (General, Medical, Auto, Worker's Comp)		2,724,129
	Total Direct		2,930,922
3.	Indirect costs from parent company		
	Corporate Management Fee Allocation		-
	Utility Group Management Fee Allocation		314,797
	Shared Services Allocation		5,817,700
	IT Depreciation & Amortization Allocation		586,813
	Total Indirect		6,719,310

E-4 (g)

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

INTERCOMPANY LOANS

NONE

INTERCOMPANY MANAGEMENT FEES

\$6,719,310

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
5/8 X 3/4 inch		
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	\$ _____
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 _____ Robert 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, 2015, through December 31, 2015.

Vice President Regulatory Affairs, SWWC
Title (Please Print)

Signature

Telephone Number

Date

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**Attachment A - GO 103A Customer Service Performance Measures
Companywide Information 2015**

	2015 Q1	2015 Q2	2015 Q3	2015 Q4	YTD
PHONE SYSTEM					
Total Calls Received	18,374	21,305	27,759	25,996	93,434
# Calls Answered in 30 seconds	12,049	16,938	20,521	19,204	68,712
% Calls Answered in 30 seconds	66%	80%	74%	74%	74%
# Calls Abandoned	261	109	650	419	1,439
Abandonment Rate	1%	1%	2%	2%	2%
BILLING					
Total Bills Scheduled to be Rendered	227,129	227,162	227,204	227,259	908,754
Total Bills Rendered	228,135	228,131	228,322	228,644	913,232
Bills Not Rendered in 7 days (10 for finals)	473	548	458	1,030	2,509
% Bills Rendered in 7 days	99.8%	99.8%	99.8%	99.5%	99.7%
Inaccurate Bills Rendered	345	396	397	843	1,981
% of Inaccurate Bills Rendered	0.15%	0.17%	0.17%	0.37%	0.22%
PAYMENTS					
Total Payments Posted	204,825	205,807	209,263	217,551	837,446
Payment Posting Errors	299	267	181	282	1,029
% of Payment Posting Errors	0.15%	0.13%	0.09%	0.13%	0.12%
METER READING					
Total Number of Meter Reads Scheduled	228,662	228,832	228,795	228,805	915,094
Total Scheduled Reads Not Read	142	191	282	150	765
% Meters Not Read	0.06%	0.08%	0.12%	0.07%	0.08%
WORK ORDER COMPLETION					
Total Appointments Scheduled	N/A	N/A	N/A	N/A	-
# Scheduled Appointments Missed	N/A	N/A	N/A	N/A	-
% of Scheduled Appointments Missed	N/A	N/A	N/A	N/A	N/A
Total Customer Requested Work Orders	3,739	4,517	5,053	4,178	17,487
# of Customer Requested Work Orders Missed	213	235	200	204	852
% Customer Requested Work Orders Missed	5.70%	5.20%	3.96%	4.88%	4.87%
CONSUMER AFFAIRS BRANCH (CAB) COMPLAINTS					
Total # of Connections	229,247	229,335	229,400	229,457	917,439
Total # of Customers	227,059	227,105	227,115	227,188	908,467
# of Complaints to Utility from CAB	2	1	6	7	16
% of Complaints to Utility from CAB	0.001%	0.000%	0.003%	0.003%	0.002%

DECLARATION

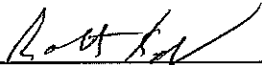
(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned Robert 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, 2015, through December 31, 2015.

Vice President Regulatory Affairs, SWWC
Title (Please Print)


Signature

(826) 543-2590
Telephone Number

July 22, 2016
Date