

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# _____



**2021
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, 2021**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2022**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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 Declaration on Page 70 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2021, through December 31, 2021. 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 13, Item 12, of this report.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2021

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

Person Responsible for this Report: ROBERT KELLY

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 368,051,399	\$ 397,964,364	\$ 383,007,882
2 Total Utility Plant Reserves	(126,430,664)	(133,589,901)	(130,010,283)
3 Total Utility Plant Less Reserves	241,620,735	264,374,463	252,997,599
4 Advances for Construction	8,038,461	7,731,072	7,884,767
5 Contributions in Aid of Construction	20,676,563	20,138,364	20,407,464
6 Total Accumulated Deferred Taxes	21,936,217	22,486,029	22,211,123
7			
8			
9			
CAPITALIZATION			
11 Common Capital Stock	\$ 745,380	\$ 745,380	\$ 745,380
12 Preferred Capital Stock	3,982,267	3,982,267	3,982,267
13 Paid In Capital	27,416,171	27,416,171	27,416,171
14 Earned Surplus	110,839,849	117,049,136	113,944,493
15 Total Capital Stock	142,983,667	149,192,954	146,088,311
16 Total Proprietary Capital (Individual or Partnership)	-	-	-
17 Total Long-Term Debt	90,000,000	90,000,000	90,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

			Annual Amount	
	INCOME/EXPENSES DATA			
1	Operating Revenues	\$	94,589,090	
2	Operating Expenses	\$	60,117,977	
3	Depreciation	\$	11,688,676	
4	Taxes	\$	6,807,712	
5	Income from Nonutility Operations (net)	\$	528,924	
6	Interest on Long-Term Debt	\$	4,388,696	
7	Net Income	\$	12,369,432	
8				
9	OPERATING EXPENSES DATA			
10	Source of Supply Expense	\$	28,197,747	
11	Pumping Expenses	\$	5,070,381	
12	Water Treatment Expenses	\$	949,331	
13	Transmission and Distribution Expenses	\$	2,961,118	
14	Customer Account Expenses	\$	2,054,062	
15	Sales Expenses	\$	432,504	
16	Recycled Water Expenses	\$	-	
17	Administrative and General Expenses	\$	23,924,822	
18	Miscellaneous	\$	(3,471,988)	
19	Total Operating Expenses	\$	60,117,977	
20				
21	OTHER DATA			
22				
23	<u>Active Service Connections</u> (Exc. Fire Protect.)_____	Jan. 1	Dec. 31	Annual Average
24				
25	Metered Service Connections	75,303	75,290	75,297
26	Flat Rate Service Connections	1,251	1,249	1,250
27	Total Active Service Connections	76,554	76,539	76,547

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2021

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues		\$ 94,589,090
2	Operating Expenses		\$ 60,117,977
3	Depreciation		\$ 11,688,676
4	Taxes		\$ 6,602,223
5	Income from Nonutility Operations (net)		\$ -
6	Interest on Long-Term Debt		\$ 4,388,696
7	Net Income		\$ 11,840,508
8			
9	OPERATING EXPENSES DATA		
10	Source of Supply Expense		\$ 28,197,747
11	Pumping Expenses		\$ 5,070,381
12	Water Treatment Expenses		\$ 949,331
13	Transmission and Distribution Expenses		\$ 2,961,118
14	Customer Account Expenses		\$ 2,054,062
15	Sales Expenses		\$ 432,504
16	Recycled Water Expenses		\$ -
17	Administrative and General Expenses		\$ 23,924,822
18	Miscellaneous		\$ (3,471,988)
19	Total Operating Expenses		\$ 60,117,977
20			
21	OTHER DATA		
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.) <u> </u>	Annual Average
24			
25	Metered Service Connections		75,297
26	Flat Rate Service Connections		1,250
27	Total Active Service Connections		76,547

Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities

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,	\$	64,922	(end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)
2	Federal Corporate Income Tax, Account #50720,	\$	140,567	(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,	\$	734,413	(end of year balance), to exclude non-tariff activity (i.e., non-regulated)
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Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2021:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Residential Houeline Program	Active	\$ 597,868	52600=90% 61410=10%	\$ 90,625	52600	Approved by D.00-01-026	\$ 104,354	2280		
2	Antenna-Lease	Passive	\$ 86,130	52600=70% 61415=30%	N/A		Approved by D.00-01-026	\$ 14,106	2280		
3	Recycle Water	Passive	\$ 18,704	52600=70% 61415=30%	N/A		Approved by D.00-01-026	\$ 3,053	2280		
4	Sativa Operations and Maintenance Agreement	Active	\$ 333,475	52600=90% 61410=10%	N/A		Approved by D.00-01-026	\$ 83,976	2280		
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GENERAL INFORMATION

1. Name under which utility is doing business: SUBURBAN WATER SYSTEMS
2. Official mailing address:
1325 N GRAND AVENUE, SUITE 100, COVINA, CALIFORNIA, 91724-4044
3. Name and title of person to whom correspondence should be addressed:
CRAIG GOTT, PRESIDENT 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: CRAIG GOTT, PRESIDENT 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: CRAIG GOTT Title: PRESIDENT
Name: ALISON ZIMLICH Title: CFO & TREASURER
Name: TIMOTHY MILLER Title: SECRETARY
Name: JOSEPH PARK Title: ASSISTANT SECRETARY
8. Names of associated companies: See attached
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: _____ 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: PricewaterhouseCoopers 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) 1710 WOODCREEK FARMS, INC.
- 2) ALABAMA UTILITY SYSTEMS, INC.
- 3) ALABAMA WATER UTILITIES, INC.
- 4) CUC HOLDING COMPANY, INC.
- 5) FLORIDA UTILITY SYSTEMS, INC.
- 6) KIAWAH ISLAND UTILITY, INC.
- 7) LOUISIANA WATER UTILITIES, INC.
- 8) METRO WATER SYSTEMS, INC.
- 9) MIDWAY WATER UTILITIES, INC.
- 10) MONARCH UTILITIES, INC.
- 11) MONARCH UTILITIES I L.P.
- 12) NEW MEXICO UTILITIES, INC.
- 13) NI AMERICA OPERATING, INC.
- 14) NI AMERICA TEXAS, LLC
- 15) NI FLORIDA, INC.
- 16) NI SOUTH CAROLINA UTILITIES, INC.
- 17) NI SOUTH CAROLINA, INC.
- 18) NORTHWEST UTILITY SYSTEMS, INC.
- 19) OREGON WATER UTILITIES CLINE BUTTE, INC.
- 20) OREGON WATER UTILITIES MOUNTAIN LAKES, INC.
- 21) OREGON WATER UTILITIES, INC.
- 22) PALMETTO WASTEWATER RECLAMATION, INC.
- 23) SCWU ENVIRONMENTAL SERVICES, INC.
- 24) SHELBY RIDGE UTILITY SYSTEMS LLC
- 25) SOUTH CAROLINA UTILITY SYSTEMS, INC.

Cert No.	Grade	First Name	Last Name
15203	T2	Alejandro	Rangel
42471	T1	Ashlee	Arriola
43080	T2	Arturo	Jauregui
40717	T2	Brian	Inman
24372	T4	Chris	Arrighi
29737	T2	Craig	Gott
18823	T2	Curtis	Hansen
26742	T3	Daniel	Gonzalez
31842	T2	Darrin	Carbajal
36312	T2	David	Islas
33410	T1	Dominic	Luevano
32347	T2	Elias	Montoya
44307	T2	Eric	Gutierrez
34511	T1	Eryk	Aguilar
26595	T2	Fernando	Hernandez
40482	T2	Francisco	Garcia
43319	T2	Frank	Reyes
35792	T2	Javier	Tripodi
20769	T2	Jayme	Schaefer
22952	T2	Jerry	Hoing
42899	T1	John	Dominguez
27179	T1	Johnny	Pestano
43621	T2	Jose	Macias
34503	T2	Kenneth	Reich
35913	T2	Laura	Sainz
22933	T1	Leonard	Gaskin
33174	T2	Luis	Preciado
43874	T1	Marco	Gomez
41746	T2	Martin	Cevallos
27770	T2	Matthew	Martinez
30295	T2	Michael	Chiraulo
32477	T2	Michael	Rodriguez
41184	T2	Miguel	Jimenez
7359	T3	Norris	Fulfer
27538	T2	Omar	Ochoa
38891	T2	Paul	Dimaggio
32303	T3	Phillip	Rodriguez
38871	T2	Ramiro	Garcia
18440	T2	Randy	Keefer
23818	T4	Rosalba	Magana
34872	T1	Steven	Alvarez
12233	T3	Thomas	Luczak
12722	T2	Tom	Medina
34197	T2	Victor	Franco
34029	T1	Victor	Mendoza
42600	T2	Zhaohui (Josie)	Sun

Cert No.	Grade	First Name	Last Name
4851	D3	Alejandro	Rangel
52343	D1	Angela	Lopez
51667	D2	Ashlee	Arriola
48234	D3	Arturo	Jauregui
37729	D2	Brian	Inman
50523	D1	Carlos	Farfan
14187	D5	Chris	Arrighi
34337	D3	Craig	Gott
8012	D4	Curtis	Hansen
53100	D2	Damian	Ramos
29009	D3	Daniel	Gonzalez
46263	D1	Daniel	Hernandez
34545	D3	Darrin	Carbajal
38544	D4	David	Islas
39543	D2	Dominic	Luevano
35756	D3	Elias	Montoya
53011	D2	Eric	Gutierrez
35802	D1	Eryk	Aguilar
27548	D3	Fernando	Hernandez
47090	D2	Francisco	Garcia
48660	D2	Frank	Reyes
7818	D4	Greg	Galindo
54760	D2	Henry	Alfaro
27696	D1	Irene	Standi
48327	D1	Jacqueline	Olivares
42558	D3	Javier	Tripodi
7167	D3	Jayme	Schaefer
7762	D3	Jerry	Hoing
50492	D1	John	Dominguez
29195	D2	Johnny	Pestano
50940	D3	Jose	Macias
55014	D1	Juan	Silva
53256	D2	Kato	Felix
42291	D2	Kenneth	Reich
43083	D2	Laura	Sainz
38766	D1	Leonard	Gaskin
52390	D1	Lisa	Lozano
37614	D3	Luis	Preciado
52463	D2	Marco	Gomez
49781	D3	Martin	Cevallos
29191	D3	Matthew	Martinez
30741	D3	Michael	Chiraulo
36162	D2	Michael	Rodriguez
48319	D2	Miguel	Jimenez
1700	D4	Norris	Fulfer
30290	D3	Omar	Ochoa
47021	D5	Paul	Dimaggio
35764	D5	Phillip	Rodriguez
55042	D1	Rafael	Garcia
40962	D3	Ramiro	Garcia
6734	D4	Randy	Keefer
51928	D1	Raymond	Martinez
37031	D2	Robert	Galvez
9395	D2	Rolshun	Monette
14586	D4	Rosalba	Magana
41182	D3	Steven	Alvarez
29928	D1	Susan	Kenny
9616	D2	Tanger	Newman
3343	D4	Thomas	Luczak
4078	D5	Tom	Medina
37246	D3	Victor	Franco
33507	D4	Victor	Mendoza
45194	D2	Zhaohui (Josie)	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	A-1, A-1a	397,926,542	368,013,577	
3	101	Recycled Water Utility Plant	A-1b	37,822	37,822	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		397,964,364	\$ 368,051,399	
6	250	Reserve for depreciation of utility plant	A-5	(132,905,113)	(125,404,497)	
7	251	Reserve for amortization of limited term utility investments	A-5	(719,192)	(1,061,374)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	35,970	34,568	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(1,566)	639	
10		Total utility plant reserves		(133,589,901)	\$ (126,430,664)	
11		Total utility plant less reserves		264,374,463	\$ 241,620,735	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	127,726	125,797	
15	253	Reserve for depreciation and amortization of other property	A-5	(44,789)	(42,860)	
16		Other physical property less reserve		82,937	\$ 82,937	
17	111	Investments in Affiliated Companies	A-6	-	-	
18	112	Other Investments	A-7	-	-	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		82,937	\$ 82,937	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	140,486	256,081	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	-	-	
27	123	Temporary Cash Investments	A-13	-	-	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	10,746,110	10,127,250	
30	126	Receivables from Affiliated Companies	A-16	-	13,465,048	
31	131	Materials and Supplies	A-17	538,723	487,349	
32	132	Prepayments	A-18	3,334,464	5,873,060	
33	133	Other Current and Accrued Assets	A-19	-	-	
34		Total Current and Accrued Assets		14,759,783	\$ 30,208,788	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	609,096	690,441	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	-	-	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	80,755	64,037	
42	146	Other Deferred Debits	A-26	22,707,044	17,392,976	
43	147	Accumulated Deferred Income Tax Assets	A-27	7,895,701	8,276,929	
44		Total Deferred Debits		31,292,596	\$ 26,424,383	
45		Total Assets and Other Debits		310,509,779	\$ 298,336,843	

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)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	745,380	745,380
48	201	Preferred Capital Stock	A-30a	3,982,267	3,982,267
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	126,550	126,550
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	27,289,621	27,289,621
55	271	Earned Surplus	A-35	117,049,136	110,839,849
56		Total Capital Stock		149,192,954	\$ 142,983,667
57					
58		II. PROPRIETARY CAPITAL			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		-	\$ -
62					
63		III. LONG-TERM DEBT			
64	210	Bonds	A-38	90,000,000	90,000,000
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	-	-
68		Total Long-Term Debt		90,000,000	\$ 90,000,000
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	2,046,656	2,766,605
74	223	Payables to Affiliated Companies	A-46	2,361,323	-
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	257,606	561,434
79	228	Taxes Accrued	A-53	(26,982)	(25,396)
80	229	Interest Accrued	A-51	813,832	813,836
81	230	Other Current and Accrued Liabilities	A-52	11,893,996	10,345,919
82		Total Current and Accrued Liabilities		17,346,431	\$ 14,462,398
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	7,731,072	8,038,461
87	242	Other Deferred Credits	A-55	955,548	(1,331,634)
88		Total Deferred Credits		8,686,620	\$ 6,706,827
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Other	A-59	22,423,951	21,863,422
	268	Accumulated Deferred Investment Tax Credits	A-60	62,078	72,795
		Total Accumulated Deferred Taxes		22,486,029	\$ 21,936,217
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	2,659,381	1,571,171
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		2,659,381	\$ 1,571,171
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	20,138,364	20,676,563
100		Total Liabilities and Other Credits		310,509,779	\$ 298,336,843

SCHEDULE B
Income Statement 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	94,589,090
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	60,117,977
6	503	Depreciation	A-5	11,688,676
7	504	Amortization of Limited-term Utility Investments	A-5	14,946
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	(1,402)
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	6,807,712
11		Total Operating Revenue Deductions		78,627,909
12		Net Operating Revenues		15,961,181
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		15,961,181
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	75,711
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	734,413
24	527	Nonoperating Revenue Deductions	B-14	(3,926)
25		Total Other Income		806,198
26		Net Income before Income Deductions		16,767,379
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	4,388,696
30	531	Amortization of Debt Discount and Expense	B-16	81,346
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	(295,162)
34	535	Other Interest Charges	B-20	-
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	223,067
38		Total Income Deductions		4,397,947
39		Net Income		12,369,432
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 12,369,432
45		Proprietary Accounts scheduled on pages 32-33		

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)	352,563,137	21,802,502	(2,029,861)		\$ 372,335,778
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	13,975,106	31,518,056		(21,878,158)	\$ 23,615,004
4	100.4	Utility Plant Held for Future Use	1,539,374			500,426	\$ 2,039,800
5	100.5	Utility Plant Acquisition Adjustments	(64,040)				\$ (64,040)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 368,013,577	\$ 53,320,558	\$ (2,029,861)	\$ (21,377,732)	\$ 397,926,542

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	8,040				\$ 8,040
4	303	Other Intangible Plant	4,945,926	15,400			\$ 4,961,326
5		Total Intangible Plant	\$ 4,978,962	\$ 15,400	\$ -	\$ -	\$ 4,994,362
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,140,553				\$ 1,140,553
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	10,840,528	436,275	(310,904)		\$ 10,965,899
16	316	Supply Mains	7,133,950				\$ 7,133,950
17	317	Other Source of Supply Plant	253,491		-		\$ 253,491
18		Total Source of Supply Plant	\$ 18,227,969	\$ 436,275	\$ (310,904)	\$ -	\$ 18,353,340
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	10,623,666	1,172,003	(18,396)		\$ 11,777,273
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	21,446,738	2,890,269	(326,664)		\$ 24,010,343
25	325	Other Pumping Plant	254,376				\$ 254,376
26		Total Pumping Plant	\$ 32,324,780	\$ 4,062,272	\$ (345,060)	\$ -	\$ 36,041,992
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,668,669	512,948			\$ 2,181,617
30	332	Water Treatment Equipment	5,090,406	223,578			\$ 5,313,984
31		Total Water Treatment Plant	\$ 6,759,075	\$ 736,526	\$ -	\$ -	\$ 7,495,601

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	470,468				\$ 470,468
34	342	Reservoirs and Tanks	45,041,595	609,658			\$ 45,651,253
35	343	Transmission and Distribution Mains	133,108,998	5,164,218	(27,549)		\$ 138,245,667
36	344	Fire Mains	-				\$ -
37	345	Services	45,909,479	3,547,801	(144,485)		\$ 49,312,795
38	346	Meters	11,822,796	2,884,219	(343,706)		\$ 14,363,309
39	347	Meter Installations	1,346,539	369,511			\$ 1,716,050
40	348	Hydrants	14,218,017	857,166	(33,640)		\$ 15,041,543
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 251,917,892	\$ 13,432,573	\$ (549,380)	\$ -	\$ 264,801,085
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	22,024,306	1,671,961	(429,139)		\$ 23,267,128
46	372	Office Furniture and Equipment	2,258,151	102,586	(173,539)		\$ 2,187,198
47	373	Transportation Equipment	3,916,241	437,539	(170,356)		\$ 4,183,424
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	5,243,353	548,765	(5,299)		\$ 5,786,819
51	377	Power Operated Equipment	75,008				\$ 75,008
52	378	Tools, Shop and Garage Equipment	1,305,593	40,058	(5,167)		\$ 1,340,484
53	379	Other General Plant	-				\$ -
54	381	GIS Mapping Facilities	2,391,254	318,547	(41,017)		\$ 2,668,784
55		Total General Plant	\$ 37,213,906	\$ 3,119,456	\$ (824,517)	\$ -	\$ 39,508,845
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	\$ 352,563,137	\$ 21,802,502	\$ (2,029,861)	\$ -	\$ 372,335,778

SCHEDULE A-1b
Account 101 - Recycled Water 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	3461	Recycle Meter	37,822				\$ 37,822
2							\$ -
3							\$ -
4			\$ 37,822	\$ -	\$ -	\$ -	\$ 37,822

SCHEDULE A-1c
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)	Balance End of Year 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	10/29/20	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 3.

SCHEDULE A-1d
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	2023	125,000
2	Walnut Creek on Willow Ave	12/14	2022	887
3	Larimore & Cadwell - Services Replacement	2/15	2023	1,761
4	California & Vine - Services Replacement	2/15	2023	11,160
5	Beckner & Orange - Services Replacement	2/15	2023	4,698
6	Jacqueline and Kimberly Service Replacement	11/17	2023	4,647
7	Orange and Francisquito Ave Pipeline Replacement	4/18	2023	29,313
8	Ruthcrest and Frandale Ave Pipeline Replacement	9/18	2023	20,777
9	Plant 128 Reservoir and Pump Station Replacement	6/18	2024	336,980
10	Winton Slipline Project	9/19	2022	827
11	Plant 109 Generator	3/21	2022	24,448
12	Plant 165 Generator	09/20	2023	19,145
13	Plant 506 Generator	09/20	2023	40,176
14	Plant 118 Generator	2/21	2024	31,545
15	Willow Channel Pipeline	1/21	2022	70,603
16	Covina Hills Reliability	09/20	2022	26,709
17	Senadale & Humbord Pipeline	09/20	2022	26,478
18	Plant 109 R2 Recoating	03/21	2022	7,790
19	Plant 109 Generator	05/21	2022	1,188
20	Plan 118 Generator	05/21	2023	1,188
21	Avington Pipeline	04/21	2024	8,264
22	Gemini & Bacton Ph I	04/21	2022	70,762
23	Gemini & Bacton Ph II	04/21	2022	86,051
24	Hurley Pipeline	04/21	2024	11,955
25	Plant 119 Generator	08/21	2024	3,089
26	Plant 121 Generator	08/21	2024	1,650
27	Plant 504 Generator	08/21	2024	3,840
28	Cheshire Street Pipeline Replacement	7/17	2023	9,263
29	Watkins Drive and Pescados Dr. Pipeline	7/17	2023	7,412
30	1st Avenue from Whittier Blvd to Lisco Street	10/17	2023	8,812
31	Plant 217 Slope Stability Project	7/18	2023	97,726
32	Orsa and Mart Drive Pipeline Replacement	11/18	2023	18,209
33	Dunton Drive and Laurel Ave Pipeline Replacement	11/18	2023	12,118
34	Cullman Ave between Lisco and Lashburn Pipeline Replacement	11/18	2023	10,259
35	1st Ave and Lashburn St. Pipeline Replacement	5/19	2023	54,330
36	La Pluma and Pastranan Pipeline Replacement	5/19	2023	66,674
37	Emergency Back Up Power Supply Generators	9/19	2022	107,000
38	La Mirada Wells Treatment	9/19	2023	406,104
39	Valley View Relocations	9/19	2023	4,438
40	Plant 235 8400 Verdo	01/21	2024	18,482
41	Plant 236 Generator	09/20	2022	26,743
42	Scribner Ave Pipeline	04/21	2024	13,834
43	Janine & Pasada Pipeline	04/21	2022	80,375
44	Hornell & Nashville	04/21	2022	81,666
45	Danbrook & Coachman	08/21	2022	23,113
46	Plant 409 Arsenic Treatm	11/21	2022	22,311
Total				\$ 2,039,800

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Land, Structures, Fences, Landscape, etc.	99,196	101,125
2	Other	26,601	26,601
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 125,797	\$ 127,726

**SCHEDULE A-4
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (c)	Balance 1/1/2021 (d)
		RATE BASE		
1		TOTAL COMPANY		
2		Utility Plant	372,309,560	352,536,919
3		Construction Work in Progress	23,615,004	13,975,106
4		Materials and Supplies	538,723	487,349
5		Working Cash	(8,168,303)	(7,120,564)
6		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5)	388,294,984	359,878,810
7				
8		LESS DEDUCTIONS FROM RATE BASE		
9		Reserve for Depreciation	132,906,679	125,403,858
10		Unamortized Investment Tax Credits	62,078	72,795
11		Contributions in Aid of Construction	13,612,222	14,192,147
12		Contributions in Aid of Construction - Cal Trans	6,526,142	6,484,416
13		Advances for Construction	7,731,072	8,038,461
14		Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	11,905,262	12,293,342
15		Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(31,306)	(36,173)
16		Accumulated Deferred Taxes Associated with Taxable CIAC	(2,757,039)	(2,635,770)
17		Pension Reserve	-	-
18		Accumulated Deferred Taxes, Taxable C.I.A.C Gross-Up	1,508,875	1,516,390
19		Unamortized Deferred Revenues, Taxable C.I.A.C.	22,240	25,926
20		Accumulated Deferred Income Taxes - Pension Reserve	-	-
21		Accumulated Deferred Taxes Associated with Interest During Construction (IDC)	(2,225,603)	(1,996,012)
22		Accumulated Deferred Taxes Associated with Amortization of Interest During Construction	536,489	452,057
23		TCJA - Cumulative Unprotected IDC and Other (per AL 337-W)	58,128	43,596
24		TCJA - Protected Excess Deferred Items (per AL 337-W)	(852,125)	(634,991)
25		SUBTOTAL DEDUCTIONS	169,003,114	163,220,042
26				
27		SUBTOTAL SWS RATE BASE	219,291,870	196,658,768
28				
29		Allocated Parent Co. Rate Base to SWS*	1,724,693	744,396
30				
31		TOTAL RATE BASE	221,016,563	197,403,164

*Prior year submitted reports was revised to reflect changes from 2020 CPUC audit

Working Cash				
28		Determination of Operational Cash Requirement		
29		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	60,194,001	52,169,086
30		Purchased Power & Commodity for Resale*	3,797,401	3,365,984
31		Meter Revenues: Monthly Billing	91,451,123	84,524,674
32		Other Revenues: Flat Rate Monthly Billing	3,137,967	2,500,384
33		Total Revenues (=Line 31 + Line 32)	94,589,090	87,025,058
34		Ratio - Flat Rate to Total Revenues (=Line 32 / Line 33)	3%	3%
35		5/24 x Line 29 x (100% - Line 34)	12,164,204	10,542,503
36		1/24 x Line 29 x Line 34	75,243	65,211
37		1/12 x Line 30	316,450	280,499
38		Operational Cash Requirement (=Line 35 + Line 36 - Line 37)	11,922,997	10,327,215
		* 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	(8,168,303)	(7,120,564)

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 125,404,497	\$ 1,061,374	\$ (34,568)	\$ 42,860	\$ (639)
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	12,694,953			6,606	2,205
	(b) Charged to Account 504 ⁽¹⁾		14,946			
	(c) Charged to Account 505 ⁽¹⁾			(1,402)		
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts					
6	(f) Salvage recovered	115,901				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 12,810,854	\$ 14,946	\$ (1,402)	\$ 6,606	\$ 2,205
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,672,734)	(357,128)		(4,677)	
11	(b) Cost of removal	(3,637,504)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (5,310,238)	\$ (357,128)	\$ -	\$ (4,677)	\$ -
14	Balance in reserve at end of year	\$ 132,905,113	\$ 719,192	\$ (35,970)	\$ 44,789	\$ 1,566
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.550%
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	()				DDB with change over to Straight-line (pre 1982 assets)
41	(4) Others	()				ACRS (1982 - 1986 assets)
42	(c) Both straight line and liberalized	(X)				Macrs (1987 - Present)

SCHEDULE A-5a

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 (Dr.) 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	5,087,242	407,268	(310,903)		\$ 5,183,607
7	316	Supply Mains	4,715,240	152,381			\$ 4,867,621
8	317	Other Source of Supply Plant	245,336	5,946			\$ 251,282
9		Total Source of Supply Plant	\$ 10,047,818	\$ 565,595	\$ (310,903)	\$ -	\$ 10,302,510
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,917,117	341,296	(18,396)	(126,125)	\$ 4,113,892
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	11,982,928	987,507	(326,664)	(3,497)	\$ 12,640,274
16	325	Other Pumping Plant	139,289	12,800			\$ 152,089
17		Total Pumping Plant	\$ 16,039,334	\$ 1,341,603	\$ (345,060)	\$ (129,622)	\$ 16,906,255
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	556,006	55,524			\$ 611,530
21	332	Water Treatment Equipment	3,323,270	209,854			\$ 3,533,124
22		Total Water Treatment Plant	\$ 3,879,276	\$ 265,378	\$ -	\$ -	\$ 4,144,654
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	319,170	16,146			\$ 335,316
26	342	Reservoirs and Tanks	8,722,983	1,074,586		(38,844)	\$ 9,758,725
27	343	Transmission and Distribution Mains	44,836,440	2,940,779	(27,549)	(1,062,237)	\$ 46,687,433
28	344	Fire Mains	-				\$ -
29	345	Services	19,785,233	2,703,427	(144,485)	(1,499,938)	\$ 20,844,237
30	346	Meters	3,625,477	899,706	(343,706)	(345,483)	\$ 3,835,994
31	347	Meter Installations	410,096	102,584			\$ 512,680
32	348	Hydrants	6,426,568	486,172	(33,640)	(188,975)	\$ 6,690,125
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 84,125,967	\$ 8,223,400	\$ (549,380)	\$ (3,135,477)	\$ 88,664,510
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,948,099	628,242	(72,012)	(285,900)	\$ 2,218,429
38	372	Office Furniture and Equipment	1,637,249	95,732	(173,540)		\$ 1,559,441
39	373	Transportation Equipment	1,625,865	493,548	(170,356)	29,396	\$ 1,978,453
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	3,717,126	338,506	(5,299)		\$ 4,050,333
43	377	Power Operated Equipment	70,957	15,268			\$ 86,225
44	378	Tools, Shop and Garage Equipment	1,140,848	92,385	(5,167)		\$ 1,228,066
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	1,171,958	635,296	(41,017)		\$ 1,766,237
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 11,312,102	\$ 2,298,977	\$ (467,391)	\$ (256,504)	\$ 12,887,184
49		Total	\$ 125,404,497	\$ 12,694,953	\$ (1,672,734)	\$ (3,521,603)	\$ 132,905,113

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1		NONE					
2							
3							
4							
5							
6							
7			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
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	NONE					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9		\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-9
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	NONE					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash	256,081	140,486
2			
3			
4			
5	Total	\$ 256,081	\$ 140,486

SCHEDULE A-11
Account 121 - Special Deposits

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

SCHEDULE A-12
Account 122 - Working Funds

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-13
Account 123 - Temporary Cash Investments

Line No.	Description of Items (a)	Balance Beg of Year	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14
Account 124 - Notes Receivable

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

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	9,924,000	10,218,896
2	125-2	Other Accounts Receivable	203,250	527,214
3				
4				
5	Total		\$ 10,127,250	\$ 10,746,110

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	SouthWest Water	13,465,048				
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 13,465,048	\$ -		\$ -	\$ -

SCHEDULE A-17
Account 131 - Materials and Supplies

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	487,349	538,723
2			
3			
4			
5	Total	\$ 487,349	\$ 538,723

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Security Deposit - La Mirada Office	12,808	13,302
2	Rent Advance - Covina Main Office	21,103	
3	Main San Gabriel Basin Water Storage	1,252,039	1,252,039
4	City Of Whittier Lease MSGB	4,489,179	1,929,349
5	Prepaid Contract & Misc.	97,931	139,774
6		-	-
7		-	-
8		-	-
9		-	-
10		-	-
	Total	\$ 5,873,060	\$ 3,334,464

SCHEDULE A-19
Account 133 - Other Current and Accrued Assets

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2			
3	NONE		
4			
5			
6			
7			
8			
9			
10	Total	\$ -	\$ -

SCHEDULE A-20
Account 140 - Unamortized Debt Discount and Expense

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, relates (b)	Total discount and expense (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	14,672		(12,804)	\$ 1,868
3						-			\$ -
4	Series D	15,000,000	764,013	10/24/2004	10/24/2024	145,374		(38,200)	\$ 107,174
5						-			\$ -
6	Series E	10,000,000	222,684	10/20/2006	10/20/2026	64,640		(11,134)	\$ 53,506
7						-			\$ -
8	Series F	25,000,000	233,094	9/30/2015	9/30/2035	172,134		(11,670)	\$ 160,464
9						-			\$ -
10	Series G	32,000,000	301,483	12/11/2019	12/15/2059	293,621		(7,537)	\$ 286,084
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 690,441	\$ -	\$ (81,345)	\$ 609,096

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

Line No.	Designation of long-term debt (a)	Principal amount of securities to which premium minus expense, relates (b)	Total 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									\$ -
3	NONE								\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ -	\$ -	\$ -	\$ -

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	Balance Beg of Year (d)	Written Off During Year		Balance End of year (g)
					Account Charged (e)	Amount (f)	
1	NONE						\$ -
2							\$ -
3							\$ -
4	Total	\$ -	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-23
Account 142 - Preliminary Survey and Investigation Charges

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Other Work in Progress - reimbursable cost to repair damage property	64,037	80,755
2			
3			
4			
5	Total	\$ 64,037	\$ 80,755

SCHEDULE A-26			
Account 146 - Other Deferred Debits			
Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Miscellaneous-Other Deferred Debits	579,559	579,559
2	Investments - Co Bank	447,001	479,000
3	Regulatory Assets (FAS 109, Tax Rate)	9,526,662	9,943,431
4	Rate Case Expenses/Regulatory Related	5,757,705	10,538,614
5	Accrued Vacation	1,082,049	1,166,440
6			
7	Total	\$ 17,392,976	\$ 22,707,044

SCHEDULE A-27			
Account 147 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Interest During Construction Capitalized (Federal)	1,027,578	1,126,272
2	Reserves (Federal & State)	442,910	69,564
3	Advances & CIAC 1987 to 2020 (Federal)	2,583,142	2,535,421
4	Advances & CIAC 1992 to 2020 (State)	1,046,526	1,037,809
5	Gross-up tax rate change (Federal)	1,445,831	1,358,731
6	CIAC Deposits - Federal (project not completed)	1,187,116	1,140,142
7	CIAC Deposits - State (project not completed)	543,826	522,307
8	Federal Other		105,455
9	Total	\$ 8,276,929	\$ 7,895,701

SCHEDULE A-28			
Account 150 - Discount on Capital Stock			
<p>1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.</p>			
Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	NONE		
2			
3	Total	\$ -	\$ -

SCHEDULE A-29			
Account 151- Capital Stock Expense			
<p>1. Report the balance at end of year of capital stock expense for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p>			
Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	NONE		
2			
3	Total	\$ -	\$ -

SCHEDULE A-30
Account 200 - Common 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)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500,000	\$ 5.00	149,076	745,380	745,380	10.0475	6,095,025
2								
3								
4								
5								
6	Total				\$ 745,380	\$ 745,380		\$ 6,095,025

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

SCHEDULE A-30a
Account 201- Preferred 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)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Series A - Preferred	100,000	\$ 50.00	43,843.83	2,192,192	2,192,192	0.6563	115,090
2	Series B - Preferred	80,000	\$ 50.00	35,801.50	1,790,075	1,790,075	0.3750	53,702
3								
4								
5								
6	Total				\$ 3,982,267	\$ 3,982,267		\$ 168,792

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

SCHEDULE A-30b
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	SouthWest Water Company	149,076	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	Total number of shares	79,645.33

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 203 - Premiums and Assessments on Capital Stock

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

SCHEDULE A-33
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		\$ -

SCHEDULE A-34
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	27,289,621
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	\$ -
11	Balance end of year	\$ 27,289,621

SCHEDULE A-35
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 110,839,849
2		CREDITS	
3	400	Credit balance transferred from income account	12,369,432
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 12,369,432
7		DEBITS	
8	410	Debit balance transferred from income account	-
9	411	Dividend appropriations-preferred stock	168,792
10	412	Dividend appropriations-Common stock	5,991,353
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ 6,160,145
15		Balance end of year	\$ 117,049,136

SCHEDULE A-36
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	NONE
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-37
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	NONE
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-38
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Balance Beg of Year (e)	Balance End of Year (f)	Rate of Interest (g)	Sinking Fund Added in Current Year (h)	Cost of issuance (i)	Interest Accrued During Year (j)	Interest Paid During Year (k)
1	Series B	2/20/92	2/20/22	8,000,000	8,000,000	8,000,000	9.09%			727,200	727,200
2	Series D	10/19/04	10/1/24	15,000,000	15,000,000	15,000,000	5.64%			846,000	846,000
3	Series E	10/20/06	10/20/26	10,000,000	10,000,000	10,000,000	6.30%			629,496	629,500
4	Series F	9/30/15	9/30/35	25,000,000	25,000,000	25,000,000	4.42%			1,105,000	1,105,000
5	Series G	12/11/2019	12/15/59	32,000,000	32,000,000	32,000,000	3.70%			1,184,000	1,184,000
6											
7											
8				Total	\$ 90,000,000	\$ 90,000,000		\$ -	\$ -	\$ 4,491,696	\$ 4,491,700

SCHEDULE A-39
Account 211 - Receivers' Certificates

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	NONE					
2						
3						
4						
5	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-41
Account 213 - Miscellaneous Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	NONE							
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-42
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	NONE				
2					
3					
4					
5	Total		\$ -	\$ -	\$ -

SCHEDULE A-43
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2								
3	NONE							
4								
5								
6								
7			Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1			
2	NONE		
3			
4			
5		Total	\$ -

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Accrued Accounts Payable	2,294,281	1,605,353
2	PUC Use Fees Accrual	331,051	164,173
3	Audit Accrual	88,977	227,332
4	City Utility User Tax Accrual	52,296	49,798
5		Total	\$ 2,766,605

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Southwest Water	-	2,361,323	3.73%	295,162	295,162
2						
3						
4						
5						
6						
7		Total	\$ -		\$ 295,162	\$ 295,162

SCHEDULE A-47
Account 224 - Dividends Declared

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-48
Account 225 - Matured Long-Term Debt

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-49
Account 226 - Matured Interest

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customers' Deposit	561,434	257,606
2			
3			
4			
5	Total	\$ 561,434	\$ 257,606

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	813,836	813,832
2			
3			
4			
5	Total	\$ 813,836	\$ 813,832

SCHEDULE A-52
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Volume Related	6,060,930	6,851,910
2	Accrued Salaries	1,277,238	1,423,264
3	WIP Retention	363,371	854,512
4	Legal Costs	771	139,936
5	Franchise Fees Payable	2,669,988	2,691,348
6	Unclaimed Refund Contract Payments	35,854	40,773
7	Deferred Rent - Current	30,807	9,753
8	CA-Dept of Public Health	(93,040)	(117,500)
9			
10			
11			
12			
13			
14			
15			
16	Total	\$ 10,345,919	\$ 11,893,996

SCHEDULE A-53

Account 228 - Taxes Accrued

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 51, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	(25,396)	-	1,957,228	1,998,498	39,684	(26,982)	-
2	State corporation franchise tax			1,256,778	1,256,778			
3	State unemployment insurance tax			45,391	45,391			
4	Other state and local taxes							
5	Federal unemployment insurance tax			28,072	28,072			
6	Fed. ins. contr. act (old age retire.)			915,877	915,877			
7	Other federal taxes							
8	Federal income taxes			2,673,049	2,673,049			
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ (25,396)	\$ -	\$ 6,876,395	\$ 6,917,665	\$ 39,684	\$ (26,982)	\$ -

(1) Fed. & State income tax on CIAC & Advances

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	8,038,461
2	Additions during year	-
2a	Gross-up Tax	-
3	Subtotal - Beginning balance plus additions during year	\$ 8,038,461
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	307,389
8	Present worth basis	
9	Total refunds	\$ 307,389
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	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 307,389
16	Balance end of year	\$ 7,731,072

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			-
18	Preferred stock			-
19	Bonds			-
20	Other (describe)			-
21				
22				

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Revenue (CIAC) 242-30	-	
2	Developer Deposits 242-00	2,293,294	2,606,138
3	Lessee Deposits 242-40	20,000	20,000
4	Long-term Refund Contracts Unclaimed 242-89	21,597	23,468
5	Long-term Unclaimed Checks Payable 242-90	13,263	3,714
6	Deferred Rent Non Current 242-50	-	34,947
7a	FASB 109 Federal Reg Liability 242-98	7,421,213	7,110,364
7b	FASB 109 State Reg Liability 242-99	1,152,022	1,064,137
7c	Balancing Account 242-00	(55,853,229)	(57,107,401)
7d	Balancing Account Contra 242-00	42,850,559	46,852,188
7e	Low Income/Water Conservation 242-00	(1,143,789)	(1,534,794)
7f	Reg Liab-Other 242-95	1,267,985	1,257,336
7g	Reg Liab - Drought Surcharge 242-95	625,451	625,451
	Total	\$ (1,331,634)	\$ 955,548

SCHEDULE A-56
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	1,571,171		199,041		1,287,251	\$ 2,659,381
2							\$ -
3							\$ -
4							\$ -
5							\$ -
6							\$ -
7	Total	\$ 1,571,171		\$ 199,041		\$ 1,287,251	\$ 2,659,381

SCHEDULE A-57
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 20,676,563			20,413,773	262,790
2	Add: Credits to account during year					
3	Contributions received during year	\$ 470,283			470,283	
4	Other credits	\$ -			-	
5	Total credits	\$ 470,283	\$ -	\$ -	\$ 470,283	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 1,008,482			1,008,482	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 1,008,482	\$ -	\$ -	\$ 1,008,482	\$ -
11	Balance end of year	\$ 20,138,364	\$ -	\$ -	\$ 19,875,574	\$ 262,790

SCHEDULE A-58**Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-59**Account 267 - Accumulated Deferred Income Taxes Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accumulated Depreciation	9,493,492	10,130,166
2	Loss on Assets Retired	380,240	510,265
3	Flow-through Depreciation - Pre 1982	3,450,848	3,737,061
4	Balancing Account	2,730,560	2,153,594
5	Gains on Condemnations Federal	104,420	81,215
6	State Flow-through Depreciation & Other	5,676,624	5,765,709
7	Federal & State Other	27,238	45,941
8	Total	\$ 21,863,422	\$ 22,423,951

SCHEDULE A-60**Account 268 - Accumulated Deferred Investment Tax Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred ITC (Unamortized Investments Tax Credits-ITC)	72,795	62,078
2			
3			
4			
5	Total	\$ 72,795	\$ 62,078

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)
I. WATER SERVICE REVENUES					
1					
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	66,659,954	62,509,705	\$ 4,150,249
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	18,351,563	16,371,187	\$ 1,980,376
6		601-3 Industrial Sales	1,918,295	1,769,792	\$ 148,503
7		601-4 Sales to Public Authorities	4,521,311	3,873,990	\$ 647,321
8		Sub-total	\$ 91,451,123	\$ 84,524,674	\$ 6,926,449
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	1,652,962	1,488,981	\$ 163,981
21	605	Public Fire Protection Service	-	-	\$ -
22	606	Sales to Other Water Utilities for Resale	48,174	39,913	\$ 8,261
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ 1,701,136	\$ 1,528,894	\$ 172,242
27		Total Water Service Revenues	\$ 93,152,259	\$ 86,053,568	\$ 7,098,691
II. OTHER WATER REVENUES					
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	214,074	208,985	\$ 5,089
31	612	Rent from Water Property	-	4,800	\$ (4,800)
32	613	Interdepartmental Rents	-	-	\$ -
33	614	Other Water Revenues	126,240	(199,406)	\$ 325,646
34	615	Recycled Water Revenues	1,096,517	957,111	\$ 139,406
35		Total Other Water Revenues	\$ 1,436,831	\$ 971,490	\$ 465,341
36	501	Total operating revenues	\$ 94,589,090	\$ 87,025,058	\$ 7,564,032

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	24,118,438
33	Orange County	194,521
34		
35	Operations within incorporated territory	
36	City or town of West Covina	26,967,268
37	City or town of La Puente	4,463,745
38	City or town of Glendora	1,870,714
39	City or town of Industry	1,214,561
40	City or town of Walnut	3,779,505
41	City or town of Whittier	14,688,036
42	City or town of La Mirada	16,088,379
43	City or town of Covina	592,896
44	City or town of La Habra	558,806
45	City or town of Buena Park	52,221
46	Total	\$ 94,589,090

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A			6,495,301	4,465,962 \$ 2,029,339	
7	704	Purchased water	A	B	C	21,702,291	15,959,922 \$ 5,742,369	
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			155	- \$ 155	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 28,197,747	\$ 20,425,884 \$ 7,771,863	
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 expenses	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		570,758	569,210 \$ 1,548	
28	725	Miscellaneous expenses	A				\$ -	
29	726	Fuel or power purchased for pumping	A	B	C	3,797,401	3,365,984 \$ 431,417	
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			\$ -	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		702,222	707,883 \$ (5,661)	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 5,070,381	\$ 4,643,077 \$ 427,304	

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			868,575	923,682	\$ (55,107)
43	743	Miscellaneous expenses	A	B			\$ -	
44	744	Chemicals and filtering materials	A	B		41,672	(14,439)	\$ 56,111
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		39,084	24,667	\$ 14,417
50		Total water treatment expenses				\$ 949,331	\$ 933,910	\$ 15,421
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			183,844	159,558	\$ 24,286
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		40,924	19,934	\$ 20,990
66	761	Maintenance of trans. and distribution mains*	A			2,192,559	1,878,882	\$ 313,677
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A			450,819	513,126	\$ (62,307)
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A			81,056	36,481	\$ 44,575
72	765	Maintenance of hydrants	A			11,916	10,120	\$ 1,796
73	766	Maintenance of miscellaneous plant	A				\$ -	
74		Total transmission and distribution expenses				\$ 2,961,118	\$ 2,618,101	\$ 343,017

*Prior year submitted reports was revised to reflect changes from 2020 CPUC audit

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		467,298	405,857	\$ 61,441
80	773	Customer records and collection expenses	A			1,662,788	1,523,145	\$ 139,643
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A					\$ -
83	775	Uncollectible accounts	A	B	C	(76,024)	154,831	\$ (230,855)
84		Total customer account expenses				\$ 2,054,062	\$ 2,083,833	\$ (29,771)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A			432,504	305,336	\$ 127,168
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 432,504	\$ 305,336	\$ 127,168
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries*	A	B	C	4,875,560	4,813,172	\$ 62,388
101	792	Office supplies and other expenses	A	B	C	1,721,530	1,632,840	\$ 88,690
102	793	Property insurance	A			670,537	542,610	\$ 127,927
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			802,967	460,200	\$ 342,767
105	795	Employees' pensions and benefits	A	B	C	4,778,273	4,169,119	\$ 609,154
106	796	Franchise requirements	A	B	C	1,051,826	1,020,630	\$ 31,196
107	797	Regulatory commission expenses	A	B	C	1,711,998	1,458,959	\$ 253,039
108	798	Outside services employed	A			514,984	237,875	\$ 277,109
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses*	A			7,612,915	7,910,949	\$ (298,034)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	184,232	158,982	\$ 25,250
114		Total administrative and general expenses				\$ 23,924,822	\$ 22,405,336	\$ 1,519,486
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	622,243	642,752	\$ (20,509)
118	812	Administrative expenses transferred - Cr.	A	B	C	(4,094,231)	(1,734,312)	\$ (2,359,919)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
119a	901	Charges by associated companies, clearing *	A					\$ -
119b	902	Stores expense, clearing	A					\$ -
119c	903	Transportation expense, clearing *	A					\$ -
119d	906	Tools and work equipment, clearing *	A					\$ -
120		Total miscellaneous				\$ (3,471,988)	\$ (1,091,560)	\$ (2,380,428)
121		Total operating expenses				\$ 60,117,977	\$ 52,323,917	\$ 7,794,060

*Prior year submitted reports was revised to reflect changes from 2020 CPUC audit

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 39.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 2,673,049	2,673,049			
2	California corporate franchise taxes	\$ 1,256,778	1,256,778			
3	Property taxes	\$ 1,957,228	1,953,302		3,926	
4	Other taxes	\$ -				
5	State unemployment insurance tax	\$ 45,391	45,391			
6	Federal unemployment insurance tax	\$ 28,072	28,072			
7	Federal insurance contributions act	\$ 915,877	915,877			
8	Payroll taxes capitalized	\$ -	(64,757)			64,757
9	Accrued payroll taxes	\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 6,876,395	\$ 6,807,712	\$ -	\$ 3,926	\$ 64,757

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 19	\$ 12,369,432
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Federal income taxes	2,673,049
5	State income taxes	1,256,778
6	Taxable income not recorded on books:	
7	Income from deferral of gains on sales of properties	110,498
8	Tax deductions not recorded on books:	
9	Amortization of Contributions	(99,292)
10	State tax (Priv. 2018) California	(962,360)
11	Reversal of Property Tax Benefit	-
12	Flow-through depreciation	(1,076,707)
13	Normalized depreciation - 1982 and forward	(3,031,780)
14	IDC - capitalized interest	469,970
15	Repayment of advances including gross up	(110,798)
16	CIAC Utility Plant (excludes amortization) and CIAC Gross Up	(17,148)
17	Tax Basis Gain (Loss) on Retirement of Assets	(619,169)
18	Book income not recorded on return:	
19	Amortization of deferred revenue associated with contributions	(35,564)
20	Book expenses not deducted on return	2,000,225
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 12,927,134
31	Computation of tax:	
32	Federal tax rate (21%) Calculated Tax	2,714,698
33	Federal tax rate based on 21%*	-
34	Amortization of ITC on '82-89 Assets	(10,717)
35	Tax per return	\$ 2,703,981

SCHEDULE B-6
Account 508 - Income from Utility Plant Leased to Others

Line No.	Acct.	Description of Items (a)	Amount (b)
1			
2			
3		NONE	
4			
5		Total	\$ -

SCHEDULE B-7
Account 510 - Rent for Lease of Utility Plant

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				\$ -
2				\$ -
3	NONE			\$ -
4				\$ -
5	Totals	\$ -	\$ -	\$ -

SCHEDULE B-9
Account 522 - Revenues from Lease of Other Physical Property

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-10
Account 523 - Dividend Revenues

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-11
Account 524 - Interest Revenues

Line No.	Description of Items (a)	Amount (b)
1	Interest Income	75,711
2		
3		
4		
5	Total	\$ 75,711

SCHEDULE B-12
Account 525 - Revenues from Sinking and Other Funds

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Misc. Non-Operating Expense (Revenues)	(734,413)
2		
3		
4		
5		
6		
7		
8	Total	\$ (734,413)

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	AD Valorem Tax Expense	3,926
2		
3		
4		
5	Total	\$ 3,926

SCHEDULE B-15
Account 530 - Interest on Long-Term Debt

Line No.	Description of Items (a)	Amount (b)
1	Interest Expense - Long Term Debt	4,388,696
2		
3		
4		
5	Total	\$ 4,388,696

SCHEDULE B-16
Account 531 - Amortization of Debt Discount and Expense

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Issue Cost	81,346
2		
3		
4		
5	Total	\$ 81,346

SCHEDULE B-17
Account 532 - Amortization of Premium on Debt - Cr.

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-19
Account 534 - Interest on Debt to Affiliated Companies

Line No.	Description of Items (a)	Amount (b)
1	Intercompany Interest Expense (Income)	(295,162)
2		
3		
4		
5	Total	\$ (295,162)

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-21
Account 536 - Interest Charged to Construction - Cr.

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Donations	69,005
2	Political Contributions- California Water Association, California Chamber of Commerce	8,800
3	Other Expenses	105,262
4	ATR Audit	40,000
5		
	Total	223,067

SCHEDULE B-24
Account 540 - Miscellaneous Reservations of Net Income

Line No.	Description of Items (a)	Amount (b)
1		
2		
3	NONE	
4		
5	Total	\$ -

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	16	1,477,340
3	Employees - Water treatment	6	606,826
4	Employees - Transmission and distribution	22	1,970,232
5	Employees - Customer account	22	1,966,625
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,141,773
9	General office	58	3,810,701
10	Additional Labor - Transferred		1,469,339
11	Capitalized Labor		(947,618)
12	Affiliated Transactions		(521,721)
13	Total	131	\$ 11,973,497

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			-			-	20	144,263		
2			-			-				
3						-				
4	Total	-	-	-	-	-	20	\$ 144,263	-	\$ -

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	7,800
2	CAL Chamber of Commerce	1,000
3		
4		
5		
6	Total	\$ 8,800

**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	Total	\$ -

**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	1,277,329
4		
5		
6	Total	\$ 1,277,329

SUBURBAN WATER SYSTEMS
Annual PUC Report
SCHEDULE C-7 (Support)
Bonuses Paid to Executives & Officers
2021

	TOTAL
Anthony Stevens	58,535
William Dix	297,521
Craig Gott	154,893
Jocelyn Padilla	57,287
Kirk Michael	261,848
Jorge Lopez	55,062
Joseph Park	120,598
Gregory Galindo	3,187
Robert Kelly	96,823
Timothy Miller	46,575
Alison Zimlich	125,000

1,277,329

**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								
8				SEE ATTACHED				
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13			NONE				
14							
15							

Purchased Water for Resale	
16	Purchased from
17	Annual quantities purchased (Unit chosen) ²
18	SEE ATTACHED
19	

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

¹ Average depth to water surface below ground surface.

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs		SEE ATTACHED	
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

Suburban Water Systems

Wells

Schedule D-1 2021

<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"	195' SWL	1,850	186.20
126 W2 Rio Verde	18"	229' SWL	1,147	0.00
139 W2 La Puente CO.	26"	187' SWL	2,510	0.00
139 W4 La Puente CO.	20"	189' SWL	1,800	0.00
139 W5 La Puente CO.	18"	188' SWL	3,300	0.00
140 W3 La Grande	18"	153' SWL	1,107	0.00
140 W4 La Grande	18"	150' SWL	2,657	0.00
140 W5 La Grande	18"	182' PWL	2,800	2.65
142 W2 Vine	16"	219' PWL	2,800	4,077.38
147 W3 Jones	18"	142' SWL	1,220	0.00
151 W2	18"	247' PWL	3,090	<u>1,203.04</u>
<u>Total Acre Feet - San Jose Hills District</u>				5,469.27

<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"	48' SWL	1,920	0.00
201 W7 Bartolo	18"	119' PWL	3,320	2,996.11
201 W8 Bartolo	18"	170' PWL	3,677	504.57
201 W9 Bartolo	18"	96' PWL	3,700	4,736.41
201 W10 Bartolo	18"	53 SWL	4,000	2,906.80
409 W3 Canary	16"	245' PWL	730	464.11
410 W1 Firestone	14"	161' PWL	665	<u>1,054.63</u>
<u>Total Acre Feet - Whittier \ La Mirada District</u>				12,662.63
<u>Total Acre Feet Company</u>				<u>18,131.90</u>

Purchased Water for Resale

San Jose Hills District		<u>Acre feet Purchased</u>
City of Covina		1.31
City of Glendora		94.92
Covina Irrigating Company		6,851.75
La Puente Valley County Water District		2,116.94
Rowland Water District		0.00
Upper San Gabriel Valley Municipal Water District		1,965.26
Valencia Heights Water Company		0.00
Valley Counties Municipal Water District		3,221.38
Walnut Valley Water District		<u>4,658.25</u>
<u>Total Acre Feet San Jose District</u>		18,909.81
Whittier \ La Mirada District		<u>Acre feet Purchased</u>
California Domestic Water Company		7,589.91
Central Basin Municipal Water District		81.02
City of Fullerton		0.00
City of La Habra		0.00
City of Whittier		0.52
La Habra Heights County Water District		0.36
Orchard Dale Water District		41.50
San Gabriel Valley Water Company		<u>1.67</u>
<u>Total Acre Feet Whittier \ La Mirada District</u>		7,714.98
<u>Total Acre Feet Company</u>		<u>26,624.79</u>

Suburban Water Systems
Schedule D-2 2021
Reservoirs

<u>San Jose Hills District</u>	<u>Number</u>	<u>Gallons</u>
Concrete	2	2,000,000
Metal Tanks	<u>18</u>	<u>42,880,000</u>
Total	20	44,880,000
 <u>Whittier / La Mirada District</u>		
Concrete	2	7,060,000
Metal Tanks	<u>12</u>	<u>24,600,000</u>
Total	14	31,660,000
 <u>Company Totals</u>		
Concrete	4	9,060,000
Metal Tanks	<u>30</u>	<u>67,480,000</u>
Total	34	76,540,000

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								
4					NONE				
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	-	-	-	-	-	-	-	-	-

Water Main (LF)	Diameter of Main (inch)																						Grand Total (LF)	
	0.75	1	1.5	2	2.5	3	4	5	6	8	10	12	14	16	18	20	24	26	27	28	30	36		42
Asbestos Cement	0	0	0	505	0	913	494,291	337	1,126,079	1,275,099	52,517	421,469	2,276	81,932	10,973	12,017	987	0	0	0	0	4,447	0	3,483,842
Cast Iron	0	0	0	0	0	0	8,829	0	15,405	2,196	0	0	0	0	0	0	0	0	0	0	0	0	0	26,430
Concrete	0	0	0	0	0	0	0	0	0	4	0	252	41	5,320	938	2,226	1,985	448	1,726	1,699	10	1,412	0	16,061
Ductile Iron	0	0	0	122	0	6	266	0	1,080	3,452	75	3,118	64	59,780	2,940	12,035	26,116	0	0	0	29,782	0	164	139,000
Galvanized Iron	229	210	58	2,516	0	28	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,059
HDPE	0	0	0	340	0	0	0	0	0	1,545	391	3,118	0	0	0	0	0	0	0	4,313	0	0	0	9,707
GREY PLASTIC	0	0	55	4,933	0	0	10,130	0	1,015	549	0	0	0	0	0	0	0	0	0	0	0	0	0	16,682
PVC	0	0	361	782	0	0	25,561	6	77,626	257,818	1,194	167,266	0	8,608	0	5,864	131	0	0	0	0	0	0	545,217
STEEL	0	0	11	3,766	215	243	18,236	1,771	12,855	48,734	12,111	56,681	12,943	30,957	3,277	7,396	15,517	6,233	10,483	1,623	27,925	409	0	271,386
OTHER	0	59	8	2,056	0	38	8,678	0	13,030	16,271	304	403	4	0	0	0	0	0	8	0	0	0	0	40,859
Grand Total (LF)	229	269	493	15,020	215	1,228	566,009	2,114	1,247,090	1,605,668	66,592	652,307	15,328	186,597	18,128	39,538	44,736	6,681	12,209	7,643	57,717	6,268	164	4,552,243

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	61,075	60,012		
Commercial	4,348	4,340		
Industrial	36	34		
Public authorities	287	282		
Low Income	9,472	10,536		
Irrigation	-	-		
Other (specify) Constr Wtr, Recycled	71	72		
Other Utility	14	14		
Subtotal	75,303	75,290	-	-
Private fire connections			767	765
Public fire hydrants			484	484
Total	75,303	75,290	1,251	1,249

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	5,417	2,108	
3/4 in	20,673	30,831	
1 in	5,659	7,262	
1 1/2 in	672	822	
2 in	633	828	
3 in	88	142	
4 in	67	62	
6 in	11	9	
8 in	1	4	
10 in	-	1	
Other	625	624	
Total	33,846	42,693	76,539

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	11
3. Used, after repair	1
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	43,371
2. More than 10, but less than 15 years	16,743
3. More than 15 years	15,176

SCHEDULE E-1

2021 Financial Accounting

Line No.	Description (a)	Authorized by Decision, Resolution No. or Advice Letter (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Recycled Water Balancing Account	AL 339-W	78,734				(43,445)	527	35,816
2	Volume Related Balancing Accounts	AL 339-W	5,267,673				(4,007,308)	48,597	1,308,963
3	Volume Related Reserve Accounts - July 2019 to December 2021	D.03-06-072	7,597,972		1,233,746				8,831,718
4	Recycled Water Reserve Account - July 2019 to December 2021	D.14-12-038	58,290		20,427				78,716
5	Mandatory Conservation Memorandum Account (MCMA)	RES W-5000	39,072		\$2,274				41,346
6	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	D.14-12-038	(254,299)	-					(254,299)
7	Low Income Ratepayer Assistance Memorandum Account (Jan 14 -Sep 16)	D.19-05-029	(34,416)		186				(34,231)
8	Low Income Ratepayer Assistance Memorandum Account (Oct 16 -Sep 19)	D.08-02-037	(223,393)				1,024,998	(909,446)	(107,840)
9	Low Income Ratepayer Assistance Memorandum Account (Oct 19-Dec 21)	D.08-02-037	-		(12,633)				(12,633)
10	Low Income Customer Data Sharing Memorandum Account	D.11-05-020	3,910		(2,713)				1,196
11	Affiliate Transfer Fee Memorandum Account	D.14-12-038	(49,500)		49,500				-
12	Military Family Relief Program Memorandum Account	D.03-06-072	8,164						8,164
13	2017 Water Contamination Litigation Memorandum Account	W-4094	276,005	-					276,005
14	Employee Healthcare Balancing Account	D.19-05-029	(542,575)		192,809				(349,765)
15	2018 Cost of Capital Memorandum Account (CoCMA)	AL 331-W-A	83,719						83,719
16	2023 Cost of Capital (formerly 2021 COC) (D.19-05-029) amortize in 2018-2020	D.19-05-029	(166,482)						(166,482)
17	2026 Cost of Capital (formerly 2024 COC) (D.21-10-024) amortize in 2021 to 2023	D.21-10-024	-		(91,874)				(91,874)
18	2020 Rate Case Expense	D.19-05-029	(50,468)		77,650				27,182
19	2023 GRC amortize in 2021- 2023	D.21-10-024	-		(290,452)				(290,452)
20	School Lead Testing Memorandum Account	AL 321-W-A	5,911						5,911
21	Drinking Water Fees Memorandum Account	AL 319-W-A	59,002						59,002
22	2021 Drinking Water Fees Memorandum Account	AL 361-W	-		2,645				2,645
23	Asbestos Litigation Memorandum Account (ALMA)	D.18-01-014	20,013						20,013
24	2018, 2019, 2020 Tax Cuts and Jobs Act (TCJA) Memorandum Account	AL 337-W, 348-W, 356-W	263,695		(282,728)		323,262		304,230
25	Conservation Expenses One-Way Balancing Account (CEOWBA) (2021-2023)	D.21-10-024	-		432,504				432,504
26	Allocated Parent Company Information Technology (IT) Rate Base Memo Acct (APCTRBMA)	AL 359-W	(272,302)		376,588		(30,089)		74,197
27	Parent IT Rate Base Memo Acct 2019-2020	AL 365-W	-		(376,588)				(376,588)
28	A.17-01-001 Interim Rates Memorandum Account	AL 336-W	3,961,414			75,711	(3,494,202)		542,924
29	A.20-03-001 Interim Rates Memorandum Account	AL 362-W	-		6,723,064				6,723,064
30	Reservoir 216 Land Exchange Memorandum Account (AL 298-W)	D.12-04-009	553,059						553,059
31	Catastrophic Event Memorandum Account (CEMA)	AL 345-W	1,211,162		1,361,545				2,572,707
32	Per- and Polyfluoroalkyl Substances Memorandum Account (PFASMA)	AL 343-W-B	-						-
33	Sativa Transaction Cost Memorandum Account	D.22-04-010	339,727		135,819				475,546

**SCHEDULE E-1
BALANCING AND MEMORANDUM ACCOUNTS**

2021 Regulatory Accounting

Line No.	Description (a)	Authorized by Decision, Resolution No. or Advice Letter (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Volume Related Balancing Accounts	AL 339-W	6,601,556				(4,007,308)		2,594,248
2	Recycled Water Balancing Account	AL 339-W	78,034				(43,445)		34,589
3	Mandatory Conservation Memorandum Account (MCMA)	RES W-5000	4,901						4,901
4	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	D.14-12-038	(247,447)						(247,447)
5	Low Income Ratepayer Assistance Amortization (Jan 14 to Sep 16)	D.14-12-038	(34,416)						(34,416)
6	Employee Healthcare Balancing Account	D.19-05-029	(41,410)	-					(41,410)
7	2018 Cost of Capital Memorandum Account (CoCMA)	AL 331-W-A	-						-
8	2023 Cost of Capital (formerly 2021 COC) amortize in 2018-2020	D.19-05-029	-		-				-
9	2026 Cost of Capital (formerly 2024 COC) amortize in 2021 to 2023	D.21-10-024	-		275,623		(91,874)		183,749
10	2023 GRC amortize in 2021- 2023	D.21-10-024	-		871,357		(290,452)		580,905
11	School Lead Testing Memorandum Account	AL 321-W-A	-						-
12	Drinking Water Fees Memorandum Account	AL 319-W-A	-						-
13	2021 Drinking Water Fees Memorandum Account	AL 361-W	-						-
14	Asbestos Litigation Memorandum Account (ALMA)	D.18-01-014	-						-
15	2018 Tax Cuts and Jobs Act (TCJA) Memorandum Account	AL 337-W	8,827		281,671		(290,499)		(0)
16	2019 Tax Cuts and Jobs Act (TCJA) Memorandum Account	AL 348-W	-		(290,531)		290,532		0
17	2020 Tax Cuts and Jobs Act (TCJA) Memorandum Account	AL 356-W	-		(281,598)		283,269		1,670
18	Conservation Expenses One-Way Balancing Account (CEOWBA) (2021-2023)	D.21-10-024	-		1,350,000		(432,504)		917,496
19	Allocated Parent Company Information Technology (IT) Rate Base Memo Acct (APCTRBMA)	AL 359-W	-						-
20	Parent IT Rate Base Memo Acct 2019-2020	AL 365-W	-		-				-
21	A.17-01-001 Interim Rates Memorandum Account	AL 336-W	3,546,525		(2,979,560)				566,965
22	A.20-03-001 Interim Rates Memorandum Account	AL 362-W	-						-
23	Reservoir 216 Land Exchange Memorandum Account (AL 298-W)	D.12-04-009	-						-
24	Catastrophic Event Memorandum Account (CEMA)	AL 345-W	-						-
25	Per- and Polyfluoroalkyl Substances Memorandum Account (PFASMA)	AL 343-W-B	-						-
26	Sativa Transaction Cost Memorandum Account	D.22-04-010	-						-

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

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 2021 (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.

2021 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 \$7.39 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, 2021 through May 31, 2022)

Total persons in household	Maximum total combined annual income
1-2	\$34,840
3	\$43,920
4	\$53,000
5	\$62,080
6	\$71,160
7	\$80,240
8	\$89,320

For each additional person, add \$9,080 to the total combined annual income.

In order to support the program, a surcharge of \$0.048 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 2021 (as a percent of total customers served).

Response:

At the end of 2021 the LIRA participation rate as a percentage of total residential customer 14.0%

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 Provided	Over/(Under) Collection	Surcharge Collected	Benefit Provided	Over/(Under) Collection
<i>Beg. Bal.</i>	550,140.07	627,373.45	(\$77,233)	439,831.93	282,072.49	\$157,759
Jan-21	31,647	48,348	(16,702)	25,496	21,752	3,745
Feb-21	28,052	48,486	(20,434)	22,144	21,645	498
Mar-21	28,361	48,434	(20,073)	23,298	21,580	1,718
Apr-21	34,356	48,441	(14,086)	28,326	21,747	6,579
May-21	37,175	49,632	(12,456)	31,615	22,207	9,408
Jun-21	41,106	49,912	(8,806)	33,619	22,222	11,397
Jul-21	48,912	49,757	(845)	39,206	22,207	16,999
Aug-21	46,608	51,442	(4,834)	38,539	22,983	15,556
Sep-21	45,722	52,100	(6,378)	37,650	23,101	14,548
Oct-21	41,352	53,674	(12,321)	34,552	24,224	10,328
Nov-21	31,864	53,947	(22,083)	26,447	24,158	2,290
Dec-21	31,240	54,287	(23,047)	25,205	24,099	1,107
Total	996,534	1,235,833	(\$239,299)	805,929	553,997	251,932

2021 Low Income Rate Assistance Program Cost Details

<u>No.</u>	<u>Date</u>	<u>Vendor Name</u>	<u>Total By Month</u>	<u>Cummulative Total</u>
		<i>Beginning Balance (as of 1/1/2021)</i>	\$9,021	\$9,021
1	1/31/2021	CMRS-PB (United States Postal Service)	\$1	\$9,021
2	2/28/2021	CMRS-PB (United States Postal Service)	\$2	\$9,024
3	3/31/2021	CMRS-PB (United States Postal Service)	\$259	\$9,283
4	6/30/2021	ACP (WISH Insert)	\$7,914	\$17,196
5	9/30/2021	CMRS-PB (United States Postal Service)	\$195	\$17,391
6	12/31/2021	CMRS-PB (United States Postal Service)	\$300	\$17,691
			<u>\$17,691</u>	

**ATTACHMENT 1
2021 ANNUAL REPORT
DESCRIPTION OF WATER CONSERVATION PROGRAMS**

See SCHEDULE E-3

**ATTACHMENT 2
2021 INFORMATION-ONLY FILING
CONSERVATION DATA REPORT**

- 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 2020 Urban Water Management plan method 3 (Demonstrate reduction to 95 percent of the applicable State Hydrologic Region Target) for SJH Service Area; and method 1 (Demonstrate reduction to 80 percent of the base daily per capita water use) for WLM Service Area.

San Jose Hills Service Area = 142
Whittier/La Mirada Service Area = 151

- 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"	

San Jose Hills Service Area:

2021 Monthly Average	14.75	13.56	17.78	43.90	110.29	128.00
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Whittier/La Mirada Service Area:

2021 Monthly Average	13.01	13.88	18.93	44.34	66.60	155.50
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- 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 2021 annual average consumption by service area:

2021 Residential - by Meter Size						
5/8"x3/4"	3/4"	1"	1.5"	2"	3"	

San Jose Hills Service Area:

2021 Consumption (ccf)	366,949	4,953,442	1,390,350	213,874	145,587	12,283
2021 Avg. Connections	2,073	30,449	6,517	406	110	8
2021 Avg. Consumption (ccf)	177.01	162.68	213.34	526.78	1,323.52	1,535.38

Whittier/La Mirada Service Area:

2021 Consumption (ccf)	828,725	3,381,470	1,189,569	87,256	15,989	3,726
2021 Avg. Connections	5,308	20,304	5,238	164	20	2
2021 Avg. Consumption (ccf)	156.13	166.54	227.10	532.05	799.45	1,863.00

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

2021	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	14.27	12.41	11.54	41.61	90.71	-
Tariff Area 1 - Tier 2	12.43	11.27	10.86	36.35	14.58	-
Tariff Area 2 - Tier 1	13.73	12.81	20.37	67.51	118.59	162.46
Tariff Area 2 - Tier 2	12.46	11.34	15.80	53.70	96.14	-
Tariff Area 3 - Tier 1	-	11.65	18.54	33.03	123.89	116.44
Tariff Area 3 - Tier 2	-	10.36	16.93	28.73	114.53	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	11.68	12.08	11.07	28.81	-	-
Tariff Area 1 - Tier 2	11.16	11.61	10.77	-	-	-
Tariff Area 2 - Tier 1	12.80	13.53	20.78	45.09	59.07	155.25
Tariff Area 2 - Tier 2	11.86	12.43	15.37	39.81	-	-
Tariff Area 3 - Tier 1	-	5.50	25.75	16.88	66.67	-
Tariff Area 3 - Tier 2	-	-	20.71	-	-	-
Number of Customers in each sub-grouping						
<u>San Jose Hills Service Area:</u>						
Tariff Area 1 - Tier 1	975	12,621	1,198	29	6	-
Tariff Area 1 - Tier 2	211	1,877	125	7	1	-
Tariff Area 2 - Tier 1	395	7,756	1,914	75	61	2
Tariff Area 2 - Tier 2	72	1,433	679	52	26	-
Tariff Area 3 - Tier 1	-	1,037	1,523	182	12	6
Tariff Area 3 - Tier 2	-	171	232	35	3	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	1,030	710	251	4	-	-
Tariff Area 1 - Tier 2	101	73	11	-	-	-
Tariff Area 2 - Tier 1	3,254	15,272	3,204	133	19	2
Tariff Area 2 - Tier 2	419	2,122	1,243	21	-	-
Tariff Area 3 - Tier 1	-	1	62	2	1	-
Tariff Area 3 - Tier 2	-	-	42	-	-	-

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
-	-	-	-	-	-

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 \$31,846

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
2021 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"	
18.38	19.00	22.22	57.27	10.00	18.44	18.53	19.06	43.20	

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"	1.5"	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):

19.89 19.97 20.40 20.17 9.83 19.85 19.63 26.99 57.48 - 18.79 24.03 65.23

Avg. # Customers:

235 3,077 201 1 1 100 1,495 295 8 - 173 196 12

Tier 2 Average Consumption/Month (ccf):

12.63 14.66 10.70 - - 11.93 13.77 13.91 32.58 - 11.32 12.72 53.81

Avg. # Customers:

55 470 23 - - 29 302 96 2 - 37 35 3

Whittier/La Mirada Service Area

Tier 1 Average Consumption/Month (ccf):

19.32 19.11 11.47 - - 19.11 19.39 21.46 50.11 - - 24.12 -

Avg. # Customers:

140 99 54 - - 304 1,750 293 3 - - 7 -

Tier 2 Average Consumption/Month (ccf):

13.35 11.77 7.25 - - 12.57 12.78 13.77 - - - 20.92 -

Avg. # Customers:

18 12 1 - - 43 264 65 - - - 5 -

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
6,845	-	-	-	3,060	-	-	-

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, which are detailed in suburban's 2020 Urban Water Management Plan.

- 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 were offered to low-income customers, and semi-annually data sharing with Southern California Edison and Southern California Gas Company. However, in 2021 Suburban did not send out LIRA re-certification due to COVID-19 pandemic, and there was an additional data sharing with energy utilities.

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

Response:

13.3 years for LIRA discount, which qualified customer receives \$7.39 credit on their monthly water bill

- 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.

ATTACHMENT 3 (In Compliance With D.11-05-020)
2021 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) 703,944
- b) 644,238
- c) 2,571

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) 929
- b) Suburban does not maintain customers' re-certification for assistance from data sharing.
- c) Unknown
- d) None
- 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 2021 cost of postage was \$756.92
- e) None
- f) None
- g) None

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 2021 (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.

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:

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.

Program Type	Service Area Offered	Description	Duration
Residential Irrigation Survey & Retrofit Program	San Jose Hill and Whittier/ La Mirada	Suburban contracted with EcoTech Services to provide 301 irrigation surveys and retrofits for residential customers.	12 months
Online Educational Videos	San Jose Hill and Whittier/ La Mirada	Suburban contracted to have 5 How To videos posted on our website to support customers with How to Read their Meter, etc	12 months
Landscape, Drought Response, and Firescaping Workshops	San Jose Hill and Whittier/ La Mirada	Four workshops were held to teach customers how to plan their landscaping with "firescaping" in mind, which plants to choose, and other things to consider such as spacing near/around structures.	4 months
Water Conservation Plays, Interactive Games and Coloring Books, and Instructional Lessons for teachers	San Jose Hill and Whittier/ La Mirada	Suburban contracted with the National Theatre for Children to provide a Water Conservation Play in an online format to 20 schools.	3 months
Customer Outreach and Educational Material (conservation kits, etc)	San Jose Hill and Whittier/ La Mirada	Suburban contracted to have multiple customer mailings sent to all customers listing our Stage 1 drought requirements as well as conservation kits to support water conservation and efficiency.	12 months

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.
Response: Through rates charged to all customers as approved in Suburban's General Rate Case and receiving conservation rebates from Metropolitan Water District.

3. Cost of each program.

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

Program Type	Cost
Residential Irrigation Survey & Retrofit Program	\$234,226
Online Educational Videos	\$1,750
Landscape, Drought Response, and Firescaping Workshops	\$4,377
Water Conservation Plays, Interactive Games and Coloring Books, and Instructional Lessons for teachers	\$75,000
Customer Outreach and Educational Material	\$134,303

Program Type	Participation
Residential Irrigation Survey & Retrofit Program	Applicable for Residential customers in San Jose Hills (SJH) and Whittier/La Mirada (WLM) service areas, totaling 301 surveys
Online Educational Videos	Six videos were offered to all Suburban's customers in SJH and WLM service areas
Landscape, Drought Response, and Firescaping Workshops	Four classes were offered to all Suburban's customers in SJH and WLM service areas
Water Conservation Plays, Interactive Games and Coloring Books, and Instructional Lessons for teachers	Programs were offered to all Suburban's customers in SJH and WLM service areas. 3,937 students were reached across 20 schools, and 92 families virtually connecting to <i>The Aqua League</i> Family Night
Customer Outreach and Educational Material	Material were mailed to all Suburban's customers in SJH and WLM service areas

SUBURBAN WATER SYSTEMS

Supplement to CPUC Annual Report

2021 Information-Only Filing

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

**ATTACHMENT 1
2021 ANNUAL REPORT
DESCRIPTION OF WATER CONSERVATION PROGRAMS**

See SCHEDULE E-3

**ATTACHMENT 2
2021 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 2020 Urban Water Management plan method 3 (Demonstrate reduction to 95 percent of the applicable State Hydrologic Region Target) for SJH Service Area; and method 1 (Demonstrate reduction to 80 percent of the base daily per capita water use) for WLM Service Area.

San Jose Hills Service Area = 142

Whittier/La Mirada Service Area = 151

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"	

San Jose Hills Service Area:

2021 Monthly Average	14.75	13.56	17.78	43.90	110.29	128.00
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Whittier/La Mirada Service Area:

2021 Monthly Average	13.01	13.88	18.93	44.34	66.60	155.50
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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 2021 annual average consumption by service area:

2021 Residential - by Meter Size						
5/8"x3/4"	3/4"	1"	1.5"	2"	3"	

San Jose Hills Service Area:

2021 Consumption (ccf)	366,949	4,953,442	1,390,350	213,874	145,587	12,283
2021 Avg. Connections	2,073	30,449	6,517	406	110	8
2021 Avg. Consumption (ccf)	177.01	162.68	213.34	526.78	1,323.52	1,535.38

Whittier/La Mirada Service Area:

2021 Consumption (ccf)	828,725	3,381,470	1,189,569	87,256	15,989	3,726
2021 Avg. Connections	5,308	20,304	5,238	164	20	2
2021 Avg. Consumption (ccf)	156.13	166.54	227.10	532.05	799.45	1,863.00

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

2021	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	14.27	12.41	11.54	41.61	90.71	-
Tariff Area 1 - Tier 2	12.43	11.27	10.86	36.35	14.58	-
Tariff Area 2 - Tier 1	13.73	12.81	20.37	67.51	118.59	162.46
Tariff Area 2 - Tier 2	12.46	11.34	15.80	53.70	96.14	-
Tariff Area 3 - Tier 1	-	11.65	18.54	33.03	123.89	116.44
Tariff Area 3 - Tier 2	-	10.36	16.93	28.73	114.53	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	11.68	12.08	11.07	28.81	-	-
Tariff Area 1 - Tier 2	11.16	11.61	10.77	-	-	-
Tariff Area 2 - Tier 1	12.80	13.53	20.78	45.09	59.07	155.25
Tariff Area 2 - Tier 2	11.86	12.43	15.37	39.81	-	-
Tariff Area 3 - Tier 1	-	5.50	25.75	16.88	66.67	-
Tariff Area 3 - Tier 2	-	-	20.71	-	-	-
Number of Customers in each sub-grouping						
<u>San Jose Hills Service Area:</u>						
Tariff Area 1 - Tier 1	975	12,621	1,198	29	6	-
Tariff Area 1 - Tier 2	211	1,877	125	7	1	-
Tariff Area 2 - Tier 1	395	7,756	1,914	75	61	2
Tariff Area 2 - Tier 2	72	1,433	679	52	26	-
Tariff Area 3 - Tier 1	-	1,037	1,523	182	12	6
Tariff Area 3 - Tier 2	-	171	232	35	3	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	1,030	710	251	4	-	-
Tariff Area 1 - Tier 2	101	73	11	-	-	-
Tariff Area 2 - Tier 1	3,254	15,272	3,204	133	19	2
Tariff Area 2 - Tier 2	419	2,122	1,243	21	-	-
Tariff Area 3 - Tier 1	-	1	62	2	1	-
Tariff Area 3 - Tier 2	-	-	42	-	-	-

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
-	-	-	-	-	-

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 \$31,846

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
2021 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"	
18.38	19.00	22.22	57.27	10.00	18.44	18.53	19.06	43.20	

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"	1.5"	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):	19.89	19.97	20.40	20.17	9.83	19.85	19.63	26.99	57.48	-	18.79	24.03	65.23
Avg. # Customers:	235	3,077	201	1	1	100	1,495	295	8	-	173	196	12
Tier 2 Average Consumption/Month (ccf):	12.63	14.66	10.70	-	-	11.93	13.77	13.91	32.58	-	11.32	12.72	53.81
Avg. # Customers:	55	470	23	-	-	29	302	96	2	-	37	35	3

Whittier/La Mirada Service Area

Tier 1 Average Consumption/Month (ccf):	19.32	19.11	11.47	-	-	19.11	19.39	21.46	50.11	-	-	24.12	-
Avg. # Customers:	140	99	54	-	-	304	1,750	293	3	-	-	7	-
Tier 2 Average Consumption/Month (ccf):	13.35	11.77	7.25	-	-	12.57	12.78	13.77	-	-	-	20.92	-
Avg. # Customers:	18	12	1	-	-	43	264	65	-	-	-	5	-

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
6,845	-	-	-	3,060	-	-	-

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, which are detailed in suburban's 2020 Urban Water Management Plan.

- 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 were offered to low-income customers, and semi-annually data sharing with Southern California Edison and Southern California Gas Company.

However, in 2021 Suburban did not send out LIRA re-certification due to COVID-19 pandemic, and there was an additional data sharing with energy utilities.

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

Response:

13.3 years for LIRA discount, which qualified customer receives \$7.39 credit on their monthly water bill

- 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.

ATTACHMENT 3 (In Compliance With D.11-05-020)
2021 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) 703,944
- b) 644,238
- c) 2,571

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) 929
- b) Suburban does not maintain customers' re-certification for assistance from data sharing.
- c) Unknown
- d) None
- 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 2021 cost of postage was \$756.92
- 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**

E-4 (a)

SERVICES PROVIDED BY THE UTILITY TO THE AFFILIATED COMPANIES

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

Parent Company (1010)	8,124
Southeast Utilities (2000)	27,879
Texas Utilities (2000)	212,205
Kiawah (2060)	2,222
Oregon Water Utilities (7000)	<u>271,291</u>
2021 ATR Employee Costs	<u><u>521,721</u></u>

E-4 (b)

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		0
	Audit Fees		177,328
	Legal Fees		0
	Bank Charges-Amegy & Wells Fargo bank fees		52,892
	Insurance Charges: (General, Medical, Auto, Worker's Comp)		3,462,891
	Total Direct		3,693,111
3.	Indirect costs from parent company		
	Parent Company Allocation		7,574,300

E-4 (f)

EMPLOYEE TRANSFERRED FROM REGULATED WATER UTILITY TO ANY REGULATED WATER UTILITY

None

E-4 (g)

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

INTERCOMPANY LOANS

NONE

A portion of SWWC's Parent Company Rate Base is also allocated to Suburban. A summary of SWWC accounts affected by the allocated charges is as follows:

Description	Operating Expense	Rate Base
Intercompany Management Fees	\$7,574,300	
Rate Base Allocation to Suburban		\$ 1,724,693 ¹

During 2021, the allocation rate was based on the Commission's Decision No. D.21-10-024. The Suburban allocation rate was 42.5% of Parent Company rate base and expense for Parent Company business units which provides Corporate Support to Suburban.

¹ For the rolling twelve months ended December 31, 2021, SWWC's rate base allocation to Suburban is \$1,724,693.

SCHEDULE E-5 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 (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: **NONE**
 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 beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ <u>_____</u> <u> -</u>

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

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		NONE			
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
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					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements					\$ -
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

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)
44		VII. GENERAL PLANT		NONE			
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)

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	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE E-6 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: NONE
 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, 2021, through December 31, 2021.

Vice President Regulatory Affairs, SWS
Title (Please Print)

Bob Kelly
Signature B10944569C39E5C93360C06538F465A1 contractworks.

(626) 523-0001
Telephone Number

07/27/2022
Date

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2021	Goal	Total	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
PHONE SYSTEM															
Total Calls Received		56,448	4,362	7,242	5,269	4,841	4,062	5,047	4,838	4,900	4,310	4,149	4,028	3,400	
# Calls Answered in 30 Seconds		54,398	4188	6952	5058	4647	3900	4845	4644	4753	4181	4025	3907	3298	
% Calls Answered in 30 Seconds	> of = 80%	96%	96%	96%	96%	96%	96%	96%	96%	97%	97%	97%	97%	97%	
# Calls Abandoned		735					41	145	147	129	124	121	27		
Abandonment Rate	< or = 5%	1%	0%	0%	0%	0%	1%	0%	3%	3%	3%	3%	3%		
BILLING															
Total Bills Scheduled to be Rendered		922,765	76,192	76,203	76,203	76,228	76,233	76,253	76,250	76,238	76,268	76,273	76,239	84,185	
Total Bills Rendered		920,858	76,062	76,072	76,063	76,086	76,084	76,072	76,061	76,064	76,084	76,101	76,091	84,018	
Bills Not Rendered in 7 Days (10 for Finals)															
% Bills Rendered in 7 Days	> or = 99.0%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	
Inaccurate Bills Rendered		0													
% of Inaccurate Bills Rendered	< or = 3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PAYMENTS															
Total Payments Posted		798,730	63,580	62,504	74,129	62,275	65,230	72,463	63,350	70,912	65,500	62,474	71,785	64,528	
Payment Posting Errors		254	12	40	28	40	13	8	18	18	28	12	24	13	
% of Payment Posting Errors	< or = 1.0%	0.03%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	
METER READING															
Total Number of Meter Reads Scheduled		914,839	76,242	76,223	76,234	75,243	76,629	76,668	76,707	76,062	76,053	76,067	76,666	76,045	
Total Scheduled Reads Not Read		737	73	126	92	87	126	134	86	2	0	0	0	11	
% Meters Not Read	< or = 3.0%	0.08%	0.10%	0.17%	0.12%	0.12%	0.16%	0.17%	0.11%	0.00%	0.00%	0.00%	0.00%	0.01%	
WORK ORDER COMPLETION															
Total Appointments Scheduled		-	-	-	-	-	-	-	-	-	-	-	-	-	
# Scheduled Appointments Missed		-	-	-	-	-	-	-	-	-	-	-	-	-	
% of Scheduled Appointments Missed	< or = 5.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Total Customer Requested Work Orders		11,758	1,133	1001	1097	1073	1072	1218	1,125	881	1039	770	671	678	
# of Customer Requested Work Orders Missed		0	0	0	0	0	0	0	0	0	0	0	0	0	
% Customer Requested Work Orders Missed	< or = 5.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
CONSUMER AFFAIRS BRANCH (CAB) COMPLAINTS															
Total # of Connections		929,058	77,380	77,385	77,400	77,401	77,402	77,428	77,431	77,433	77,444	77,446	77,449	77,459	
Total # of Customers		918,881	76,546	76,547	76,582	76,587	76,583	76,589	76,558	76,553	76,620	76,573	76,604	76,539	
# of Complaints to Utility from CAB		7	1	1	0	1	1	0	0	0	0	1	1	1	
% of Complaints to Utility from CAB	< or = 0.100%	0.001%	0.001%	0.001%	0.000%	0.001%	0.001%	0.000%	0.000%	0.000%	0.000%	0.001%	0.001%	0.001%	