

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2023
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

TABLE OF CONTENTS

	Page
General Instructions	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Utility Plant and Capitalization Data - Adjusted to Exclude Non-Regulated Activity	9
Income, Expenses, and Other Data - Adjusted to Exclude Non-Regulated Activity	10
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	11
Excess Capacity and Non-Tariffed Services	12
General Information	13
Schedule A - Comparative Balance Sheets - Assets and Other Debits	17
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	18
Schedule B - Income Statement for the Year	19
Schedule A-1 - Account 100 - Utility Plant	20
Schedule A-1a - Account 100.1 - Utility Plant in Service	20-21
Schedule A-1b - Account 101 - Recycled Water Utility Plant	21
Schedule A-1c - Account 302 - Franchises and Consents	21
Schedule A-1d - Account 100.4 - Utility Plant Held for Future Use	22
Schedule A-2 - Account 107 - Utility Plant Adjustments	22
Schedule A-3 - Account 110 - Other Physical Property	22
Schedule A-4 - Rate Base and Working Cash	23
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	24
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	25
Schedule A-6 - Account 111 - Investments in Affiliated Companies	26
Schedule A-7 - Account 112 - Other Investments	26
Schedule A-8 - Account 113 - Sinking Funds	26
Schedule A-9 - Account 114 - Miscellaneous Special Funds	27
Schedule A-10 - Account 120 - Cash	27
Schedule A-11 - Account 121 - Special Deposits	27
Schedule A-12 - Account 122 - Working Funds	28
Schedule A-13 - Account 123 - Temporary Cash Investments	28
Schedule A-14 - Account 124 - Notes Receivable	28
Schedule A-15 - Account 125 - Accounts Receivable	28
Schedule A-16 - Account 126 - Receivables from Affiliated Companies	29
Schedule A-17 - Account 131 - Materials and Supplies	29
Schedule A-18 - Account 132 - Prepayments	29
Schedule A-19 - Account 133 - Other Current and Accrued Assets	29
Schedule A-20 - Account 140 - Unamortized Debt Discount and Expense	30
Schedule A-21 - Account 240 - Unamortized Premium on Debt	30
Schedule A-22 - Account 141 - Extraordinary Property Losses	31
Schedule A-23 - Account 142 - Preliminary Survey and Investigation Charges	31
Schedule A-24 - Account 143 - Clearing Accounts	31
Schedule A-25 - Account 145 - Other Work in Progress	31
Schedule A-26 - Account 146 - Other Deferred Debits	32
Schedule A-27 - Account 147 - Accumulated Deferred Income Tax Assets	32
Schedule A-28 - Account 150 - Discount on Capital Stock	32
Schedule A-29 - Account 151 - Capital Stock Expense	32
Schedule A-30 - Account 200 - Common Capital Stock	33
Schedule A-30a - Account 201 - Preferred Capital Stock	33
Schedule A-30b - Record of Stockholders at End of Year	33

TABLE OF CONTENTS

	Page
Schedule A-31 - Account 202 - Stock Liability for Conversion	33
Schedule A-32 - Account 203 - Premiums and Assessments on Capital Stock	34
Schedule A-33 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	34
Schedule A-34 - Account 270 - Capital Surplus (For Use by Corporations Only)	35
Schedule A-35 - Account 271 - Earned Surplus (For Use by Corporations Only)	35
Schedule A-36 - Account 204 - Proprietary Capital (Sole Proprietor or Partnership)	36
Schedule A-37 - Account 205 - Undistributed Profits of Proprietorship or Partnership	36
Schedule A-38 - Account 210 - Bonds	37
Schedule A-39 - Account 211 - Receivers' Certificates	38
Schedule A-40 - Account 212 - Advances from Affiliated Companies	38
Schedule A-41 - Account 213 - Miscellaneous Long-Term Debt	38
Schedule A-42 - Securities Issued or Assumed During Year	38
Schedule A-43 - Account 220 - Notes Payable	39
Schedule A-44 - Account 221 - Notes Receivable Discounted	39
Schedule A-45 - Account 222 - Accounts Payable	39
Schedule A-46 - Account 223 - Payables to Affiliated Companies	39
Schedule A-47 - Account 224 - Dividends Declared	40
Schedule A-48 - Account 225 - Matured Long-Term Debt	40
Schedule A-49 - Account 226 - Matured Interest	40
Schedule A-50 - Account 227 - Customers' Deposits	41
Schedule A-51 - Account 229 - Interest Accrued	41
Schedule A-52 - Account 230 - Other Current and Accrued Liabilities	41
Schedule A-53 - Account 228 - Taxes Accrued	42
Schedule A-54 - Account 241 - Advances for Construction	43
Schedule A-55 - Account 242 - Other Deferred Credits	44
Schedule A-56 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	44
Schedule A-57 - Account 265 - Contributions in Aid of Construction	45
Schedule A-58 - Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	46
Schedule A-59 - Account 267 - Accumulated Deferred Income Taxes Liabilities	46
Schedule A-60 - Account 268 - Accumulated Deferred Investment Tax Credits	46
Schedule B-1 - Account 501 - Operating Revenues	47
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	47
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	48-50
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	51
Schedule B-4 - Account 507 - Taxes Charged During Year	51
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	52
Schedule B-6 - Account 508 - Income from Utility Plant Leased to Others	53
Schedule B-7 - Account 510 - Rent for Lease of Utility Plant	53
Schedule B-8 - Account 521 - Income from Nonutility Operations	53
Schedule B-9 - Account 522 - Revenues from Lease of Other Physical Property	54
Schedule B-10 - Account 523 - Dividend Revenues	54
Schedule B-11 - Account 524 - Interest Revenues	54
Schedule B-12 - Account 525 - Revenues from Sinking and Other Funds	54
Schedule B-13 - Account 526 - Miscellaneous Nonoperating Revenues	55
Schedule B-14 - Account 527 - Nonoperating Revenue Deductions	55
Schedule B-15 - Account 530 - Interest on Long-Term Debt	55
Schedule B-16 - Account 531 - Amortization of Debt Discount and Expense	55
Schedule B-17 - Account 532 - Amortization of Premium on Debt - Cr.	56
Schedule B-18 - Account 533 - Taxes Assumed on Interest	56

TABLE OF CONTENTS

	<u>Page</u>
Schedule B-19 - Account 534 - Interest on Debt to Affiliated Companies	56
Schedule B-20 - Account 535 - Other Interest Charges	56
Schedule B-21 - Account 536 - Interest Charged to Construction - Cr.	57
Schedule B-22 - Account 537 - Miscellaneous Amortization	57
Schedule B-23 - Account 538 - Miscellaneous Income Deductions	57
Schedule B-24 - Account 540 - Miscellaneous Reservations of Net Income	57
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	58
Schedule C-2 - Compensation of Individual Proprietor or Partner	59
Schedule C-3 - Employees and Their Compensation	59
Schedule C-4 - Record of Accidents During Year	59
Schedule C-5 - Expenditures for Political Purposes	60
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	60
Schedule C-7 - Bonuses Paid to Executives & Officers	60-61
Schedule D-1 - Sources of Supply and Water Developed	62
Schedule D-2 - Description of Storage Facilities	62
Schedule D-3 - Description of Transmission and Distribution Facilities	65
Schedule D-4 - Number of Active Service Connections	67
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	67
Schedule D-6 - Meter Testing Data	67
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	68
Schedule D-8 - Status with State Board of Public Health	69
Schedule D-9 - Statement of Material Financial Interest	69
Schedule E-1 - Balancing and Memorandum Accounts	70
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	71
Schedule E-3 - Description of Water Conservation Program(s)	71
Schedule E-4 - Report on Affiliate Transactions	80-84
Schedule E-5 - For All Water Companies - Safe Drinking Water Bond Act / State Revolving Fund Data	85-87
Schedule E-6 - Facilities Fees Data	88
Declaration	89
Index	90

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2024**, 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

water.division@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 89 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, 2023 through December 31, 2023. 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 2023

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

Person Responsible for this Report: ROBERT KELLY

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 444,002,783	\$ 482,053,991	\$ 463,028,387
2 Total Utility Plant Reserves	(142,891,724)	(153,250,623)	(148,071,174)
3 Total Utility Plant Less Reserves	301,111,059	328,803,368	314,957,214
4 Advances for Construction	7,442,865	7,761,950	7,602,408
5 Contributions in Aid of Construction	20,139,528	19,522,772	19,831,150
6 Total Accumulated Deferred Taxes	23,785,745	25,406,210	24,595,978
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	34,318,171	34,318,171	34,318,171
14 Earned Surplus	124,742,410	132,331,935	128,537,173
15 Total Capital Stock	163,788,228	171,377,753	167,582,991
16 Total Proprietary Capital (Individual or Partnership)	-	-	-
17 Total Long-Term Debt	82,000,000	67,000,000	74,500,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 92,327,491
2 Operating Expenses	\$ 49,626,949
3 Depreciation	\$ 14,111,163
4 Taxes	\$ 8,154,130
5 Income from Nonutility Operations (net)	\$ 449,707
6 Interest on Long-Term Debt	\$ 3,648,296
7 Net Income	\$ 15,388,125

OPERATING EXPENSES DATA

10 Source of Supply Expense	\$ 15,733,132
11 Pumping Expenses	\$ 6,189,534
12 Water Treatment Expenses	\$ 1,116,290
13 Transmission and Distribution Expenses	\$ 3,180,631
14 Customer Account Expenses	\$ 2,341,569
15 Sales Expenses	\$ 471,603
16 Recycled Water Expenses	\$ -
17 Administrative and General Expenses	\$ 25,388,509
18 Miscellaneous	\$ (4,794,318)
19 Total Operating Expenses	\$ 49,626,949

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.)_____			
24			
25 Metered Service Connections	75,401	75,701	75,551
26 Flat Rate Service Connections	2,574	2,520	2,547
27 Total Active Service Connections	77,975	78,221	78,098

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2023

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

Person Responsible for this Report: ROBERT KELLY

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 444,002,783	\$ 482,053,991	\$ 463,028,387
2 Total Utility Plant Reserves	(142,891,724)	(153,250,623)	(148,071,174)
3 Total Utility Plant Less Reserves	301,111,059	328,803,368	314,957,214
4 Advances for Construction	7,442,865	7,761,950	7,602,408
5 Contributions in Aid of Construction	20,139,528	19,522,772	19,831,150
6 Total Accumulated Deferred Taxes	23,785,745	25,406,210	24,595,978
7			
8			
9			
10 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 Earned Surplus	119,041,855	126,181,673	122,611,764
14 Paid In Capital	34,318,171	34,318,171	34,318,171
15 Total Capital Stock	158,087,673	165,227,491	161,657,582
16 Total Proprietary Capital (Individual or Partnership)	-	-	-
17 Total Long-Term Debt	82,000,000	67,000,000	74,500,000

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

Calendar Year 2023

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

		Annual		
		Amount		
INCOME/EXPENSES DATA				
1	Operating Revenues	\$		92,327,491
2	Operating Expenses	\$		49,626,949
3	Depreciation	\$		14,111,163
4	Taxes	\$		7,897,926
5	Income from Nonutility Operations (net)	\$		-
6	Interest on Long-Term Debt	\$		3,648,296
7	Net Income	\$		14,938,418
8				
OPERATING EXPENSES DATA				
10	Source of Supply Expense	\$		15,733,132
11	Pumping Expenses	\$		6,189,534
12	Water Treatment Expenses	\$		1,116,290
13	Transmission and Distribution Expenses	\$		3,180,631
14	Customer Account Expenses	\$		2,341,569
15	Sales Expenses	\$		471,603
16	Recycled Water Expenses	\$		-
17	Administrative and General Expenses	\$		25,388,509
18	Miscellaneous	\$		(4,794,318)
19	Total Operating Expenses	\$		49,626,949
20				
OTHER DATA				
22				Annual
23	<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
24				
25	Metered Service Connections	75,401	75,701	75,551
26	Flat Rate Service Connections	2,574	2,520	2,547
27	Total Active Service Connections	77,975	78,221	78,098

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,	\$	80,945	(end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)
2	Federal Corporate Income Tax, Account #50720,	\$	175,259	(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	\$	705,911	(end of year balance), to exclude non-tariff activity (i.e., non-regulated)
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2023:

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	\$ 903,672	52600=90% 61410=10%	\$ 93,552	52600	Approved by D.00-01-026	\$ 226,672	2280		
2	Antenna-Lease	Passive	\$ 91,375	52600=70% 61415=30%	N/A		Approved by D.00-01-026	\$ 25,567	2280		
3	Recycle Water	Passive	\$ 21,314	52600=70% 61415=30%	N/A		Approved by D.00-01-026	\$ 5,964	2280		
4	Sativa Operations and Maintenance Agreement	Active	\$ (7,142)	52600=90% 61410=10%	N/A		Approved by D.00-01-026	\$ (1,998)	2280		
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

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, WALNUT, GLENDORA, HACIENDA HEIGHTS, WHITTIER, LA MIRADA, AND ADJACENT UNINCORPORATED AREAS IN LOS ANGELES COUNTY, AND BUENA PARK, LA HABRA, 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:

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

Principal Officers:

Name: <u>CRAIG GOTT</u>	Title: <u>PRESIDENT</u>
Name: <u>ALISON ZIMLICH</u>	Title: <u>CFO & TREASURER</u>
Name: <u>SUZANNE PATRON</u>	Title: <u>SECRETARY</u>
Name: <u>JOSEPH PARK</u>	Title: <u>ASSISTANT SECRETARY</u>

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 Road, Inc.
- 2) Alabama Utility Systems, Inc.
- 3) Alabama Water Utilities, Inc.
- 4) CUC Holding Company, Inc.
- 5) Florida Utility Systems, Inc.
- 6) French Settlement Water Company, Inc.
- 7) FWU Environmental Services, Inc.
- 8) Kiawah Island Utility, Inc.
- 9) Louisiana Water Utilities, Inc.
- 10) Metro Water Systems, Inc.
- 11) Midway Water Utilities, Inc.
- 12) Monarch Utilities, Inc.
- 13) New Mexico Utilities, Inc.
- 14) Ni America Operating, Inc.
- 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) SCWU Environmental Services, Inc.
- 23) Shelby Ridge Utility Systems LLC
- 24) South Carolina Utility Systems, Inc.
- 25) South Carolina Water Utilities - CUC, Inc.
- 26) South Carolina Water Utilities - PUI, Inc.
- 27) South Carolina Water Utilities - PWR, Inc.
- 28) South Carolina Water Utilities, Inc.
- 29) Southeast Utility Systems, Inc.
- 30) SouthWest Water Company
- 31) SW Merger Acquisition Corp.
- 32) SWWC Services, Inc.
- 33) SWWC Utilities, Inc.
- 34) Texas Water Services Group, LLC
- 35) Texas Water Utilities, L.P.

Cert No.	Grade	First Name	Last Name
15203	T2	Alejandro	Rangel
45691	T2	Angelica	Benedict
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	T2	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
22952	T2	Jerry	Hoing
42899	T1	John	Dominguez
27179	T1	Johnny	Pestano
43621	T2	Jose	Macias
35913	T2	Laura	Sainz
22933	T1	Leonard	Gaskin
33174	T2	Luis	Preciado
41746	T2	Martin	Cevallos
27770	T2	Matthew	Martinez
30295	T2	Michael	Chiraulo
32477	T2	Michael	Rodriguez
41184	T2	Miguel	Jimenez
7359	T3	Norris	Fulfer
38891	T3	Paul	Dimaggio
32303	T3	Phillip	Rodriguez
38871	T2	Ramiro	Garcia
45217	T1	Robert	Galvez
23818	T4	Rosalba	Magana
34872	T1	Steven	Alvarez
12722	T2	Tom	Medina
34029	T2	Victor	Mendoza
34197	T2	Victor	Franco
42600	T2	Zhaohui	Sun

Cert No.	Grade	First Name	Last Name
4851	D3	Alejandro	Rangel
55476	D1	Ana	Lemus
562.04	D2	Angelica	Benedict
37729	D2	Brian	Inman
50523	D1	Carlos	Farfan
14187	D5	Chris	Arrighi
34337	D3	Craig	Gott
8012	D4	Curtis	Hansen
29009	D3	Daniel	Gonzalez
46263	D1	Daniel	Hernandez
34545	D3	Darrin	Carbajal
38544	D4	David	Islas
39543	D3	Dominic	Luevano
35756	D3	Elias	Montoya
53011	D2	Eric	Gutierrez
35802	D1	Eryk	Aguilar
27548	D3	Fernando	Hernandez
47090	D2	Francisco	Garcia
48660	D3	Frank	Reyes
7818	D4	Greg	Galindo
27696	D1	Irene	Standi
48327	D1	Jacqueline	Olivares
7762	D3	Jerry	Hoing
50492	D1	John	Dominguez
29195	D2	Johnny	Pestano
50940	D4	Jose	Macias
55014	D1	Juan	Silva
43083	D2	Laura	Sainz
38766	D1	Leonard	Gaskin
52390	D1	Lisa	Lozano
37614	D3	Luis	Preciado
49781	D3	Martin	Cevallos
29191	D3	Matthew	Martinez
54191	D2	Maximo	Vega
30741	D3	Michael	Chiraulo
36162	D2	Michael	Rodriguez
48319	D2	Miguel	Jimenez
1700	D4	Norris	Fulfer
47021	D5	Paul	Dimaggio
35764	D5	Phillip	Rodriguez
55042	D1	Rafael	Garcia
40962	D3	Ramiro	Garcia
51928	D1	Raymond	Martinez
37031	D2	Robert	Galvez
9395	D2	Rolshun	Monette
14586	D4	Rosalba	Magana
41182	D3	Steven	Alvarez
4078	D5	Tom	Medina
37246	D3	Victor	Franco
33507	D4	Victor	Mendoza
55885	D1	William	Le
45194	D2	Zhaohui	Sun

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		I. UTILITY PLANT				
2	100	Utility Plant	A-1, A-1a	482,008,917	443,964,961	
3	101	Recycled Water Utility Plant	A-1b	45,074	37,822	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		482,053,991	\$ 444,002,783	
6	250	Reserve for depreciation of utility plant	A-5	(152,554,291)	(142,195,291)	
7	251	Reserve for amortization of limited term utility investments	A-5	(745,641)	(730,034)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	38,773	37,372	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	10,536	(3,771)	
10		Total utility plant reserves		(153,250,623)	\$ (142,891,724)	
11		Total utility plant less reserves		328,803,368	\$ 301,111,059	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	138,786	138,786	
15	253	Reserve for depreciation and amortization of other property	A-5	(55,849)	(55,849)	
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	433,157	98,010	
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	11,170,032	11,645,725	
30	126	Receivables from Affiliated Companies	A-16	-	-	
31	131	Materials and Supplies	A-17	933,552	753,280	
32	132	Prepayments	A-18	1,401,173	1,407,395	
33	133	Other Current and Accrued Assets	A-19	-	-	
34		Total Current and Accrued Assets		13,937,914	\$ 13,904,410	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	470,143	518,485	
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	37,817	3,511	
42	146	Other Deferred Debits	A-26	22,905,037	22,644,538	
43	147	Accumulated Deferred Income Tax Assets	A-27	5,779,604	5,893,462	
44		Total Deferred Debits		29,192,601	\$ 29,059,996	
45		Total Assets and Other Debits		372,016,820	\$ 344,158,402	

**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	34,191,621	34,191,621
55	271	Earned Surplus	A-35	132,331,935	124,742,410
56		Total Capital Stock		171,377,753	\$ 163,788,228
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	67,000,000	82,000,000
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		67,000,000	\$ 82,000,000
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	1,945,334	2,429,086
74	223	Payables to Affiliated Companies	A-46	49,515,199	27,310,470
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	15,000,000	-
77	226	Matured Interest	A-49	211,500	20,200
78	227	Customers' Deposits	A-50	562,833	224,432
79	228	Taxes Accrued	A-53	97,591	(30,195)
80	229	Interest Accrued	A-51	339,724	551,228
81	230	Other Current and Accrued Liabilities	A-52	10,647,878	11,325,292
82		Total Current and Accrued Liabilities		78,320,059	\$ 41,830,513
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	7,761,950	7,442,865
87	242	Other Deferred Credits	A-55	1,479,422	2,944,933
88		Total Deferred Credits		9,241,372	\$ 10,387,798
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Other	A-59	25,365,566	23,734,384
	268	Accumulated Deferred Investment Tax Credits	A-60	40,644	51,361
		Total Accumulated Deferred Taxes		25,406,210	\$ 23,785,745
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	1,148,654	2,226,590
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		1,148,654	\$ 2,226,590
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	19,522,772	20,139,528
100		Total Liabilities and Other Credits		372,016,820	\$ 344,158,402

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	92,327,491
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	49,626,949
6	503	Depreciation	A-5	14,111,163
7	504	Amortization of Limited-term Utility Investments	A-5	15,607
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	(1,401)
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	8,154,130
11		Total Operating Revenue Deductions		71,906,448
12		Net Operating Revenues		20,421,043
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		20,421,043
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	2,733
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	705,911
24	527	Nonoperating Revenue Deductions	B-14	(5,388)
25		Total Other Income		703,256
26		Net Income before Income Deductions		21,124,299
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	3,648,296
30	531	Amortization of Debt Discount and Expense	B-16	48,342
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	1,763,149
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	276,387
38		Total Income Deductions		5,736,174
39		Net Income		15,388,125
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 15,388,125
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)	416,405,693	58,135,170	(1,586,172)		\$ 472,954,691
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	27,623,308	39,608,456		(58,113,498)	\$ 9,118,266
4	100.4	Utility Plant Held for Future Use	-			-	\$ -
5	100.5	Utility Plant Acquisition Adjustments	(64,040)				\$ (64,040)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 443,964,961	\$ 97,743,626	\$ (1,586,172)	\$ (58,113,498)	\$ 482,008,917

**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	11,360,599	1,144,825			\$ 12,505,424
5		Total Intangible Plant	\$ 11,393,635	\$ 1,144,825	\$ -	\$ -	\$ 12,538,460
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,664,987				\$ 1,664,987
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	11,991,035	1,283,066			\$ 13,274,101
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	\$ 19,378,476	\$ 1,283,066	\$ -	\$ -	\$ 20,661,542
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	11,858,934	354,756			\$ 12,213,690
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	24,310,501	2,034,202	(24,620)		\$ 26,320,083
25	325	Other Pumping Plant	254,376				\$ 254,376
26		Total Pumping Plant	\$ 36,423,811	\$ 2,388,958	\$ (24,620)	\$ -	\$ 38,788,149
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	2,194,058				\$ 2,194,058
30	332	Water Treatment Equipment	5,484,886	431,323	(41,884)		\$ 5,874,325
31		Total Water Treatment Plant	\$ 7,678,944	\$ 431,323	\$ (41,884)	\$ -	\$ 8,068,383

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	45,900,980	360,609	(32,619)		\$ 46,228,970
35	343	Transmission and Distribution Mains	158,618,862	31,899,632	(317,286)		\$ 190,201,208
36	344	Fire Mains	-				\$ -
37	345	Services	56,704,415	11,455,933	(279,754)		\$ 67,880,594
38	346	Meters	17,052,136	2,874,367	(633,377)		\$ 19,293,126
39	347	Meter Installations	2,077,494	370,952			\$ 2,448,446
40	348	Hydrants	17,651,908	3,535,736	(78,224)		\$ 21,109,420
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 298,476,263	\$ 50,497,229	\$ (1,341,260)	\$ -	\$ 347,632,232
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	24,527,535	620,456	(1,845)		\$ 25,146,146
46	372	Office Furniture and Equipment	2,265,200	151,538	(5,416)		\$ 2,411,322
47	373	Transportation Equipment	4,138,091	574,057			\$ 4,712,148
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	5,885,492	516,379	(17,263)		\$ 6,384,608
51	377	Power Operated Equipment	75,008				\$ 75,008
52	378	Tools, Shop and Garage Equipment	1,505,291	35,539	(5,712)		\$ 1,535,118
53	379	Other General Plant					\$ -
54	381	GIS Mapping Facilities	2,992,960	491,800	(148,172)		\$ 3,336,588
55		Total General Plant	\$ 41,389,577	\$ 2,389,769	\$ (178,408)	\$ -	\$ 43,600,938
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	\$ 416,405,693	\$ 58,135,170	\$ (1,586,172)	\$ -	\$ 472,954,691

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	23,951	(16,699)		\$ 45,074
2							\$ -
3							\$ -
4			\$ 37,822	\$ 23,951	\$ (16,699)	\$ -	\$ 45,074

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	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
Total				\$ -

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.	112,185	112,185
2	Other	26,601	26,601
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 138,786	\$ 138,786

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (c)	Balance 1/1/2023 (d)
		RATE BASE		
1		TOTAL COMPANY		
2		Utility Plant	472,935,725	416,379,475
3		Construction Work in Progress	9,118,266	27,623,308
4		Materials and Supplies	933,552	753,280
5		Working Cash	(8,396,703)	(8,396,403)
6		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5)	436,359,660	436,359,660
7				
8		LESS DEDUCTIONS FROM RATE BASE		
9		Reserve for Depreciation	152,543,755	142,199,061
10		Unamortized Investment Tax Credits	40,644	51,361
11		Contributions in Aid of Construction	19,522,772	15,346,833
12		Contributions in Aid of Construction - Cal Trans	-	4,792,695
13		Advances for Construction	7,761,950	7,442,865
14		Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	10,959,302	11,432,282
15		Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(21,301)	(26,304)
16		Accumulated Deferred Taxes Associated with Taxable CIAC	(3,001,029)	(2,879,034)
17		Pension Reserve	-	-
18		Accumulated Deferred Taxes, Taxable C.I.A.C Gross-Up	1,493,587	1,501,231
19		Unamortized Deferred Revenues, Taxable C.I.A.C.	15,761	19,001
20		Accumulated Deferred Income Taxes - Pension Reserve	-	-
21		Accumulated Deferred Taxes Associated with Interest During Construction (IDC)	(2,747,967)	(2,486,785)
22		Accumulated Deferred Taxes Associated with Amortization of Interest During Construction	727,511	632,000
23		TCJA - Cumulative Unprotected IDC and Other (per AL 337-W)	87,192	72,660
24		TCJA - Protected Excess Deferred Items (per AL 337-W)	(1,310,579)	(1,081,352)
25		SUBTOTAL DEDUCTIONS	186,071,598	177,016,514
26				
27		SUBTOTAL SWS RATE BASE	288,519,242	259,343,146
28				
29		Allocated Parent Co. Rate Base to SWS	4,092,866	3,052,075
30				
31		TOTAL RATE BASE	292,612,108	262,395,221

Working Cash				
28		Determination of Operational Cash Requirement		
29		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	49,503,077	55,517,911
30		Purchased Power & Commodity for Resale*	4,671,073	3,989,992
31		Meter Revenues: Monthly Billing	89,115,440	91,569,637
32		Other Revenues: Flat Rate Monthly Billing	3,212,051	3,540,212
33		Total Revenues (=Line 31 + Line 32)	92,327,491	95,109,849
34		Ratio - Flat Rate to Total Revenues (=Line 32 / Line 33)	3%	3%
35		5/24 x Line 29 x (100% - Line 34)	10,003,747	11,219,245
36		1/24 x Line 29 x Line 34	61,879	69,397
37		1/12 x Line 30	389,256	332,499
38		Operational Cash Requirement (=Line 35 + Line 36 - Line 37)	9,676,370	10,956,143
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		
		Working cash per D. 21-10-024 workpapers	(8,396,703)	(8,396,403)

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	\$ 142,195,291	\$ 730,034	\$ (37,372)	\$ 55,849	\$ 3,771
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	15,227,500				2,392
	(b) Charged to Account 504 ⁽¹⁾		15,607			
	(c) Charged to Account 505 ⁽¹⁾			(1,401)		
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts					
6	(f) Salvage recovered	45,356				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 15,272,856	\$ 15,607	\$ (1,401)	\$ -	\$ 2,392
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,586,174)				(16,699)
11	(b) Cost of removal	(3,327,682)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (4,913,856)	\$ -	\$ -	\$ -	\$ (16,699)
14	Balance in reserve at end of year	\$ 152,554,291	\$ 745,641	\$ (38,773)	\$ 55,849	\$ (10,536)
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	5,594,554	453,310			\$ 6,047,864
7	316	Supply Mains	5,020,002	152,381			\$ 5,172,383
8	317	Other Source of Supply Plant	257,229	5,947			\$ 263,176
9		Total Source of Supply Plant	\$ 10,871,785	\$ 611,638	\$ -	\$ -	\$ 11,483,423
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	4,475,928	379,379			\$ 4,855,307
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	13,684,709	1,111,787	(24,620)	(50,166)	\$ 14,721,710
16	325	Other Pumping Plant	164,889	12,800			\$ 177,689
17		Total Pumping Plant	\$ 18,325,526	\$ 1,503,966	\$ (24,620)	\$ (50,166)	\$ 19,754,706
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	679,053	67,797			\$ 746,850
21	332	Water Treatment Equipment	3,704,848	225,975	(41,884)	(14,703)	\$ 3,874,236
22		Total Water Treatment Plant	\$ 4,383,901	\$ 293,772	\$ (41,884)	\$ (14,703)	\$ 4,621,086
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	351,463	16,146			\$ 367,609
26	342	Reservoirs and Tanks	10,495,103	1,094,315	(32,619)	(113,775)	\$ 11,443,024
27	343	Transmission and Distribution Mains	48,293,059	3,635,703	(317,287)	(1,306,523)	\$ 50,304,952
28	344	Fire Mains	-				\$ -
29	345	Services	22,493,732	3,457,209	(279,754)	(1,261,847)	\$ 24,409,340
30	346	Meters	4,174,711	1,209,199	(633,377)	(325,431)	\$ 4,425,102
31	347	Meter Installations	634,983	146,615			\$ 781,598
32	348	Hydrants	6,963,937	624,382	(78,224)	(111,316)	\$ 7,398,779
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 93,406,988	\$ 10,183,569	\$ (1,341,261)	\$ (3,118,892)	\$ 99,130,404
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	2,871,820	696,680	(1,845)	(103,224)	\$ 3,463,431
38	372	Office Furniture and Equipment	1,620,882	112,724	(5,416)		\$ 1,728,190
39	373	Transportation Equipment	2,410,934	529,858		4,659	\$ 2,945,451
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	4,414,552	376,340	(17,263)		\$ 4,773,629
43	377	Power Operated Equipment	101,493	15,268			\$ 116,761
44	378	Tools, Shop and Garage Equipment	1,311,828	106,314	(5,713)		\$ 1,412,429
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	2,475,582	797,371	(148,172)		\$ 3,124,781
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 15,207,091	\$ 2,634,555	\$ (178,409)	\$ (98,565)	\$ 17,564,672
49		Total	\$ 142,195,291	\$ 15,227,500	\$ (1,586,174)	\$ (3,282,326)	\$ 152,554,291

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	98,010	433,157
2			
3			
4			
5		Total	\$ 433,157

**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	10,926,381	10,570,564
2	125-2	Other Accounts Receivable	719,344	599,468
3				
4				
5	Total		\$ 11,645,725	\$ 11,170,032

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

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	753,280	933,552
2			
3			
4			
5	Total	\$ 753,280	\$ 933,552

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	13,302	13,475
2	Rent Advance - Covina Main Office	22,368	31,058
3	Main San Gabriel Basin Water Storage	1,252,039	1,252,039
4	City Of Whittier Lease MSGB		-
5	Prepaid Contract & Misc.	119,686	103,457
6	Interconnection Pressure Regulating Valve Maint. (Liberty Utilities)		1,144
7			
8			
9			
10	Total	\$ 1,407,395	\$ 1,401,173

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	(20,200)	20,200	-	\$ -
3						-			\$ -
4	Series D	15,000,000	764,013	10/24/2004	10/24/2024	68,973	70,500	(108,701)	\$ 30,772
5						-			\$ -
6	Series E	10,000,000	222,684	10/20/2006	10/20/2026	42,371	1,800	(12,934)	\$ 31,237
7						-			\$ -
8	Series F	25,000,000	233,094	9/30/2015	9/30/2035	148,794		(11,670)	\$ 137,124
9						-			\$ -
10	Series G	32,000,000	301,483	12/11/2019	12/15/2059	278,547	98,667	(106,204)	\$ 271,010
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 518,485	\$ 191,167	\$ (239,509)	\$ 470,143

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	3,511	37,817
2			
3			
4			
5	Total	\$ 3,511	\$ 37,817

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	511,001	543,000
3	Regulatory Assets (FAS 109, Tax Rate)	10,966,498	12,005,166
4	Rate Case Expenses/Regulatory Related	6,647,386	6,151,540
5	Accrued Vacation	1,006,235	1,118,276
6	Right-of Use Assets, net	2,933,859	2,507,496
7	Total	\$ 22,644,538	\$ 22,905,037

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)	1,236,486	1,372,884
2	Advances & CIAC 1987 to 2023 (Federal)	2,183,970	2,122,289
3	Advances & CIAC 1992 to 2023 (State)	888,100	883,384
4	Gross-up tax rate change (Federal)	1,268,850	1,173,604
5	CIAC Deposits - Federal (project not completed)	146,663	91,876
6	CIAC Deposits - State (project not completed)	67,187	42,088
7	Federal Other	102,206	93,479
8			
9	Total	\$ 5,893,462	\$ 5,779,604

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	12.8000	7,629,807
2								
3								
4								
5								
6	Total				\$ 745,380	\$ 745,380		\$ 7,629,807

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 (Series A-Preferred)	43,843.83
2			SouthWest Water Company (Series B-Preferred)	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	34,191,621
2	CREDITS (Give nature of each credit and state account charged)	
3	27020 - Equity Contribution	
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	\$ 34,191,621

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 124,742,410
2		CREDITS	
3	400	Credit balance transferred from income account	15,388,125
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 15,388,125
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	168,793
10	412	Dividend appropriations-Common stock	7,629,807
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ 7,798,600
15		Balance end of year	\$ 132,331,935

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 D	10/19/04	10/1/24	15,000,000	15,000,000		5.64%				
2	Series E	10/20/06	10/20/26	10,000,000	10,000,000	10,000,000	6.30%			629,496	629,500
3	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
4	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
5											
6											
7											
8	Total				\$ 82,000,000	\$ 67,000,000		\$ -	\$ -	\$ 2,918,496	\$ 2,918,500

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	1,913,442	1,538,801
2	PUC Use Fees Accrual	347,331	203,956
3	Audit Accrual	119,700	102,883
4	City Utility User Tax Accrual	48,613	99,694
5		Total	\$ 2,429,086

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	27,310,470	49,515,199	4.59%	1,763,149	1,763,149
2						
3						
4						
5						
6						
7		Total	\$ 27,310,470		\$ 1,763,149	\$ 1,763,149

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	Bond Series D	-	15,000,000
2			
3			
4			
5	Total	\$ -	\$ 15,000,000

SCHEDULE A-49
Account 226 - Matured Interest

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Bond Series B - interest	20,200	-
2	Bond Series D - interest		211,500
3			
4			
5	Total	\$ 20,200	\$ 211,500

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	224,432	562,833
2			
3			
4			
5	Total	\$ 224,432	\$ 562,833

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	551,228	339,724
2			
3			
4			
5	Total	\$ 551,228	\$ 339,724

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	5,335,187	4,848,867
2	Accrued Salaries	1,246,355	1,366,901
3	WIP Retention	936,196	808,177
4	Legal Costs	290,708	210,694
5	Franchise Fees Payable	2,914,802	2,785,388
6	Unclaimed Refund Contract Payments	23,593	33,978
7	Deferred Rent - Current	-	-
8	CA-Dept of Public Health	132,994	142,126
9	Lease Liab- Short term	445,457	451,747
10			
11			
12			
13			
14			
15			
16	Total	\$ 11,325,292	\$ 10,647,878

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	(30,195)		2,712,131	2,584,036	(309)	97,591	
2	State corporation franchise tax			1,346,272	1,346,272			
3	State unemployment insurance tax			67,419	67,419			
4	Other state and local taxes							
5	Federal unemployment insurance tax			3,823	3,823			
6	Fed. ins. contr. act (old age retire.)			955,673	955,673			
7	Other federal taxes							
8	Federal income taxes			3,151,957	3,151,957			
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ (30,195)	\$ -	\$ 8,237,275	\$ 8,109,180	\$ (309)	\$ 97,591	\$ -

(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	7,442,865
2	Additions during year	505,203
2a	Gross-up Tax	114,378
3	Subtotal - Beginning balance plus additions during year	\$ 8,062,446
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	301,246
7	Proportionate cost basis	
8	Present worth basis	(750)
9	Total refunds	\$ 300,496
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	\$ 300,496
16	Balance end of year	\$ 7,761,950

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		3,950,427	4,403,309
3	Lessee Deposits 242-40		20,000	20,000
4	Long-term Refund Contracts Unclaimed 242-89		23,468	23,468
5	Long-term Unclaimed Checks Payable 242-90		147	147
6	Deferred Rent Non Current 242-50		-	-
7a	FASB 109 Federal Reg Liability 242-98		5,810,847	5,435,021
7b	FASB 109 State Reg Liability 242-99		667,641	652,347
7c	Balancing Account 242-00		(60,097,841)	(65,449,879)
7d	Balancing Account Contra 242-00		49,297,208	54,176,672
7e	Low Income/Water Conservation 242-00		(1,143,789)	(1,143,789)
7f	Reg Liab-Other 242-95		547,878	(1,354)
7g	Reg Liab - Drought Surcharge 242-95		1,257,474	1,203,755
7h	Lease Liabilities 242-92		2,611,473	2,159,725
	Total		\$ 2,944,933	\$ 1,479,422

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	2,226,590		1,192,977		115,041	\$ 1,148,654
2							\$ -
3							\$ -
4							\$ -
5							\$ -
6							\$ -
7	Total	\$ 2,226,590		\$ 1,192,977		\$ 115,041	\$ 1,148,654

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	\$ 20,139,528			19,876,738	262,790
2	Add: Credits to account during year					
3	Contributions received during year	\$ 501,973			501,973	
4	Other credits	\$ -				
5	Total credits	\$ 501,973	\$ -	\$ -	\$ 501,973	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 1,118,729			1,118,729	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 1,118,729	\$ -	\$ -	\$ 1,118,729	\$ -
11	Balance end of year	\$ 19,522,772	\$ -	\$ -	\$ 19,259,982	\$ 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 (Federal)	10,485,161	10,900,703
2	Loss on Assets Retired (Federal)	523,558	542,768
3	Flow-through Depreciation - Pre 1982 (Federal)	4,336,112	4,886,944
4	Balancing Account (Federal)	2,268,132	2,367,373
5	Gains on Condemnations (Federal)	58,010	34,805
6	State Flow-through Depreciation & Other	6,143,787	6,573,252
7	Reserves (Federal & State)	(125,163)	16,370
8	Other (Federal & State)	44,787	43,351
9	Total	\$ 23,734,384	\$ 25,365,566

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)	51,361	40,644
2			
3			
4			
5	Total	\$ 51,361	\$ 40,644

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	65,228,581	66,141,873	\$ (913,292)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	18,347,996	19,389,784	\$ (1,041,788)
6		601-3 Industrial Sales	1,696,328	1,718,293	\$ (21,965)
7		601-4 Sales to Public Authorities	3,842,535	4,319,687	\$ (477,152)
8		Sub-total	\$ 89,115,440	\$ 91,569,637	\$ (2,454,197)
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	1,769,646	1,726,893	\$ 42,753
21	605	Public Fire Protection Service	-	-	\$ -
22	606	Sales to Other Water Utilities for Resale	36,436	41,755	\$ (5,319)
23	607	Sales to Governmental Agencies by Contracts	-	-	\$ -
24	608	Interdepartmental Sales	-	-	\$ -
25	609	Other Sales or Service	-	-	\$ -
26		Sub-total	\$ 1,806,082	\$ 1,768,648	\$ 37,434
27		Total Water Service Revenues	\$ 90,921,522	\$ 93,338,285	\$ (2,416,763)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	399,813	289,879	\$ 109,934
31	612	Rent from Water Property	-	-	\$ -
32	613	Interdepartmental Rents	-	-	\$ -
33	614	Other Water Revenues	120,126	432,980	\$ (312,854)
34	615	Recycled Water Revenues	886,030	1,048,705	\$ (162,675)
35		Total Other Water Revenues	\$ 1,405,969	\$ 1,771,564	\$ (365,595)
36	501	Total operating revenues	\$ 92,327,491	\$ 95,109,849	\$ (2,782,358)

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	24,218,975
33	Orange County	187,703
34		
35	Operations within incorporated territory	
36	City or town of West Covina	26,044,787
37	City or town of La Puente	4,294,701
38	City or town of Glendora	1,805,308
39	City or town of Industry	1,191,562
40	City or town of Walnut	3,644,702
41	City or town of Whittier	14,186,831
42	City or town of La Mirada	15,591,073
43	City or town of Covina	572,177
44	City or town of La Habra	539,275
45	City or town of Buena Park	50,397
46	Total	\$ 92,327,491

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B		-	\$ -	
4	701	Operation supervision, labor and expenses			C	-	\$ -	
5	702	Operation labor and expenses	A	B		-	\$ -	
6	703	Miscellaneous expenses	A			2,336,751	4,746,968 \$ (2,410,217)	
7	704	Purchased water	A	B	C	13,396,381	17,243,840 \$ (3,847,459)	
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			-	1,542 \$ (1,542)	
17	712	Maintenance of supply mains	A			-	\$ -	
18	713	Maintenance of other source of supply plant	A	B		-	\$ -	
19		Total source of supply expense				\$ 15,733,132	\$ 21,992,350 \$ (6,259,218)	
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		667,133	772,517 \$ (105,384)	
28	725	Miscellaneous expenses	A			-	\$ -	
29	726	Fuel or power purchased for pumping	A	B	C	4,671,073	3,989,992 \$ 681,081	
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		851,328	906,018 \$ (54,690)	
36	733	Maintenance of other pumping plant	A	B		-	\$ -	
37		Total pumping expenses				\$ 6,189,534	\$ 5,668,527 \$ 521,007	

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			885,973	827,364 \$ 58,609	
43	743	Miscellaneous expenses	A	B		-	\$ -	
44	744	Chemicals and filtering materials	A	B		177,744	83,874 \$ 93,870	
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		52,573	46,509 \$ 6,064	
50		Total water treatment expenses				\$ 1,116,290	\$ 957,747 \$ 158,543	
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			143,345	164,992 \$ (21,647)	
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		8,882	33,317 \$ (24,435)	
66	761	Maintenance of trans. and distribution mains*	A			2,418,693	2,258,080 \$ 160,613	
67	761	Maintenance of mains		B		-	\$ -	
68	762	Maintenance of fire mains	A			-	\$ -	
69	763	Maintenance of services	A			502,937	470,593 \$ 32,344	
70	763	Maintenance of other trans. and distribution plant		B		-	\$ -	
71	764	Maintenance of meters	A			95,298	60,442 \$ 34,856	
72	765	Maintenance of hydrants	A			11,477	8,671 \$ 2,806	
73	766	Maintenance of miscellaneous plant	A			-	\$ -	
74		Total transmission and distribution expenses				\$ 3,180,631	\$ 2,996,095 \$ 184,536	

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		402,975	462,328 \$ (59,353)	
80	773	Customer records and collection expenses	A			1,814,722	1,581,454 \$ 233,268	
81	773	Customer records and accounts expenses		B		-	\$ -	
82	774	Miscellaneous customer accounts expenses	A			-	\$ -	
83	775	Uncollectible accounts	A	B	C	123,872	139,875 \$ (16,003)	
84		Total customer account expenses				\$ 2,341,569	\$ 2,183,657 \$ 157,912	
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			471,603	450,183 \$ 21,420	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		Total sales expenses				\$ 471,603	\$ 450,183 \$ 21,420	
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	5,103,206	4,662,342 \$ 440,864	
101	792	Office supplies and other expenses	A	B	C	2,306,227	2,766,660 \$ (460,433)	
102	793	Property insurance	A			565,893	766,150 \$ (200,257)	
103	793	Property insurance, injuries and damages		B	C	-	- \$ -	
104	794	Injuries and damages	A			818,669	832,188 \$ (13,519)	
105	795	Employees' pensions and benefits	A	B	C	5,074,395	5,194,563 \$ (120,168)	
106	796	Franchise requirements	A	B	C	1,175,901	1,132,920 \$ 42,981	
107	797	Regulatory commission expenses	A	B	C	1,186,276	1,812,482 \$ (626,206)	
108	798	Outside services employed	A			349,845	396,219 \$ (46,374)	
109	798	Miscellaneous other general expenses		B		-	\$ -	
110	798	Miscellaneous other general operation expenses			C	-	\$ -	
111	799	Miscellaneous general expenses*	A			8,562,329	7,713,548 \$ 848,781	
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	245,768	236,310 \$ 9,458	
114		Total administrative and general expenses				\$ 25,388,509	\$ 25,513,382 \$ (124,873)	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits					\$ -	
117	811	Rents	A	B	C	544,872	566,656 \$ (21,784)	
118	812	Administrative expenses transferred - Cr.	A	B	C	(5,339,190)	(4,670,811) \$ (668,379)	
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				\$ (4,794,318)	\$ (4,104,155) \$ (690,163)	
121		Total operating expenses				\$ 49,626,949	\$ 55,657,786 \$ (6,030,837)	

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	\$ 3,151,957	3,151,957
2	California corporate franchise taxes	\$ 1,346,272	1,346,272			
3	Property taxes	\$ 2,712,131	2,706,743		5,388	
4	Other taxes	\$ -				
5	State unemployment insurance tax	\$ 67,419	67,419			
6	Federal unemployment insurance tax	\$ 3,823	3,823			
7	Federal insurance contributions act	\$ 955,673	955,673			
8	Payroll taxes capitalized	\$ -	(77,757)			77,757
9	Accrued payroll taxes	\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 8,237,275	\$ 8,154,130	\$ -	\$ 5,388	\$ 77,757

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	\$ 15,388,125
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Federal income taxes	3,151,957
5	State income taxes	1,346,272
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	(406,015)
10	State tax (Priv. 2018) California	(1,291,253)
11	Reversal of Property Tax Benefit	
12	Flow-through depreciation	(2,072,176)
13	Normalized depreciation - 1982 and forward	(1,978,780)
14	IDC - capitalized interest	649,514
15	Repayment of advances including gross up	502,056
16	CIAC Utility Plant (excludes amortization) and CIAC Gross Up	(389,756)
17	Tax Basis Gain (Loss) on Retirement of Assets	(91,478)
18	Book income not recorded on return:	
19	Amortization of deferred revenue associated with contributions	(27,084)
20	Book expenses not deducted on return	(896,819)
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 13,995,061
31	Computation of tax:	
32	Federal tax rate (21%) Calculated Tax	2,938,963
33	Federal tax rate based on 21%*	-
34	Amortization of ITC on '82-89 Assets	(10,717)
35	Tax per return	\$ 2,928,246

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	2,733
2		
3		
4		
5	Total	\$ 2,733

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)	(705,911)
2		
3		
4		
5		
6		
7		
8	Total	\$ (705,911)

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	AD Valorem Tax Expense	5,388
2		
3		
4		
5	Total	\$ 5,388

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

Line No.	Description of Items (a)	Amount (b)
1	Interest Expense - Long Term Debt	3,648,296
2		
3		
4		
5	Total	\$ 3,648,296

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	48,342
2		
3		
4		
5	Total	\$ 48,342

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)	1,763,149
2		
3		
4		
5	Total	\$ 1,763,149

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	102,481
2	Political Contributions- California Water Association	9,100
3	Other Expenses	119,806
4	ATR Audit	45,000
5		
	Total	276,387

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-1

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

Line No. Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership

1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No _____		
2	Name of each organization or person that was a party to such a contract or agreement Suburban Water Systems & SouthWest Water Company		
3	Date of original contract or agreement.	<u> July 14, 1993 </u>	
4	Date of each supplement or agreement.	<u> None </u>	
Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.			
5	Amount of compensation paid during the year for supervision or management:		<u> \$7,793,688 </u>
6	To whom paid:	<u> SouthWest Water Company </u>	
7	Nature of payment (salary, traveling expenses, etc.):	<u> See note (1) </u>	
8	Amounts paid for each class of service:	\$	_____
9	Base for determination of such amounts	<u> 3 Factor Allocation, Others </u>	
10	Distribution of payments:		
	(a) Charged to operating expenses	\$	<u> 7,793,688 </u>
	(b) Charged to capital accounts	\$	_____
	(c) Charged to other accounts	\$	_____
	Total	\$	<u> 7,793,688 </u>
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account		
	<u> Various Accounts - Charges - Associated Companies </u>		

	Total	<u> \$7,793,688 </u>	
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Suburban Water Systems is a wholly owned subsidiary of SouthWest Water Company.		

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

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3
Employees and Their Compensation
(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	18	1,771,482
3	Employees - Water treatment	5	484,134
4	Employees - Transmission and distribution	20	1,962,265
5	Employees - Customer account	21	1,977,014
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,438,464
9	General office	58	3,825,077
10	Additional Labor - Transferred		(1,471,878)
11	Capitalized Labor		1,140,283
12	Affiliated Transactions		331,595
13	Total	129	\$ 12,458,436

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			1			1	25	339,041		
2			-			-				
3						-				
4	Total	-	1	-	-	1	25	\$ 339,041	-	\$ -

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	9,100
2		
3		
4		
5		
6	Total	\$ 9,100

**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	1,448,738
4		
5		
6	Total	\$ 1,448,738

SUBURBAN WATER SYSTEMS
Annual PUC Report
SCHEDULE C-7 (Support)
Bonuses Paid to Executives & Officers
2023

	TOTAL
Anthony Stevens	96,331
Timothy Miller	98,700
Robert Kelly	136,263
Gregory Galindo	74,720
Jorge Lopez	74,282
Craig Gott	294,754
Carmelitha Bordeloi	47,317
Alison Zimlich	286,160
Joseph Park	340,211
	<hr/> <hr/> 1,448,738

**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 2023**

<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	664.81
126 W2 Rio Verde	18"	229' SWL	1,147	0.00
125 W2	18"	189' SWL	780	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
139 W6 La Puente CO.	18"	153' SWL	3,500	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	0.02
142 W2 Vine	16"	219' PWL	2,800	4,219.28
147 W3 Jones	18"	142' SWL	1,220	0.00
151 W2	18"	247' PWL	3,090	<u>1,707.50</u>
<u>Total Acre Feet - San Jose Hills District</u>				6,591.61

<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	3,821.33
201 W8 Bartolo	18"	170' PWL	3,677	714.14
201 W9 Bartolo	18"	96' PWL	3,700	3,815.36
201 W10 Bartolo	18"	53 SWL	4,000	542.07
409 W3 Canary	16"	245' PWL	730	132.94
410 W1 Firestone	14"	161' PWL	665	1,052.42
803 W5				0.26
804 W3				<u>177.22</u>
<u>Total Acre Feet - Whittier \ La Mirada District</u>				<u>10,255.74</u>
<u>Total Acre Feet Company</u>				<u>16,847.35</u>

Purchased Water for Resale

San Jose Hills District		<u>Acre feet Purchased</u>
City of Covina		1.99
City of Glendora		3.38
Covina Irrigating Company		3,975.23
La Puente Valley County Water District		2,310.36
Rowland Water District		0.00
Upper San Gabriel Valley Municipal Water District		370.21
Valencia Heights Water Company		0.00
Valley Counties Municipal Water District		5,691.76
Walnut Valley Water District		<u>1,174.54</u>
<u>Total Acre Feet San Jose District</u>		13,527.47
Whittier \ La Mirada District		<u>Acre feet Purchased</u>
California Domestic Water Company		5,455.39
Central Basin Municipal Water District		403.72
City of Compton		95.67
City of Fullerton		0.00
City of La Habra		0.00
City of Whittier		414.63
La Habra Heights County Water District		0.60
Liberty Utilities		169.71
Orchard Dale Water District		(3.33)
San Gabriel Valley Water Company		<u>2.34</u>
<u>Total Acre Feet Whittier \ La Mirada District</u>		6,538.73
<u>Total Acre Feet Company</u>		<u>20,066.20</u>

Suburban Water Systems
Schedule D-2 2023
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
AC	0	0	0	0	1,359	913	495,220	337	1,128,215	1,252,287	50,835	415,337	2,276	79,912	10,973	12,014	987	0	0	0	0	4,447	0	3,455,112
CI	0	0	0	0	0	0	3,158	0	10,519	110	0	0	0	0	0	0	0	0	0	0	0	0	0	13,787
CONC	0	0	0	0	0	0	0	0	0	4	0	252	41	5,320	938	2,229	1,985	448	1,726	1,699	10	1,414	0	16,066
DI	0	0	0	0	122	6	291	0	1,116	4,480	75	3,050	64	61,811	2,940	11,794	26,116	0	0	0	29,808	0	164	141,837
GI	0	229	210	58	1,969	28	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,512
HDPE	0	0	0	0	340	0	0	0	0	1,545	391	3,118	0	0	0	0	0	0	0	4,287	0	0	0	9,681
GREY PLASTIC	0	0	0	55	4,275	0	10,125	0	1,015	549	0	0	0	0	0	0	0	0	0	0	0	0	0	16,019
PVC	0	0	0	361	759	0	41,981	6	82,140	318,181	1,204	181,396	40	8,828	0	5,864	131	0	0	0	0	0	0	640,891
STEEL	0	0	0	11	2,781	243	17,122	1,769	13,005	48,542	12,111	54,084	12,929	31,044	3,254	7,408	15,650	6,233	10,483	1,623	28,453	409	0	267,154
OTHER	21	0	59	8	1,894	38	8,678	0	13,030	16,259	304	403	4	0	0	0	0	0	0	8	0	0	0	40,706
Grand Total (LF)	21	229	269	493	13,499	1,228	576,593	2,112	1,249,040	1,641,957	64,920	657,640	15,354	186,915	18,105	39,309	44,869	6,681	12,209	7,617	58,271	6,270	164	4,603,765

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	59,023	62,602	1,318	1,309
Commercial	4,349	4,345	1	1
Industrial	35	35		
Public authorities	283	279		
Low Income	11,627	8,365		
Irrigation		-		
Other (specify) Constr Wtr, Recycled	70	62		
Other Utility	14	13		
Subtotal	75,401	75,701	1,319	1,310
Private fire connections			771	729
Public fire hydrants			484	481
Total	75,401	75,701	2,574	2,520

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	5,405	2,026	
3/4 in	22,080	30,855	
1 in	5,739	7,509	
1 1/2 in	672	871	
2 in	634	839	
3 in	84	141	
4 in	69	61	
6 in	11	9	
8 in	-	5	
10 in	-	1	
Other	622	588	
Total	35,316	42,905	78,221

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	6
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	49,489
2. More than 10, but less than 15 years	13,498
3. More than 15 years	14,024

**SCHEDULE D-8
Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
Answer: Yes X No

2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes X No

3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes X No

4. Date of permit: San Jose Hills System - System No. 1910205 - permit date: May 23, 2001
La Mirada System - System No. 1910059 - permit date: May 9, 1995
Whittier System- System No. 1910174 - permit date: October 25, 1962
Glendora System - System No. 1910046 - permit date: May 31, 2016
Covina Knolls System - System No. 1910200 - permit date: November 1, 1961
Sativa System - System No. 1910147 - permit date: November 7, 2022

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

6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes No **N/A**

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

**SCHEDULE D-9
Statement of Material Financial Interest**

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

No material financial interest, as defined by General 104-A, existed at Suburban Water Systems during 2023, and Suburban did not propose at the conclusion of the report year to become a party to any transaction involving such material financial interest as defined in General Order 104-A.

Schedule E- 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 2023 (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.

2023 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 \$8.76 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, 2023 through May 31, 2024)

Total persons in household	Maximum total combined annual income
1-2	\$39,440
3	\$49,720
4	\$60,000
5	\$70,280
6	\$80,560
7	\$90,840
8	\$101,120

For each additional person, add \$10,280 to the total combined annual income.

In order to support the program, a surcharge of \$0.056 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 (D.) 21-07-029, the frequency of low-income customer data exchange between water and energy utilities has been increased to quarterly which superseded the semi-annual data exchange per D.11-05-020. On quarterly basis, 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 2023 (as a percent of total customers served).

Response:

At the end of 2023 the LIRA participation rate as a percentage of total residential customers served wa 15.8%

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

Response:

	San Jose Hills Service Area			Whittier/La Mirada Service Area		
	Surcharge Collected	Benefit Profided	Over/(Under) Collection	Surcharge Collected	Benefit Profided	Over/(Under) Collection
<i>Beg. Bal.</i>	1,452,541	2,001,632	(549,091)	1,186,769	898,648	288,121
Jan-23	26,203	70,511	(44,308)	21,339	30,982	(9,643)
Feb-23	23,009	67,828	(44,819)	19,583	31,413	(11,831)
Mar-23	26,361	71,359	(44,998)	20,982	33,306	(12,324)
Apr-23	27,004	71,184	(44,180)	22,185	32,263	(10,078)
May-23	32,528	72,305	(39,777)	27,299	35,101	(7,802)
Jun-23	37,440	74,371	(36,931)	33,034	35,548	(2,514)
Jul-23	37,043	69,949	(32,905)	30,458	32,596	(2,138)
Aug-23	54,924	77,246	(22,321)	46,342	37,957	8,384
Sep-23	34,705	71,359	(36,654)	28,517	33,516	(4,999)
Oct-23	40,917	77,999	(37,082)	36,776	38,343	(1,566)
Nov-23	35,648	76,589	(40,940)	30,194	37,169	(6,975)
Dec-23	32,308	69,186	(36,879)	27,443	33,988	(6,545)
Total	\$1,860,631	\$2,871,518	(\$1,010,887)	\$1,530,920	\$1,310,829	\$220,091

2023 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 1/1/2023)</i>	\$18,609	\$18,609
1	1/31/2023	CMRS-PB (United States Postal Service)	\$321	\$18,930
2	3/31/2023	CMRS-PB (United States Postal Service)	\$361	\$19,291
3	6/30/2023	CMRS-PB (United States Postal Service)	\$411	\$19,702
4	9/30/2023	CMRS-PB (United States Postal Service)	\$397	\$20,098
5	12/31/2023	CMRS-PB (United States Postal Service)	\$384	\$20,482
			<u>\$20,482</u>	

**ATTACHMENT 1
2023 ANNUAL REPORT
DESCRIPTION OF WATER CONSERVATION PROGRAMS**

See SCHEDULE E-3

**ATTACHMENT 2
2023 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 Draft 2020 Urban Water Management based on 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:

	10.91	10.02	12.07	33.25	78.53	134.32
--	-------	-------	-------	-------	-------	--------

Whittier/La Mirada Service Area:

	9.81	10.37	14.19	37.44	63.60	188.21
--	------	-------	-------	-------	-------	--------

- 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 2023 annual average consumption by service area:

2023 Residential - by Meter Size						
	5/8"x3/4"	3/4"	1"	1.5"	2"	3"

San Jose Hills Service Area:

2023 Consumption (ccf)	291,090	4,012,016	1,052,063	176,756	103,661	16,118
2023 Avg. Connections	2,224	33,370	7,266	443	110	10
2023 Avg. Consumption (ccf)	130.89	120.23	144.79	399.00	942.37	1,611.80

Whittier/La Mirada Service Area:

2023 Consumption (ccf)	688,387	2,731,293	906,252	70,530	12,974	4,517
2023 Avg. Connections	5,847	21,958	5,321	157	17	2
2023 Avg. Consumption (ccf)	117.73	124.39	170.32	449.24	763.18	2,258.50

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						
2023	Meter Size					
	5/8"x3/4"	3/4"	1"	1-1/2"	2"	3"
Average Estimated Monthly Consumption by tier						
San Jose Hills Service Area:						
Tariff Area 1 - Tier 1	11.24	10.26	9.50	32.02	83.10	-
Tariff Area 1 - Tier 2	8.30	8.67	13.31	37.96	-	-
Tariff Area 2 - Tier 1	11.30	10.06	12.62	34.99	67.27	184.88
Tariff Area 2 - Tier 2	9.46	8.69	16.38	71.08	186.38	386.92
Tariff Area 3 - Tier 1	1.00	8.66	12.74	27.65	126.50	83.79
Tariff Area 3 - Tier 2	-	9.36	12.02	46.09	85.33	-
Whittier/La Mirada Service Area:						
Tariff Area 1 - Tier 1	9.85	10.13	10.05	24.75	-	-
Tariff Area 1 - Tier 2	7.45	7.72	10.03	45.92	-	-
Tariff Area 2 - Tier 1	10.14	10.74	13.70	38.22	57.60	188.00
Tariff Area 2 - Tier 2	8.15	7.80	21.39	36.25	-	-
Tariff Area 3 - Tier 1	-	4.50	24.33	27.58	39.58	-
Tariff Area 3 - Tier 2	-	-	35.39	-	-	-
Number of Customers in each sub-grouping						
San Jose Hills Service Area:						
Tariff Area 1 - Tier 1	1,046	12,660	1,247	35	6	0
Tariff Area 1 - Tier 2	174	1,445	62	4	-	0
Tariff Area 2 - Tier 1	361	7,887	2,395	118	86	2
Tariff Area 2 - Tier 2	45	909	320	25	5	1
Tariff Area 3 - Tier 1	1	1,123	1,598	199	9	7
Tariff Area 3 - Tier 2	-	91	152	18	3	0
Whittier/La Mirada Service Area:						
Tariff Area 1 - Tier 1	1,025	712	246	4	-	-
Tariff Area 1 - Tier 2	99	67	11	1	-	-
Tariff Area 2 - Tier 1	3,456	15,843	3,924	129	16	2
Tariff Area 2 - Tier 2	371	1,794	465	17	-	-
Tariff Area 3 - Tier 1	-	1	52	1	1	-
Tariff Area 3 - Tier 2	-	-	16	-	-	-

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 NON-LIRA - Residential					
SJH Serv. Area			WLM Serv. Area		
Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice	Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice
1,651	188	188	1,131	122	122

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 \$39,013.92

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
2023 INFORMATION-ONLY FILING
LOW-INCOME DATA REPORT**

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

Response:

Average Monthly LIRA Residential Usage by Meter Size (ccf)									
SJH Service Area					WLM Service Area				
5/8"x3/4"	3/4"	1"	1.5"	2"	5/8"x3/4"	3/4"	1"	1.5"	2"
10.96	10.17	11.64	27.08	23.42	9.45	10.10	12.22	26.44	119.92

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"	2"	5/8"x3/4"	3/4"	1"	1.5"

San Jose Hills Service Area

Tier 1 Average Consumption/Month (ccf):	11.31	10.66	10.13	11.29	1.50	11.88	10.26	12.24	21.81	21.92	-	9.48	12.21	29.70
Avg. # Customers:	373	5,360	395	2	1	150	2,612	598	17	1	-	305	391	25
Tier 2 Average Consumption/Month (ccf):	7.13	7.01	8.70	-	-	7.94	8.27	13.61	-	-	-	8.12	9.00	77.00
Avg. # Customers:	54	647	14	-	-	20	304	64	-	-	-	28	31	1

Whittier/La Mirada Service Area

Tier 1 Average Consumption/Month (ccf):	9.83	9.93	9.04	-	-	9.78	10.40	12.15	26.68	119.92	-	16.08	24.54	11.17
Avg. # Customers:	264	182	70	-	-	560	3,036	495	5	1	-	1	4	1
Tier 2 Average Consumption/Month (ccf):	4.45	8.33	13.58	-	-	5.60	7.16	16.77	-	-	-	-	17.92	-
Avg. # Customers:	20	15	1	-	-	54	307	37	-	-	-	-	2	-

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
7,997	389	43	43	3,781	171	17	17

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.

- 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 its 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 data sharing with Southern California Edison and Southern California Gas Company at least three times per year.

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

Response:

15.3 years for LIRA discount, which qualified customer receives \$8.76 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)
2023 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) 1,039,754
- b) 966,904
- c) 3,296

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) 770
- 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 2023 cost of postage was \$1,873
- e) None
- f) None
- g) None

Description of 2023 Programs

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

1. 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.

Response:

No.	Program Type	Service Area Offered	Description	Duration
1	Irrigation Survey & Retrofit Program	San Jose Hills and Whittier/ La Mirada	Suburban contracted with EcoTech Services to provide 33 residential landscape surveys and provide Monterra Pointe HOA a <u>survey and landscape retrofit</u> .	12 months
2	Online Educational Videos	San Jose Hills and Whittier/ La Mirada	Suburban still has 5 How To videos post-ed on our website to support customers with <u>How to Read their Meter, etc</u>	12 months
3	Landscape and Drought Response Workshops	San Jose Hills and Whittier/ La Mirada	Four workshops were held to teach customers how to plan their landscaping, which plants to choose, and other things to consider such as spacing near/around <u>structures</u> .	8 months
4	Water Conservation Play, Interactive Games and Coloring Books, and Instructional Lessons for teachers	San Jose Hills and Whittier/ La Mirada	Suburban contracted with the National Theatre for Children to provide a Water Conservation Play to 21 schools.	3 months
5	Customer Outreach and Educational Material (conservation kits, etc)	San Jose Hills and Whittier/ La Mirada	Suburban contracted to have multiple customer mailings sent to all customers listing our Stage 1 and Stage 2 drought requirements as well as conservation kits to support water conservation and efficiency. Additionally, Suburban sent WaterSmart letters to all customers to encourage them <u>to conserve</u>	12 months
6	WaterSmart Neighborhood Comparison Letters	San Jose Hills and Whittier/ La Mirada	Suburban mailed four customer WaterSmart letters to all customers promoting conservation while showcasing their water usage compared to their neighbors.	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.

Through rates charged to all customers as approved in our General Rate Case and receiving conservation rebates from Metropolitan Water District.

3. Cost of each program

Program Type	Cost
Residential Irrigation Survey & Retrofit Program	\$68,535
Landscape, Drought Response, and Firescaping Workshops	\$35,095
Water Conservation Plays, Interactive Games and Coloring Books, and Instructional Lessons for teachers	\$30,000
Customer Outreach and Educational Material	\$31,117
WaterSmart Letters	\$303,420

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

Program Type	Participation
Residential Irrigation Survey & Retrofit Program	SJH: Residential WLM: Residential
Online Educational Videos	SJH: Residential, Business, Industrial, Public Authorities, and Construction WLM: Residential, Business, Industrial, Public Authorities, and Construction
Landscape and Drought Response Workshops	SJH: Residential, Business, Industrial, Public Authorities, and Construction WLM: Residential, Business, Industrial, Public Authorities, and Construction
Water Conservation Plays, Interactive Games and Coloring Books, and Instructional Lessons for teachers	SJH: Residential WLM: Residential
Customer Outreach and Educational Material	SJH: Residential, Business, Industrial, Public Authorities, and Construction WLM: Residential, Business, Industrial, Public Authorities, and Construction

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; | See Attached |
| (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)	17,177
Southeast Utilities (2000)	30,987
Texas Utilities (2000 & 3020)	47,237
Kiawah (2060)	2,238
Louisiana Water Utilities (3070)	2,178
Oregon Water Utilities (7000)	<u>231,779</u>
2023 ATR Employee Costs	<u><u>331,596</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		193,000
	Legal Fees		0
	Bank Charges - Bank of America & PNC bank fees		59,135
	Insurance Charges: (General, Medical, Auto, Worker's Comp)		3,657,363
	Total Direct		3,909,498
3.	Indirect costs from parent company		
	Parent Company Allocation		7,793,688

E-4 (e)

EMPLOYEE TRANSFERRED FROM REGULATED WATER UTILITY TO ANY AFFILIATED COMPANY

Transferred from Suburban Water Systems to parent company - SWWC:

N/A

2) Transferred from Suburban Water Systems to an affiliated utility company :

N/A

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	\$7,793,688	
Rate Base Allocation to Suburban		\$ 4,092,866 ¹

During 2023, 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, 2023, SWWC's rate base allocation to Suburban is **\$4,092,866**.

**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> -

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, 2023, through December 31, 2023

Vice President Regulatory Affairs, SWS

Title (Please Print)

Bob Kelly

Signature

E05D744E92086BF7720EFFDA427D3F8 contractworks.

(626) 523-0001

Telephone Number

06/13/2024

Date

INDEX

	PAGE		PAGE
Accidents	59	Operating expenses	48-50
Acres irrigated	68	Operating revenues	47
Advances from affiliated companies	38	Organization and control	13
Advances for construction	43	Other deferred credits	44
Affiliate Transactions	80	Other deferred debits	32
Assets	17	Other income	19
Assets in special funds	26-27	Other investments	26
Balance sheet	17-18	Other physical property	22
Balancing & Memorandum Accounts	70	Payables to affiliated companies	39
Bonds	37	Political expenditures	60
Bonuses paid to executives & officers	61	Population served	68
Capital stock	33	Premium on capital stock	34
Capital surplus	35	Prepayments	29
Contributions in aid of construction	45	Proprietary capital	36
Depreciation and amortization reserves	24	Purchased water for resale	62
Declaration	89	Rate base	23
Discount on capital stock	32	Receivables from affiliated companies	29
Discount and expense on funded debt	30	Revenues apportioned to cities and towns	47
Dividends declared	33	SDWBA/SRF loan data	85-87
Earned surplus	35	Securities issued or assumed	38
		Selected Financial Data Excluding Non-	
Employees and their compensation	59	Regulated Activity	9-11
Engineering and management fees	58	Service connections	67
Excess Capacity and Non-Tariffed Services	12	Sinking funds	26
Facilities Fees	88	Sources of supply and water developed	62
Franchises	21	Special deposits	27
Income statement	19	Status with Board of Public Health	69
Income deductions	19	Stockholders	33
Investments in affiliated companies	26	Storage facilities	62
Liabilities	19	Taxes	51
Loans to directors, or officers, or shareholders	60	Transmission and distribution facilities	65
Low Income Rate Assistance Program(s)	71	Unamortized debt discount and expense	30
Management fees and expenses	58	Unamortized premium on debt	30
Meters and services	67	Undistributed profits	36
Miscellaneous long-term debt	38	Utility plant	20
Miscellaneous reserves	44	Utility plant in service	20-21
Miscellaneous special funds	27	Utility plant held for future use	22
Notes payable	39	Water delivered to metered customers	68
Notes receivable	28	Water Conservation Program(s)	71
Officers	13	Working Cash	23

**Attachment A - GO 103A Customer Service Performance Measures
Companywide Information 2023**

	Goal	2023 Q1	2023 Q2	2023 Q3	2023 Q4	YTD
PHONE SYSTEM						
Total Calls Received		6,547	5,198	6,107	4,755	5,652
# Calls Answered in 30 seconds		334	2,477	3,110	3,743	2,416
% Calls Answered in 30 seconds	> or = 80%	5%	48%	51%	79%	43%
# Calls Abandoned		954	454	600	182	548
Abandonment Rate	< or = 5%	15%	9%	10%	4%	10%
BILLING						
Total Bills Scheduled to be Rendered		75,796	76,812	77,785	77,900	77,073
Total Bills Rendered		75,682	76,671	77,626	77,749	76,932
Bills Not Rendered in 7 days (10 for finals)		113	140	159	151	141
% Bills Rendered in 7 days	> or = 99.0%	99.9%	99.8%	99.8%	99.8%	99.8%
Inaccurate Bills Rendered		290	125	120	125	165
% of Inaccurate Bills Rendered	< or = 3.00%	0.38%	0.16%	0.15%	0.16%	0.21%
PAYMENTS						
Total Payments Posted		68,060	67,451	68,769	68,628	68,227
Payment Posting Errors		95	32	10	4	35
% of Payment Posting Errors	< or = 1.0%	0.14%	0.05%	0.02%	0.01%	0.05%
METER READING						
Total Number of Meter Reads Scheduled		74,301	74,535	76,563	77,494	75,723
Total Scheduled Reads Not Read		168	115	99	40	105
% Meters Not Read	< or = 3.0%	0.23%	0.15%	0.13%	0.05%	0.14%
WORK ORDER COMPLETION						
Total Appointments Scheduled		N/A	N/A	N/A	N/A	-
# Scheduled Appointments Missed		N/A	N/A	N/A	N/A	-
% of Scheduled Appointments Missed	< or = 5.0%	N/A	N/A	N/A	N/A	N/A
Total Customer Requested Work Orders		246	179	221	211	214
# of Customer Requested Work Orders Missed		7	3	5	8	6
% Customer Requested Work Orders Missed	< or = 5.0%	2.85%	1.68%	2.26%	3.79%	2.68%
CONSUMER AFFAIRS BRANCH (CAB) COMPLAINTS						
Total # of Connections		78,247	78,312	78,227	78,367	78,288
Total # of Customers		76,645	76,733	76,765	76,920	76,766
# of Complaints to Utility from CAB		2	1	2	0	1
% of Complaints to Utility from CAB	< or = 0.100%	0.002%	0.001%	0.002%	0.000%	0.001%