

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
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	18
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	19
Schedule B - Income Statement for the Year	20
Schedule A-1 - Account 100 - Utility Plant	21
Schedule A-1a - Account 100.1 - Utility Plant in Service	21-22
Schedule A-1b - Account 101 - Recycled Water Utility Plant	22
Schedule A-1c - Account 302 - Franchises and Consents	22
Schedule A-1d - Account 100.4 - Utility Plant Held for Future Use	23
Schedule A-2 - Account 107 - Utility Plant Adjustments	23
Schedule A-3 - Account 110 - Other Physical Property	23
Schedule A-4 - Rate Base and Working Cash	24
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	25
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	26
Schedule A-6 - Account 111 - Investments in Affiliated Companies	27
Schedule A-7 - Account 112 - Other Investments	27
Schedule A-8 - Account 113 - Sinking Funds	27
Schedule A-9 - Account 114 - Miscellaneous Special Funds	28
Schedule A-10 - Account 120 - Cash	28
Schedule A-11 - Account 121 - Special Deposits	28
Schedule A-12 - Account 122 - Working Funds	29
Schedule A-13 - Account 123 - Temporary Cash Investments	29
Schedule A-14 - Account 124 - Notes Receivable	29
Schedule A-15 - Account 125 - Accounts Receivable	29
Schedule A-16 - Account 126 - Receivables from Affiliated Companies	30
Schedule A-17 - Account 131 - Materials and Supplies	30
Schedule A-18 - Account 132 - Prepayments	30
Schedule A-19 - Account 133 - Other Current and Accrued Assets	30
Schedule A-20 - Account 140 - Unamortized Debt Discount and Expense	31
Schedule A-21 - Account 240 - Unamortized Premium on Debt	31
Schedule A-22 - Account 141 - Extraordinary Property Losses	32
Schedule A-23 - Account 142 - Preliminary Survey and Investigation Charges	32
Schedule A-24 - Account 143 - Clearing Accounts	32
Schedule A-25 - Account 145 - Other Work in Progress	32
Schedule A-26 - Account 146 - Other Deferred Debits	33
Schedule A-27 - Account 147 - Accumulated Deferred Income Tax Assets	33
Schedule A-28 - Account 150 - Discount on Capital Stock	33
Schedule A-29 - Account 151 - Capital Stock Expense	33
Schedule A-30 - Account 200 - Common Capital Stock	34
Schedule A-30a - Account 201 - Preferred Capital Stock	34

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-30b - Record of Stockholders at End of Year	34
Schedule A-31 - Account 202 - Stock Liability for Conversion	34
Schedule A-32 - Account 203 - Premiums and Assessments on Capital Stock	35
Schedule A-33 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	35
Schedule A-34 - Account 270 - Capital Surplus (For Use by Corporations Only)	36
Schedule A-35 - Account 271 - Earned Surplus (For Use by Corporations Only)	36
Schedule A-36 - Account 204 - Proprietary Capital (Sole Proprietor or Partnership)	37
Schedule A-37 - Account 205 - Undistributed Profits of Proprietorship or Partnership	37
Schedule A-38 - Account 210 - Bonds	38
Schedule A-39 - Account 211 - Receivers' Certificates	39
Schedule A-40 - Account 212 - Advances from Affiliated Companies	39
Schedule A-41 - Account 213 - Miscellaneous Long-Term Debt	39
Schedule A-42 - Securities Issued or Assumed During Year	39
Schedule A-43 - Account 220 - Notes Payable	40
Schedule A-44 - Account 221 - Notes Receivable Discounted	40
Schedule A-45 - Account 222 - Accounts Payable	40
Schedule A-46 - Account 223 - Payables to Affiliated Companies	40
Schedule A-47 - Account 224 - Dividends Declared	41
Schedule A-48 - Account 225 - Matured Long-Term Debt	41
Schedule A-49 - Account 226 - Matured Interest	41
Schedule A-50 - Account 227 - Customers' Deposits	42
Schedule A-51 - Account 229 - Interest Accrued	42
Schedule A-52 - Account 230 - Other Current and Accrued Liabilities	42
Schedule A-53 - Account 228 - Taxes Accrued	43
Schedule A-54 - Account 241 - Advances for Construction	44
Schedule A-55 - Account 242 - Other Deferred Credits	45
Schedule A-56 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	45
Schedule A-57 - Account 265 - Contributions in Aid of Construction	46
Schedule A-58 - Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	47
Schedule A-59 - Account 267 - Accumulated Deferred Income Taxes Liabilities	47
Schedule A-60 - Account 268 - Accumulated Deferred Investment Tax Credits	47
Schedule B-1 - Account 501 - Operating Revenues	48
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	48
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	49-51
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	52
Schedule B-4 - Account 507 - Taxes Charged During Year	52
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	53
Schedule B-6 - Account 508 - Income from Utility Plant Leased to Others	54
Schedule B-7 - Account 510 - Rent for Lease of Utility Plant	54
Schedule B-8 - Account 521 - Income from Nonutility Operations	54
Schedule B-9 - Account 522 - Revenues from Lease of Other Physical Property	55
Schedule B-10 - Account 523 - Dividend Revenues	55
Schedule B-11 - Account 524 - Interest Revenues	55
Schedule B-12 - Account 525 - Revenues from Sinking and Other Funds	55
Schedule B-13 - Account 526 - Miscellaneous Nonoperating Revenues	56
Schedule B-14 - Account 527 - Nonoperating Revenue Deductions	56
Schedule B-15 - Account 530 - Interest on Long-Term Debt	56
Schedule B-16 - Account 531 - Amortization of Debt Discount and Expense	56

TABLE OF CONTENTS

	<u>Page</u>
Schedule B-17 - Account 532 - Amortization of Premium on Debt - Cr.	57
Schedule B-18 - Account 533 - Taxes Assumed on Interest	57
Schedule B-19 - Account 534 - Interest on Debt to Affiliated Companies	57
Schedule B-20 - Account 535 - Other Interest Charges	57
Schedule B-21 - Account 536 - Interest Charged to Construction - Cr.	58
Schedule B-22 - Account 537 - Miscellaneous Amortization	58
Schedule B-23 - Account 538 - Miscellaneous Income Deductions	58
Schedule B-24 - Account 540 - Miscellaneous Reservations of Net Income	58
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	59
Schedule C-2 - Compensation of Individual Proprietor or Partner	60
Schedule C-3 - Employees and Their Compensation	60
Schedule C-4 - Record of Accidents During Year	60
Schedule C-5 - Expenditures for Political Purposes	61
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	61
Schedule C-7 - Bonuses Paid to Executives & Officers	61-62
Schedule D-1 - Sources of Supply and Water Developed	63-64
Schedule D-2 - Description of Storage Facilities	63-65
Schedule D-3 - Description of Transmission and Distribution Facilities	66-67
Schedule D-4 - Number of Active Service Connections	68
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	68
Schedule D-6 - Meter Testing Data	68
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	69
Schedule D-8 - Status with State Board of Public Health	70
Schedule D-9 - Statement of Material Financial Interest	70
Schedule E-1 - Balancing and Memorandum Accounts	71
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	72
Schedule E-3 - Description of Water Conservation Program(s)	73
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. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 89 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.
- 11 Your company's external auditor information, such as external auditor's name, phone number, email address, and mailing 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 2024

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

Person Responsible for this Report: CARMELITHA BORDELON-TAYLOR

	1/1/2024	12/31/2024	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 482,053,991	\$ 522,691,054	\$ 502,372,523
2 Total Utility Plant Reserves	(153,250,623)	(165,410,052)	(159,330,338)
3 Total Utility Plant Less Reserves	328,803,368	357,281,002	343,042,185
4 Advances for Construction	7,761,950	8,868,300	8,315,125
5 Contributions in Aid of Construction	19,522,772	19,055,964	19,289,368
6 Total Accumulated Deferred Taxes	25,406,210	27,355,391	26,380,801
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 Paid In Capital	34,318,171	34,318,171	34,318,171
14 Earned Surplus	132,331,935	138,519,706	135,425,821
15 Total Capital Stock	171,377,753	177,565,524	174,471,639
16 Total Proprietary Capital (Individual or Partnership)	-	-	-
17 Total Long-Term Debt	67,000,000	67,000,000	67,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 104,048,201
2 Operating Expenses	\$ 61,057,833
3 Depreciation	\$ 15,887,208
4 Taxes	\$ 7,684,044
5 Income from Nonutility Operations (net)	\$ 479,952
6 Interest on Long-Term Debt	\$ 3,464,996
7 Net Income	\$ 12,714,698

OPERATING EXPENSES DATA

10 Source of Supply Expense	\$ 23,473,570
11 Pumping Expenses	\$ 7,053,759
12 Water Treatment Expenses	\$ 1,516,158
13 Transmission and Distribution Expenses	\$ 3,710,199
14 Customer Account Expenses	\$ 3,039,488
15 Sales Expenses	\$ 450,643
16 Recycled Water Expenses	\$ -
17 Administrative and General Expenses	\$ 24,790,225
18 Miscellaneous	\$ (2,976,209)
19 Total Operating Expenses	\$ 61,057,833

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.)			
24			
25 Metered Service Connections	75,701	75,800	75,751
26 Flat Rate Service Connections	2,520	2,574	2,547
27 Total Active Service Connections	78,221	78,374	78,298

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2024

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

Person Responsible for this Report: CARMELITHA BORDELON-TAYLOR

	1/1/2024	12/31/2024	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 482,053,991	\$ 522,691,054	\$ 502,372,523
2 Total Utility Plant Reserves	(153,250,623)	(165,410,052)	(159,330,338)
3 Total Utility Plant Less Reserves	328,803,368	357,281,002	343,042,185
4 Advances for Construction	7,761,950	8,868,300	8,315,125
5 Contributions in Aid of Construction	19,522,772	19,055,964	19,289,368
6 Total Accumulated Deferred Taxes	25,406,210	27,355,391	26,380,801
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	126,181,673	131,889,492	129,035,583
14 Paid In Capital	34,318,171	34,318,171	34,318,171
15 Total Capital Stock	165,227,491	170,935,310	168,081,401
16 Total Proprietary Capital (Individual or Partnership)	-	-	-
17 Total Long-Term Debt	67,000,000	67,000,000	67,000,000

INCOME, EXPENSES, AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2024

Name of Utility: SUBURBAN WATER SYSTEMS

Telephone: (626) 543-2500

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 104,048,201
2	Operating Expenses	\$ 61,057,833
3	Depreciation	\$ 15,887,208
4	Taxes	\$ 7,414,499
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 3,464,996
7	Net Income	\$ 12,234,746
8		
9	OPERATING EXPENSES DATA	
10	Source of Supply Expense	\$ 23,473,570
11	Pumping Expenses	\$ 7,053,759
12	Water Treatment Expenses	\$ 1,516,158
13	Transmission and Distribution Expenses	\$ 3,710,199
14	Customer Account Expenses	\$ 3,039,488
15	Sales Expenses	\$ 450,643
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 24,790,225
18	Miscellaneous	\$ (2,976,209)
19	Total Operating Expenses	\$ 61,057,833
20		
21	OTHER DATA	
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.)	
24		
25	Metered Service Connections	75,701 75,800 75,751
26	Flat Rate Service Connections	2,520 2,574 2,547
27	Total Active Service Connections	78,221 78,374 78,298

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,	\$	85,160	(end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)
2	Federal Corporate Income Tax, Account #50720,	\$	184,385	(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	\$	749,497	(end of year balance), to exclude non-tariff activity (i.e., non-regulated)
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Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2024:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Residential Houseline Program	Active	\$ 928,250	52600=90% 61410=10%	\$ 81,055	52600	Approved by D.00-01-026	\$ 282,403	2280		
2	Antenna-Lease	Passive	\$ 94,117	52600=70% 61415=30%	N/A		Approved by D.00-01-026	\$ 26,334	2280		
3	Recycle Water	Passive	\$ 22,039	52600=70% 61415=30%	N/A		Approved by D.00-01-026	\$ 6,166	2280		
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GENERAL INFORMATION

1. Name under which utility is doing business: SUBURBAN WATER SYSTEMS
2. Official mailing address:
1325 N GRAND AVENUE, SUITE 100, COVINA, CALIFORNIA, 91724-4044
3. Name and title of person to whom correspondence should be addressed:
CRAIG GOTT, PRESIDENT Telephone: (626) 543-2500
4. Address where accounting records are maintained:
1325 N GRAND AVENUE, SUITE 100, COVINA, CALIFORNIA, 91724-4044
5. Service Area (Refer to district reports if applicable): IN OR NEAR COVINA, WEST COVINA, LA PUENTE, 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, COMPTON
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>JOSEPH PARK</u> | Title: <u>SECRETARY</u> |
| Name: <u>KEVIN LABOR</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 ACME Water Supply & Management Company
- 3 Alabama Utility Systems, Inc.
- 4 Alabama Water Utilities, Inc.
- 5 American Resources Development Company
- 6 Bermuda Water Company, Inc.
- 7 Blue Granite Water Company
- 8 Bluestem Multi-Utility Services ULC
- 9 Bluestem Utilities (Foothills Wastewater) Inc.
- 10 Bluestem Utilities (Foothills Water) Inc.
- 11 Bluestem Utilities ULC
- 12 Carolina Water Service, Inc. of North Carolina
- 13 Charleston Utilities Inc.
- 14 Colchester Utilities, Inc.
- 15 College Utilities Corp.
- 16 Community Utilities of Alabama Inc.
- 17 Community Utilities of Florida Inc.
- 18 Community Utilities of Georgia Inc.
- 19 Community Utilities of Indiana, Inc.
- 20 Community Utilities of Maryland Inc.
- 21 Community Utilities of New York Inc.
- 22 Community Utilities of Pennsylvania Inc.
- 23 Community Utilities of South Carolina Inc.
- 24 CUC Holding Company, Inc.
- 25 Fairbanks Sewer & Water, Inc.
- 26 Florida Utility Systems, Inc.
- 27 French Settlement Water Company, Inc.
- 28 FWU Environmental Services, Inc.
- 29 Golden Heart Utilities, Inc.
- 30 Great Basin Water Co.
- 31 Holiday Service Corp.
- 32 Hydro Star Holdings Corporation
- 33 Hydro Star, LLC
- 34 Inland Pacific Resources Inc.
- 35 Kiawah Island Utility, Inc.
- 36 Louisiana Water Utilities, Inc.
- 37 Maryland Water Service, Inc.
- 38 Massanutten Public Service Corporation
- 39 Metro Water Systems, Inc.
- 40 Midway Water Utilities, Inc.
- 41 Monarch Utilities, Inc.
- 42 Montague Sewer Co., Inc.
- 43 Montague Water Co., Inc.
- 44 New Mexico Utilities, Inc.
- 45 Nexus Customer Care Inc.

46 Nexus Regulated Utilities, LLC
 47 Nexus Utilities (CKP) Inc.
 48 Nexus Utilities (Illinois) LLC
 49 Nexus Water Group (Canada) Inc.
 50 Nexus Water Group Holdings, Inc.
 51 Nexus Water Group, Inc.
 52 Ni America Operating, Inc.
 53 Ni Florida, Inc.
 54 Ni South Carolina Utilities, Inc.
 55 Ni South Carolina, Inc.
 56 Northwest Utility Systems, Inc.
 57 Oregon Water Utilities Cline Butte, Inc.
 58 Oregon Water Utilities Mountain Lakes, Inc.
 59 Oregon Water Utilities, Inc.
 60 Perkins Mountain Utility Company
 61 Perkins Mountain Water Company
 62 Prairie Path Water Company
 63 Rural Utility Services of Alaska, Inc.
 64 SCWU Environmental Services, Inc.
 65 Shelby Ridge Utility Systems LLC
 66 South Carolina Utility Systems, Inc.
 67 South Carolina Water Utilities - CUC, Inc.
 68 South Carolina Water Utilities - PUI, Inc.
 69 South Carolina Water Utilities - PWR, Inc.
 70 South Carolina Water Utilities, Inc.
 71 Southeast Utility Systems, Inc.
 72 SouthWest Water Company
 73 Sunshine Water Services Company
 74 SWWC Services, Inc.
 75 SWWC Utilities, Inc.
 76 Tega Cay Water Service, Inc.
 77 Tennessee Water Service, Inc.
 78 Texas Water Services Group, LLC
 79 Texas Water Utilities, L.P.
 80 UICN Real Estate Holdings, Inc.
 81 Utilities, Inc. of Alabama
 82 Utilities, Inc. of Georgia
 83 Utilities, Inc. of Louisiana
 84 Utilities, Inc. of Texas
 85 Utilities, Inc. Wholesale Services (Texas)
 86 Utility Services of Alaska, Inc.
 87 Utility Systems of Georgia, Inc.
 88 Water Service Company of Georgia, Inc.
 89 Water Service Corporation
 90 Water Service Corporation of Kentucky
 91 West Shore Environmental Services (GP) Inc.
 92 West Shore Environmental Services Limited Partnership

Cert No.	Grade	First Name	Last Name
34511	T1	Eryk	Aguilar
34872	T1	Steven	Alvarez
24372	T4	Christopher	Arrighi
44735	T2	Nathan	Au
45691	T2	Angelica	Benedict
31842	T2	Darrin	Carbajal
41746	T3	Martin	Cevallos
30295	T2	Michael	Chiraulo
25870	T2	Michael	De Ghetto
45876	T1	Daniel	Delgado
38891	T3	Paul	DiMaggio
42899	T1	John	Dominguez
34197	T2	Victor	Franco
7359	T3	Norris	Fulfer
45217	T1	Robert	Galvez
40482	T2	Francisco	Garcia
45636	T2	Joaquin	Garcia
38871	T2	Ramiro	Garcia
22933	T1	Leonard	Gaskin
26742	T3	Daniel	Gonzalez
29737	T2	Craig	Gott
44307	T2	Eric	Gutierrez
29838	T2	Jorge	Guzman
18823	T2	Curtis	Hansen
26383	T3	Daniel	Hernandez
26595	T2	Fernando	Hernandez
22952	T2	Jerry	Hoing
40717	T2	Brian	Inman
36312	T2	David	Islas
46942	T2	Adrian	Jimenez
41184	T2	Miguel	Jimenez
46717	T1	William	Le
33410	T2	Dominic	Luevano
43621	T2	Jose Millan	Macias
23818	T4	Rosalba	Magana
45184	T2	Matthew	Martinez
47193	T2	Raymond	Martinez
12722	T2	Tom	Medina
34029	T2	Victor	Mendoza
46662	T2	Nicholas	Michalko
32347	T2	Patricio	Montoya
46835	T1	Gerardo	Nunez-Salazar
27179	T1	Johnny	Pestano
33174	T2	Luis	Preciado
47221	T1	Daniel	Quirarte
15203	T2	Alejandro	Rangel
43319	T2	Frank	Reyes
32303	T3	Phillip	Rodriguez
35913	T2	Laura	Sainz
48102	T1	Daniel	Santiago
42600	T2	Zhaohui	Sun

Cert No.	Grade	First Name	Last Name
35802	D1	Eryk	Aguilar
41182	D3	Steven	Alvarez
57147	D2	Robert	Armenta
14187	D5	Christopher	Arrighi
57738	D1	Chernet	Asnake
54826	D2	Nathan	Au
56204	D2	Angelica	Benedict
54645	D1	Patricio	Bravo
34545	D4	Darrin	Carbajal
49781	D4	Martin	Cevallos
30741	D3	Michael	Chiraulo
27779	D4	Michael	De Ghetto
52617	D2	Daniel	Delgado
47021	D5	Paul	DiMaggio
50492	D1	John	Dominguez
50523	D1	Carlos	Farfan
37246	D3	Victor	Franco
1700	D4	Norris	Fulfer
18464	D3	Robert	Galvez
47090	D2	Francisco	Garcia
54342	D2	Joaquin	Garcia
40962	D3	Ramiro	Garcia
38766	D1	Leonard	Gaskin
53447	D1	Adrian	Gonzalez
51923	D3	Daniel	Gonzalez
34337	D3	Craig	Gott
53011	D3	Eric	Gutierrez
33727	D4	Jorge	Guzman
8012	D4	Curtis	Hansen
46263	D2	Daniel	Hernandez
27548	D3	Fernando	Hernandez
7762	D3	Jerry	Hoing
56570	D2	Francisco	Ibarra
37729	D2	Brian	Inman
38544	D5	David	Islas
54589	D2	Adrian	Jimenez
48319	D3	Miguel	Jimenez
55885	D1	William	Le
55476	D1	Ana	Lemus
52390	D1	Lisa	Lozano
50940	D4	Jose Millan	Macias
14586	D4	Rosalba	Magana
46465	D2	Matthew	Martinez
51928	D3	Raymond	Martinez
4078	D5	Tom	Medina
33507	D4	Victor	Mendoza
54591	D2	Nicholas	Michalko
9395	D2	Rolshun	Monette
35756	D3	Patricio	Montoya
56803	D2	Gerardo	Nunez-Salazar
48327	D1	Jacqueline	Olivares
29195	D2	Johnny	Pestano
37614	D3	Luis	Preciado
54100	D1	Daniel	Quirarte
54166	D1	Jorge	Ramos
4851	D3	Alejandro	Rangel
48660	D3	Frank	Reyes
35764	D5	Phillip	Rodriguez
53104	D2	Satish	Sadanandam
43083	D2	Laura	Sainz
58129	D2	Adam	Sanchez
55014	D1	Juan	Silva
27696	D1	Irene	Standi
45194	D2	Zhaohui	Sun
54191	D2	Maximo	Vega
54006	D2	Phillip	Velasquez

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	522,643,368	482,008,917
3	101	Recycled Water Utility Plant	A-1b	47,686	45,074
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		522,691,054	482,053,991
6	250	Reserve for depreciation of utility plant	A-5	(164,481,941)	(152,554,291)
7	251	Reserve for amortization of limited term utility investments	A-5	(977,157)	(745,641)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	40,186	38,773
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	8,860	10,536
10		Total utility plant reserves		(165,410,052)	(153,250,623)
11		Total utility plant less reserves		357,281,002	328,803,368
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	935,571	433,157
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	12,062,406	11,170,032
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	1,355,235	933,552
32	132	Prepayments	A-18	217,393	1,401,173
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		14,570,605	\$ 13,937,914
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	409,030	470,143
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	67,198	37,817
42	146	Other Deferred Debits	A-26	25,932,412	22,905,037
43	147	Accumulated Deferred Income Tax Assets	A-27	5,565,809	5,779,604
44		Total Deferred Debits		31,974,449	\$ 29,192,601
45		Total Assets and Other Debits		\$ 403,908,993	\$ 372,016,820

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	138,519,706	132,331,935
56		Total Capital Stock		177,565,524	\$ 171,377,753
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	67,000,000
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	\$ 67,000,000
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	1,449,030	1,945,334
74	223	Payables to Affiliated Companies	A-46	85,700,685	49,515,199
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
78	227	Customers' Deposits	A-50	491,480	562,833
79	228	Taxes Accrued	A-53	(35,491)	97,591
80	229	Interest Accrued	A-51	339,720	339,724
81	230	Other Current and Accrued Liabilities	A-52	12,531,927	10,647,878
82		Total Current and Accrued Liabilities		100,477,351	\$ 78,320,059
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	8,868,300	7,761,950
87	242	Other Deferred Credits	A-55	2,862,855	1,479,422
88		Total Deferred Credits		11,731,155	\$ 9,241,372
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Other	A-59	27,325,464	25,365,566
	268	Accumulated Deferred Investment Tax Credits	A-60	29,927	40,644
		Total Accumulated Deferred Taxes		27,355,391	\$ 25,406,210
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	723,608	1,148,654
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		723,608	\$ 1,148,654
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	19,055,964	19,522,772
100		Total Liabilities and Other Credits		403,908,993	\$ 372,016,820

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	104,048,201
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	61,057,833
6	503	Depreciation	A-5	15,887,208
7	504	Amortization of Limited-term Utility Investments	A-5	231,516
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	(1,413)
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	7,684,044
11		Total Operating Revenue Deductions		84,859,188
12		Net Operating Revenues		19,189,013
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		19,189,013
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	30
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	749,497
24	527	Nonoperating Revenue Deductions	B-14	(5,463)
25		Total Other Income		744,064
26		Net Income before Income Deductions		19,933,077
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	3,464,996
30	531	Amortization of Debt Discount and Expense	B-16	61,114
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	3,475,048
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	217,221
38		Total Income Deductions		7,218,379
39		Net Income		12,714,698
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 12,714,698
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)	472,954,691	39,148,358	(1,506,135)		\$ 510,596,914
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	9,118,266	41,152,060		(38,159,832)	\$ 12,110,494
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	\$ 482,008,917	\$ 80,300,418	\$ (1,506,135)	\$ (38,159,832)	\$ 522,643,368

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	12,505,424	709,000			\$ 13,214,424
5		Total Intangible Plant	\$ 12,538,460	\$ 709,000	\$ -	\$ -	\$ 13,247,460
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	13,274,101	3,167,042			\$ 16,441,143
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	\$ 20,661,542	\$ 3,167,042	\$ -	\$ -	\$ 23,828,584
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	12,213,690	140,310			\$ 12,354,000
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	26,320,083	1,528,015	(102,560)		\$ 27,745,538
25	325	Other Pumping Plant	254,376				\$ 254,376
26		Total Pumping Plant	\$ 38,788,149	\$ 1,668,325	\$ (102,560)	\$ -	\$ 40,353,914
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	2,194,058	32,057			\$ 2,226,115
30	332	Water Treatment Equipment	5,874,325	299,833	(1,171)		\$ 6,172,987
31		Total Water Treatment Plant	\$ 8,068,383	\$ 331,890	\$ (1,171)	\$ -	\$ 8,399,102

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	46,228,970	3,170,473	(111,339)		\$ 49,288,104
35	343	Transmission and Distribution Mains	190,201,208	14,947,320	(381,440)		\$ 204,767,088
36	344	Fire Mains	-				\$ -
37	345	Services	67,880,594	8,264,980	(251,339)		\$ 75,894,235
38	346	Meters	19,293,126	2,281,306	(209,547)		\$ 21,364,885
39	347	Meter Installations	2,448,446	255,798			\$ 2,704,244
40	348	Hydrants	21,109,420	1,813,571	(80,489)		\$ 22,842,502
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 347,632,232	\$ 30,733,448	\$ (1,034,154)	\$ -	\$ 377,331,526
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	25,146,146	612,656			\$ 25,758,802
46	372	Office Furniture and Equipment	2,411,322	256,736	(125,341)		\$ 2,542,717
47	373	Transportation Equipment	4,712,148	890,245	(233,477)		\$ 5,368,916
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	6,384,608	276,777	(1,817)		\$ 6,659,568
51	377	Power Operated Equipment	75,008				\$ 75,008
52	378	Tools, Shop and Garage Equipment	1,535,118	67,110	(7,615)		\$ 1,594,613
53	379	Other General Plant					\$ -
54	381	GIS Mapping Facilities	3,336,588	435,129			\$ 3,771,717
55		Total General Plant	\$ 43,600,938	\$ 2,538,653	\$ (368,250)	\$ -	\$ 45,771,341
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	\$ 472,954,691	\$ 39,148,358	\$ (1,506,135)	\$ -	\$ 510,596,914

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	45,074	5,064	(2,452)		\$ 47,686
2							\$ -
3							\$ -
4			\$ 45,074	\$ 5,064	\$ (2,452)	\$ -	\$ 47,686

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 12/31/2024 (c)	Balance 1/1/2024 (d)
		RATE BASE		
1		<u>TOTAL COMPANY</u>		
2		Utility Plant	510,580,561	472,935,725
3		Construction Work in Progress	12,110,494	9,118,266
4		Materials and Supplies	1,355,235	933,552
5		Working Cash	(394,286)	(8,396,703)
6		Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5)	523,652,004	474,590,840
7				
8		<u>LESS DEDUCTIONS FROM RATE BASE</u>		
9		Reserve for Depreciation	164,473,081	152,543,755
10		Unamortized Investment Tax Credits	29,927	40,644
11		Contributions in Aid of Construction	19,055,964	19,522,772
12		Contributions in Aid of Construction - Cal Trans		
13		Advances for Construction	8,868,300	7,761,950
14		Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	12,930,292	10,959,302
15		Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(49,458)	(21,301)
16		Accumulated Deferred Taxes Associated with Taxable CIAC	(3,343,145)	(3,001,029)
17		Pension Reserve		
18		Accumulated Deferred Taxes, Taxable C.I.A.C Gross-Up	(911,291)	1,493,587
19		Unamortized Deferred Revenues, Taxable C.I.A.C.	346,250	15,761
20		Accumulated Deferred Income Taxes - Pension Reserve		
21		Accumulated Deferred Taxes Associated with Interest During Construction (IDC)	(2,771,322)	(2,747,967)
22		Accumulated Deferred Taxes Associated with Amortization of Interest During Construction	821,943	727,511
23		TCJA - Cumulative Unprotected IDC and Other (per AL 337-W)	101,724	87,192
24		TCJA - Protected Excess Deferred Items (per AL 337-W)	(1,476,722)	(1,310,579)
25		SUBTOTAL DEDUCTIONS	198,075,543	186,071,598
26				
27		SUBTOTAL SWS RATE BASE	325,576,461	288,519,242
28				
29		Allocated Parent Co. Rate Base to SWS	905,032	4,092,866
30				
31		TOTAL RATE BASE	326,481,493	292,612,108

		Working Cash		
28		Determination of Operational Cash Requirement		
29		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	60,501,344	49,503,077
30		Purchased Power & Commodity for Resale*	5,324,201	4,671,073
31		Meter Revenues: Monthly Billing	100,275,959	89,115,440
32		Other Revenues: Flat Rate Monthly Billing	3,772,242	3,212,051
33		Total Revenues (=Line 31 + Line 32)	104,048,201	92,327,491
34		Ratio - Flat Rate to Total Revenues (=Line 32 / Line 33)	3%	3%
35		5/24 x Line 29 x (100% - Line 34)	12,226,313	10,003,747
36		1/24 x Line 29 x Line 34	75,627	61,879
37		1/12 x Line 30	443,683	389,256
38		Operational Cash Requirement (=Line 35 + Line 36 - Line 37)	11,858,257	9,676,370
		* 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	(394,286)	(8,396,703)

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	\$ 152,554,291	\$ 745,641	\$ (38,773)	\$ 55,849	\$ (10,536)
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	17,187,894				4,128
	(b) Charged to Account 504 ⁽¹⁾		231,516			
	(c) Charged to Account 505 ⁽¹⁾			(1,413)		
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts					
6	(f) Salvage recovered	204,027				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 17,391,921	\$ 231,516	\$ (1,413)	\$ -	\$ 4,128
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,506,133)				(2,452)
11	(b) Cost of removal	(3,958,138)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (5,464,271)	\$ -	\$ -	\$ -	\$ (2,452)
14	Balance in reserve at end of year	\$ 164,481,941	\$ 977,157	\$ (40,186)	\$ 55,849	\$ (8,860)
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.711%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19	None					
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28	None					
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

<p align="center">SCHEDULE A-5a</p> <p align="center">Account 250 - Analysis of Entries in Depreciation Reserve</p> <p align="center">(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)</p>							
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	6,047,864	563,182			\$ 6,611,046
7	316	Supply Mains	5,172,383	150,384			\$ 5,322,767
8	317	Other Source of Supply Plant	263,176	2,454			\$ 265,630
9		Total Source of Supply Plant	\$ 11,483,423	\$ 716,020	\$ -	\$ -	\$ 12,199,443
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	4,855,307	393,147			\$ 5,248,454
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	14,721,710	1,159,667	(102,560)	(28,885)	\$ 15,749,932
16	325	Other Pumping Plant	177,689	11,241			\$ 188,930
17		Total Pumping Plant	\$ 19,754,706	\$ 1,564,055	\$ (102,560)	\$ (28,885)	\$ 21,187,316
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	746,850	70,295			\$ 817,145
21	332	Water Treatment Equipment	3,874,236	230,952	(1,170)		\$ 4,104,018
22		Total Water Treatment Plant	\$ 4,621,086	\$ 301,247	\$ (1,170)	\$ -	\$ 4,921,163
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	367,609	15,356			\$ 382,965
26	342	Reservoirs and Tanks	11,443,024	1,077,992	(111,339)		\$ 12,409,677
27	343	Transmission and Distribution Mains	50,304,952	4,268,406	(381,440)	(1,508,643)	\$ 52,683,275
28	344	Fire Mains	-				\$ -
29	345	Services	24,409,340	3,998,598	(251,339)	(1,679,326)	\$ 26,477,273
30	346	Meters	4,425,102	1,366,344	(209,547)	(250,049)	\$ 5,331,850
31	347	Meter Installations	781,598	166,011			\$ 947,609
32	348	Hydrants	7,398,779	762,837	(80,489)	(228,286)	\$ 7,852,841
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 99,130,404	\$ 11,655,544	\$ (1,034,154)	\$ (3,666,304)	\$ 106,085,490
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	3,463,431	664,163		(79,644)	\$ 4,047,950
38	372	Office Furniture and Equipment	1,728,190	356,909	(125,341)		\$ 1,959,758
39	373	Transportation Equipment	2,945,451	675,934	(233,476)	20,722	\$ 3,408,631
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	4,773,629	551,580	(1,817)		\$ 5,323,392
43	377	Power Operated Equipment	116,761	2,288			\$ 119,049
44	378	Tools, Shop and Garage Equipment	1,412,429	64,932	(7,615)		\$ 1,469,746
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	3,124,781	635,222			\$ 3,760,003
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 17,564,672	\$ 2,951,028	\$ (368,249)	\$ (58,922)	\$ 20,088,529
49		Total	\$ 152,554,291	\$ 17,187,894	\$ (1,506,133)	\$ (3,754,111)	\$ 164,481,941

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	433,157	935,571
2			
3			
4			
5	Total	\$ 433,157	\$ 935,571

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	10,570,564	11,755,948
2	125-2 Other Accounts Receivable	599,468	306,458
3			
4			
5	Total	\$ 11,170,032	\$ 12,062,406

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	933,552	1,355,235
2			
3			
4			
5	Total	\$ 933,552	\$ 1,355,235

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	13,475	13,474
2	Rent Advance - Covina Main Office	31,058	31,058
3	Main San Gabriel Basin Water Storage	1,252,039	135,842
4	City Of Whittier Lease MSGB	-	-
5	Prepaid Contract & Misc.	103,457	37,019
6	Interconnection Pressure Regulating Valve Maint. (Liberty Utilities)	1,144	-
7			
8			
9			
10	Total	\$ 1,401,173	\$ 217,393

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 D	15,000,000	764,013	10/24/04	10/24/24	30,772		(30,772)	\$ -
3									\$ -
4	Series E	10,000,000	222,684	10/20/06	10/20/26	31,237		(11,134)	\$ 20,103
5									\$ -
6	Series F	25,000,000	233,094	9/30/15	9/30/35	137,124		(11,670)	\$ 125,454
7									\$ -
8	Series G	32,000,000	301,483	12/11/19	12/15/59	271,010		(7,537)	\$ 263,473
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 470,143	\$ -	\$ (61,113)	\$ 409,030

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	37,817	67,198
2			
3			
4			
5	Total	\$ 37,817	\$ 67,198

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	543,000	575,001
3	Regulatory Assets (FAS 109, Tax Rate)	12,005,166	12,679,084
4	Rate Case Expenses/Regulatory Related	6,151,540	5,933,395
5	Accrued Vacation	1,118,276	1,094,832
6	Right-of Use Assets, net	2,507,496	2,715,654
7	Regulatory Asset - Sativa Meter Install	-	2,354,887
8	Total	\$ 22,905,037	\$ 25,932,412

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)	1,372,884	1,426,931
2	Advances & CIAC 1987 to 2023 (Federal)	2,122,289	1,941,433
3	Advances & CIAC 1992 to 2023 (State)	883,384	851,076
4	Gross-up tax rate change (Federal)	1,173,604	1,087,403
5	CIAC Deposits - Federal (project not completed)	91,876	82,264
6	CIAC Deposits - State (project not completed)	42,088	37,685
7	Federal Other	93,479	84,804
8	Charitable Contribution (Federal & State)	-	26,758
9	Leases (Federal & State)	-	27,455
10			
11	Total	\$ 5,779,604	\$ 5,565,809

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

SCHEDULE A-29 Account 151- Capital Stock Expense			
1. Report the balance at end of year of capital stock expense for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.			
Line No.	Class and Series of Stock (a)	Balance 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	6,358,135
2								
3								
4								
5								
6	Total				\$ 745,380	\$ 745,380		\$ 6,358,135
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	\$ 132,331,935
2		CREDITS	
3	400	Credit balance transferred from income account	12,714,698
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 12,714,698
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	168,792
10	412	Dividend appropriations-Common stock	6,358,135
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ 6,526,927
15		Balance end of year	\$ 138,519,706

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 E	10/20/06	10/20/26	10,000,000	10,000,000	10,000,000	6.30%			629,496	629,500
2	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
3	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
4											
5											
6											
7											
8	Total				\$ 67,000,000	\$ 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	1,538,801	1,094,892
2	PUC Use Fees Accrual	203,956	203,535
3	Audit Accrual	102,883	87,907
4	City Utility User Tax Accrual	99,694	62,696
5	Total	\$ 1,945,334	\$ 1,449,030

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	49,515,199	85,700,685	5.14%	3,475,048	3,475,048
2						
3						
4						
5						
6						
7	Total	\$ 49,515,199	\$ 85,700,685		\$ 3,475,048	\$ 3,475,048

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 D - interest	211,500	-
2			
3			
4			
5	Total	\$ 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	562,833	491,480
2			
3			
4			
5	Total	\$ 562,833	\$ 491,480

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	339,724	339,720
2			
3			
4			
5	Total	\$ 339,724	\$ 339,720

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	4,848,867	6,739,484
2	Accrued Salaries	1,366,901	1,465,823
3	WIP Retention	808,177	810,116
4	Legal Costs	210,694	227,766
5	Franchise Fees Payable	2,785,388	2,977,855
6	Unclaimed Refund Contract Payments	33,978	26,279
7	Deferred Rent - Current	-	-
8	CA-Dept of Public Health	142,126	(165,249)
9	Lease Liab- Short term	451,747	449,853
10			
11			
12			
13			
14			
15			
16	Total	\$ 10,647,878	\$ 12,531,927

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 52, 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	97,591		2,793,189	2,926,010	(261)	(35,491)	
2	State corporation franchise tax			1,113,461	1,113,461			
3	State unemployment insurance tax			63,989	63,989			
4	Other state and local taxes			-				
5	Federal unemployment insurance tax			6,077	6,077			
6	Fed. ins. contr. act (old age retire.)			1,029,335	1,029,335			
7	Other federal taxes							
8	Federal income taxes			2,768,699	2,768,699			
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 97,591	\$ -	\$ 7,774,750	\$ 7,907,571	\$ (261)	\$ (35,491)	\$ -

(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	7,761,950		
2	Additions during year	1,403,975		
2a	Gross-up Tax	-		
3	Subtotal - Beginning balance plus additions during year	\$ 9,165,925		
4	Charges during year			
5	Refunds:			
6	Percentage of revenue basis	296,125		
7	Proportionate cost basis			
8	Present worth basis	1,500		
9	Total refunds	\$ 297,625		
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	\$ 297,625		
16	Balance end of year	\$ 8,868,300		
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	4,403,309	4,329,158
3	Lessee Deposits 242-40	20,000	20,000
4	Long-term Refund Contracts Unclaimed 242-89	23,468	26,120
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	5,435,021	5,129,121
7b	FASB 109 State Reg Liability 242-99	652,347	625,759
7c	Balancing Account 242-00	(65,449,879)	(66,814,801)
7d	Balancing Account Contra 242-00	54,176,672	57,596,571
7e	Low Income/Water Conservation 242-00	(1,143,789)	(1,143,789)
7f	Reg Liab-Other 242-95	(1,354)	1,202
7g	Reg Liab - Drought Surcharge 242-95	1,203,755	735,560
7h	Lease Liabilities 242-92	2,159,725	2,357,807
	Total	\$ 1,479,422	\$ 2,862,855

SCHEDULE A-56
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	25400	1,148,654		983,422		558,376	\$ 723,608
2							\$ -
3							\$ -
4							\$ -
5							\$ -
6							\$ -
7	Total	\$ 1,148,654		\$ 983,422		\$ 558,376	\$ 723,608

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	\$ 19,522,772			19,259,982	262,790
2	Add: Credits to account during year					
3	Contributions received during year	\$ 838,006			838,006	
4	Other credits	\$ -				
5	Total credits	\$ 838,006	\$ -	\$ -	\$ 838,006	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 1,304,814			1,304,814	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 1,304,814	\$ -	\$ -	\$ 1,304,814	\$ -
11	Balance end of year	\$ 19,055,964	\$ -	\$ -	\$ 18,793,174	\$ 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)	10,900,703	12,406,979
2	Loss on Assets Retired (Federal)	542,768	643,302
3	Flow-through Depreciation - Pre 1982 (Federal)	4,886,944	5,157,520
4	Balancing Account (Federal)	2,367,373	1,935,828
5	Gains on Condemnations (Federal)	34,805	11,601
6	State Flow-through Depreciation & Other	6,573,252	7,006,334
7	Reserves (Federal & State)	16,370	122,454
8	Other (Federal & State)	43,351	41,446
9	Total	\$ 25,365,566	\$ 27,325,464

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)	40,644	29,927
2			
3			
4			
5	Total	\$ 40,644	\$ 29,927

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	73,625,099	65,228,581	\$ 8,396,518
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	20,255,525	18,347,996	\$ 1,907,529
6		601-3 Industrial Sales	1,883,881	1,696,328	\$ 187,553
7		601-4 Sales to Public Authorities	4,511,454	3,842,535	\$ 668,919
8		Sub-total	\$ 100,275,959	\$ 89,115,440	\$ 11,160,519
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	1,914,250	1,769,646	\$ 144,604
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	25,909	36,436	\$ (10,527)
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ 1,940,159	\$ 1,806,082	\$ 134,077
27		Total Water Service Revenues	\$ 102,216,118	\$ 90,921,522	\$ 11,294,596
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	446,698	399,813	\$ 46,885
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	377,649	120,126	\$ 257,523
34	615	Recycled Water Revenues	1,007,736	886,030	\$ 121,706
35		Total Other Water Revenues	\$ 1,832,083	\$ 1,405,969	\$ 426,114
36	501	Total operating revenues	\$ 104,048,201	\$ 92,327,491	\$ 11,720,710

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	27,231,634
33	Orange County	211,424
34		
35	Operations within incorporated territory	
36	City or town of West Covina	29,372,226
37	City or town of La Puente	4,836,880
38	City or town of Glendora	2,033,010
39	City or town of Industry	1,342,017
40	City or town of Walnut	4,129,663
41	City or town of Whittier	15,988,213
42	City or town of La Mirada	17,600,121
43	City or town of Covina	639,986
44	City or town of La Habra	606,268
45	City or town of Buena Park	56,759
46	Total	\$ 104,048,201

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			8,665,266	2,336,751	\$ 6,328,515
7	704	Purchased water	A	B	C	14,808,304	13,396,381	\$ 1,411,923
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					\$ -
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 23,473,570	\$ 15,733,132	\$ 7,740,438
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		828,277	667,133	\$ 161,144
28	725	Miscellaneous expenses	A					\$ -
29	726	Fuel or power purchased for pumping	A	B	C	5,324,201	4,671,073	\$ 653,128
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		901,281	851,328	\$ 49,953
36	733	Maintenance of other pumping plant	A	B		-		\$ -
37		Total pumping expenses				\$ 7,053,759	\$ 6,189,534	\$ 864,225

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			1,139,209	885,973	\$ 253,236
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B		310,864	177,744	\$ 133,120
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		66,085	52,573	\$ 13,512
50		Total water treatment expenses				\$ 1,516,158	\$ 1,116,290	\$ 399,868
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			190,634	143,345	\$ 47,289
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		68,970	8,882	\$ 60,088
66	761	Maintenance of trans. and distribution mains*	A			2,883,057	2,418,693	\$ 464,364
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			476,345	502,936	\$ (26,591)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			88,824	95,298	\$ (6,474)
72	765	Maintenance of hydrants	A			2,369	11,477	\$ (9,108)
73	766	Maintenance of miscellaneous plant	A					\$ -
74		Total transmission and distribution expenses				\$ 3,710,199	\$ 3,180,631	\$ 529,568

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		439,010	402,975	\$ 36,035
80	773	Customer records and collection expenses	A			2,043,990	1,814,722	\$ 229,268
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
83	775	Uncollectible accounts	A	B	C	556,488	123,872	\$ 432,616
84		Total customer account expenses				\$ 3,039,488	\$ 2,341,569	\$ 697,919
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			450,643	471,603	\$ (20,960)
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 450,643	\$ 471,603	\$ (20,960)
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	5,161,460	5,103,206	\$ 58,254
101	792	Office supplies and other expenses	A	B	C	2,203,991	2,306,226	\$ (102,235)
102	793	Property insurance	A			493,483	565,893	\$ (72,410)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			819,789	818,669	\$ 1,120
105	795	Employees' pensions and benefits	A	B	C	5,267,258	5,074,395	\$ 192,863
106	796	Franchise requirements	A	B	C	1,297,346	1,175,901	\$ 121,445
107	797	Regulatory commission expenses	A	B	C	1,102,751	1,186,276	\$ (83,525)
108	798	Outside services employed	A			304,995	349,845	\$ (44,850)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses*	A			7,886,867	8,562,329	\$ (675,462)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	252,285	245,768	\$ 6,517
114		Total administrative and general expenses				\$ 24,790,225	\$ 25,388,508	\$ (598,283)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	575,554	544,872	\$ 30,682
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,551,763)	(5,339,190)	\$ 1,787,427
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				\$ (2,976,209)	\$ (4,794,318)	\$ 1,818,109
121		Total operating expenses				\$ 61,057,833	\$ 49,626,949	\$ 11,430,884

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						
<p>1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 43.</p> <p>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.</p>						
Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ 2,768,699	2,768,699			
2	California corporate franchise taxes	\$ 1,113,461	1,113,461			
3	Property taxes	\$ 2,793,189	2,787,726		5,463	
4	Other taxes	\$ -				
5	State unemployment insurance tax	\$ 63,989	63,989			
6	Federal unemployment insurance tax	\$ 6,077	6,077			
7	Federal insurance contributions act	\$ 1,029,335	1,029,335			
8	Payroll taxes capitalized	\$ -	(85,243)			85,243
9	Accrued payroll taxes	\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 7,774,750	\$ 7,684,044	\$ -	\$ 5,463	\$ 85,243

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 20	\$ 12,714,698
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Federal income taxes	2,768,699
5	State income taxes	1,113,461
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	(697,429)
10	State tax (Priv. 2023) California	(1,209,749)
11		
12	Flow-through depreciation	(1,017,883)
13	Normalized depreciation - 1982 and forward	(4,313,873)
14	IDC - capitalized interest	257,365
15	Advances Utility Plant & Gross Up (Includes Repayments)	(108,805)
16	CIAC Utility Plant (excludes amortization) and CIAC Gross Up	(54,971)
17	Tax Basis Gain (Loss) on Retirement of Assets	(478,736)
18	Book income not recorded on return:	
19	Amortization of deferred revenue associated with contributions	(25,580)
20	Book expenses not deducted on return	1,835,785
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 10,893,480
31	Computation of tax:	
32	Federal tax rate (21%) Calculated Tax	2,287,631
33	Federal tax rate based on 21%*	-
34	Amortization of ITC on '82-89 Assets	(10,717)
35	Net Operating Loss Carryforward	(231,760)
36	Tax per return	\$ 2,045,154

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	30
2		
3		
4		
5	Total	\$ 30

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)	(749,497)
2		
3		
4		
5		
6		
7		
8	Total	\$ (749,497)

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	AD Valorem Tax Expense	5,463
2		
3		
4		
5	Total	\$ 5,463

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

Line No.	Description of Items (a)	Amount (b)
1	Interest Expense - Long Term Debt	3,464,996
2		
3		
4		
5	Total	\$ 3,464,996

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	61,114
2		
3		
4		
5	Total	\$ 61,114

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)	3,475,048
2		
3		
4		
5	Total	\$ 3,475,048

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	89,671
2	Political Contributions- California Water Association	9,100
3	Other Expenses	118,450
4		
5		
	Total	217,221

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 <u> </u>
2	Name of each organization or person that was a party to such a contract or agreement Suburban Water Systems & SouthWest Water Company
3	Date of original contract or agreement. <u> July 14, 1993 </u>
4	Date of each supplement or agreement. <u> None </u> Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.
5	Amount of compensation paid during the year for supervision or management: <u> \$8,084,960 </u>
6	To whom paid: <u> SouthWest Water Company </u>
7	Nature of payment (salary, traveling expenses, etc.): <u> See note (1) </u>
8	Amounts paid for each class of service: \$ <u> </u>
9	Base for determination of such amounts <u> 3 Factor Allocation, Others </u>
10	Distribution of payments: (a) Charged to operating expenses \$ <u> 8,084,960 </u> (b) Charged to capital accounts \$ <u> </u> (c) Charged to other accounts \$ <u> </u> Total \$ <u> 8,084,960 </u>
11	Distribution of charges to operating expenses by primary accounts. Number and Title of Account <u> Various Accounts - Charges - Associated Companies </u> <hr/> <div style="text-align: right;">Total \$8,084,960</div>
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	19	1,976,309
3	Employees - Water treatment	6	600,887
4	Employees - Transmission and distribution	24	2,416,684
5	Employees - Customer account	22	2,242,815
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,724,442
9	General office	54	3,516,768
10	Additional Labor - Transferred		(1,428,674)
11	Capitalized Labor		1,114,683
12	Affiliated Transactions		313,991
13	Total	132	\$ 13,477,905

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			2			2	18	169,335		
2			-			-				
3						-				
4	Total	-	2	-	-	2	18	\$ 169,335	-	\$ -

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

SCHEDULE C-5 Expenditures for Political Purposes		
<p>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.)</p>		
1	California Water Association	9,100
2		
3		
4		
5		
6	Total	\$ 9,100

SCHEDULE C-6 Loans to Directors, or Officers, or Shareholders		
<p>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.)</p>		
1		
2		
3	NONE	
4		
5		
6	Total	\$ -

SCHEDULE C-7 Bonuses Paid to Executives & Officers		
<p>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.</p>		
1		
2		
3	See Attached	2,387,815
4		
5		
6	Total	\$ 2,387,815

SUBURBAN WATER SYSTEMS
Annual PUC Report
SCHEDULE C-7 (Support)
Bonuses Paid to Executives & Officers
2024

	TOTAL
Anthony Stevens	168,244
Robert Kelly	150,665
Gregory Galindo	75,909
Jorge Lopez	83,089
Craig Gott	585,740
Carmelitha Bordelon-Taylor	51,754
Michael De Ghetto	38,681
Suzanne Patron	45,242
Joseph Park	573,864
Alison Zimlich	614,627
	<u>2,387,815</u>

SCHEDULE D-1

Sources of Supply and Water Developed

STREAMS								FLOW IN(unit) ²	Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions				
				Claim	Capacity	Max.	Min.			
1										
2										
3			NONE							
4										
5										

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6								
7								
8				SEE ATTACHED				
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²	Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum		
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 2024

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M</u>	<u>Acre Feet Pumped</u>
<i>San Jose Hills District</i>				
121 W1 Stone	16"	195' SWL	1,850	1,276.65
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	1.46
142 W2 Vine	16"	219' PWL	2,800	3,796.51
147 W3 Jones	18"	142' SWL	1,220	0.00
151 W2	18"	247' PWL	3,090	<u>1,686.90</u>
<u>Total Acre Feet - San Jose Hills District</u>				6,761.52

<u>Plant and Location</u>	<u>Dimensions of Casing</u>	<u>Water Depth</u>	<u>Capacity in G. P. M</u>	<u>Acre Feet Pumped</u>
<i>Whittier \ La Mirada District</i>				
201 W4 Bartolo	16"	48' SWL	1,920	0.00
201 W7 Bartolo	18"	119' PWL	3,320	2,926.94
201 W8 Bartolo	18"	170' PWL	3,677	1,417.71
201 W9 Bartolo	18"	96' PWL	3,700	2,957.80
201 W10 Bartolo	18"	53 SWL	4,000	1,709.31
409 W3 Canary	16"	245' PWL	730	1,583.30
410 W1 Firestone	14"	161' PWL	665	961.79
803 W5				-
804 W3				<u>278.95</u>
<u>Total Acre Feet - Whittier \ La Mirada District</u>				<u>11,835.80</u>
<u>Total Acre Feet Company</u>				<u>18,597.32</u>

Purchased Water for Resale

<i>San Jose Hills District</i>	<u>Acre feet Purchased</u>
City of Covina	0.03
City of Glendora	31.23
Covina Irrigating Company	5,884.50
La Puente Valley County Water District	2,321.17
Rowland Water District	0.00
Upper San Gabriel Valley Municipal Water District	232.10
Valencia Heights Water Company	0.00
Valley Counties Municipal Water District	6,078.61
Walnut Valley Water District	<u>436.99</u>
<u>Total Acre Feet San Jose District</u>	14,984.63
<i>Whittier \ La Mirada District</i>	<u>Acre feet Purchased</u>
California Domestic Water Company	5,630.06
Central Basin Municipal Water District	33.44
City of Compton	48.99
City of Fullerton	0.14
City of La Habra	0.00
City of Whittier	208.50
La Habra Heights County Water District	2.14
Liberty Utilities	48.29
Orchard Dale Water District	0.01
San Gabriel Valley Water Company	<u>2.03</u>
<u>Total Acre Feet Whittier \ La Mirada District</u>	5,973.60
<u>Total Acre Feet Company</u>	<u>20,958.23</u>

Suburban Water Systems
Schedule D-2 2024
Reservoirs

<u>San Jose Hills District</u>	<u>Number</u>	<u>Gallons</u>
Concrete	1	1,500,000
Metal Tanks	<u>19</u>	<u>42,420,000</u>
Total	20	43,920,000
 <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	3	8,560,000
Metal Tanks	<u>31</u>	<u>67,020,000</u>
Total	34	75,580,000

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)	
Main Material	0.75	1	1.5	2	3	4	5	6	8	10	12	14	16	18	20	24	26	27	28	30	36	42	
AC				684	897	473,527	337	1,115,178	1,236,006	49,625	410,814	2,276	79,381	10,973	12,014	987					4,447		3,397,146
CI						3,143		10,519	110														13,772
CONC											252	41	5,320	938	2,229	1,985	448	1,726	1,699	10	1,414		16,062
DI				122	6	291		1,148	4,462	88	3,507	64	61,747	2,940	11,792	26,117				29,808		164	142,256
GI	229	210	58	1,939	28	18																	2,482
HDPE			55	2,602		3,746		961	549														7,913
GREY PLASTIC				340					1,545	391	3,118								4,287				9,681
PVC		59	8	1,855	38	8,638		13,015	12,083	304	326	4							8				36,338
STEEL			361	628		49,063	6	88,704	369,541	1,238	199,261	40	4,086		5,864	131							718,923
OTHER			11	2,775	243	16,733	1,769	11,907	45,351	11,888	53,125	12,506	30,504	3,254	7,408	15,633	6,233	10,483	1,623	28,370	493		260,309
Grand Total (LF)	229	269	493	10,945	1,212	555,159	2,112	1,241,432	1,669,647	63,534	670,403	14,931	181,038	18,105	39,307	44,853	6,681	12,209	7,617	58,188	6,354	164	4,604,882

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	62,602	60,193	1,309	1,321
Commercial	4,345	4,343	1	1
Industrial	35	34		
Public authorities	279	278		
Low Income	8,365	10,877		
Irrigation	-	-		
Other (specify) Constr Wtr, Recycled	62	63		
Other Utility	13	12		
Subtotal	75,701	75,800	1,310	1,322
Private fire connections			729	770
Public fire hydrants			481	482
Total	75,701	75,800	2,520	2,574

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year				
Size	WLM Meters	SJH Meters	STVA Meters	
5/8 x 3/4 in	5,404	2,017		
3/4 in	20,784	30,871	1,308	
1 in	5,750	7,582	14	
1 1/2 in	677	868		
2 in	632	833		
3 in	86	141		
4 in	68	62		
6 in	11	8		
8 in	-	5		
10 in	-	1		
Other	635	617		
Total	34,047	43,005	1,322	78,374

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 . . .	
2. Used, before repair	2
3. Used, after repair	189
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	49,378
2. More than 10, but less than 15 years	7,026
3. More than 15 years	19,396

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in hundreds of cubic feet (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	753,048	668,275	583,344	667,302	832,658	841,526	1,133,978	5,480,131
Commercial	271,202	241,242	208,633	236,670	326,867	291,271	402,388	1,978,273
Industrial	40,179	35,060	31,486	30,739	46,487	25,081	32,064	241,096
Public authorities	20,905	22,150	16,853	23,077	47,586	60,226	91,700	282,497
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	5,302	146	3,569	8,272	21,385	30,282	41,735	110,691
								-
Total	1,090,636	966,873	843,885	966,060	1,274,983	1,248,386	1,701,865	8,092,688
Classification of Service	During Current Year							
	August	September	October	November	December	Subtotal	Total	Total Prior Year
Residential	1,235,695	1,183,912	1,136,673	808,955	922,796	5,288,031	10,768,162	10,065,642
Commercial	437,117	426,668	425,213	285,979	328,633	1,903,610	3,881,883	3,741,870
Industrial	42,951	39,668	54,857	20,550	39,739	197,765	438,861	386,937
Public authorities	101,235	102,742	81,174	55,738	67,018	407,907	690,404	621,969
Irrigation	-	-	-	-	-	-	-	-
Other (specify)	46,682	27,777	30,473	16,530	14,312	135,774	246,465	225,252
						-	-	
Total	1,863,680	1,780,767	1,728,390	1,187,752	1,372,498	7,933,087	16,025,775	15,041,670

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

Total acres irrigated N/A

Total population served 302,703

Other (specify)*

Flood Meter

Other Utility

Recycled

<p align="center">SCHEDULE D-8</p> <p align="center">Status With State Board of Public Health</p>

- | | | |
|----|---|-----|
| 1. | Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? | |
| | Answer: Yes <u>X</u> No _____ | |
| 2. | Are you having routine laboratory tests made of water served to your consumers? | |
| | Answer: Yes <u>X</u> No _____ | |
| 3. | Do you have a permit from the State Board of Public Health for operation of your water system? | |
| | Answer: Yes <u>X</u> No _____ | |
| 4. | Date of permit: <u>San Jose Hills System - System No. 1910205 - permit date: May 23, 2001</u> | |
| | <u>La Mirada System - System No. 1910059 - permit date: May 9, 1995</u> | |
| | <u>Whittier System- System No. 1910174 - permit date: October 25, 1962</u> | |
| | <u>Glendora System - System No. 1910046 - permit date: May 31, 2016</u> | |
| | <u>Covina Knolls System - System No. 1910200 - permit date: November 1, 1961</u> | |
| | <u>Sativa System - System No. 1910147 - permit date: November 7, 2022</u> | |
| 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.

[illegible]

SCHEDULE E-1

2024 Financial Accounting (including other regulatory asset/liability)

Line	Description	Authorized by Decision, Resolution No. or Advice Letter	Beginning of Year Balance	Offset Revenues	Offset Expenses	Interest	Surcharge	Surcredit	End of Year Balance
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Recycled Water Balancing Account	AL 339-W	45,565		(35,924)				9,641
2	Volume Related Balancing Accounts	AL 339-W	3,932,260		(3,384,449)				547,811
3	Volume Related Reserve Accounts - July 2022 to December 2024	D.03-06-072	7,216,397		1,346,205				8,562,602
4	Recycled Water Reserve Account - July 2022 to December 2024	D.14-12-038	78,986		18,717				97,703
5	Mandatory Conservation Memorandum Account (MCMA)	RES W-5000	147,142						147,142
6	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	D.14-12-038	(254,299)						(254,299)
7	Water Revenue Adjustment Mechanism (WRAM) Balancing Account - 2023-24	AL 369-W	(578,304)		468,195				(110,109)
8	Low Income Ratepayer Assistance Memorandum Account (Oct 19-Dec 24)	D. 08-02-037	794,916		388,591				1,183,507
9	Low Income Customer Data Sharing Memorandum Account	D.11-05-020	2,093		620				2,713
10	Low Income Ratepayer Assistance Memorandum Account - Sativa (Jan 23-Dec 24)	AL 388-W	16,364		29,217				45,581
11	2021 LIRA Surcredit	AL 362-W	29,356		-				29,356
12	Affiliate Transfer Fee Memorandum Account	D.14-12-038	(27,771)		(62,870)				(90,641)
13	Military Family Relief Program Memorandum Account	D. 03-06-072	3,089		-				3,089
14	Water Contamination Litigation Memorandum Account	W-4094	12,408		18,500				30,908
15	Employee Healthcare Balancing Account	D.19-05-029	(349,765)		-				(349,765)
16	Cost of Capital D.19-05-029	D.19-05-029	23,139		60,277				83,416
17	Cost of Capital D.21-10-02 & D.24-12-030	D.21-10-024, D.24-12-030	(275,623)		(133,891)				(409,514)
18	2023 GRC amortize in 2021- 2023	D.21-10-024	(256,847)		237,720				(19,127)
19	2026 GRC amortize in 2024- 2026	D.24-12-030	-		(259,905)				(259,905)
20	Lead and Copper Rule Revisions Memorandum Account	AL 394-W	39,035		72,038				111,073
21	2021 Drinking Water Fees Memorandum Account	AL 361-W	22,384		22				22,406
22	Drinking Water Fees Balancing Account	AL 395-W-A	120,962		(38,103)				82,859
23	Conservation Expenses One-Way Balancing Account (CEOWBA) (2024-2026)	D.24-12-030	-		451,712				451,712
24	2019-2020 Parent Company IT Rate Base Memorandum Account	AL 365-W	149,906		(135,342)				14,564
25	A.17-01-001 Interim Rates Memorandum Account	AL 336-W	(230,299)		(33)				(230,332)
26	A.20-03-001 Interim Rates Memorandum Account	AL 362-W	1,242,063		(354,261)				887,802
27	A.23-01-001 Interim Rates Memorandum Account	AL 396-W	-		3,748,745				3,748,745
28	Reservoir 216 Land Exchange Memorandum Account (AL 298-W)	D.12-04-009	553,059		-				553,059
29	Catastrophic Event Memorandum Account (CEMA)	AL 345-W	1,412,679		(1,436,387)				(23,708)
30	Per- and Polyfluoroalkyl Substances Memorandum Account (PFASMA)	AL 343-W-B	170,723		92,963				263,686
31	Sativa Production Cost Balancing Account (SPCBA)	D.22-04-010	308,999						308,999
32	Environmental Improvements and Compliance Issues for Acquisitions Memo Acct (EICIAMA)	D.22-04-010	2,353,340		1,547				2,354,887
33	Sativa Transaction Cost Memorandum Account	D.22-04-010	184,915		235				185,150
34	Various Surcharge	D.21-10-024	88,490		(35,521)				52,969

SCHEDULE E-1
BALANCING AND MEMORANDUM ACCOUNTS

2024 Regulatory Accounting

Line	Description	Authorized by Decision, Resolution No. or Advice Letter	Beginning of Year Balance	Offset Revenues	Offset Expenses	Interest	Surcharge	Surcredit	End of Year Balance
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Recycled Water Balancing Account	AL 339-W	83,461				(47,543)		35,919
2	Volume Related Balancing Accounts	AL 339-W	11,230,470				(4,846,730)		6,383,740
3	Mandatory Conservation Memorandum Account (MCMA)	RES W-5000	4,901						4,901
4	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	D.21-10-024	(247,447)						(247,447)
5	Lead and Copper Rule Revisions Memorandum Account	AL 394-W A	(632,023)		53,720				(578,304)
6	2021 Drinking Water Fees Memorandum Account	AL 361-W	(34,416)						(34,416)
7	Drinking Water Fees Balancing Account	AL 395-W-A	(18,128)		17,778				(350)
8	Asbestos Litigation Memorandum Account (ALMA)	D.18-01-014	(41,410)						(41,410)
9	2018, 2019, 2020 Tax Cuts and Jobs Act (TCJA) Memorandum Account	AL 337-W, 348-W, 356-W	-						-
10	Conservation Expenses One-Way Balancing Account (CEOWBA) (2024-2026)	D.24-12-030	91,875		(91,875)				-
11	2019-2020 Parent Company IT Rate Base Memorandum Account	AL 365-W	290,453		(290,453)				-
12	A.17-01-001 Interim Rates Memorandum Account	AL 336-W	-						-
13	A.20-03-001 Interim Rates Memorandum Account	AL 362-W	-						-
14	Reservoir 216 Land Exchange Memorandum Account (AL 298-W)	D.12-04-009	-						-
15	Catastrophic Event Memorandum Account (CEMA)	AL 345-W	-						-
16	Per- and Polyfluoroalkyl Substances Memorandum Account (PFASMA)	AL 343-W-B	1,670						1,670
17	Sativa Transaction Cost Memorandum Account (STMA)	D.22-04-010	467,313		(471,603)				(4,290)
18	Military Family Relief Program (MFRP) Memo Account	D. 03-06-072	230,026				(62,368)		167,658
19	Low Income Customer Data Sharing Memo Account	D.11-05-020	(230,385)						(230,385)
20	Affiliate Transfer Fee Memorandum Account	D.14-12-038	3,982,138				(2,747,690)		1,234,448
21	Water Contamination Litigation Memorandum Account	D.21-10-024	-						-
22	Income Tax Component of Contribution Provision	D.87-09-026	-						-
23	Environmental Improvements and Compliance Issues for Acquisitions Memo Acct (EICIAMA)	D.22-04-010	-						-
24	Sativa Production Cost Balancing Account (SPCBA)	D.22-04-010	-						-
25	A.23-01-001 Interim Rates Memorandum Account (IRMA)	AL 396-W	-						-

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

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

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:

- Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of 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 \$9.04 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, 2024 through May 31, 2025)

Maximum Household Income	
Total Persons in Household	Total combined annual
1 - 2	\$40,880
3	\$51,640
4	\$62,400
5	\$73,160
6	\$83,920
7	\$94,680
8	\$105,440

For each additional person, add \$10,760 to the total combined annual income.

In order to support the program, a surcharge of \$0.058 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.

- Participation rate for Year 2024 (provide number of customers enrolled to total residential customers served).
Participation rate as of December 31, 2024 = 15.4%.

- Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low

Date	San Jose Hills Service Area			Whittier/La Mirada Service Area			Total Co.
	Surcharge	Benefit	Over/(Under)	Surcharge	Benefit	Over/(Under)	Program Cost
<i>Beg. Bal.</i>	\$1,860,631	\$2,871,518	(1,010,887)	\$1,530,920	\$1,310,829	220,091	\$20,482
Jan-24	\$30,641	\$79,344	(48,704)	\$24,101	\$38,601	(14,500)	\$0
Feb-24	\$27,103	\$80,673	(53,570)	\$21,949	\$38,962	(17,013)	\$0
Mar-24	\$23,216	\$78,530	(55,315)	\$19,756	\$38,329	(18,573)	\$387
Apr-24	\$25,749	\$79,082	(53,333)	\$23,766	\$40,192	(16,426)	\$116
May-24	\$38,315	\$54,014	(15,699)	\$30,447	\$26,813	3,634	\$0
Jun-24	\$37,106	\$50,606	(13,500)	\$29,548	\$25,231	4,317	\$1,363
Jul-24	\$50,129	\$53,553	(3,423)	\$41,179	\$27,554	13,625	\$0
Aug-24	\$53,390	\$67,890	(14,500)	\$44,385	\$33,782	10,602	\$0
Sep-24	\$50,391	\$66,055	(15,664)	\$43,193	\$33,665	9,528	\$0
Oct-24	\$50,569	\$72,410	(21,841)	\$40,993	\$36,675	4,318	\$0
Nov-24	\$34,472	\$64,799	(30,327)	\$27,153	\$31,748	(4,595)	\$0
Dec-24	\$39,388	\$67,339	(27,951)	\$32,689	\$33,810	(1,121)	\$0
Total	\$2,321,100	\$3,685,814	(\$1,364,714)	\$1,910,079	\$1,716,191	\$193,888	\$22,348

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

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

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.

No.	Program Type	Service Area Offered	Description	Duration
1	Residential and HOA Landscape Surveys and Retrofits	San Jose Hills and Whittier/ La Mirada	Suburban contracted with EcoTech Ser-vices to provide Cimarron Ridge HOA a survey and landscape retrofit.	12 months
2	Landscape Workshop Series	San Jose Hills and Whittier/ La Mirada	Four workshops were held to teach cus-tomers how to plan their landscaping, which plants to choose, and other things to consider such as spacing near/around structures.	8 months
3	Theatre Program	San Jose Hills and Whittier/ La Mirada	Suburban contracted with the National Theatre for Children to provide a Water Conservation Play to over 20 schools.	3 months
4	Customer Awareness Communications	San Jose Hills and Whittier/ La Mirada	Suburban contracted to have multiple customer mailings sent to all customers.	12 months
5	WaterSmart Neighborhood Comparison Letters	San Jose Hills and Whittier/ La Mirada	Suburban mailed two customer WaterSmart letters to all customers promoting conservation while showcasing their water usage compared to their neighbors.	6 months
6	Material-Conservation Kits	San Jose Hills and Whittier/ La Mirada	Suburban mailed, passed out, and offered customers conservations kits and material to support and encourage water conservation in their household.	12 months
7	Resource Action Program	San Jose Hills and Whittier/ La Mirada	Suburban contracted to have WaterWise kits and education sent to local schools and students top educate the youth and their families on the importance of saving water.	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 the Company's General Rate Case Decision.](#)

3. Cost of each program.

No.	Program Type	Cost
1	Residential and HOA Landscape Surveys and Retrofits	\$114,417
2	Landscape Workshop Series	\$18,000
3	Theatre Program	\$30,000
4	Customer Awareness Communications	\$52,239
5	WaterSmart Neighborhood Comparison Letters	\$156,352
6	Material- Conservation Kits	\$57,019
7	Resource Action Program	\$23,685

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

No.	Program Type	Participation
1	Residential and HOA Landscape Surveys and Retrofits	SJH: Residential, WLM: Residential
2	Landscape Workshop Series	SJH: Residential, Business, Industrial, Public Authorities, and Construction WLM: Residential, Business, Industrial, Public Authorities, and Construction
3	Theatre Program	
4	Resource Action Program	
5	Materials- Conservation Kits	
6	Customers Awareness Communications	
7	Water Smart Neighbor Comparison Letters	SJH: Residential, WLM: Residential

SUBURBAN WATER SYSTEMS

Supplement to CPUC Annual Report

2024 Information-Only Filing

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

ATTACHMENT 1
2024 INFORMATION-ONLY FILING
CONSERVATION DATA REPORT

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

Response:

Suburban utilized the methodologies developed by Department of Water Resources to calculate baseline per capita water use expressed in gallons per capita per day ("GPCD"). These baselines, which are detailed in Suburban's 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

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

Response:

Average Monthly Residential Usage by Meter Size (ccf)					
5/8"x3/4"	3/4"	1"	1.5"	2"	3"

San Jose Hills Service Area:

2024 Monthly Average	13.55	11.82	14.19	42.90	92.07	145.30
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Whittier/La Mirada Service Area:

2024 Monthly Average	11.04	12.09	16.28	41.74	69.09	187.17
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3. Comparison table including baseline and annual average estimated consumption by ratemaking district, separated by customer class and meter size, for each year following implementation of conservation rate designs, with the percentage reduction in consumption calculated by district and by customer class and meter size within each ratemaking district.

Response:

The method to calculate per capita water use in GPCD is not comparable to the annual average estimated consumption in hundred cubic feet. However, the following Table shows 2024 annual average consumption by service area:

2024 Residential - by Meter Size					
5/8"x3/4"	3/4"	1"	1.5"	2"	3"

San Jose Hills Service Area:

2024 Consumption (ccf)	319,574	4,271,507	1,152,525	195,634	112,695	17,436
2024 Avg. Connections	1,965	30,126	6,770	380	102	10
2024 Avg. Consumption (ccf)	162.63	141.79	170.24	514.83	1,104.85	1,743.60

Whittier/La Mirada Service Area:

2024 Consumption (ccf)	703,976	3,094,823	987,091	76,133	14,924	4,492
2024 Avg. Connections	5,314	21,330	5,054	152	18	2
2024 Avg. Consumption (ccf)	132.48	145.09	195.31	500.88	829.11	2,246.00

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

2024	Meter Size					
	5/8"x3/4"	3/4"	1"	1-1/2"	2"	3"
Average Estimated Monthly Consumption by tier						
<u>San Jose Hills Service Area:</u>						
Tariff Area 1 - Tier 1	11.62	10.56	9.29	35.79	80.81	-
Tariff Area 1 - Tier 2	11.13	10.38	16.05	32.99	-	-
Tariff Area 2 - Tier 1	11.54	10.44	13.13	35.93	68.15	161.58
Tariff Area 2 - Tier 2	10.78	10.38	20.05	92.55	210.68	329.75
Tariff Area 3 - Tier 1	0.08	9.08	13.65	32.29	140.14	100.01
Tariff Area 3 - Tier 2	-	9.56	13.34	48.25	86.31	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	10.14	10.42	10.28	24.44	-	-
Tariff Area 1 - Tier 2	9.34	14.03	12.43	-	-	-
Tariff Area 2 - Tier 1	10.34	11.06	13.80	37.41	61.15	186.67
Tariff Area 2 - Tier 2	9.45	9.22	21.36	37.82	-	-
Tariff Area 3 - Tier 1	-	2.33	21.30	22.83	62.00	-
Tariff Area 3 - Tier 2	-	-	28.75	-	-	-

ATTACHMENT 1 (Continued)

Number of Customers in each sub-grouping

2024	Meter Size					
	5/8"x3/4"	3/4"	1"	1-1/2"	2"	3"
<u>San Jose Hills Service Area:</u>						
Tariff Area 1 - Tier 1	1,038	12,436	1,301	35	6	-
Tariff Area 1 - Tier 2	193	1,524	63	7	-	-
Tariff Area 2 - Tier 1	378	7,930	2,464	118	86	2
Tariff Area 2 - Tier 2	59	1,041	373	25	7	1
Tariff Area 3 - Tier 1	1	1,107	1,535	182	9	8
Tariff Area 3 - Tier 2	-	106	179	19	3	-
<u>Whittier/La Mirada Service Area:</u>						
Tariff Area 1 - Tier 1	1,013	1,735	251	4	-	-
Tariff Area 1 - Tier 2	99	183	10	-	-	-
Tariff Area 2 - Tier 1	3,432	15,937	4,099	141	17	2
Tariff Area 2 - Tier 2	370	2,029	583	20	-	-
Tariff Area 3 - Tier 1	-	1	64	1	1	-
Tariff Area 3 - Tier 2	-	-	22	-	-	-

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	for Non-Payment	Reconnect Notice	Disconnect Notice	for Non-Payment	Reconnect Notice
1,208	122	122	972	90	90

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 separate costs by district nor by customer class, coverage goals, and measure.

The monthly estimated Best Management Practices compliance costs approximately \$37,642.67

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 2
2024 INFORMATION-ONLY FILING
LOW-INCOME DATA REPORT

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

Response:

Average Monthly LIRA Residential Usage by Meter Size (ccf)									
SJH Service Area					WLM Service Area				
5/8"x3/4"	3/4"	1"	1.5"	2"	5/8"x3/4"	3/4"	1"	1.5"	2"
13.53	12.03	13.44	32.72	34.00	10.71	11.54	13.33	27.38	131.00

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):

11.91 10.98 10.46 14.83 - 12.18 10.71 12.67 23.82 34.00 - 9.79 12.96 34.28

Avg. # Customers:

379 5,577 428 2 - 170 2,767 637 17 1 - 309 406 26

Tier 2 Average Consumption/Month (ccf):

8.72 8.77 11.90 - - 9.13 9.42 17.43 10.25 - - 9.99 11.12 68.21

Avg. # Customers:

67 721 747 - - 28 378 77 1 - - 32 36 2

Whittier/La Mirada Service Area

Tier 1 Average Consumption/Month (ccf):

9.99 9.96 8.95 - - 10.03 10.72 12.36 26.25 131.00 - 18.83 26.87 12.75

Avg. # Customers:

277 457 96 - - 591 3,199 539 6 1 - 1 5 1

Tier 2 Average Consumption/Month (ccf):

7.33 10.96 10.33 - - 8.30 8.41 16.04 21.42 - - 35.58 22.47 -

Avg. # Customers:

21 34 8 - - 54 351 50 1 - - 1 3 -

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
7,427	266	23	23	3,687	972	90	90

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.

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

ATTACHMENT 2 (Continued)

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

Response:

None

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 quarterly data sharing with Southern California Edison and Southern California Gas Company.

e) how long has the program been offered, and

Response:

16.3 years for LIRA discount, which qualified customer receives \$9.04 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)
2024 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) 1,038,154
- b) 957,136
- c) 5,597

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) 2,950
- 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 2024 cost of postage was \$1,865
- e) None
- f) None
- g) None

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

- * For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.
- * For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:
 1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:
 - (a) services provided by regulated water utility to any affiliated company; **See Attached**
 - (b) services provided by any affiliated company to regulated water utility; **See Attached**
 - (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; **N/A**
 - (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; **N/A**
 - (e) employees transferred from regulated water utility to any affiliated company; **See Attached**
 - (f) employees transferred from any affiliated company to regulated water utility; and **See Attached**
 - (g) financing arrangements and transactions between regulated water utility and any affiliated company. **See Attached**

E-4 (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)	70,303
Southeast Utilities (2000)	112,687
Texas Utilities (2000 & 3020)	19,702
Kiawah (2060)	321
Louisiana Water Utilities (3070)	959
Oregon Water Utilities (7000)	169,032
Legacy Corix-Canada Utilities	474
Legacy Corix-Nevada Utilities	3,383
2024 ATR Employee Costs	<u><u>373,478</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:		
	Audit Fees		160,000
	Bank Charges - Bank of America & PNC bank fees		54,599
	Insurance Charges: (General, Medical, Auto, Worker's Comp)		3,968,640
	Total Direct		4,183,239
3.	Indirect costs from parent company		
	Parent Company Allocation		8,084,960

E-4 (e)

EMPLOYEE TRANSFERRED FROM REGULATED WATER UTILITY TO ANY AFFILIATED COMPANY

- 1) Transferred from Suburban Water Systems to parent company - SWWC:

Jessie Kang
Satish Sadanandam
Rosi Mercieca

- 2) Transferred from Suburban Water Systems to an affiliated utility company - Sunshine, FL:

Tony Stevens

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	\$8,084,960	
Rate Base Allocation to Suburban		\$ 905,032 ¹

During 2024, 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, 2024, SWWC's rate base allocation to Suburban is **\$905,032**

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 Carmelitha Bordelon
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, 2024, through December 31, 2024

VP Regulatory Affairs & Finance, SWS
Title (Please Print)

Carmelitha Bordelon

B04EE4D45EEDD6C1AE7E30CE080E72C8 contractworks
Signature

(626) 543-2547
Telephone Number

07/27/2025

Date

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	60	Operating expenses	49-51
Acres irrigated	69	Operating revenues	48
Advances from affiliated companies	39	Organization and control	13
Advances for construction	44	Other deferred credits	45
Affiliate Transactions	80-84	Other deferred debits	33
Assets	18	Other income	20
Assets in special funds	27-28	Other investments	27
Balance sheet	19	Other physical property	23
Balancing & Memorandum Accounts	71	Payables to affiliated companies	40
Bonds	38	Political expenditures	61
Bonuses paid to executives & officers	61-62	Population served	69
Capital stock	34	Premium on capital stock	35
Capital surplus	36	Prepayments	30
Contributions in aid of construction	45	Proprietary capital	37
Depreciation and amortization reserves	25	Purchased water for resale	62
Declaration	89	Rate base	24
Discount on capital stock	33	Receivables from affiliated companies	30
Discount and expense on funded debt	31	Revenues apportioned to cities and towns	48
Dividends declared	34	SDWBA/SRF loan data	85-87
Earned surplus	36	Securities issued or assumed	39
		Selected Financial Data Excluding Non-	
Employees and their compensation	60	Regulated Activity	9-11
Engineering and management fees	59	Service connections	68
Excess Capacity and Non-Tariffed Services	12	Sinking funds	27
Facilities Fees	88	Sources of supply and water developed	63
Franchises	22	Special deposits	27
Income statement	20	Status with Board of Public Health	70
Income deductions	20	Stockholders	34
Investments in affiliated companies	27	Storage facilities	63
Liabilities	19	Taxes	52
Loans to directors, or officers, or shareholders	61	Transmission and distribution facilities	66
Low Income Rate Assistance Program(s)	72	Unamortized debt discount and expense	31
Management fees and expenses	59	Unamortized premium on debt	31
Meters and services	68	Undistributed profits	37
Miscellaneous long-term debt	39	Utility plant	21
Miscellaneous reserves	45	Utility plant in service	21-22
Miscellaneous special funds	28	Utility plant held for future use	23
Notes payable	40	Water delivered to metered customers	69
Notes receivable	29	Water Conservation Program(s)	73
Officers	13	Working Cash	24

Attachment A - General Order 103-A Customer Service Performance Measures
2024 SUBURBAN WATER SYSTEMS

	Goal	2024 Q1	2024 Q2	2024 Q3	2024 Q4	YTD
PHONE SYSTEM						
Total Calls Received		4,275	4,083	5,019	4,775	4,538
# Calls Answered in 30 seconds		4,180	3,989	4,724	4,636	4,382
% Calls Answered in 30 seconds	> or = 80%	98%	98%	94%	97%	97%
# Calls Abandoned		89	82	142	125	109
Abandonment Rate	< or = 5%	2.1%	2.0%	2.8%	2.6%	2.4%
BILLING						
Total Bills Scheduled to be Rendered		77,968	77,036	78,000	78,012	77,754
Total Bills Rendered		77,829	76,911	77,873	77,899	77,628
Bills Not Rendered in 7 days (10 for finals)		139	125	127	113	126
% Bills Rendered in 7 days	> or = 99.0%	99.8%	99.8%	99.8%	99.9%	99.8%
Inaccurate Bills Rendered		139	125	127	113	126
% of Inaccurate Bills Rendered	< or = 3.00%	0.18%	0.16%	0.16%	0.15%	0.16%
PAYMENTS						
Total Payments Posted		46,624	69,797	69,493	71,292	64,301
Payment Posting Errors		16	8	22	20	17
% of Payment Posting Errors	< or = 1.0%	0.03%	0.01%	0.03%	0.03%	0.03%
METER READING						
Total Number of Meter Reads Scheduled		78,562	78,562	78,541	78,434	78,525
Total Scheduled Reads Not Read		61	46	53	21	45
% Meters Not Read	< or = 3.0%	0.08%	0.06%	0.07%	0.03%	0.06%
WORK ORDER COMPLETION						
Total Appointments Scheduled		N/A	N/A	N/A	N/A	N/A
# Scheduled Appointments Missed		N/A	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		1,445	1,238	1,611	1,520	1,454
# of Customer Requested Work Orders Missed		103	69	36	27	59
% Customer Requested Work Orders Missed	< or = 5.0%	7.10%	5.58%	2.26%	1.80%	4.05%
CONSUMER AFFAIRS BRANCH (CAB) COMPLAINTS						
Total # of Connections		79,319	79,341	78,705	79,395	79,190
Total # of Customers		78,335	78,310	78,274	78,317	78,309
# of Complaints to Utility from CAB		0	0	1	1	1
% of Complaints to Utility from CAB	< or = 0.100%	0.000%	0.000%	0.002%	0.002%	0.001%

Supplement to 2024 Annual Report of Suburban Water Systems In Compliance With D.12-01-042

Affiliate Compliance Plan- Attachment 1

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

Craig Gott, Carmelitha Bordelon, Jorge Lopez, Richard Rich, Kevin Labor, and Joseph Park are shared officers and/or shared directors.

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

Consistent with this rule, Suburban Water Systems (Suburban) has prepared and is herewith filing its Affiliate Compliance Plan with its 2024 annual report to the Commission.

Supplement to 2024 Annual Report of Suburban Water Systems In Compliance With D.12-01-042 (Continued)

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

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

1. A detailed description of each NTP&S activity;
 - a. Residential Houseline Program
Suburban offers a houseline maintenance plan called "LifeLine" which is designed to cover the repair or replacement of residential customers' outside water lines for a monthly fee of \$6.97 which is added to the customers' monthly bill. To be eligible for the Lifeline, the Lateral Line must be no greater than 1-1/2 inches in diameter.
 - b. Antenna Leases
Antenna leases allow cellular service providers to install their antennas on Suburban properties without interference to normal day-to-day operations.
Suburban has 3 antenna leases.
 - c. Recycled Water Operating Charges
Suburban receives monthly operating charges for the maintenance of recycled water system as defined in Section 2(i)(i) and 2(i)(ii) of Agreement for the Construction, Operation and Maintenance of a Recycled Water Distribution System by the Upper San Gabriel Valley Municipal Water District and Suburban Water Systems.
2. Whether and why it is classified active or passive;
Residential Houseline Program is classified as an active NTP&S as designated in the category of Customer Ancillary Services.
Antenna Leases and Recycled Water Operating Charges are classified as passive NTP&S as designated in the category of Use of General Facilities and there is no incremental investment above \$125,000.
3. Gross revenue received; Please see Table A.
4. Revenue allocated to ratepayers and to shareholders, as established in the company's current general rate case;
Please see Attachment B.

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

**SUBURBAN WATER SYSTEMS
NTP&S ACTIVITIES**

**TABLE A
GROSS REVENUE RECEIVED**

	Jan	Feb	Mar	Apr	May	Jun	2024 Jul	Aug	Sep	Oct	Nov	Dec	Total
GROSS NTP&S REVENUES													
Residential Lifeline Program	76,600	76,767	77,186	77,304	76,276	76,535	77,409	77,367	77,729	78,168	78,447	78,462	928,250
Antenna-Lease	7,709	7,709	7,709	7,782	7,782	7,782	7,941	7,941	7,941	7,941	7,941	7,941	94,117
Recycled Water Operating Charges	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	22,039
Total Gross NTP&S Revenues	86,146	86,313	86,731	86,922	85,894	86,153	87,186	87,144	87,506	87,945	88,224	88,239	1,044,405

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

	Jan	Feb	Mar	Apr	May	Jun	2024 Jul	Aug	Sep	Oct	Nov	Dec	Total
REVENUE ALLOCATED TO RATEPAYERS													
Residential Lifeline Program	76,600	11,554	7,719	7,730	7,628	7,653	7,741	7,737	7,773	7,817	7,845	7,846	165,643
Antenna-Lease	7,709	7,709	2,313	2,335	2,335	2,335	2,382	2,382	2,382	2,382	2,382	2,382	39,028
Recycled Water Operating Charges	1,837	1,837	551	551	551	551	551	551	551	551	551	551	9,183
Total Revenue Allocated to Ratepayers	86,146	21,100	10,582	10,616	10,513	10,539	10,674	10,670	10,706	10,750	10,778	10,779	213,853
REVENUE ALLOCATED TO SHAREHOLDERS													
Residential Lifeline Program	-	65,213	69,467	69,574	68,648	68,881	69,668	69,630	69,956	70,352	70,602	70,616	762,607
Antenna-Lease	-	-	5,396	5,447	5,447	5,447	5,558	5,558	5,558	5,558	5,558	5,558	55,089
Recycled Water Operating Charges	-	-	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	12,856
Total Revenue Allocated to Shareholders	-	65,213	76,149	76,307	75,381	75,614	76,512	76,474	76,800	77,195	77,446	77,460	830,552

Suburban Water Systems
Affiliate Transaction Rules and
Non-Tariffed Products and Services Rules
Compliance Plan

Pursuant to Rules Adopted in D.10-10-019,
D.11-10-035 and as modified by D.12-01-042
By the California Public Utilities Commission

May 1, 2025
Amendment No. 9

Table of Contents

	<u>Page</u>
INTRODUCTION.....	1
RULE I.....	3
RULE II.....	6
RULE III	8
RULE IV	10
RULE V.....	12
RULE VI	13
RULE VII.....	15
RULE VIII.....	16
RULE IX	19
RULE X.....	19
ATTACHMENT A – Suburban Water Systems Affiliates	23
ATTACHMENT B - Affiliated Transaction Rules and Non-Tariffed Products and Service.....	24

INTRODUCTION

In compliance with Rule VIII.C of the California Public Utilities Commission's ("CPUC" or "Commission") Rules for Water and Sewer Utilities Regarding Affiliate Transactions and the Use of Regulated Assets for Non-Tariffed Utility Services adopted in D.10-10-019, Suburban Water Systems ("Suburban") has prepared and files this 2011 Affiliate Rules Compliance Plan, Amendment 6 ("2011 Plan"), which reflects the current status of its efforts to comply with the Affiliate Transactions Rules ("Rules" or "ATRs").

Suburban submits the following Compliance Plan ("Plan") to comply with the Affiliate Transaction Rules ("Rules") for Class A and B Water Companies adopted by the CPUC in D.10-10-019. Suburban's Plan includes a variety of procedures and mechanisms for implementation and compliance with these Rules, which when taken as a whole, will provide a comprehensive approach to ATRs compliance. Although not specifically described in the Plan, all Rules will be implemented by means of a combination of one or more of the following:

- Development and distribution of written policies and procedures;
- Education, training for and communications to Suburban employees and its affiliates;
- Collection of companywide records for required reports and reviews;
- Monitoring affiliate transactions and overall compliance on a continuing basis; and
- Additional training and corrective actions as needed.

Suburban's Accounting Department will implement this Plan under the direction of the Accounting Manager who will have operational responsibility to ensure that Suburban complies with these Rules. The Accounting Department will be responsible for issuing periodic memoranda to its affiliates governed by these Rules. These memoranda outline the importance to Suburban of complying with these Rules and that it expects employees to comply with Company policies. Among the compliance tools that the Accounting Department will use are: employee education and training; a document that describes certain policies and procedures governing affiliate transactions and NTP&S activities; preparing compliance reports for the Division of Water & Audits, as prescribed; and ongoing internal reviews of compliance with these Rules.

In the following pages, each Rule is shown in **bold** type. Following each Rule, in normal type, is Suburban's Plan (where applicable).

Suburban will have in place or complete the following items that are deemed necessary to fully implement these Rules:

- (1) A written policy describing these Rules and the obligations under these Rules will be disseminated to employees of Suburban and its affiliates that are subject to these Rules;

- (2) Suburban employees providing permitted corporate support or shared services with access to non-public utility information shall be required to sign a statement that they are aware of, have read and will follow all written policies regarding limitations on the use of non-public utility information and that failure to observe these limitations in the future will result in subjecting them to corporate discipline policies;
- (3) All support personnel services rendered between Suburban and its affiliates will be direct charged or allocated in a manner consistent with these Rules;
- (4) Training regarding these Rules will be provided to the employees of Suburban and affected affiliates;
- (5) Suburban employees transferred to an affiliate will be required to conform to these Rules, especially those Rules limiting the use of utility information in an anti-competitive manner.

The undersigned verifies the adequacy of these specific mechanisms to ensure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules:

Craig Gott

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contractworks.

Craig Gott, President

Affiliate Transaction Rules Applicable to Class A and B Water Utilities

RULE I. Jurisdiction and Applicability

I.A.

These Rules apply to all Class A and Class B California public utility water and sewer corporations or companies subject to regulation by the California Public Utilities Commission (Commission).

As a Class A water utility subject to Commission regulation, Suburban affirms that these Rules apply to it and its employees. Suburban maintains appropriate policies, procedures and mechanisms to ensure compliance with these Rules. Further, Suburban's training materials and resources reference the respective compliance requirements associated with each rule.

I.B.

These Rules apply to transactions between a Commission-regulated utility and another affiliated entity that is engaged in the provision of products that use water or sewer services or the provision of services that relate to the use of water or sewer services, including the utility's parent company, and to the utility's use of regulated assets for non-tariffed utility services, unless specifically modified or exempted by the Commission. Transactions between a Commission-regulated utility and an affiliated utility regulated by a state regulatory commission (whether the utility is located in California or elsewhere) are exempt from these Rules, except for provisions of Rule IV.B and Rule X.

Suburban affirms that these Rules apply to transactions with its covered affiliates, as defined in Rule 1.E. Suburban will maintain appropriate policies, procedures and mechanisms to ensure compliance with Rule I.B. Further, Suburban will maintain a list of covered affiliates subject to Rule 1.B, Attachment A, which reflects that Suburban currently has no affiliates subject to Rule 1.B.

I.C.

Utilities shall comply with all applicable State and Federal statutes, laws and administrative regulations to which they are subject.

Suburban affirms that it will comply with all applicable State and Federal statutes, laws and administrative regulations to which it is subject.

I.D.

Existing Commission rules for each utility and its parent company continue to apply except to the extent they conflict with these Rules. In such cases, these Rules supersede prior rules and guidelines, provided that nothing herein shall preclude (1) the Commission from adopting other utility-specific guidelines; or (2) a utility or its parent company from adopting other utility-specific guidelines, with advance Commission approval through Decision or Resolution. In the case of ambiguity regarding whether a conflict exists, there shall be a rebuttable presumption that these Rules apply.

The Rate Case Plan requirements adopted in D.04-06-018 (shown below) are not superseded by these Rules:

Transactions with Corporate Affiliates

Identify and explain all transactions with corporate affiliates involving utility employees or assets, or resulting in costs to be included in revenue requirement. Include all documentation, including a list of all such contracts, and accounting detail necessary to demonstrate that any services provided by utility officers or employees to corporate affiliates are reimbursed at fully allocated costs.

Unregulated Transactions

To the extent the utility uses assets or employees included in revenue requirement for unregulated activities, the utility shall identify, document, and account for all such activities, including all costs and resulting revenue, and provide a list of all contracts.

Decision 10-09-012 provided that the terms of a settlement in that proceeding were subject to the Commission adoption of water utility industry affiliate transaction rules. The approved settlement required that these Rules would supersede and wholly replace the interim affiliate transaction rules contained in that settlement.

I.E.

Where these Rules do not address an item currently addressed in a utility's existing rules imposed by this Commission, which govern that utility's transactions with its affiliate(s) or its use of regulated assets for non-tariffed utility services, the existing utility-specific rules continue to apply for that item only.

See response to I.D.

I.F.

These Rules do not preclude or stay any form of civil relief, or rights or defenses thereto, that may be available under state or federal law.

The Plan does not require a response to this Rule.

I.G.

A California utility that is also a multi-state utility and subject to the jurisdiction of other state regulatory commissions, may file an application with this Commission, served on all parties to this proceeding and its most recent general rate case, requesting a limited exemption from these Rules or a part thereof, for transactions between the utility solely in its capacity serving its jurisdictional areas wholly outside of California, and its affiliates if such out-of-state operations do not substantially affect the utility's operations and the operating costs inside California. The applicant has the burden of proof.

Rule I.G does not apply to Suburban.

I.H.

A California utility's affiliates that operate entirely outside of California are exempt from Rule III.B and Rule III.C of these Rules, for transactions between the utility and such affiliates, if the affiliates' operations do not substantially affect the utility's operations and the operating costs inside California.

As of December 31, 2024, the following affiliates of Suburban that operate outside of California are exempt from Rules III.B and III.C:

1. ACME WATER SUPPLY & MANAGEMENT COMPANY
2. ALABAMA WATER UTILITIES, INC.
3. BERMUDA WATER COMPANY, INC.
4. BLUE GRANITE WATER COMPANY
5. BLUESTEM MULTI-UTILITY SERVICES ULC (PARTIALLY)
6. BLUESTEM UTILITIES (FOOTHILLS WATER) INC.
7. CAROLINA WATER SERVICE, INC. OF NORTH CAROLINA
8. COLCHESTER UTILITIES, INC.
9. COLLEGE UTILITIES CORP.
10. COMMUNITY UTILITIES OF ALABAMA INC.
11. COMMUNITY UTILITIES OF INDIANA, INC.
12. COMMUNITY UTILITIES OF PENNSYLVANIA, INC.
13. FRENCH SETTLEMENT WATER COMPANY, INC.
14. GOLDEN HEART UTILITIES, INC.
15. GREAT BASIN WATER CO.
16. KIAWAH ISLAND UTILITY, INC.
17. MARYLAND WATER SERVICE, INC.
18. MASSANUTTEN PUBLIC SERVICE CORPORATION
19. MIDWAY WATER UTILITIES, INC.
20. MONTAGUE SEWER CO., INC.
21. MONTAGUE WATER CO., INC.
22. NI FLORIDA, INC.
23. OREGON WATER UTILITIES CLINE BUTTE, INC.
24. OREGON WATER UTILITIES MOUNTAIN LAKES, INC.
25. PERKINS MOUNTAIN UTILITY COMPANY
26. PERKINS MOUNTAIN WATER COMPANY
27. PRAIRIE PATH WATER COMPANY
28. SHELBY RIDGE UTILITY SYSTEMS LLC
29. SOUTH CAROLINA WATER UTILITIES – CUC, INC.
30. SOUTH CAROLINA WATER UTILITIES – PUI, INC.
31. SOUTH CAROLINA WATER UTILITIES – PWR, INC.
32. SOUTH CAROLINA WATER UTILITIES, INC.
33. SUNSHINE WATER SERVICES COMPANY
34. SWWC UTILITIES, INC.
35. TENNESSEE WATER SERVICE, INC.
36. TEXAS WATER UTILITIES, L.P.
37. UTILITIES, INC. OF LOUISIANA
38. UTILITIES, INC. OF TEXAS

39. WATER SERVICE CORPORATION OF KENTUCKY

I.I.

These Rules shall be interpreted broadly, to effectuate the Commission's stated objectives of protecting consumer and ratepayer interests and, as an element thereof, preventing anti-competitive conduct.

Suburban affirms that its compliance policies, procedures and mechanisms will be guided by our understanding of the Rules, factoring in the concept embodied by this Rule.

RULE II. Definitions

II.A. "Parent company" or "parent"

"Parent company" or "parent" is the entity, including a holding company or corporation, that owns, or has substantial operational control (as defined in Rule II.E) of, the regulated utility.

II.B. "Utility"

"Utility" (unless specified as a water utility) refers to all water utilities and sewer utilities regulated by the Commission.

II.C. "Water utility"

"Water utility" refers to all water utilities regulated by the Commission.

II.D. "Sewer utility"

"Sewer utility" refers to all sewer utilities regulated by the Commission.

II.E. "Affiliate"

"Affiliate" means any entity whose outstanding voting securities are more than 10 percent owned, controlled, directly or indirectly, by a utility, by its parent company, or by any subsidiary of either that exerts substantial operational control.

For purposes of these Rules, "substantial operational control" includes, but is not limited to, the possession, directly or indirectly of the authority to direct or cause the direction of the management or policies of a company. A direct or indirect voting interest of more than 10 percent by the utility in an entity's company creates a rebuttable presumption of substantial operational control.

For purposes of these Rules "affiliate" includes the utility's parent company, or any company that directly or indirectly owns, controls, or holds the power to vote more than 10 percent of the outstanding voting securities of a utility or its parent company.

Regulated subsidiaries of a utility, the revenues and expenses of which are subject to regulation by the Commission and are included by the Commission in establishing rates for the utility, are not included within the definition of affiliate for the purpose of these Rules. However, these Rules apply to all interactions any such regulated subsidiary has with other

affiliated unregulated entities covered by these Rules.

For the purpose of this Rule, “affiliate” shall not include a mutual water company, a joint powers authority, other governmental or quasi-governmental agency or authority, a public/private partnership, a watermaster board, a water basin association, or a groundwater management authority in which a utility participates or in which a utility is a member or shareholder.

II.F. “Costs”

“Costs” are used in these Rules to refer to the total expenses assigned or allocated to different projects or activities through the utility’s and parent company’s accounting systems. Cost categories include:

1. ***Direct Costs.*** Direct costs are costs that can be clearly identified to specific projects or activities because the resource in question, or some measurable portion of that resource, has been dedicated to the project or activity. An example would be the hours of a worker’s time spent on the effort, materials purchased and used specifically on that effort, or the proportion of a machine’s hours dedicated to the effort.
2. ***Direct Overhead Costs.*** For organizations that produce multiple outputs, direct overhead costs are the common costs of a subset of the organization, such as supervisors and support staff of a division not assigned or traceable to specific projects, or machinery shared among a subset of the company’s projects. Such overhead costs require allocation to specific projects through proxies and methodologies designed to accurately reflect the particular production aspects of each project; e.g., some processes are more capital-intensive than others and need less supervision input. Allocation methodologies for direct overhead costs can make use of several factors, often activity-based and often using “cost causation” as one of the principles in their design.
3. ***Indirect Overhead Costs.*** Indirect overhead costs are functions that affect the entire organization, such as the headquarters building, the Chief Executive Officer and Chief Financial Officer, General Counsel and associated legal support, personnel departments, security for this building or these offices, shareholder and public relations, insurance, depreciation, advertising, and similar functions. These are real costs of the organization and must be allocated to the ongoing projects and activities to determine the total cost of each. These are also sometimes called “General Overhead Costs.”
4. **Fully-loaded (also known as fully-allocated) costs.** Fully-loaded (or fully- allocated) costs refer to the total cost of a project or activity, which is the sum of Direct, Direct Overhead, and Indirect Overhead costs, as defined in Rule II.F.1, 2 and 3.

II.G. “Transaction”

“Transaction” means any transfer of an item of value such as a good, service, information or money between a utility and one or more of its affiliates.

II.H. “Property”

“Property” refers to any right or asset, tangible or intangible, to which an entity has legal or equitable title.

II.I. “Real Property”

“Real property” refers to any interest in real estate including leases, easements, and water rights.

II.J. “Customer”

“Customer” means any person, firm, association, corporation or governmental agency supplied or entitled to be supplied with water, wastewater, or sewer service for compensation by a utility.

II.K. “Customer information”

“Customer information” means non-public information and data specific to a utility customer which the utility acquired or developed in the course of its provision of utility services.

II.L. “Cross-subsidy”

“Cross-subsidy” means the unauthorized over-allocation of costs to captive ratepayers resulting in under-allocation of costs to a utility affiliate.

RULE III. Utility Operations and Service Quality

III.A.

A utility shall not allow transactions with affiliates to diminish Suburban staffing, resources, or activities in a manner that would result in degradation of the reliability, efficiency, adequacy, or cost of utility service or an adverse impact on customer service. Utility management attention shall not be diverted to such transactions in a way that would result in such degradation. The utility’s parent and affiliates shall not acquire utility assets at any price if such transfer of assets would impair the utility’s ability to fulfill its obligation to serve or to operate in a prudent and efficient manner.

Suburban will maintain a policy to ensure compliance with Rule III.A. Further, Suburban’s ongoing compliance with General Order (“GO”) 103-A precludes the possibility of degradation of the reliability, efficiency, adequacy, or cost of utility service (in particular, Section II of GO 103-A, Standards of Service, requires that “each utility shall operate its system so as to deliver reliable, high quality service to its customers at reasonable cost” and that “each water utility shall ensure that it complies with the [California Dept. of Public Health’s] permit requirements and all applicable drinking water regulations”). Further, Suburban’s compliance with Public Utilities Code Section 851 precludes the acquisition of utility assets in such a manner as to impair the utility’s ability to fulfill its obligation to serve or to operate in a prudent and efficient manner.

III.B

Except as otherwise provided by these Rules, a utility shall not

1. Provide leads to its affiliates;

Suburban affirms that it has a policy in place to comply with Rule III.B.1. Suburban employees

will not provide any leads to affiliates that fall under the applicability of this Rule. Those affiliates falling under the applicability of this Rule will be specifically identified to Suburban employees. Suburban will issue periodic communications to its employees and affiliates governed by these Rules directing them to comply with this Rule. Suburban will provide training, as necessary, to its employees.

Suburban's understanding is that the intent of this Rule is to ensure that the utility did not provide leads to unregulated affiliates providing products or services in a manner that unfairly disadvantaged the competitive marketplace. Therefore, a utility advising its parent that it had been contacted by a third party or of public information about water or sewer systems being available for purchase, leased or provision of services under operating contract would not be a violation of this Rule.

2. Solicit business on behalf of its affiliates;

Suburban affirms that it has a policy in place to comply with Rule III.B.2. Suburban employees will not solicit business on behalf of affiliates subject to this Rule, which will be specifically identified to Suburban employees. Suburban will issue periodic communications to its employees and affiliates governed by these Rules directing them to comply with this Rule. Suburban will provide training, as necessary, to its employees.

3. Acquire information on behalf of or to provide to its affiliates;

Suburban affirms that it has a policy in place to comply with Rule III.B.3, with the exception noted in Rule III.B.8 and subject to the response to Rule III.B.1, above. Suburban will issue periodic communications to its employees and affiliates governed by these Rules directing them to comply with this Rule. Suburban will provide training, as necessary, to its employees.

4. Share market analysis reports or any other types of proprietary or non-publicly available reports, including but not limited to market, forecast, planning or strategic reports, with its affiliates, except that a utility may share such information with a parent under the condition that the parent does not share the information with any other entity;

Suburban affirms that it has a policy in place to comply with Rule III.B.4, with the exceptions noted in Rule III.B.8 and subject to the response to Rule III.B.1, above. Suburban will provide training, as necessary, and issue periodic communications to its employees and affiliates governed by these Rules directing them to comply with this Rule.

Suburban interprets this Rule to exclude any information that an employee might otherwise legally disclose to others after termination of employment. Further, corporate governance and corporate support services covered by Rule V are expressly permitted.

5. Request authorization from its customers to pass on customer information exclusively to its affiliates;

Suburban affirms that it has a policy and a procedure in place to comply with Rule III.B.5. Under these procedures, information will be released to affiliates only with the specified customer's explicit written consent.

6. Give the appearance that the utility speaks on behalf of its affiliates; or

Suburban affirms that it has a policy in place to comply with Rule III.B.6. Suburban will provide training, as necessary, and issue periodic communications to its employees and affiliates governed

by these Rules directing them to comply with this Rule.

7. **Represent that, as a result of the affiliation with the utility, its affiliates or customers of its affiliates will receive any different treatment by the utility than the treatment the utility provides to other, unaffiliated companies or their customers.**

Suburban affirms that it has a policy in place to comply with Rule III.B.7. Suburban will provide training, as necessary, and issue periodic communications to its employees and affiliates governed by these Rules directing them to comply with this Rule.

8. **Provisions 3, 4 and 5 of Rule III.B shall not apply to utility affiliates that are non-profit and whose sole purpose is to serve the functions of regulated utilities, the parents of regulated utilities, governmental or non-profit entities, including non-profit affiliates of regulated utilities.**

Suburban acknowledges the exceptions provided for in Rule III.B.8.

9. **Utilities may file an Advice Letter seeking an exemption to Rule III.B.8 within ninety days of the effective date of the Commission decision adopting these rules, requesting that a non-profit affiliate subject to Rule III.B.8 be allowed to serve the functions of other affiliates, as long as those other affiliates provide no more than five per cent of the annual revenues of the non-profit affiliate.**

This Rule is not currently applicable to Suburban or its affiliates as none is a non-profit.

III.C.

Except as provided for elsewhere in these rules, if a utility provides customer or utility information, services, or unused capacity or supply to an affiliate, it must offer such customer or utility information, services, or unused capacity or supply to all similarly situated market participants in a non-discriminatory manner, which includes offering on a timely basis.

Suburban affirms that it has a policy in place to comply with Rule III.C. Suburban will issue a communication to its employees and to its affiliates governed by these Rules directing them to comply with Rule III.C. Further, if Suburban offers customer or utility information, services or unused capacity to an affiliate governed by these Rules, it will make such information available to all similarly situated market participants on Suburban's web site.

RULE IV. Separation

IV.A

The utility shall maintain accounting records in accordance with Generally Accepted Accounting Principles, the Commission's Uniform System of Accounts, Commission decisions and resolutions, and the Public Utilities Code.

Suburban affirms that its accounting records are available in accordance with Generally Accepted Accounting Principles, the Commission's Uniform System of Accounts, relevant Commission decisions and resolutions, and that its accounting records are available consistent with the provisions in Public Utility Code Sections 314 and 701. Utility accounting records are available for review upon Commission request. Nexus Water Group, Inc. financial statements and Suburban financial statements are audited for compliance by independent accountants on an

annual basis.

IV.B

The utility, its parent and other affiliated companies shall allocate common costs among them in such a manner that the ratepayers of the utility shall not subsidize any parent or other affiliate of the utility.

Suburban affirms that it has adequate policies, procedures and mechanisms to comply with Rule IV.B. In addition, the Public Advocates Office has the opportunity to review Suburban's allocation of common costs in each of Suburban's general rate cases.

IV.C

The utility shall list all shared directors and officers between the utility and its affiliates in its annual report to the Commission. Not later than 30 days following a change to this list, the utility shall notify the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates of the change(s).

Suburban affirms that it has adequate policies, procedures and mechanisms to comply with Rule. Suburban will provide a list of all shared directors and officers between the utility and its affiliates in its Annual Report to the Commission and provide the required notification to the Director of the Division of Water and Audits and the Director of the Public Advocates Office no later than 30 days following a change.

IV.D

Employees transferred or temporarily assigned from the utility to an affiliate shall not use non-public, proprietary utility information gained from the utility in a discriminatory or exclusive fashion to the benefit of the affiliate to the detriment of unaffiliated competitors.

Suburban has a policy in place to comply with Rule IV.D. Suburban will provide training to employees transferred or temporarily assigned to affiliates that fall under the applicability of this Rule, specifying that the employees shall not use non-public, proprietary utility information gained from the utility in a discriminatory or exclusive fashion to the benefit of the affiliate to the detriment of unaffiliated competitors.

IV.E

All employee movement between a utility and its affiliates, as defined in Rule I.B, shall be consistent with the following provisions:

Since intermittent use is covered by Rule IV.E.3, Suburban interprets Rules IV.E.1 and IV.E.2 below as being applicable to permanent movement only.

IV.E.1

A utility shall track and report to the Commission all employee movement between the utility and affiliates, consistent with Rule VIII.F.

Suburban affirms that it has adequate procedures to comply with Rule IV.E.1. Suburban will include this information in its Annual Report to the Commission.

IV.E.2

When an employee of a utility is transferred, assigned, or otherwise employed by the affiliate, the affiliate shall make a one-time payment to the utility in an amount equivalent to 15% of the employee's base annual compensation. All such fees paid to the utility shall be accounted for in a separate memorandum account to track them for future ratemaking treatment on an annual basis, or as otherwise necessary to ensure that the utility's ratepayers receive the fees. This transfer payment provision does not apply to clerical workers.

Suburban affirms that it has adequate procedures to comply with Rule IV.E.2. Suburban will include this information in its Annual Report to the Commission.

IV.E.3

Utility employees may be used on a temporary or intermittent basis (less than 30% of an employee's chargeable time in any calendar year) by affiliates only if:

- a. All such use is documented, priced and reported in accordance with these Rules and existing Commission reporting requirements, except that when the affiliate obtains the services of a non-executive employee, compensation to the utility shall be priced at a minimum of the greater of fully loaded cost plus 5% of direct labor cost, or fair market values. When the affiliate obtains the services of an executive employee, compensation to the utility shall be priced at a minimum of the greater of fully loaded cost plus 15% of direct labor cost, or fair market value;**
- b. Utility needs for utility employees always take priority over any affiliate requests;**
- c. No more than 10% of full time equivalent utility employees may be on loan at a given time;**
- d. Utility employees agree, in writing, that they will abide by these Rules; and**
- e. Affiliate use of utility employees shall be conducted pursuant to a written agreement approved by the appropriate utility and affiliate officers.**

Suburban affirms that it has adequate procedures to comply with Rule IV.E.3. Suburban will include this information in its Annual Report to the Commission.

RULE V. Shared Corporate Support

V.A.

A utility, its parent company, or a separate affiliate created solely to perform corporate support services may share with its affiliates joint corporate oversight, governance, support systems, and personnel as further specified in these Rules. Any shared support shall be priced, reported and conducted in accordance with these Rules as well as other applicable Commission pricing and reporting requirements.

Suburban affirms that it has adequate procedures and mechanisms to comply with Rule V.A. The relevant accounting procedures and mechanisms that impact the allocation of costs for the shared corporate services are consistent with Commission rate case decisions. The Public Advocates Office has the opportunity to review these accounting procedures and mechanisms in each general rate case proceeding.

V.B.

Corporate support shall not be shared in a manner that allows or provides a means for the transfer of confidential information from the utility to the affiliate, creates the opportunity for preferential treatment or unfair competitive advantage, leads to customer confusion, or creates significant opportunities for cross-subsidy of affiliates. The restriction on transfer of confidential information from the utility to the affiliate does not apply to corporate support, shared services and access to capital.

Suburban affirms that its policy is adequate to ensure that the provision of corporate support services will not provide a means for the transfer of confidential non-public utility information from the utility to an affiliate that would create the opportunity for preferential treatment or unfair competitive advantage, lead to customer confusion, or create significant opportunities for cross-subsidy of affiliates.

V.C.

Examples of services that may be shared include: corporate governance and oversight, payroll, taxes, shareholder services, insurance, financial reporting, financial planning and analysis, corporate accounting, corporate security, human resources (compensation, benefits, employment policies), employee records, regulatory affairs, lobbying, legal, pension management, engineering, water or sewage for resale, water storage capacity, and purchasing of water distribution systems.

Suburban affirms its understanding that the listed services are examples of services which can be rendered to or received from Suburban's unregulated affiliates.

V.D.

Examples of services that may not be shared include: hedging, financial derivatives, arbitrage services, and marketing.

Suburban affirms its policy is sufficient to ensure that the example services and similar services will not be shared with Suburban's unregulated affiliates, except in the instance of water or sewage for resale, which will be shared only as necessary to provide safe and adequate service.

RULE VI. Pricing of Goods and Services between the Utility and Its Affiliate(s)

To the extent that these Rules do not prohibit the transfer of goods and services between a utility and its affiliates:

Suburban interprets the services aspect of this Rule not to apply to Shared Corporate Services as there are separate Rules for that classification of service and the Public Advocates Office has the opportunity to review that allocation of costs during every general rate case. Suburban affirms that it has adequate procedures and mechanisms to record the cost of goods and services between the Utility and its affiliates consistent with the following Rules. The responses below are for information only as they highlight the areas of transactions that are applicable or not applicable currently between Suburban and its affiliates. Should any Rule become applicable, Suburban will comply with such Rule.

VI.A.

Transfers from the utility to its affiliates of goods and services offered by the utility on the open market will be priced at fair market value.

Not currently applicable.

VI.B

Transfers from an affiliate to the utility of goods and services offered by the affiliate on the open market shall be priced at no more than fair market value.

Not currently applicable.

VI.C.

For goods or services for which the price is regulated by a state agency, that price shall be deemed to be the fair market value, except that in cases where more than one state commission regulates the price of goods or services, this Commission's pricing provisions govern.

Not currently applicable.

VI.D.

Goods and services produced, purchased or developed to be offered on the open market by the utility shall be provided to the utility's affiliates and unaffiliated companies on a nondiscriminatory basis, except as otherwise required or permitted by these Rules or applicable law.

Not currently applicable.

VI.E.

Transfers from the utility to its affiliates of goods and services not produced, purchased or developed to be offered on the open market by the utility shall be priced at fully allocated cost plus 5% of direct labor cost.

Not currently applicable.

VI.F.

Transfers from an affiliate to the utility of goods and services not produced, purchased or developed to be offered on the open market by the affiliate shall be priced at the lower of fully loaded cost or fair market value.

Suburban affirms its policy is sufficient to ensure that transfers from an affiliate to the utility of goods and services not produced, purchased or developed to be offered on the open market by the affiliate shall be priced at the lower of fully loaded cost or fair market value.

VI.G.

The utility shall develop a verifiable and independent appraisal of fair market value for any goods or services that are transferred to any affiliated company at fair market value under these Rules. The Commission's staff shall have access to all supporting documents used in the development of the fair market value. If sufficient support for the appraisal of fair market value does not exist to the reasonable satisfaction of the Commission's staff, the utility shall hire an independent consultant acceptable to the Commission staff to reappraise the fair market value for these transactions.

Not currently applicable.

RULE VII. Financial Health of the Utility

VII.A.

The parent shall provide the utility with adequate capital to fulfill all of its service obligations prescribed by the Commission.

Suburban affirms that its parent's policies ensure that Suburban shall be provided with adequate capital to fulfill all of its service obligations prescribed by the Commission.

VII.B.

If the parent is publicly traded, the utility shall notify the Director of the Commission's Division of Water and Audits and the Director of the Division of Ratepayer Advocates in writing within 30 days of any downgrading to the bonds of the parent, another affiliate, and/or the utility, and shall include with such notice the complete report of the issuing bond rating agency.

Nexus Water Group, Inc. is not publicly traded, so this Rule is not applicable.

VII.C.

The creation of a new affiliate by the parent or another affiliate shall not adversely impact the utility's operations and provision of service.

Suburban will maintain a policy to ensure compliance with Rule VII.C. Further, Suburban's ongoing compliance with General Order 103-A precludes the possibility of degradation of the reliability, efficiency, adequacy, or cost of utility service (in particular, Section II of GO 103-A, Standards of Service, requires that each utility shall operate its system so as to deliver reliable, high quality service to its customers at reasonable cost and that each water utility shall ensure that it complies with the California Dept. of Public Health's permit requirements and all applicable drinking water regulations.)

VII.D.

Debt of the utility's parent or other affiliates shall not be issued or guaranteed or secured by the utility.

Suburban's parent maintains an appropriate policy to ensure compliance with Rule VII.D.

VII.E.

Financial Separation. Within three months of the effective date of the decision adopting these Rules, each utility with a parent company shall file a Tier III advice letter proposing provisions that are sufficient to prevent the utility from being pulled into the bankruptcy of its parent company. The process specified by the Advice Letter Filing shall include a verification that the provisions have been implemented and signed by the utility's senior management (e.g., the Chief Executive Officer, Chief Financial Officer, and General Counsel).

On March 31, 2011, Suburban filed Advice Letter 282-W proposing provisions sufficient to prevent Suburban from being pulled into the bankruptcy of its parent.

VII.F.

Rules VI, VII, VIII(B) and VIII(C) adopted in Decision 97-12-011 (applicable to California Water Service Company), and Rules 12, 13, 15 and 16 adopted in Decision 98-06-068 (applicable to Golden State Water Company), continue in effect for those companies only.

This Rule is not applicable to Suburban.

RULE VIII Regulatory Oversight

VIII.A

The officers and employees of the utility and its affiliated companies shall be available to appear and testify in any proceeding before the Commission involving the utility. If, in the proper exercise of the Commission staff's duties, the utility cannot supply appropriate personnel to address the staff's reasonable concerns, then the appropriate staff of the relevant utility affiliated companies including, if necessary, its parent company, shall be made available to the Commission staff.

Suburban affirms that it will make available the appropriate officers or employees necessary to testify in any proceeding before the Commission.

VIII.B

The utility and its affiliated companies shall provide the Commission, its staff, and its agents with access to the relevant books and records of such entities in connection with the exercise by the Commission of its regulatory responsibilities in examining any of the costs sought to be recovered by the utility in rate proceedings or in connection with a transaction or transactions between the utility and its affiliates. The utility shall continue to maintain its books and records in accordance with all Commission rules. The utility's books and records shall be maintained and housed available in California.

Suburban affirms that it will make available the relevant records that are germane to any of the costs sought to be recovered by the utility in rate proceedings or in connection with a transaction or transactions between Suburban and its affiliates. Suburban affirms that it will make available its books and records in accordance with all Commission rules. The utility affirms that its books and records will be available in California.

VIII.C.

Compliance Plans. Each utility shall include a compliance plan as part of its annual report, starting in 2011 with the 2010 annual report and biennially thereafter. The compliance plan shall include:

- 1. A list of all affiliates of the utility, as defined in Rule II.D, and for each affiliate a description of its purposes or activities, and whether the utility claims that Rule I.B makes any portion of these Rules applicable to the affiliate;**
- 2. A description of the procedures in place to assure compliance with these Rules; and**
- 3. A description of both the specific mechanisms and the procedures that the utility and parent company have in place to assure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules in any respect. The description shall address, but shall not be limited to (a) the dissemination of information transferred by the utility to an affiliate covered by these Rules, (2) the provision of services to its affiliates covered by these Rules or (c) the transfer of employees to its affiliates covered by these Rules in contravention of these Rules. A corporate officer from the utility and parent company shall verify the adequacy of these specific mechanisms and procedures to ensure that the utility is not utilizing the parent company or any of its affiliates not covered by these Rules as a conduit to circumvent any of these Rules.**

This filing constitutes the required Plan responsive to this Rule. Suburban affirms that it has a policy in place that will comply with the subsequent biennial update filing requirements of Rule VIII.C. The list of affiliates is provided in Attachment A (currently there are none), and the policies and procedures are provided in Attachment B.

VIII.D

New Affiliates. Upon the creation of a new affiliate, the utility shall immediately notify the Commission of its creation, as well as posting notice of this event on its web site. No later than 60 days after the creation of this affiliate, the utility shall file an information-only filing, as provided for in Rule 6.1 of General Order 96-B, with the Director of the Commission's Division of Water and Audits, with service on the Director of the Division of Ratepayer Advocates. The advice letter shall state the affiliate's purpose or activities and whether the utility claims these Rules applicable to the new affiliate, and shall include a demonstration to the Commission that there are adequate procedures in place that will assure compliance with these Rules. The advice letter may include a request, including supporting explanation, that the affiliate transaction rules not be applied to the new affiliate. If the utility requests that the affiliate transactions rules not be applied to the new affiliate, in lieu of an information-only filing, the utility shall file a Tier 2 advice letter making such a request, including an explanation of why these Rules should not apply to the new affiliate.

Suburban affirms that it has policies in place to conform to Rule VIII.D.

VIII.E

Independent Audits. Commencing in 2013, and biennially thereafter, the utility shall have an audit performed by independent auditors if the sum of all unregulated affiliates' revenue during the last two calendar years exceeds 5% of the total revenue of the utility and all of its affiliates during that period. The audits shall cover the last two calendar years which end on December 31, and shall verify that the utility is in compliance with these Rules. The utility shall submit the audit report to the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates no later than September 30 of the year in which the audit is performed. The Division of Water and Audits shall post the audit reports on the Commission's web site. The audits shall be at shareholder expense.

Suburban affirms that it has adequate procedures in place to comply with this Rule.

VIII.F.

Annual Affiliate Transaction Reports. Each year, by March 31, the utility shall submit a report to the Director of the Division of Water and Audits and the Director of the Division of Ratepayer Advocates that includes a summary of all transactions between the utility and its affiliated companies for the previous calendar year. The utility shall maintain such information on a monthly basis and make such information available to the Commission's staff upon request. The summary shall include a description of each transaction and an accounting of all costs associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account (although supporting documentation for each individual transaction shall be made available to the Commission staff upon request). These transactions shall include the following:

1. Services provided by the utility to the affiliated companies;
2. Services provided by the affiliated companies to the utility;
3. Assets transferred from the utility to the affiliated companies;
4. Assets transferred from the affiliated companies to the utility;
5. Employees transferred from the utility to the affiliated companies;
6. Employees transferred from the affiliated companies to the utility;
7. The financing arrangements and transactions between the utility and the affiliated companies;
8. Services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impacts; and
9. Services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts.

Suburban interprets these requirements as applying to all services (excluding shared corporate services), assets or employee transfers and financing arrangements and transactions. Suburban affirms that it has adequate procedures in place to comply with Rule VIII.F.

RULE IX. Confidentiality

Any records or other information of a confidential nature furnished to the Commission pursuant to these Rules that are individually marked Confidential are not to be treated as public records and shall be treated in accordance with P. U. Code § 583 and the Commission's General Order 66-C, or their successors.

Suburban affirms that it has adequate procedures in place to comply with Rule IX.

RULE X. Provision of Non-tariffed Products and Services (NTP&S)

X.A

Except as provided for in these rules, new products and services shall be offered through affiliates.

Suburban affirms that it has adequate policies, procedures and mechanisms to comply with Rule X.A.

X.B.

A utility may only offer on the open market the following products and services:

1. Existing products and services offered by the utility pursuant to tariff;
2. New products and services that are offered on a tariffed basis; and
3. Products and services that are offered on a non-tariffed basis (NTP&S) and that meet the following conditions:
 - a) The NTP&S utilizes a portion of the excess or unused capacity of a utility asset or resource;
 - b) Such asset or resource has been acquired for the purpose of and is necessary and useful in providing tariffed utility services;
 - c) The involved portion of such asset or resource may only be used to offer the product or service on a non-tariffed basis without adversely affecting the cost, quality or reliability of tariffed utility products and services;
 - d) The products and services can be marketed with minimal or no incremental ratepayer capital, minimal or no new forms of liability or business risk being incurred by utility ratepayers, and no undue diversion of utility management attention; and
 - e) The utility's offering of the NTP&S does not violate any California law, regulation, or Commission policy regarding anticompetitive practices.

Suburban affirms that it has adequate policies, procedures and mechanisms to comply with Rule X.B.

X.C.

Revenues. Gross revenue from NTP&S projects shall be shared between the utility's shareholders and its ratepayers. In each general rate case, NPT&S revenues shall be determined and shared as follows:

1. Active NTP&S projects: 90% shareholder and 10% ratepayer.
2. Passive NTP&S projects: 70% shareholder and 30% ratepayer.

3. A utility shall classify all NTP&S as active or passive according to the table below. For a new NTP&S not listed in the table, which requires approval by the Commission by advice letter pursuant to Rule X.G, an “active” project requires a shareholder investment of at least \$125,000. Otherwise the new NTP&S shall be classified as passive. No costs recoverable through rates shall be counted toward the \$125,000 threshold.
4. Revenues received that are specified in a contract as pass-through of costs, without any mark-up, shall be excluded when determining revenue sharing. If an advice letter is required pursuant to Rule X.G, the utility shall specify in the advice letter any items other than postage, power, taxes, and purchased water for which it proposes pass-through treatment and must obtain Commission approval for such treatment.
5. For those utilities with annual Other Operating Revenue (OOR) of \$100,000 or more, revenue sharing shall occur only for revenues in excess of that amount. All NTP&S revenue below that level shall accrue to the benefit of ratepayers.
6. For those utilities with annual OOR below \$100,000, there shall be no sharing threshold, and ratepayers shall accrue all benefits for non-tariffed products and services.

Suburban affirms that it has adequate policies, procedures and mechanisms to comply with Rule X.C. Suburban will share gross revenues from NTP&S projects as described above.

Furthermore, in each general rate case, the Public Advocates Office will have the opportunity to review the sharing of the gross revenues from NTP&S projects.

X.D.

Cost Allocation. All costs, direct and indirect, including all taxes, incurred due to NTP&S projects shall not be recovered through tariffed rates. These costs shall be tracked in separate accounts and any costs to be allocated between tariffed utility services and NTP&S shall be documented and justified in each utility's rate case. More specifically, all incremental investments, costs, and taxes due to non-tariffed utility products and services shall be absorbed by the utility shareholders, i.e., not recovered through tariffed rates.

Suburban affirms that it has adequate policies, procedures and mechanisms to comply with Rule X.D.

X.E.

Annual Report of NTP&S Projects. Each utility shall include information regarding its NTP&S projects in its Annual Reports, including but not be limited to the following:

1. A detailed description of each NTP&S activity;
2. Whether and why it is classified active or passive;
3. Gross revenue received;
4. Revenue allocated to ratepayers and to shareholders, as established in the company's current general rate case;
5. A complete identification of all regulated assets used in the transaction;
6. A complete list of all employees (by position) that participated in providing the non-tariffed service, with amount of time spent on provision of the service;
7. If the NTP&S has been classified as active through advice letter submission, provide the number of the advice letter and the authorizing Resolution; and

8. If the NTP&S did not require approval through advice letter, provide the date notice was given to the Commission.

Suburban affirms that it will comply with all provisions of Rule X.E. Suburban will file a Report on Non-Tariffed Products and Services annually with its Annual Report to the Commission, beginning on June 30, 2011.

X.F.

When a utility initiates the offering of NTP&S that are designated as active or passive in the table below, the utility shall provide notice of such activity by letter to the Director of the Division of Water and Audits and the Program Manager of the Division of Ratepayer Advocates-Water Branch, within 30 days of instituting such activity.

When required, Suburban will provide notice of such activity by letter to the Director of the Division of Water and Audits and the Program Manager of the Public Advocates Office, within 30 days of instituting such activity.

X.G.

Provision of New NTP&S. Any water or sewer utility that proposes to engage in the provision of new NTP&S not included in the table below, using the excess capacity of assets or resources reflected in the utility's revenue requirement, and which are proposed to be classified as active as described herein, shall file a Tier 3 advice letter (see Resolution ALJ-202) with the Director of the Division of Water and Audits seeking Commission approval. The advice letter shall be served on the service list for Rulemaking 09-04-012 and the service list for the utility's current or most recent general rate case. The advice letter shall contain the following:

- 1. A full description of the proposed NTP&S, including, without limitation, the identity of parties served (if known), revenue and cost forecasts, and the term of any contract to be employed.**
- 2. A description of the accounting method to be used to allocate the incremental costs between tariffed services and caused by the NTP&S.**
- 3. Copies of all operative documents for the proposed service.**
- 4. A detailed description of any items other than postage, power, taxes, and purchased water for which the utility proposes pass-through treatment for purposes of calculating revenue sharing.**
- 5. Complete identification of all utility regulated assets and personnel resources that will be used in the proposed transaction. Identify the particular excess capacity (or capacities) asset or resource to be used to provide the NTP&S.**
- 6. A complete list of all employees that will participate in providing the service, with an estimate of the amount of time each will spend.**
- 7. A showing that the proposed NTP&S may be offered without adversely affecting the cost, quality, or reliability of the utility services.**
- 8. A showing of how the NTP&S will be marketed with minimal or no incremental ratepayer capital, minimal or no new forms of liability or business risk, and no undue diversion of utility management attention.**
- 9. A showing of how the NTP&S does not violate any law, regulation, or Commission policy regarding anti-competitive practices.**

- 10. A justification for classifying the NTP&S as active. The utility shall demonstrate that there is or will be incremental shareholder investment above \$125,000.**
- 11. A statement that all risks incurred through this proposed NTP&S project shall be borne by the utility's shareholders.**
- 12. A description of the market served by the proposed NTP&S project, a list or description of the current incumbents in that market, and an analysis of how the utility's entry into the market will affect the market's competitiveness. Include in this analysis a description of how the utility will guard against using anti-competitive pricing in this market.**
- 13. Any other information, opinions, or documentation that might be relevant to the Commission's consideration of the NTP&S.**

When required, Suburban will file a Tier 3 advice letter containing the above information with the Director of the Division of Water and Audits seeking Commission approval. Suburban will serve the advice letter on the service list for Rulemaking 09-04-012 and the service list for Suburban's current or most recent general rate case.

Attachment A

Suburban Water Systems Affiliates

Subsidiary Name	Subsidiary's Line of Business	Primary Location of Subsidiary	Applicability of Rules
N/A	N/A	N/A	N/A

Attachment B

Suburban Water Systems

Affiliated Transaction Rules and Non-Tariffed Products and Services

Policies and Procedures

Policy on Compliance with ATR and NTP&S Rules

Suburban's policy is to comply with all applicable Rules established in the Decision. Suburban's management team has the overall responsibility to ensure that the Company complies with the Rules established in the Decision and those related rules that were not superseded by these Rules. Where interpretation of a Rule is required by Suburban's management team, it will do so in good faith and consistent with Rule I.I. which would require a broad interpretation and with the intent of meeting the objectives of protecting consumer and ratepayer interests and preventing anti-competitive conduct.

Policy on Utility Operations and Service Quality

It is Suburban's policy not to allow affiliate transactions to diminish staffing, resources, or activities in a manner that would result in degradation of the reliability, efficiency, adequacy, or cost of utility service or an adverse impact on customer service. Utility management attention shall not be diverted to such transactions in a way that would result in such degradation. Suburban shall not sell utility assets at any price if such transfer of assets would impair the utility's ability to fulfill its obligation to serve or to operate in a prudent and efficient manner."

It is Suburban's policy not to engage in anti-competitive behaviors. As such, employees are prohibited from the following activities:

1. Providing business leads to its unregulated affiliates;
2. Soliciting business on behalf of its unregulated affiliates;
3. Acquiring information on behalf of or to provide to its unregulated affiliates;
4. Sharing market analysis reports or any other types of proprietary or non-publicly available reports, including but not limited to market, forecast, planning or strategic reports, with its unregulated affiliates, except that Suburban may share such information with a parent under the condition that the parent does not share the information with any other entity;
5. Requesting authorization from its customers to pass on customer information exclusively to its unregulated affiliates;
6. Giving the appearance that the utility speaks on behalf of its affiliates; or
7. Representing that, as a result of the affiliation with the utility, its affiliates or customers of its affiliates will receive any different treatment by the utility than the treatment the utility provides to other, unaffiliated companies or their customers.

It is Suburban's policy that should it provide information, services or unused capacity to an unregulated affiliate that Suburban will provide similarly situated market participants with the same. This information will be posted on Suburban's internet site.

As of December 31, 2024, Suburban's unregulated affiliates are as follows:

1. 1710 WOODCREEK FARMS, INC.
2. ALABAMA UTILITY SYSTEMS, INC.
3. AMERICAN RESOURCES DEVELOPMENT COMPANY
4. BLUESTEM MULTI-UTILITY SERVICES ULC (PARTIALLY)
5. BLUESTEM UTILITIES (FOOTHILLS WASTEWATER) INC.
6. BLUESTEM UTILITIES ULC
7. CHARLESTON UTILITIES INC.
8. COMMUNITY UTILITIES OF FLORIDA INC.
9. COMMUNITY UTILITIES OF GEORGIA INC.
10. COMMUNITY UTILITIES OF MARYLAND INC.
11. COMMUNITY UTILITIES OF NEW YORK INC.
12. COMMUNITY UTILITIES OF SOUTH CAROLINA INC.
13. CUC HOLDING COMPANY, INC.
14. FAIRBANKS SEWER & WATER, INC.
15. FLORIDA UTILITY SYSTEMS, INC.
16. FWU ENVIRONMENTAL SERVICES, INC.
17. HOLIDAY SERVICE CORP.
18. HYDRO STAR HOLDINGS CORPORATION
19. HYDRO STAR, LLC
20. INLAND PACIFIC RESOURCES INC.
21. LOUISIANA WATER UTILITIES, INC.
22. METRO WATER SYSTEMS, INC.
23. MONARCH UTILITIES, INC.
24. NEW MEXICO UTILITIES, INC.
25. NEXUS CUSTOMER CARE INC.
26. NEXUS REGULATED UTILITIES, INC.
27. NEXUS UTILITIES (CKP) INC.
28. NEXUS UTILITIES (ILLINOIS) LLC
29. NEXUS WATER GROUP (CANADA) INC.
30. NEXUS WATER GROUP HOLDINGS, INC.
31. NEXUS WATER GROUP, INC.
32. NI AMERICA OPERATING, INC.
33. NI SOUTH CAROLINA UTILITIES, INC.
34. NI SOUTH CAROLINA, INC.
35. NORTHWEST UTILITY SYSTEMS, INC.
36. OREGON WATER UTILITIES, INC.
37. RURAL UTILITY SERVICES OF ALAKSA, INC.
38. SCWU ENVIRONMENTAL SERVICES, INC.
39. SOUTH CAROLINA UTILITY SYSTEMS, INC.
40. SOUTHEAST UTILITY SYSTEMS, INC.
41. SOUTHWEST WATER COMPANY
42. SWWC SERVICES, INC.
43. TEGA CAY WATER SERVICE, INC.
44. TEXAS WATER SERVICES GROUP, LLC
45. UICN REAL ESTATE HOLDINGS, INC.
46. UTILITIES, INC. OF ALABAMA

47. UTILITIES, INC. OF GEORGIA
48. UTILITIES, INC. WHOLESALE SERVICES (TEXAS)
49. UTILITY SERVICES OF ALAKSA, INC.
50. UTILITY SYSTEMS OF GEORGIA, INC.
51. WATER SERVICE COMPANY OF GEORGIA, INC.
52. WATER SERVICE CORPORATION
53. WEST SHORE ENVIRONMENTAL SERVICES (GP) INC.
54. WEST SHORE ENVIRONMENTAL SERVICES LIMITED PARTNERSHIP

Policy on Separation

It is Suburban's policy to fairly allocate, pursuant to an established cost allocation manual, common costs amongst all affiliates benefitting from those common costs such that ratepayers of the utility are not subsidizing activities of the parent or another affiliate.

It is Suburban's policy that employees transferred or temporarily assigned from the utility to an affiliate shall not use non-public, proprietary utility information from the utility in a manner that would be detrimental to unaffiliated competitors.

Policy on Shared Corporate Services

It is Suburban's policy that the provision of shared corporate services will not provide a means to transfer confidential non-public utility information from the utility to an affiliate that would create the opportunity for preferential treatment or unfair competitive advantage for the utility's affiliate, lead to customer confusion or create significant opportunities for cross-subsidy of affiliates.

It is Suburban's policy that it will not provide to unregulated affiliates any of the following services:

1. Engineering
2. Hedging and financial derivatives
3. Arbitrage services
4. Water or sewage for resale, except as necessary to provide safe and adequate service.
5. Water storage capacity
6. Purchasing of water distribution services
7. Marketing

Policy on the Financial Health of the Utility

It is Suburban's policy that it will not allow the creation of a new affiliate to adversely impact Suburban's operation or provision of service.

It is Suburban's policy not to issue, guarantee or secure debt of Suburban's affiliates.

Policy on the Provision of Non-Tariffed Products and Services

It is Suburban's policy to only offer services consistent with those services provided for in this Decision. Consistent with the Commission Rules established in Decision 00.07.018, as

subsequently amended.

Procedures on Related Rules Not Superseded by the Decision

These related rules pertain to filing of the general rate cases and debt financing. As these rules are an on-going requirement for Suburban, the existing procedures for filing of the general rate cases and debt financing applications do not require modification. Suburban's Accounting Department is directly responsible for compliance with these Rules.

Procedure on Utility Operations and Service Quality

1. Any request from an affiliate to Suburban for customer information must include the specified customer's explicit written consent. The written consent must include a release to provide the same information to any similarly situated market participant. The request must be made to Suburban's President. If the President deems the request to be approved by the customer, the information can be released. The written consent will be retained for three years by Suburban's Customer Service Manager for the applicable service area.
2. Provision of any of the following to an affiliate is to be approved in writing by Suburban's President:
 - a. Provision of customer information
 - b. Provision of utility services
 - c. Allowing use of unused capacity or supply

A copy of the written approval will be posted on Suburban's website so that similarly situated market participant can request similar treatment.

Procedures on Separation

1. Suburban has allocated common costs for more than 30 years. The accounting procedures used by Suburban have routinely been reviewed by the Public Advocates Office or its predecessors in Suburban's general rate cases. No changes in those procedures are required to comply with the related rules of this Decision 10.10.019, D.11.10.035 and as modified by D.12.01.042.
2. Existing procedures and mechanisms provide direction and the means for employees to charge time between affiliates when appropriate. Mechanisms for allocating direct and indirect costs are routinely reviewed by the Public Advocates Office in every general rate case.
3. All permanent transfers of Suburban employees to an affiliate will be coordinated through Nexus' Human Resources Department. The Human Resources Department will provide notification of the transfer, after it has been finalized and consummated, to the Manager of Accounting. The Manager of Accounting will coordinate the necessary recordation of any applicable fees in a separate Memorandum Account so that the ratepayers receive those fees in the next general rate case. In addition, Nexus' Human Resource department will provide a copy of the Policy on Separation and will review it with the transferring

employee and the hiring authority at the affiliate.

4. Each month, the Manager of Accounting will coordinate the preparation of a report showing the number of hours worked by an employee for an unregulated affiliate in accordance with Rule IV.E.3. All potential problems will be communicated to Suburban's President and Chief Financial Officer for resolution, if necessary.

Procedure for Shared Corporate Services

The accounting procedures that Suburban uses for shared corporate services have routinely been reviewed by the Public Advocates Office in its general rate cases. No changes in those procedures are required to comply with the related Rules of this Decision 10.10.019, D.11.10.035 and as modified by D.12.01.042.

Procedure for Pricing of Goods and Services between Suburban and Unregulated Affiliates

This procedure is not applicable to Suburban because Suburban does not transact with unregulated affiliates.

Procedure for Regulatory Oversight

1. Nexus' Legal Department will advise Suburban's Director of Regulatory Affairs within 14 days of establishing a new affiliate. Suburban's Director of Regulatory Affairs will provide this information to Suburban's Vice President of Regulatory Affairs, and will file the necessary information only filing with the Commission within the 60 day requirement.
2. Biennially, Suburban's Manager of Accounting will make the necessary calculation to determine if an independent audit is required. This calculation will be provided to Suburban's Chief Financial Officer by March 31st. If an audit is required, the Chief Financial Officer will direct the Director of Regulatory Affairs to scope the audit and engage an appropriate firm to perform such an audit. The audit results will be provided to the Commission by September 30th of the year in which the audit is performed.
3. Suburban's Director of Regulatory Affairs will review annually the reporting requirements associated with the Annual Report to the Commission to ensure that the report is complete. This includes the biennial requirement to update this Plan.
4. The existing accounting system has sufficient capability to track the requirements of the Annual Affiliate Transaction Reports. Suburban's Manager of Accounting will coordinate the preparation of this report and submit it as required by Rule VIII.F.

Procedure on Confidentiality

All individuals responsible for submitting reports to the Commission or members of the Commission's staff will determine if any portion of the information is deemed to be confidential. If so, it will mark the filing as Confidential in the manner required by the Commission.

Procedures on Provision of Non-tariffed Products and Services

The Rules in this Decision made minimal change to the rules adopted in D.00-07-018. Suburban has reviewed its existing procedure from D.00-07-018 and no changes are deemed necessary to comply with the requirements of the Decision. The procedure covers gross revenue sharing, classification of products and services, reporting requirements, accounting treatment and the process of dealing with proposed new products or services Suburban may consider providing. Prior to the provision of any new services, the individual advocating that Suburban undertake this endeavor is required to convene a meeting where the Commission Rules are discussed, and if appropriate, the Company would request approval of the Commission prior to engaging in that service.

Procedure for Seeking an Interpretation of the Commission Rules

Any individual who is responsible for complying with the Rules of this Decision or engaged in any activity that is subject to these Rules and who has a question about the Rules, shall email a request for interpretation to the Chief Financial Officer and Manager of Accounting. The request should include a brief explanation of the question or concern and indicate when they need a response. The Chief Financial Officer and/or Manager of Accounting will respond in writing.