Received ___________________

Examined ___________________

CLASS A
WATER UTILITIES

U# ______________

2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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 <u>one separate electronic file</u> 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, 2025 through December 31, 2025. 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.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. 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 2025

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

Person Responsible for this Report: ED JACKSON

		1/1/2025	12/31/2025	Average
	UTILITY PLANT DATA			
1	Total Utility Plant	$ 522,691,054	$ 543,359,449	$ 533,025,252
2	Total Utility Plant Reserves	(165,410,052)	(178,874,337)	(172,142,195)
3	Total Utility Plant Less Reserves	357,281,002	364,485,112	360,883,057
4	Advances for Construction	8,868,300	8,772,308	8,820,304
5	Contributions in Aid of Construction	19,055,964	19,372,106	19,214,035
6	Total Accumulated Deferred Taxes	27,355,391	27,939,236	27,647,314
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	138,519,706	143,522,244	141,020,975
15	Total Capital Stock	177,565,524	182,568,062	180,066,793
16	Total Proprietary Capital (Individual or Partnership)	-	-	-
17	Total Long-Term Debt	67,000,000	57,000,000	62,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

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

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 106,036,088
2	Operating Expenses	$ 65,786,432
3	Depreciation	$ 17,238,638
4	Taxes	$ 7,056,764
5	Income from Nonutility Operations (net)	$ 475,795
6	Interest on Long-Term Debt	$ 2,849,389
7	Net Income	$ 9,361,297
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 25,706,446
11	Pumping Expenses	$ 6,821,060
12	Water Treatment Expenses	$ 1,315,322
13	Transmission and Distribution Expenses	$ 4,535,799
14	Customer Account Expenses	$ 2,605,286
15	Sales Expenses	$ 453,662
16	Recycled Water Expenses	$ -
17	Administrative and General Expenses	$ 25,810,704
18	Miscellaneous	$ (1,461,847)
19	Total Operating Expenses	$ 65,786,432
20		
21	**OTHER DATA**	

				Annual
22				
23	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
24				
25	Metered Service Connections	75,800	77,276	76,538
26	Flat Rate Service Connections	2,574	1,261	1,918
27	Total Active Service Connections	78,374	78,537	78,456

UTILITY PLANT AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
Calendar Year 2025

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

Person Responsible for this Report: ED JACKSON

		1/1/2025	12/31/2025	Average
	UTILITY PLANT DATA			
1	Total Utility Plant	$ 522,691,054	$ 543,359,449	$ 533,025,252
2	Total Utility Plant Reserves	(165,410,052)	(178,874,337)	(172,142,195)
3	Total Utility Plant Less Reserves	357,281,002	364,485,112	360,883,057
4	Advances for Construction	8,868,300	8,772,308	8,820,304
5	Contributions in Aid of Construction	19,055,964	19,372,106	19,214,035
6	Total Accumulated Deferred Taxes	27,355,391	27,939,236	27,647,314
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	130,708,416	128,445,044
14	Paid In Capital	34,318,171	34,318,171	34,318,171
15	Total Capital Stock	165,227,491	169,754,234	167,490,862
16	Total Proprietary Capital (Individual or Partnership)	-	-	-
17	Total Long-Term Debt	67,000,000	57,000,000	62,000,000

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
Calendar Year 2025

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

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 106,036,088
2	Operating Expenses	$ 65,786,432
3	Depreciation	$ 17,238,638
4	Taxes	$ 6,787,066
5	Income from Nonutility Operations (net)	$ -
6	Interest on Long-Term Debt	$ 2,849,389
7	Net Income	$ 8,885,502
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 25,706,446
11	Pumping Expenses	$ 6,821,060
12	Water Treatment Expenses	$ 1,315,322
13	Transmission and Distribution Expenses	$ 4,535,799
14	Customer Account Expenses	$ 2,605,286
15	Sales Expenses	$ 453,662
16	Recycled Water Expenses	$ -
17	Administrative and General Expenses	$ 25,810,704
18	Miscellaneous	$ (1,461,847)
19	Total Operating Expenses	$ 65,786,432
20		
21	**OTHER DATA**	
22		

	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
23				
24				
25	Metered Service Connections	75,800	77,276	76,538
26	Flat Rate Service Connections	2,574	1,261	1,918
27	Total Active Service Connections	78,374	78,537	78,456

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,	$	85,208	(end of year balance), to exclude state tax on non-tariff activity (i.e., non-regulated)
2	Federal Corporate Income Tax, Account #50720,	$	184,490	(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	$	745,493	(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 2025:

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	$ 964,496	52600=90% 61410=10%	$ (147,352)	52600	Approved by D.00-01-026	$ 228,637	2280		
2	Antenna-Lease	Passive	$ 96,940	52600=70% 61415=30%	N/A		Approved by D.00-01-026	$ 27,124	2280		
3	Recycle Water	Passive	$ 22,678	52600=70% 61415=30%	N/A		Approved by D.00-01-026	$ 6,345	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): COVINA, WEST COVINA, LA PUENTE, GLENDORA, HACIENDA HEIGHTS, WHITTIER, LA MIRADA, BUENA PARK, LA HABRA, WALNUT, PORTIONS OF COMPTON AND WILLOWBROOK, AN UNINCORPORATED AREA OF LOS ANGELES COUNTY, AND OTHER ADJACENT UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND ORANGE COUNTY

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

   Name: CRAIG GOTT, PRESIDENT Telephone: (626) 543-2500
   Address: 1325 N GRAND AVENUE, SUITE 100, COVINA, CALIFORNIA, 91724-4044

7. OWNERSHIP. Check and fill in appropriate line:

[ ]	Individual (name of owner)	
[ ]	Partnership (name of partner)	
[ ]	Partnership (name of partner)	
[ ]	Partnership (name of partner)	
[X]	Corporation (corporate name)	SUBURBAN WATER SYSTEMS

   Organized under laws of (state) CALIFORNIA Date: APRIL 15, 1907

   Principal Officers:

Name:	CRAIG GOTT	Title:	PRESIDENT
Name:	ALISON ZIMLICH	Title:	CFO & TREASURER
Name:	JOSEPH PARK	Title:	SECRETARY
Name:	KEVIN LABOR	Title:	ASSISTANT SECRETARY

8. Names of associated companies: See attached

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
   Name: Date:
   Name: Date:

10. Use the space below for supplementary information or explanations concerning this report:

11. List Name, Grade, and License Number of all Licensed Operators:
    See attached

12. List Name, Address, and Phone Number of your company's external auditor:
    Name: PricewaterhouseCoopers Telephone: (713) 356-4000
    Address: 1201 LOUISIANA ST., SUITE 2900, HOUSTON, TX 77002

13. This annual report was prepared by:

    Name of firm or consultant: NONE

    Address of firm or consultant:

    Phone Number of firm or consultant: ( )

SUBURBAN AFFILIATES

1	1710 Woodcreek Farms Road, Inc.
2	ACME Water Supply & Management Company
3	Alabama Water Holdings, Inc.
4	Alabama Water Utilities, Inc.
5	American Resources Development Company
6	Arizona Water Holdings, Inc.
7	Bermuda Water Company, Inc.
8	Blue Granite Water Company
9	Bluestem Multi-Utility Services ULC
10	Bluestem Utilities (Foothills Wastewater) Inc.
11	Bluestem Utilities (Foothills Water) Inc.
12	Bluestem Utilities ULC
13	Carolina Water Service, Inc. of North Carolina
14	Charleston Utilities Inc.
15	Colchester Utilities, Inc.
16	College Utilities Corp.
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 Water Holdings, Inc.
27	FWU Environmental Services, Inc.
28	Georgia Water Holdings, Inc.
29	Golden Heart Utilities, Inc.
30	Great Basin Water Co.
31	Holiday Service Corp.
32	Hydro Star Holdings, LLC
33	Hydro Star, LLC
34	Inland Pacific Resources, LLC
35	Kiawah Island Utility, Inc.
36	Louisiana Water Holdings, Inc.
37	Maryland Water Service, Inc.
38	Massanutten Public Service Corporation
39	Midway Water Utilities, Inc.
40	Monarch Utilities, Inc.
41	Montague Sewer Co., Inc.
42	Montague Water Co., Inc.
43	Nevada Water Holdings, 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	North Carolina Water Holdings, Inc.
57	Northwest Utility Systems, Inc.
58	Oregon Water Utilities Cline Butte, Inc.
59	Oregon Water Utilities Mountain Lakes, Inc.
60	Oregon Water Utilities, Inc.
61	Perkins Mountain Utility Company

62	Perkins Mountain Water Company
63	Prairie Path Water Company
64	Rural Utility Services of Alaska, Inc.
65	SCWU Environmental Services, Inc.
66	Shelby Ridge Utility Systems LLC
67	South Carolina Water Holdings, 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, LLC
73	Suburban Water Systems
74	Sunshine Water Services Company
75	SWWC Services, Inc.
76	SWWC Utilities, Inc.
77	Tega Cay Water Service, Inc.
78	Tennessee Water Service, Inc.
79	Texas Water Services Group, LLC
80	Texas Water Utilities, L.P.
81	TWU - Wholesale Services, Inc.
82	UICN Real Estate Holdings, Inc.
83	Utilities, Inc. of Georgia
84	Utilities, Inc. of Louisiana
85	Utilities, Inc. of Texas
86	Utility Services of Alaska, Inc.
87	Utility Systems of Georgia, Inc.
88	Water Service Corporation
89	Water Service Corporation of Kentucky
90	West Shore Environmental Services (GP) Inc.
91	West Shore Environmental Services Limited Partnership

SUBURBAN TREATMENT OPERATORS

Cert No.	Grade	First Name	Last Name
34872	T 1	Steven	Alvarez
48346	T 2	Robert	Armenta
24372	T 4	Christopher	Arrighi
44735	T 2	Nathan	Au
45691	T 2	Angelica	Benedict
48133	T 1	Patricio	Bravo
31842	T 2	Darrin	Carbajal
41746	T 3	Martin	Cevallos
30295	T 2	Michael	Chiraulo
25870	T 2	Michael	De Ghetto
45876	T 1	Daniel	Delgado
38891	T 3	Paul	DiMaggio
42899	T 1	John	Dominguez
34197	T 2	Victor	Franco
7359	T 3	Norris	Fulfer
45217	T 1	Robert	Galvez
40482	T 2	Francisco	Garcia
41337	T 3	Ramiro	Garcia
22933	T 1	Leonard	Gaskin
26742	T 3	Daniel	Gonzalez
29737	T 2	Craig	Gott
44307	T 2	Eric	Gutierrez
29838	T 2	Jorge	Guzman
18823	T 2	Curtis	Hansen
26595	T 2	Fernando	Hernandez
48270	T 1	Daniel	Hernandez
22952	T 2	Jerry	Hoing
40717	T 2	Brian	Inman
36312	T 2	David	Islas
41184	T 2	Miguel	Jimenez
46717	T 1	William	Le
33410	T 2	Dominic	Luevano
43621	T 2	Jose Millan	Macias
23818	T 4	Rosalba	Magana
47193	T 2	Raymond	Martinez
45184	T 2	Matthew	Martinez
12722	T 2	Tom	Medina
34029	T 2	Victor	Mendoza
46662	T 2	Nicholas	Michalko
32347	T 2	Patricio	Montoya
46835	T 2	Gerardo	Nunez-Salazar
27179	T 1	Johnny	Pestano
33174	T 2	Luis	Preciado
47221	T 1	Daniel	Quirarte
15203	T 2	Alejandro	Rangel
43319	T 2	Frank	Reyes
32303	T 3	Phillip	Rodriguez
35913	T 2	Laura	Sainz
44449	T 2	Daniel	Santiago
48620	T 1	Juan	Silva
42600	T 2	Zhaohui	Sun
48127	T 2	Maximo	Vega

SUBURBAN DISTRIBUTION OPERATORS

Cert No.	Grade	First Name	Last Name
41182	D 3	Steven	Alvarez
57147	D 2	Robert	Armenta
14187	D 5	Christopher	Arrighi
57738	D 2	Chernet	Asnake
54826	D 2	Nathan	Au
56204	D 2	Angelica	Benedict
54645	D 1	Patricio	Bravo
34545	D 4	Darrin	Carbajal
49781	D 4	Martin	Cevallos
30741	D 3	Michael	Chiraulo
27779	D 4	Michael	De Ghetto
59131	D 2	Emiliano	De Santiago
52617	D 2	Daniel	Delgado
47021	D 5	Paul	DiMaggio
50492	D 1	John	Dominguez
50523	D 1	Carlos	Farfan
37246	D 3	Victor	Franco
1700	D 4	Norris	Fulfer
18464	D 3	Robert	Galvez
47090	D 2	Francisco	Garcia
51764	D 4	Ramiro	Garcia
38766	D 1	Leonard	Gaskin
51923	D 3	Daniel	Gonzalez
56241	D 2	Adrian	Gonzalez
34337	D 3	Craig	Gott
53011	D 3	Eric	Gutierrez
33727	D 4	Jorge	Guzman
8012	D 4	Curtis	Hansen
27548	D 3	Fernando	Hernandez
46263	D 2	Daniel	Hernandez
7762	D 3	Jerry	Hoing
56570	D 2	Francisco	Ibarra
37729	D 3	Brian	Inman
38544	D 5	David	Islas
48319	D 3	Miguel	Jimenez
55885	D 1	William	Le
55476	D 1	Ana	Lemus
39543	D 2	Dominic	Luevano
50940	D 5	Jose Millan	Macias
14586	D 4	Rosalba	Magana
51928	D 3	Raymond	Martinez
46465	D 2	Matthew	Martinez
4078	D 5	Tom	Medina
33507	D 4	Victor	Mendoza
59172	D 2	Carlos	Mendoza
54591	D 3	Nicholas	Michalko
9395	D 2	Rolshun	Monette
35756	D 3	Patricio	Montoya
56803	D 2	Gerardo	Nunez-Salazar
29195	D 2	Johnny	Pestano
37614	D 3	Luis	Preciado
4851	D 3	Alejandro	Rangel
48660	D 3	Frank	Reyes
35764	D 5	Phillip	Rodriguez
43083	D 2	Laura	Sainz
57733	D 2	Daniel	Santiago
58196	D 1	Erik	Segura
55014	D 1	Juan	Silva
27696	D 1	Irene	Standi
45194	D 2	Zhaohui	Sun

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		**I. UTILITY PLANT**			
2	100	Utility Plant	A-1, A-1a	543,305,548	522,643,368
3	101	Recycled Water Utility Plant	A-1b	53,901	47,686
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		543,359,449	522,691,054
6	250	Reserve for depreciation of utility plant	A-5	(177,712,244)	(164,481,941)
7	251	Reserve for amortization of limited term utility investments	A-5	(1,210,653)	(977,157)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	41,599	40,186
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	6,961	8,860
10		Total utility plant reserves		(178,874,337)	(165,410,052)
11		Total utility plant less reserves		364,485,112	357,281,002
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	635,787	935,571
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	-	-
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	11,407,570	12,062,406
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	1,134,016	1,355,235
32	132	Prepayments	A-18	200,986	217,393
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		13,378,359	$ 14,570,605
35					
36		**IV. DEFERRED DEBITS**			
37	140	Unamortized Debt Discount and Expense	A-20	378,688	409,030
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	24,442	67,198
42	146	Other Deferred Debits	A-26	29,201,104	25,932,412
43	147	Accumulated Deferred Income Tax Assets	A-27	5,414,473	5,565,809
44		Total Deferred Debits		35,018,707	$ 31,974,449
45		Total Assets and Other Debits		$ 412,965,115	$ 403,908,993

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	143,522,244	138,519,706
56		Total Capital Stock		182,568,062	$ 177,565,524
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	57,000,000	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		57,000,000	$ 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	2,396,515	1,449,030
74	223	Payables to Affiliated Companies	A-46	84,113,227	85,700,685
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	10,000,000	-
77	226	Matured Interest	A-49	155,554	-
78	227	Customers' Deposits	A-50	656,931	491,480
79	228	Taxes Accrued	A-53	-	(35,491)
80	229	Interest Accrued	A-51	184,166	339,720
81	230	Other Current and Accrued Liabilities	A-52	13,398,040	12,531,927
82		Total Current and Accrued Liabilities		110,904,433	$ 100,477,351
83					
84		**V. DEFERRED CREDITS**			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	8,772,308	8,868,300
87	242	Other Deferred Credits	A-55	5,662,582	2,862,855
88		Total Deferred Credits		14,434,890	$ 11,731,155
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Other	A-59	27,909,309	27,325,464
	268	Accumulated Deferred Investment Tax Credits	A-60	29,927	29,927
		Total Accumulated Deferred Taxes		27,939,236	$ 27,355,391
89					
90		**VII. RESERVES**			
91	254	Reserve for Uncollectible Accounts	A-56	746,388	723,608
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		746,388	$ 723,608
97					
98		**VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION**			
99	265	Contributions in Aid of Construction	A-57	19,372,106	19,055,964
100		Total Liabilities and Other Credits		412,965,115	$ 403,908,993

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	106,036,088
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	65,786,432
6	503	Depreciation	A-5	17,238,638
7	504	Amortization of Limited-term Utility Investments	A-5	233,496
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	7,056,764
11		**Total Operating Revenue Deductions**		90,313,917
12		**Net Operating Revenues**		15,722,171
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		**Total Utility Operating Income**		15,722,171
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	-
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	745,493
24	527	Nonoperating Revenue Deductions	B-14	(5,400)
25		**Total Other Income**		740,093
26		**Net Income before Income Deductions**		16,462,264
27				
28		**III. INCOME DEDUCTIONS**		
29	530	Interest on Long-term Debt	B-15	2,849,389
30	531	Amortization of Debt Discount and Expense	B-16	30,342
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	3,701,943
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	519,293
38		**Total Income Deductions**		7,100,967
39		**Net Income**		9,361,297
40				
41		**IV. DISPOSITION OF NET INCOME**		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		**Balance transferred to Earned Surplus or**		$ 9,361,297
45		Proprietary Accounts scheduled on pages 36-37		

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)	510,596,914	24,988,278	(1,374,231)		$ 534,210,961
2	100.2	Utility Plant Leased to Others	-				$ -
3	100.3	Construction Work in Progress	12,110,494	30,542,518		(33,494,385)	$ 9,158,627
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	$ 522,643,368	$ 55,530,796	$ (1,374,231)	$ (33,494,385)	$ 543,305,548

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	13,214,424				$ 13,214,424
5		Total Intangible Plant	$ 13,247,460	$ -	$ -	$ -	$ 13,247,460
6							
7		**II. LANDED CAPITAL**					
8	306	Land and Land Rights	$ 1,664,987	$ 756,428			$ 2,421,415
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	16,441,143	1,071,537			$ 17,512,680
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	$ 23,828,584	$ 1,071,537	$ -	$ -	$ 24,900,121
19							
20		**IV. PUMPING PLANT**					
21	321	Structures and Improvements	12,354,000	83,447	(69,415)		$ 12,368,032
22	322	Boiler Plant Equipment	-				$ -
23	323	Other Power Production Equipment	-				$ -
24	324	Pumping Equipment	27,745,538	2,562,913	(310,091)		$ 29,998,360
25	325	Other Pumping Plant	254,376				$ 254,376
26		Total Pumping Plant	$ 40,353,914	$ 2,646,360	$ (379,506)	$ -	$ 42,620,768
27							
28		**V. WATER TREATMENT PLANT**					
29	331	Structures and Improvements	2,226,115				$ 2,226,115
30	332	Water Treatment Equipment	6,172,987	102,553			$ 6,275,540
31		Total Water Treatment Plant	$ 8,399,102	$ 102,553	$ -	$ -	$ 8,501,655

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	49,288,104	1,290,119	(52,090)		$ 50,526,133
35	343	Transmission and Distribution Mains	204,767,088	8,768,493	(253,956)		$ 213,281,625
36	344	Fire Mains	-				$ -
37	345	Services	75,894,235	4,459,193	(92,675)		$ 80,260,753
38	346	Meters	21,364,885	320,442	(41,851)		$ 21,643,476
39	347	Meter Installations	2,704,244	16,681	-		$ 2,720,925
40	348	Hydrants	22,842,502	1,496,082	(49,647)		$ 24,288,937
41	349	Other Transmission and Distribution Plant	-				$ -
42		Total Transmission and Distribution Plant	$ 377,331,526	$ 16,351,010	$ (490,219)	$ -	$ 393,192,317
43							
44		**VII. GENERAL PLANT**					
45	371	Structures and Improvements	25,758,802	1,918,439	(170,817)		$ 27,506,424
46	372	Office Furniture and Equipment	2,542,717	85,504	(73,270)		$ 2,554,951
47	373	Transportation Equipment	5,368,916	653,359	(180,494)		$ 5,841,781
48	374	Stores Equipment	-				$ -
49	375	Laboratory Equipment	-				$ -
50	376	Communication Equipment	6,659,568	978,607	(29,719)		$ 7,608,456
51	377	Power Operated Equipment	75,008	-	-		$ 75,008
52	378	Tools, Shop and Garage Equipment	1,594,613	30,726	(4,181)		$ 1,621,158
53	379	Other General Plant	-				$ -
54	381	GIS Mapping Facilities	3,771,717	393,755	(46,025)		$ 4,119,447
55		Total General Plant	$ 45,771,341	$ 4,060,390	$ (504,506)	$ -	$ 49,327,225
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	$ 510,596,914	$ 24,988,278	$ (1,374,231)	$ -	$ 534,210,961

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	47,686	8,667	(2,452)		$ 53,901
2							$ -
3							$ -
4			$ 47,686	$ 8,667	$ (2,452)	$ -	$ 53,901

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 12/31/2025 (c)	Balance 1/1/2025 (d)
		RATE BASE		
1		TOTAL COMPANY		
2		Utility Plant	534,200,822	510,580,561
3		Construction Work in Progress	9,158,627	12,110,494
4		Materials and Supplies	1,134,016	1,355,235
5		Working Cash	777,935	(394,286)
6		**Total Gross Plant (=Line 2 + Line 3 + Line 4 + Line 5)**	545,271,400	523,652,004
7				
8		LESS DEDUCTIONS FROM RATE BASE		
9		Reserve for Depreciation	177,705,282	164,473,081
10		Unamortized Investment Tax Credits	29,927	29,927
11		Contributions in Aid of Construction	19,372,106	19,055,964
12		Advances for Construction	8,772,308	8,868,300
13		Accumulated Deferred Federal Income Taxes, Depreciation Timing Differences	12,652,603	12,930,292
14		Accumulated Deferred Taxes Associated with Taxable Advances for Construction	(45,307)	(49,458)
15		Accumulated Deferred Taxes Associated with Taxable CIAC	(3,216,954)	(3,343,145)
16		Accumulated Deferred Taxes, Taxable C.I.A.C Gross-Up	(873,003)	(911,291)
17		Unamortized Deferred Revenues, Taxable C.I.A.C.	377,957	346,250
18		Accumulated Deferred Taxes Associated with Interest During Construction (IDC)	(2,891,277)	(2,771,322)
19		Accumulated Deferred Taxes Associated with Amortization of Interest During Construction	920,115	821,943
20		TCJA - Cumulative Unprotected IDC and Other (per AL 337-W)	116,256	101,724
21		TCJA - Protected Excess Deferred Items (per AL 337-W)	(1,655,979)	(1,476,722)
22		SUBTOTAL DEDUCTIONS	211,264,034	198,075,543
23				
24		SUBTOTAL SWS RATE BASE	334,007,366	325,576,461
25				
26		Allocated Parent Co. Rate Base to SWS	977,656	905,032
27				
28		**TOTAL RATE BASE**	334,985,022	326,481,493

		Working Cash		
28		**Determination of Operational Cash Requirement**		
29		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	65,593,600	60,501,344
30		Purchased Power & Commodity for Resale*	4,911,915	5,324,201
31		Meter Revenues: Monthly Billing	102,110,454	100,275,959
32		Other Revenues: Flat Rate Monthly Billing	3,925,634	3,772,242
33		Total Revenues (=Line 31 + Line 32)	106,036,088	104,048,201
34		Ratio - Flat Rate to Total Revenues (=Line 32 / Line 33)	3%	3%
35		5/24 x Line 29 x (100% - Line 34)	13,255,373	12,226,313
36		1/24 x Line 29 x Line 34	81,992	75,627
37		1/12 x Line 30	409,326	443,683
38		Operational Cash Requirement (=Line 35 + Line 36 - Line 37)	12,928,039	11,858,257
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		
		Working cash per D.25-07-012 workpapers	777,935	(394,286)

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	$ 164,481,941	$ 977,157	$ (40,186)	$ 55,849	$ (8,860)
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503(1)	18,545,802				4,351
	(b) Charged to Account 504(1)		233,496			
	(c) Charged to Account 505 (1)			(1,413)		
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts					
6	(f) Salvage recovered	2,831				
7	(g) All other credits (2)					
8	Total credits	$ 18,548,633	$ 233,496	$ (1,413)	$ -	$ 4,351
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,374,231)				(2,452)
11	(b) Cost of removal	(3,944,099)				
12	(c) All other debits (3)					
13	Total debits	$ (5,318,330)	$ -	$ -	$ -	$ (2,452)
14	Balance in reserve at end of year	$ 177,712,244	$ 1,210,653	$ (41,599)	$ 55,849	$ (6,961)
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	( )	DDB with change over to Straight-line (pre 1982 assets)			
41	(4) Others	( )	ACRS (1982 - 1986 assets)			
42	(c) Both straight line and liberalized	(X)	Macrs (1987 - Present)			

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve
(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		**I. SOURCE OF SUPPLY PLANT**					
2	311	Structures and Improvements	-				$ -
3	312	Collecting and Impounding Reservoirs	-				$ -
4	313	Lake, river and Other Intakes	-				$ -
5	314	Springs and Tunnels	-				$ -
6	315	Wells	6,611,046	689,638			$ 7,300,684
7	316	Supply Mains	5,322,767	150,384			$ 5,473,151
8	317	Other Source of Supply Plant	265,630	2,454			$ 268,084
9		Total Source of Supply Plant	$ 12,199,443	$ 842,476	$ -	$ -	$ 13,041,919
10							
11		**II. PUMPING PLANT**					
12	321	Structures and Improvements	5,248,454	396,243	(69,414)		$ 5,575,283
13	322	Boiler Plant Equipment	-				$ -
14	323	Other Power Production Equipment	-				$ -
15	324	Pumping Equipment	15,749,932	1,227,207	(310,091)		$ 16,667,048
16	325	Other Pumping Plant	188,930	11,241	-	(13,843)	$ 186,328
17		Total Pumping Plant	$ 21,187,316	$ 1,634,691	$ (379,505)	$ (13,843)	$ 22,428,659
18							
19		**III. WATER TREATMENT PLANT**					
20	331	Structures and Improvements	817,145	71,236			$ 888,381
21	332	Water Treatment Equipment	4,104,018	242,373			$ 4,346,391
22		Total Water Treatment Plant	$ 4,921,163	$ 313,609	$ -	$ -	$ 5,234,772
23							
24		**IV. TRANS. AND DIST. PLANT**					
25	341	Structures and Improvements	382,965	15,356	-		$ 398,321
26	342	Reservoirs and Tanks	12,409,677	1,146,408	(52,090)	(448,598)	$ 13,055,397
27	343	Transmission and Distribution Mains	52,683,275	4,558,952	(253,956)	(2,584,940)	$ 54,403,331
28	344	Fire Mains	-	-	-		$ -
29	345	Services	26,477,273	4,406,597	(92,676)	(636,975)	$ 30,154,219
30	346	Meters	5,331,850	1,438,033	(41,851)	(7,409)	$ 6,720,623
31	347	Meter Installations	947,609	174,491	-		$ 1,122,100
32	348	Hydrants	7,852,841	817,322	(49,647)	(135,435)	$ 8,485,081
33	349	Other Transmission and Distribution Plant	-				$ -
34		Total Transmission and Distribution Plant	$ 106,085,490	$ 12,557,159	$ (490,220)	$ (3,813,357)	$ 114,339,072
35							
36		**V. GENERAL PLANT**					
37	371	Structures and Improvements	4,047,950	683,599	(170,817)	(114,068)	$ 4,446,664
38	372	Office Furniture and Equipment	1,959,758	385,998	(73,270)		$ 2,272,486
39	373	Transportation Equipment	3,408,631	764,442	(180,494)		$ 3,992,579
40	374	Stores Equipment	-				$ -
41	375	Laboratory Equipment	-				$ -
42	376	Communication Equipment	5,323,392	578,941	(29,719)		$ 5,872,614
43	377	Power Operated Equipment	119,049	2,289			$ 121,338
44	378	Tools, Shop and Garage Equipment	1,469,746	66,984	(4,181)		$ 1,532,549
45	379	Other General Plant	-				$ -
46	381	GIS Mapping Facilities	3,760,003	715,614	(46,025)		$ 4,429,592
47	390	Other Tangible Property	-				$ -
48	391	Water Plant Purchased	-				$ -
49		Total General Plant	$ 20,088,529	$ 3,197,867	$ (504,506)	$ (114,068)	$ 22,667,822
50		Total	$ 164,481,941	$ 18,545,802	$ (1,374,231)	$ (3,941,268)	$ 177,712,244

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 Principal (c)	Additions During Year Income (d)	Deductions During Year (e)	Balance End of Year (f)
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	935,571	635,787
2			
3			
4			
5	Total	$ 935,571	$ 635,787

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depositary (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	11,755,948	11,079,594
2	125-2 Other Accounts Receivable	306,458	327,976
3			
4			
5	Total	$ 12,062,406	$ 11,407,570

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	1,355,235	1,134,016
2			
3			
4			
5	Total	$ 1,355,235	$ 1,134,016

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	13,474	14,193
2	Rent Advance - Covina Main Office	31,058	31,770
3	Main San Gabriel Basin Water Storage	135,842	79,532
4	Property Tax Accrue	-	38,222
5	Prepaid Contract & Misc.	37,019	37,269
6			
7			
8			
9			
10			
	Total	$ 217,393	$ 200,986

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 From- (d)	AMORTIZATION PERIOD To- (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
1									
2	Series E	10,000,000	222,684	10/20/06	10/20/26	20,103		(11,134)	$ 8,969
3									
4	Series F	25,000,000	233,094	9/30/15	9/30/35	125,454		(11,670)	$ 113,784
5									
6	Series G	32,000,000	301,483	12/11/19	12/15/59	263,473		(7,538)	$ 255,935
7									
8									$ -
9									
10									$ -
11									
12									$ -
13									
14									$ -
15									
16									$ -
17									
18						$ 409,030	$ -	$ (30,342)	$ 378,688

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 From- (d)	AMORTIZATION PERIOD To- (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
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: Account Charged (e)	Written Off During Year: Amount (f)	Balance End of year (g)
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	67,198	24,442
2			
3			
4			
5	Total	$ 67,198	$ 24,442

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	575,001	607,001
3	Regulatory Assets (FAS 109, Tax Rate)	12,679,084	13,380,356
4	Rate Case Expenses/Regulatory Related	5,933,395	8,902,371
5	Accrued Vacation	1,094,832	1,087,771
6	Right-of Use Assets, net	2,715,654	2,290,706
7	Regulatory Asset - Sativa Meter Install	2,354,887	2,353,340
8	Total	$ 25,932,412	$ 29,201,104

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)	1,426,931	1,437,961
2	Advances & CIAC 1987 to 2025 (Federal)	1,941,433	1,860,751
3	Advances & CIAC 1992 to 2025 (State)	851,076	820,377
4	Gross-up tax rate change (Federal)	1,087,403	1,014,303
5	CIAC Deposits - Federal (project not completed)	82,264	82,264
6	CIAC Deposits - State (project not completed)	37,685	37,685
7	Charitable Contribution (Federal & State)	84,804	63,897
8	Leases (Federal & State)	26,758	21,166
9	Federal Other	27,455	76,069
10			
11	Total	$ 5,565,809	$ 5,414,473

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)	Dividends Declared During Year Amount (h)
1	Common Stock	500,000	$ 5.00	149,076	745,380	745,380	12.8000	4,189,967
2								
3								
4								
5								
6				Total	$ 745,380	$ 745,380		$ 4,189,967

[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)	Dividends Declared During Year 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, LLC	149,076	Series A	43,843.83
2			Series B	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	$ 138,519,706
2		CREDITS	
3	400	Credit balance transferred from income account	9,361,297
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	$ 9,361,297
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	168,792
10	412	Dividend appropriations-Common stock	4,189,967
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	$ 4,358,759
15		Balance end of year	$ 143,522,244

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	-	6.30%				
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	$ 57,000,000		$ -	$ -	$ 2,289,000	$ 2,289,000

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	1,094,892	2,058,389
2	PUC Use Fees Accrual	203,535	174,123
3	Audit Accrual	87,907	108,000
4	City Utility User Tax Accrual	62,696	56,003
5	Total	$ 1,449,030	$ 2,396,515

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	85,700,685	84,113,227	4.36%	3,701,943	3,701,943
2						
3						
4						
5						
6						
7	Total	$ 85,700,685	$ 84,113,227		$ 3,701,943	$ 3,701,943

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 E		10,000,000
2			
3			
4			
5	Total	$ -	$ 10,000,000

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 E - interest		155,554
2			
3			
4			
5	Total	$ -	$ 155,554

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	491,480	656,931
2			
3			
4			
5	Total	$ 491,480	$ 656,931

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	339,720	184,166
2			
3			
4			
5	Total	$ 339,720	$ 184,166

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Volume Related	6,739,484	7,700,589
2	Accrued Salaries	1,465,823	1,477,433
3	WIP Retention	810,116	448,077
4	Legal Costs	227,766	371,116
5	Franchise Fees Payable	2,977,855	3,142,326
6	Unclaimed Refund Contract Payments	26,279	20,533
7	Deferred Rent - Current	-	-
8	CA-Dept of Public Health	(165,249)	(175,919)
9	Lease Liab- Short term	449,853	413,885
10			
11			
12			
13			
14			
15			
16	Total	$ 12,531,927	$ 13,398,040

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	(35,491)		3,254,994	3,258,044	38,541	-	(38,222)
2	State corporation franchise tax			595,585	595,585		-	
3	State unemployment insurance tax			29,758	29,758		-	
4	Other state and local taxes			-			-	
5	Federal unemployment insurance tax			5,886	5,886		-	
6	Fed. ins. contr. act (old age retire.)			1,016,505	1,016,505		-	
7	Other federal taxes						-	
8	Federal income taxes			2,208,106	2,208,106		-	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	$ (35,491)	$ -	$ 7,110,834	$ 7,113,884	$ 38,541	$ -	$ (38,222)

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	8,868,300
2	Additions during year	261,667
2a	Gross-up Tax	-
3	Subtotal - Beginning balance plus additions during year	$ 9,129,967
4	**Charges during year**	
5	Refunds:	
6	Percentage of revenue basis	358,409
7	Proportionate cost basis	
8	Present worth basis	(750)
9	Total refunds	$ 357,659
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	$ 357,659
16	Balance end of year	$ 8,772,308

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	4,329,158	3,957,835
3	Lessee Deposits	242-40	20,000	20,000
4	Long-term Refund Contracts Unclaimed	242-89	26,120	34,633
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	5,129,121	4,888,537
7b	FASB 109 State Reg Liability	242-99	625,759	632,319
7c	Balancing Account	242-00	(66,814,801)	(70,793,729)
7d	Balancing Account Contra	242-00	57,596,571	61,840,996
7e	Low Income/Water Conservation	242-00	(1,143,789)	(1,143,789)
7f	Reg Liab-Other	242-95	1,202	3,906,732
7g	Reg Liab - Drought Surcharge	242-95	735,560	371,152
7h	Lease Liabilities	242-92	2,357,807	1,947,749
	Total		$ 2,862,855	$ 5,662,582

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

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS Nature of Items (c)	DEBITS Amount (d)	CREDITS Account Charged (e)	CREDITS Amount (f)	Balance End of Year (g)
1	25400	723,608		171,061		193,841	$ 746,388
2							$ -
3							$ -
4							$ -
5							$ -
6							$ -
7	Total	$ 723,608		$ 171,061		$ 193,841	$ 746,388

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 Depreciable (e)	Contamination Proceeds 265-1 to 265-6 Non-Depreciable (f)	Other 265-7 Depreciable (c)	Other 265-7 Non-Depreciable (d)
1	Balance beginning of year	$ 19,055,964			18,793,174	262,790
2	Add: Credits to account during year					
3	Contributions received during year	$ 1,627,657			1,627,657	
4	Other credits	$ -				
5	Total credits	$ 1,627,657	$ -	$ -	$ 1,627,657	$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	$ 1,311,515			1,311,515	
8	Nondepreciable donated property retired	$ -				
9	Other debits	$ -				
10	Total debits	$ 1,311,515	$ -	$ -	$ 1,311,515	$ -
11	Balance end of year	$ 19,372,106	$ -	$ -	$ 19,109,316	$ 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)	12,406,979	12,332,287
2	Loss on Assets Retired (Federal)	643,302	735,985
3	Flow-through Depreciation - Pre 1982 (Federal)	5,157,520	5,166,239
4	Balancing Account (Federal)	1,935,828	1,880,074
5	Gains on Condemnations (Federal)	11,601	-
6	State Flow-through Depreciation & Other	7,006,334	7,651,350
7	Reserves (Federal & State)	122,454	103,044
8	Other (Federal & State)	41,446	40,330
9	Total	$ 27,325,464	$ 27,909,309

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	Accumulated Deferred Investment Tax Credits	29,927	29,927
2			
3			
4			
5	Total	$ 29,927	$ 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	73,695,959	73,625,099	$ 70,860
4		601-1.2 Residential Low Income Discount (Debit)			$ -
5		601-2 Commercial Sales	21,469,907	20,255,525	$ 1,214,382
6		601-3 Industrial Sales	1,803,996	1,883,881	$ (79,885)
7		601-4 Sales to Public Authorities	5,140,592	4,511,454	$ 629,138
8		Sub-total	$ 102,110,454	$ 100,275,959	$ 1,834,495
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	1,921,659	1,914,250	$ 7,409
21	605	Public Fire Protection Service	-		$ -
22	606	Sales to Other Water Utilities for Resale	23,404	25,909	$ (2,505)
23	607	Sales to Governmental Agencies by Contracts			$ -
24	608	Interdepartmental Sales			$ -
25	609	Other Sales or Service			$ -
26		Sub-total	$ 1,945,063	$ 1,940,159	$ 4,904
27		Total Water Service Revenues	$ 104,055,517	$ 102,216,118	$ 1,839,399
28		**II. OTHER WATER REVENUES**			
29	610	Customer Surcharges			$ -
30	611	Miscellaneous Service Revenues	522,107	446,698	$ 75,409
31	612	Rent from Water Property	-		$ -
32	613	Interdepartmental Rents	-		$ -
33	614	Other Water Revenues	391,001	377,649	$ 13,352
34	615	Recycled Water Revenues	1,067,463	1,007,736	$ 59,727
35		Total Other Water Revenues	$ 1,980,571	$ 1,832,083	$ 148,488
36	501	Total operating revenues	$ 106,036,088	$ 104,048,201	$ 1,987,887

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	27,724,747
33	Orange County	215,513
34		
35	Operations within incorporated territory	
36	City or town of West Covina	30,004,871
37	City or town of La Puente	4,931,057
38	City or town of Glendora	2,072,331
39	City or town of Industry	1,369,083
40	City or town of Walnut	4,218,474
41	City or town of Whittier	16,226,562
42	City or town of La Mirada	17,945,235
43	City or town of Covina	652,364
44	City or town of La Habra	617,994
45	City or town of Buena Park	57,857
46	Total	$ 106,036,088

[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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		**I. SOURCE OF SUPPLY EXPENSE**						
2		**Operation**						
3	701	Operation supervision and engineering	A	B				$ -
4	701	Operation supervision, labor and expenses			C			$ -
5	702	Operation labor and expenses	A	B				$ -
6	703	Miscellaneous expenses	A			6,641,456	8,665,266	$ (2,023,810)
7	704	Purchased water	A	B	C	19,064,990	14,808,304	$ 4,256,686
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**				$ 25,706,446	$ 23,473,570	$ 2,232,876
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		1,747,944	828,277	$ 919,667
28	725	Miscellaneous expenses	A					$ -
29	726	Fuel or power purchased for pumping	A	B	C	4,911,915	5,324,201	$ (412,286)
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		161,201	901,281	$ (740,080)
36	733	Maintenance of other pumping plant	A	B				$ -
37		**Total pumping expenses**				$ 6,821,060	$ 7,053,759	$ (232,699)

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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
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			986,454	1,139,209	$ (152,755)
43	743	Miscellaneous expenses	A	B				$ -
44	744	Chemicals and filtering materials	A	B		268,421	310,864	$ (42,443)
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		60,447	66,085	$ (5,638)
50		**Total water treatment expenses**				$ 1,315,322	$ 1,516,158	$ (200,836)
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			211,384	190,634	$ 20,750
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		70,516	68,970	$ 1,546
66	761	Maintenance of trans. and distribution mains*	A			3,852,041	2,883,057	$ 968,984
67	761	Maintenance of mains		B				$ -
68	762	Maintenance of fire mains	A					$ -
69	763	Maintenance of services	A			263,170	476,345	$ (213,175)
70	763	Maintenance of other trans. and distribution plant		B				$ -
71	764	Maintenance of meters	A			127,915	88,824	$ 39,091
72	765	Maintenance of hydrants	A			10,773	2,369	$ 8,404
73	766	Maintenance of miscellaneous plant	A					$ -
74		**Total transmission and distribution expenses**				$ 4,535,799	$ 3,710,199	$ 825,600

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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
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		803,051	439,010	$ 364,041
80	773	Customer records and collection expenses	A			1,609,404	2,043,990	$ (434,586)
81	773	Customer records and accounts expenses		B				$ -
82	774	Miscellaneous customer accounts expenses	A					$ -
83	775	Uncollectible accounts	A	B	C	192,831	556,488	$ (363,657)
84		**Total customer account expenses**				$ 2,605,286	$ 3,039,488	$ (434,202)
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			453,662	450,643	$ 3,019
91	784	Miscellaneous, jobbing and contract work	A					$ -
92	785	Merchandising, jobbing and contract work	A					$ -
93		**Total sales expenses**				$ 453,662	$ 450,643	$ 3,019
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	5,074,897	5,161,460	$ (86,563)
101	792	Office supplies and other expenses	A	B	C	2,352,067	2,203,991	$ 148,076
102	793	Property insurance	A			511,403	493,483	$ 17,920
103	793	Property insurance, injuries and damages		B	C			$ -
104	794	Injuries and damages	A			1,187,010	819,789	$ 367,221
105	795	Employees' pensions and benefits	A	B	C	5,244,359	5,267,258	$ (22,899)
106	796	Franchise requirements	A	B	C	1,318,001	1,297,346	$ 20,655
107	797	Regulatory commission expenses	A	B	C	1,114,457	1,102,751	$ 11,706
108	798	Outside services employed	A			177,294	304,995	$ (127,701)
109	798	Miscellaneous other general expenses		B				$ -
110	798	Miscellaneous other general operation expenses			C			$ -
111	799	Miscellaneous general expenses*	A			8,631,693	7,886,867	$ 744,826
112		**Maintenance**						
113	805	Maintenance of general plant	A	B	C	199,523	252,285	$ (52,762)
114		**Total administrative and general expenses**				$ 25,810,704	$ 24,790,225	$ 1,020,479
115		**XI. MISCELLANEOUS**						
116	810	Customer surcredits						$ -
117	811	Rents	A	B	C	557,379	575,554	$ (18,175)
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,019,226)	(3,551,763)	$ 1,532,537
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**				$ (1,461,847)	$ (2,976,209)	$ 1,514,362
121		**Total operating expenses**				$ 65,786,432	$ 61,057,833	$ 4,728,599

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 43.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged) Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	$ 2,208,106	2,208,106			
2	California corporate franchise taxes	$ 595,585	595,585			
3	Property taxes	$ 3,254,994	3,249,594		5,400	
4	Other taxes	$ -				
5	State unemployment insurance tax	$ 29,758	29,758			
6	Federal unemployment insurance tax	$ 5,886	5,886			
7	Federal insurance contributions act	$ 1,016,505	1,016,505			
8	Payroll taxes capitalized	$ -	(48,670)			48,670
9	Accrued payroll taxes	$ -				
10		$ -				
11		$ -				
12		$ -				
13		$ -				
14	**Total**	$ 7,110,834	$ 7,056,764	$ -	$ 5,400	$ 48,670

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 ....…	$ 9,361,297
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Federal income taxes	2,208,106
5	State income taxes	595,585
6	Taxable income not recorded on books:	
7	Income from deferral of gains on sales of properties	55,242
8	Tax deductions not recorded on books:	
9	Amortization of Contributions	(300,159)
10	State tax (Priv. 2024) California	(982,838)
11		
12	Flow-through depreciation	(32,799)
13	Normalized depreciation - 1982 and forward	(2,503,187)
14	IDC - capitalized interest	52,529
15	Advances Utility Plant & Gross Up (Includes Repayments)	(122,591)
16	CIAC Utility Plant (excludes amortization) and CIAC Gross Up	38,551
17	Tax Basis Gain (Loss) on Retirement of Assets	(441,348)
18	Book income not recorded on return:	
19	Amortization of deferred revenue associated with contributions	(22,804)
20	Book expenses not deducted on return	516,253
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	$ 8,421,837
31	Computation of tax:	
32	Federal tax rate (21%) Calculated Tax	1,768,586
33	Federal tax rate based on 21%*	-
34	Amortization of ITC on '82-89 Assets	(10,700)
35	Net Operating Loss Carryforward	
36	Tax per return	$ 1,757,886

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		
2		
3	**NONE**	
4		
5	Total	$ -

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)	(745,493)
2		
3		
4		
5		
6		
7		
8	Total	$ (745,493)

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	AD Valorem Tax Expense	5,400
2		
3		
4		
5	Total	$ 5,400

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

Line No.	Description of Items (a)	Amount (b)
1	Interest Expense - Long Term Debt	2,849,389
2		
3		
4		
5	Total	$ 2,849,389

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	30,342
2		
3		
4		
5	Total	$ 30,342

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

Line No.	Description of Items (a)	Amount (b)
1	Intercompany Interest Expense (Income)	3,701,943
2		
3		
4		
5	Total	$ 3,701,943

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	124,462
2	Political Contributions - California Water Association	23,050
3	Other Expenses	322,431
4	ATR Audit	49,350
5		
	Total	519,293

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 **X** No ____		
2	Name of each organization or person that was a party to such a contract or agreement **Suburban Water Systems & SouthWest Water Company, LLC**		
3	Date of original contract or agreement.	**July 14, 1993**	
4	Date of each supplement or agreement.	**None**	
	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:		**$8,160,578**
6	To whom paid:	**SouthWest Water Company, LLC**	
7	Nature of payment (salary, traveling expenses, etc.):	**See note (1)**	
8	Amounts paid for each class of service:		$
9	Base for determination of such amounts	**3 Factor Allocation, Others**	
10	Distribution of payments:		
	(a) Charged to operating expenses		$ 8,160,578
	(b) Charged to capital accounts		$
	(c) Charged to other accounts		$
	Total		$ 8,160,578
11	Distribution of charges to operating expenses by primary accounts. Number and Title of Account **Various Accounts - Charges - Associated Companies**		
	Total **$8,160,578**		
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, LLC.**		
	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	2,136,962
3	Employees - Water treatment	5	548,643
4	Employees - Transmission and distribution	28	3,077,167
5	Employees - Customer account	19	2,103,208
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	5	2,083,741
9	General office	52	4,131,449
10	Additional Labor - Transferred		(809,353)
11	Capitalized Labor		635,825
12	Affilliated Transactions		173,528
13	Total	128	$ 14,081,170

SCHEDULE C-4
Record of Accidents During Year

		TO PERSONS					TO PROPERTY			
		Employees on Duty		Public[1]		Total	Company		Other	
Line No.	Date of Accident (a)	Killed (b)	Injured (c)	Killed (d)	Injured (e)	Number (f)	Number (g)	Amount (h)	Number (I)	Amount (j)
1						-	12	94,027		
2						-				
3						-				
4	Total	-	-	-	-	-	12	$ 94,027	-	$ -

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

SCHEDULE C-5
Expenditures for Political Purposes

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	California Chamber of Commerce	1,000
2	California Water Association	12,250
3	Consumers for Clean Water	9,800
4		
5		
6	Total	$ 23,050

SCHEDULE C-6
Loans to Directors, or Officers, or Shareholders

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1		
2		
3	**NONE**	
4		
5		
6	Total	$ -

SCHEDULE C-7
Bonuses Paid to Executives & Officers

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

1		
2		
3	See Attached	1,943,608
4		
5		
6	Total	$ 1,943,608

SUBURBAN WATER SYSTEMS
Annual PUC Report
SCHEDULE C-7 (Support)
Bonuses Paid to Executives & Officers
2025

	TOTAL
Robert Kelly	270,229
Jorge Lopez	75,094
Craig Gott	362,030
Carmelitha Bordelon-Taylor	82,200
Michael De Ghetto	77,484
Kent Cauley	94,733
Joseph Park	352,628
Alison Zimlich	527,150
Ermal Fatusha	100,000
Kevin Labor	2,060
	1,943,608

SCHEDULE D-1
Sources of Supply and Water Developed

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

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

TUNNELS AND SPRINGS				FLOW IN ....(Unit)[2]		Annual Quantities Used	
Line No.	Designation	Location	Number	Maximum	Minimum	........(Unit)[2]	Remarks
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 2025

Plant and Location	Dimensions of Casing	Water Depth	Capacity in G. P. M	Acre Feet Pumped
San Jose Hills District				
121 W1 Stone	16"	195' SWL	2,400	544.44
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	413.65
142 W2 Vine	16"	219' PWL	2,800	3,838.68
147 W3 Jones	18"	142' SWL	1,220	0.00
151 W2	18"	247' PWL	3,090	571.87
Total Acre Feet - San Jose Hills District				5,368.64

Plant and Location	Dimensions of Casing	Water Depth	Capacity in G. P. M	Acre Feet Pumped
Whittier / La Mirada District				
201 W4 Bartolo	16"	48' SWL	1,920	0.00
201 W7 Bartolo	18"	119' PWL	3,320	3,118.57
201 W8 Bartolo	18"	170' PWL	3,677	788.51
201 W9 Bartolo	18"	96' PWL	3,700	3,845.55
201 W10 Bartolo	18"	53 SWL	4,000	2,546.57
409 W3 Canary	16"	245' PWL	730	1,506.39
410 W1 Firestone	14"	161' PWL	665	571.08
803 W5	16"	242' PWL	600	0.00
804 W3	14"	124' PWL	424	407.11
Total Acre Feet - Whittier / La Mirada District				12,783.78
Total Acre Feet Company				18,152.42

Purchased Water for Resale

San Jose Hills District	Acre feet Purchased
City of Covina	0.18
City of Glendora	9.61
Covina Irrigating Company	8,181.86
La Puente Valley County Water District	1,869.27
Rowland Water District	0.00
Upper San Gabriel Valley Municipal Water District	601.71
Valencia Heights Water Company	0.00
Valley Counties Municipal Water District	5,486.73
Walnut Valley Water District	817.68
Total Acre Feet San Jose District	16,967.04

Whittier / La Mirada District	Acre feet Purchased
California Domestic Water Company	5,561.41
Central Basin Municipal Water District	129.63
City of Compton	16.19
City of Fullerton	0.00
City of La Habra	0.00
City of Whittier	13.09
La Habra Heights County Water District	0.01
Liberty Utilities	19.10
Orchard Dale Water District	0.00
San Gabriel Valley Water Company	1.68
Total Acre Feet Whittier / La Mirada District	5,741.11
Total Acre Feet Company	22,708.15

Suburban Water Systems
Schedule D-2 2025
Reservoirs

San Jose Hills District	Number	Gallons
Concrete	1	1,500,000
Metal Tanks	19	42,420,000
Total	20	43,920,000

Whittier / La Mirada District

Concrete	2	7,060,000
Metal Tanks	12	24,600,000
Total	14	31,660,000

Company Totals

Concrete	3	8,560,000
Metal Tanks	31	67,020,000
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				663	897	472,457	337	1,111,144	1,233,333	49,623	410,294	2,276	79,414	10,973	12,014	987					4,448		3,388,860
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	3,514	69	61,695	2,940	11,794	26,117				29,815		164	142,225
GI	229	210	58	1,939	28	18																	2,482
GREY PLASTIC			55	2,270		3,746		961	549														7,581
HDPE				340					1,545	391	3,118								4,280				9,674
OTHER		59	8	1,855	38	7,979		13,015	12,078	304	167	4							15				35,522
PVC			361	633		49,987	6	89,916	376,482	1,238	199,612	40	4,077		5,864	131							728,347
STEEL			11	2,771	240	16,692	1,769	11,717	45,388	11,879	52,675	12,579	30,491	3,324	7,408	15,632	6,233	10,483	1,623	28,372	493		259,780
Grand Total (LF)	**229**	**269**	**493**	**10,593**	**1,209**	**554,313**	**2,112**	**1,238,420**	**1,673,947**	**63,523**	**669,632**	**15,009**	**180,997**	**18,175**	**39,309**	**44,852**	**6,681**	**12,209**	**7,617**	**58,197**	**6,355**	**164**	**4,604,305**

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31 Prior Year	Metered - Dec 31 Current Year	Flat Rate - Dec 31 Prior Year	Flat Rate - Dec 31 Current Year
Residential	60,193	61,368	1,321	
Commercial	4,343	4,342	1	
Industrial	34	34		
Public authorities	278	280		
Low Income	10,877	11,186		
Irrigation	-	-		
Other (specify) Constr Wtr, Recycled	63	55		
Other Utility	12	11		
Subtotal	75,800	77,276	1,322	-
Private fire connections			770	778
Public fire hydrants			482	483
Total	75,800	77,276	2,574	1,261

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	2,006		
3/4 in	20,801	30,831	1,314	
1 in	5,783	7,725	16	
1 1/2 in	677	873		
2 in	632	836		
3 in	85	136		
4 in	68	64		
6 in	11	9		
8 in	-	5		
10 in	-	1		
Other	637	624		
Total	34,098	43,110	1,330	78,538

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:

1. New, after being received . . .	0
2. Used, before repair	21
3. Used, after repair	463
4. Found fast, requiring billing adjustment	0

B. Number of Meters in Service Since Last Test

1. Ten years or less	50,673
2. More than 10, but less than 15 years	9,069
3. More than 15 years	17,535

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	909,960	762,020	699,794	765,463	937,952	1,146,657	1,172,927	6,394,773
Commercial	331,536	269,149	255,203	274,345	335,049	443,167	447,524	2,355,973
Industrial	33,139	40,827	28,580	31,675	34,256	44,498	39,133	252,108
Public authorities	63,754	47,089	37,859	33,987	70,294	92,812	100,019	445,814
Irrigation								-
Other (specify)	16,269	6,956	11,523	16,176	24,550	32,375	39,575	147,424
								-
Total	1,354,658	1,126,041	1,032,959	1,121,646	1,402,101	1,759,509	1,799,178	9,596,092

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	1,084,231	1,202,856	1,085,638	680,768	751,865	4,805,358	11,200,131	10,768,162
Commercial	412,038	426,413	426,620	262,890	270,873	1,798,834	4,154,807	3,881,883
Industrial	26,441	38,881	42,068	22,275	31,434	161,099	413,207	438,861
Public authorities	117,336	112,878	90,099	38,555	32,721	391,589	837,403	690,404
Irrigation						-	-	-
Other (specify)	39,911	38,745	23,675	8,955	12,628	123,914	271,338	246,465
						-	-	
Total	1,679,957	1,819,773	1,668,100	1,013,443	1,099,521	7,280,794	16,876,886	16,025,775

[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 296,866

Other (specify)*
Flood Meter
Other Utility
Recycled

SCHEDULE D-8
Status With State Board of Public Health

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

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

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

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

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

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

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

SCHEDULE D-9
Statement of Material Financial Interest

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

No material financial interest, as defined by General 104-A, existed at Suburban Water Systems during 2025, and Suburban did not propose at the conclusion of the report year to become a party to any transaction involving such material financial interest as defined in General Order 104-A.

SCHEDULE E-1

2025 Financial Accounting (including other regulatory asset/liability)

Line No.	Description (a)	Authorized by Decision, Resolution No. or Advice Letter (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Recycled Water Balancing Account	AL369-W, 375-W	9,641		76,001		(53,810)		31,832
2	Volume Related Balancing Accounts	AL 339-W	547,811		10,794,283		(4,247,704)		7,094,390
3	Volume Related Reserve Accounts - July 2025 to December 2025	D.03-06-072	8,562,602		(6,796,630)				1,765,972
4	Recycled Water Reserve Account	D.21-10-024	97,703		(97,703)				-
5	Mandatory Conservation Memorandum Account (MCMA)	AL 406-W	147,142					(48,729)	98,413
6	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	D.14-12-038	(254,299)						(254,299)
7	Water Revenue Adjustment Mechanism (WRAM) Reserve Accounts	AL 369-W	(110,109)		560,684				450,575
8	Low Income Ratepayer Assistance Memorandum Account	D. 08-02-037	1,258,444		316,576			(226,484)	1,348,536
9	Low Income Customer Data Sharing Memorandum Account	AL 409-W	2,713		(1,308)			(1,405)	-
10	Affiliate Transfer Fee Memorandum Account	D.14-12-038	(90,641)					27,771	(62,870)
11	Military Family Relief Program Memorandum Account	D. 03-06-072	3,089					(3,089)	-
12	Water Contamination Litigation Memorandum Account	W-4094, AL 406-W	30,908		(4,098,814)			(12,407)	(4,080,313)
13	Employee Healthcare Balancing Account	D.19-05-029	(349,765)					349,765	-
14	Cost of Capital D.19-05-029	D.19-05-029	83,416		1,734				85,150
15	Lead and Copper Rule Revisions Memorandum Account	AL 394-W	111,073						111,073
16	2021 Drinking Water Fees Memorandum Account	AL 406-W	22,406					(22,406)	-
17	Drinking Water Fees Balancing Account	AL 395-W-A	82,859		(69,794)				13,065
18	Conservation Expenses One-Way Balancing Account (CEOWBA) (2024-2026)	D.24-12-030	451,712		453,661				905,373
19	2019-2020 Parent Company IT Rate Base Memorandum Account	AL 365-W	14,564						14,564
20	A.17-01-001 Interim Rates Memorandum Account	AL 336-W	(230,332)						(230,332)
21	A.20-03-001 Interim Rates Memorandum Account	AL 362-W	887,802						887,802
22	A.23-01-001 Interim Rates Memorandum Account	AL 396-W	3,748,745		2,839,837				6,588,582
23	Reservoir 216 Land Exchange Memorandum Account (AL 298-W)	D.12-04-009	553,059						553,059
24	Catastrophic Event Memorandum Acccount (CEMA) - Covid19 Customer Assistance Progra	AL 345-W	(23,708)						(23,708)
25	Catastrophic Event Memorandum Acccount (CEMA) - Covid 19	AL 408-W	-		(33,492)				(33,492)
26	Per- and Polyfluoroalkyl Substances Memorandum Account (PFASMA)	AL 343-W-B, AL 406-W	263,686		(73,476)			(63,023)	127,187
27	Sativa Production Cost Balancing Account (SPCBA)	AL 418-W	308,999		(308,999)				-
28	Environmental Improvements and Compliance Issues for Acquisitions Memo Acct (EICIAM	D.22-04-010	2,354,887		(1,547)				2,353,340
29	Sativa Transaction Cost Memorandum Account	D.22-04-010	185,150						185,150

SCHEDULE E-1
BALANCING AND MEMORANDUM ACCOUNTS

2025 Regulatory Accounting

Line No.	Description (a)	Authorized by Decision, Resolution No. or Advice Letter (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Recycled Water Balancing Account	AL 414-W	35,624		100,721		(53,281)		83,064
2	Volume Related Cost Balancing Accounts	AL 414-W, 418-W	2,885,011		3,839,753		4,583,274		11,308,038
3	Mandatory Conservation Memorandum Account (MCMA)	RES W-5000	-						-
4	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	D.21-10-024	(253,608)						(253,608)
5	Lead and Copper Rule Revisions Memorandum Account	AL 394-W	-						-
6	2021 Drinking Water Fees Memorandum Account	AL 406-W	-		22,406		(22,406)		-
7	Drinking Water Fees Balancing Account	AL 395-W-A	-						-
8	2018, 2019, 2020 Tax Cuts and Jobs Act (TCJA) Memorandum Account	AL 337-W, 348-W, 356-W	1,670						1,670
9	Conservation Expenses One-Way Balancing Account (CEOWBA) (2024-2026)	D.24-12-030	898,288		(453,661)				444,627
10	2019-2020 Parent Company IT Rate Base Memorandum Account	AL 365-W	30,478		(27,762)				2,716
11	A.17-01-001 Interim Rates Memorandum Account	AL 336-W	(230,332)						(230,332)
12	A.20-03-001 Interim Rates Memorandum Account	AL 362-W	887,802						887,802
13	Reservoir 216 Land Exchange Memorandum Account (AL 298-W)	D.12-04-009	-						-
14	Catastrophic Event Memorandum Acccount (CEMA) - Covid19 Customer Assistance Progra	AL 345-W	-						-
15	Catastrophic Event Memorandum Acccount (CEMA) - Covid 19	AL 408-W	-		104,767	(138,779)			(34,012)
16	Per- and Polyfluoroalkyl Substances Memorandum Account (PFASMA)	AL 343-W-B	-						-
17	Sativa Transaction Cost Memorandum Account (STMA)	D.22-04-010	-						-
18	Military Family Relief Program (MFRP) Memo Account	D. 03-06-072	-						-
19	Low Income Customer Data Sharing Memo Account	AL 409-W	-						-
20	Affiliate Transfer Fee Memorandum Account	D.14-12-038	-						-
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 (EICIAM	D.22-04-010	-						-
24	Sativa Production Cost Balancing Account (SPCBA)	AL 418-W	-						-
25	A.23-01-001 Interim Rates Memorandum Account (IRMA)	D.24-12-030	-						-

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:

1.

Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

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 $10.74 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, 2025 through May 31, 2026)

Maximum Household Income	
Total Persons in Household	Total combined annual income
1 - 2	$42,300
3	$53,300
4	$64,300
5	$75,300
6	$86,300
7	$97,300
8	$108,300

For each additional person, add $11,000 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.

2. Participation rate for Year 2025 (provide number of customers enrolled to total residential customers served).

Participation rate as of December 31, 2025 = 15.3%.

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

	San Jose Hills Service Area			Whittier/La Mirada Service Area			Total Co.
Date	Surcharge Collected	Benefit Provided	Over/(Under) Collection	Surcharge Collected	Benefit Provided	Over/(Under) Collection	Program Cost (Postage)
Beg. Bal.	$2,321,101	$3,685,814	(1,364,714)	$1,910,078	$1,716,191	193,887	$22,348
Jan-24	$39,122	$68,442	(29,319)	$31,762	$34,328	(2,566)	$155
Feb-24	$32,605	$69,057	(36,451)	$26,110	$34,343	(8,233)	$51
Mar-24	$29,363	$68,116	(38,753)	$24,639	$33,837	(9,198)	$172
Apr-24	$31,587	$68,089	(36,502)	$26,549	$33,773	(7,224)	$17
May-24	$39,724	$68,686	(28,962)	$33,736	$34,045	(309)	$0
Jun-24	$49,242	$70,892	(21,650)	$43,473	$35,536	7,937	$9,125
Jul-24	$52,109	$70,385	(18,277)	$42,603	$35,075	7,527	$164
Aug-24	$47,723	$69,111	(21,388)	$40,298	$33,556	6,742	$1,112
Sep-24	$52,322	$70,918	(18,597)	$43,612	$34,666	8,946	$192
Oct-24	$67,106	$91,226	(24,120)	$55,110	$43,320	11,790	$983
Nov-24	$46,756	$72,968	(26,212)	$35,968	$36,602	(634)	$56
Dec-24	$49,907	$80,647	(30,739)	$40,063	$39,661	401	$1,510
Total	$2,858,667	$4,554,350	($1,695,683)	$2,354,001	$2,144,934	$209,067	$35,884

SUBURBAN WATER SYSTEMS

Supplement to CPUC Annual Report

2025 Information-Only Filing

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

ATTACHMENT 1
2025 INFORMATION ONLY FILING
CONSERVATION DATA REPORT

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

   Response:

   Suburban utilized the methodologies developed by Department of Water Resources to calculate baseline per capita water use expressed in gallons per capita per day ("GPCD"). These baselines, which are detailed in Suburban's 2020 Urban Water Management 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

   As indicated in Suburban's 2025 Urban Water Management Report, Suburban was in full compliance with the SB X7-7 2020 target. The actual 2020 GPCD for San Jose Hills and Whittier/La Mirada Service Areas were 121 and 149, respectively.

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:						
2025 Monthly Average	14.07	12.14	14.91	42.36	95.37	157.79
Whittier/La Mirada Service Area:						
2025 Monthly Average	11.57	12.58	16.85	38.71	70.35	188.88

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 2025 annual average consumption by service area:

	2025 Residential - by Meter Size					
	5/8"x3/4"	3/4"	1"	1.5"	2"	3"
San Jose Hills Service Area:						
2025 Consumption (ccf)	333,871	4,388,238	995,883	201,824	116,729	18,935
2025 Avg. Connections	1,978	30,122	5,566	397	102	10
2025 Avg. Consumption (ccf)	168.79	145.68	178.92	508.37	1,144.40	1,893.50
Whittier/La Mirada Service Area:						
2025 Consumption (ccf)	735,806	3,232,409	1,038,546	76,654	16,039	4,533
2025 Avg. Connections	5,301	21,419	5,137	165	19	2
2025 Avg. Consumption (ccf)	138.81	150.91	202.17	464.57	844.16	2,266.50

ATTACHMENT 1 (Continued)

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

Customer Class Conservation: Residential

2025	Meter Size					
	5/8"x3/4"	3/4"	1"	1-1/2"	2"	3"
Average Estimated Monthly Consumption by tier						
San Jose Hills Service Area:						
Tariff Area 1 - Tier 1	12.16	10.86	9.64	36.70	65.86	-
Tariff Area 1 - Tier 2	10.60	10.08	15.73	53.75	17.83	-
Tariff Area 2 - Tier 1	11.88	10.76	14.36	38.12	66.28	176.04
Tariff Area 2 - Tier 2	9.83	10.66	21.21	88.92	248.22	445.08
Tariff Area 3 - Tier 1	12.17	9.28	13.86	29.77	166.89	97.59
Tariff Area 3 - Tier 2	-	10.29	14.45	48.19	128.65	-
Whittier/La Mirada Service Area:						
Tariff Area 1 - Tier 1	10.63	10.59	10.52	15.46	-	-
Tariff Area 1 - Tier 2	8.30	13.07	11.84	-	-	-
Tariff Area 2 - Tier 1	10.94	11.59	14.21	36.64	66.70	187.79
Tariff Area 2 - Tier 2	9.24	8.95	20.75	36.77	-	-
Tariff Area 3 - Tier 1	-	2.83	21.96	4.88	65.25	-
Tariff Area 3 - Tier 2	-	-	31.45	-	-	-
Number of Customers in each sub-grouping						
San Jose Hills Service Area:						
Tariff Area 1 - Tier 1	1,026	12,319	1,101	34	7	
Tariff Area 1 - Tier 2	208	1,557	54	8	1	-
Tariff Area 2 - Tier 1	389	7,867	1,811	119	86	2
Tariff Area 2 - Tier 2	62	1,063	312	26	6	1
Tariff Area 3 - Tier 1	1	1,097	1,382	196	9	8
Tariff Area 3 - Tier 2	-	113	164	18	4	-
Whittier/La Mirada Service Area:						
Tariff Area 1 - Tier 1	1,004	1,715	259	4	-	-
Tariff Area 1 - Tier 2	100	173	11	-	-	-
Tariff Area 2 - Tier 1	3,391	15,945	4,170	147	17	2
Tariff Area 2 - Tier 2	399	2,112	655	19	-	-
Tariff Area 3 - Tier 1	-	1	63	7	1	-
Tariff Area 3 - Tier 2	-	-	21	3	-	-

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-CAP - Residential					
SJH Serv. Area			WLM Serv. Area		
Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice	Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice
1,763	205	205	1,291	139	139

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 approx $37,683

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
2025 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 CAP 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"
14.07	12.32	13.66	33.84	42.67	11.19	12.04	13.63	25.81	117.42

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):	12.19	11.19	10.52	12.58	-	12.65	11.09	13.32	24.45	42.67	-	10.14	13.38	34.87
Avg. # Customers:	386	5,687	395	2	-	175	2,829	481	17	1	-	324	396	28
Tier 2 Average Consumption/Month (ccf):	9.75	9.00	10.58	-	-	8.78	9.74	14.12	11.33	-	-	8.37	13.34	53.92
Avg. # Customers:	70	722	15	-	-	9	10	14	11	-	-	34	34	3
Whittier/La Mirada Service Area														
Tier 1 Average Consumption/Month (ccf):	10.56	10.16	9.04	2.33	-	10.54	11.24	12.48	24.06	117.42	-	18.83	23.49	22.67
Avg. # Customers:	286	484	73	1	-	621	3,273	568	7	1	-	1	6	1
Tier 2 Average Consumption/Month (ccf):	6.53	8.93	12.58	-	-	7.50	8.32	15.51	11.08	-	-	13.33	17.28	-
Avg. # Customers:	24	37	1	-	-	62	383	55	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 CAP - Residential							
San Jose Hills Service Area				Whittier/La Mirada Service Area			
CAP Participant	Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice	CAP Participant	Disconnect Notice	Disconnect for Non-Payment	Reconnect Notice
7,400	524	44	44	3,669	248	20	20

4. Average low-income customer household size and average estimated monthly or bimonthly (depending on billing cycle) consumption by ratemaking district for low-income households of 5 or more, and the number of customers in each subgrouping.
Response:
Not available, due to not all Low Income participants responded to this inquiry.

ATTACHMENT 2 (Continued)

5. Average water revenue adjustment mechanism/Modified Cost Balancing Accounts (WRAM/MCBA) surcharge(s) bill impact on participating low-income customers by ratemaking district. This bill impact should be compared with the same bill under the uniform/standard rate. The bill impact should separately identify bill components, including applicable rates, WRAM/MCBA surcharge(s), and low-income assistance program discount, calculated at average consumption for the typical meter size.
   Response:
   Suburban has not been authorized a MCBA or conventional decoupling WRAM.

6. Participating low-income customer inclusion in conservation programs offered by the water utility:
   a) describe the water conservation program by ratemaking district(s),
   Response:
   Please see Schedule E 3, number 1

   b) identify whether it is offered with a third party,
   Response:
   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, CAP re-certification every two-years, CAP 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:
   17.3 years for CAP discount, which qualified customer receives $10.74 credit on their monthly water bill.

   f) what criteria are used to establish the success of the program.
   Response:
   CAP 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 CAP program. Suburban also includes CAP brochures with shut-off notices. Targeted programs to low-income customers include direct mailing of CAP brochures, distributing flyers at public events, and sending out survey letters to all customers.

ATTACHMENT 3
2025 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) 1,062,007
   b) 984,783
   c) 3,492

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) 979
   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) $ 13,537 is the cost of printing and mailing.
   e) None
   f) None
   g) None

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.	9 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
8	Plumbing Leak Reimbursement	San Jose Hills and Whittier/ La Mirada	Suburban Customers who have recently repaired a water leak in their home may be eligible for reimbursement through the Suburban Water Systems Leak Reimbursement Program. By submitting a copy of a paid plumbing invoice, qualifying customers can receive up to $500 in reimbursement. This program is designed to help offset the cost of unexpected leak repairs, reduce the financial impact on your water bill, and promote water conservation throughout our community.	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	$110,655
2	Landscape Workshop Series	$10,000
3	Theatre Program	$30,000
4	Customer Awareness Communications	$53,410
5	WaterSmart Neighborhood Comparison Letters	$149,177
6	Material- Conservation Kits	
7	Resource Action Program	$21,929
8	Plumbing Leak Reimbursement	$77,028

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
8	Plumbing Leak Reimbursement	

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)	16,025
Southeast Utilities (2080)	1,738
Texas Utilities (2000 & 3020)	21,241
Oregon Water Utilities (7000)	132,892
NexusWaterGroup GAU (2310)	1,064
2025 ATR Employee Costs	172,960

E-4 (b)

SERVICES PROVIDED BY THE AFFILIATED COMPANIES TO THE UTILITY:

1. **Direct costs from non-parent company affiliates**

   NA

2. **Direct costs from parent company**

   Direct Payments Made by (for) SWWC, LLC:

Audit Fees	160,000
Bank Charges - Bank of America & PNC bank fees	65,610
Insurance Charges: (General, Medical, Auto, Worker's Comp)	3,567,775
Total Direct	**3,793,385**

3. **Indirect costs from parent company**

Parent Company Allocation	8,160,578

E-4 (e)

EMPLOYEE TRANSFERRED FROM REGULATED WATER UTILITY TO ANY AFFILIATED COMPANY

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

N/A

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

N/A

E-4 (g)

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

INTERCOMPANY LOANS

NONE

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

Description	Operating Expense	Rate Base
Intercompany Management Fees	$8,160,578	
Rate Base Allocation to Suburban		$ 977,656 [1]

During 2025, the allocation rate was based on the Commission's Decision No. D.24-12-030. The Suburban allocation rate was 20.20% 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, 2025, SWWC, LLC's rate base allocation to Suburban is $977,656

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	$ -

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 Ed Jackson

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, 2025, through December 31, 2025

VP Regulatory Affairs, SWS	Edward Jackson 712A1E4929A56517509EA93BA5983087 contractworks.
Title (Please Print)	Signature
(626) 543-2500	**07/23/2026**
Telephone Number	Date

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Attachment A - GO 103-A Customer Service Performance Measures
Companywide Information 2025

	Performance Measure	2025 Q1	2025 Q2	2025 Q3	2025 Q4	YTD
1. TELEPHONE PERFORMANCE STANDARDS						
Total Calls Received		4,969	5,063	5,548	5,133	5,179
# Calls Answered in 30 seconds		4,676	4,567	4,619	4,467	4,582
(A) % Calls Answered in 30 seconds	> or = 80%	**94%**	**90%**	**83%**	**87%**	**88%**
# Calls Abandoned		114	114	232	120	145
(B) Abandonment Rate	< or = 5%	**2%**	**2%**	**4%**	**2%**	**3%**
2. BILLING PERFORMANCE STANDARDS						
Total Bills Scheduled to be Rendered		78,023	78,061	78,096	78,152	78,083
Total Bills Rendered		77,915	77,936	77,973	78,029	77,963
Bills Not Rendered in 7 days (10 for finals)		108	125	123	123	120
(A) % Bills Rendered in 7 days	> or = 99.0%	**99.9%**	**99.8%**	**99.8%**	**99.8%**	**99.8%**
Inaccurate Bills Rendered		108	125	123	123	120
(B) % of Inaccurate Bills Rendered	< or = 3.0%	**0.1%**	**0.2%**	**0.2%**	**0.2%**	**0.2%**
PAYMENTS						
Total Payments Posted		69,280	70,998	71,660	68,610	70,137
Payment Posting Errors		26	16	27	15	21
(C) % of Payment Posting Errors	< or = 1.0%	**0.04%**	**0.02%**	**0.04%**	**0.02%**	**0.03%**
3. METER READING PERFORMANCE STANDARD						
Total Number of Meter Reads Scheduled		78,155	78,107	78,075	78,035	78,093
Total Scheduled Reads Not Read		22	70	102	142	84
(A) % Meters Not Read	< or = 3.0%	**0.03%**	**0.09%**	**0.13%**	**0.18%**	**0.11%**
4. WORK ORDER COMPLETION PERFORMANCE STANDARDS						
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
(A) % of Scheduled Appointments Missed	< or = 5.0%	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Total Customer Requested Work Orders		1,777	1,757	1,668	1,578	1,695
# of Customer Requested Work Orders Missed		38	46	48	51	46
(B) % Customer Requested Work Orders Missed	< or = 5.0%	**2.1%**	**2.6%**	**2.9%**	**3.2%**	**2.7%**
5. CONSUMER AFFAIRS BRANCH (CAB) COMPLAINTS						
Total # of Connections		79,437	79,477	79,512	79,583	79,502
Total # of Customers		78,406	78,438	78,438	78,518	78,450
# of Complaints to Utility from CAB		1	0	1	1	1
(A) % of Complaints to Utility from CAB	< or = 0.10%	**0.001%**	**0.000%**	**0.001%**	**0.001%**	**0.001%**