

APPENDIX B

Suburban Water Systems Test Year 2012 Summary of Earnings

APPENDIX B
Page 1 of 1
SUBURBAN WATER SYSTEMS
Test Year 2012

Summary of Earnings (Dollars in Thousands)

	(At Present Rates)		ADOPTED	
	SUBURBAN Updated	DRA Updated	At Present Rates	At Authorized ROR
<u>Operating Revenues:</u>				
Water	53,368.1	53,368.1	53,368.1	66,343.3
Other Revenues	374.4	374.4	374.4	374.4
Amortization Of Deferred Revenues	3.9	3.9	3.9	3.9
	<u>53,746.5</u>	<u>53,746.5</u>	<u>53,746.5</u>	<u>66,721.6</u>
<u>Operating Expenses:</u>				
Payroll Expenses	7,973.1	7,973.1	7,973.1	7,973.1
Pumped Water Assessments, Main Basin	11,739.6	11,739.6	11,739.6	11,739.6
Pumped Water Assessments, Central Basin	386.9	386.9	386.9	386.9
Purchased Water Excluding CR Reimb.	13,638.5	13,638.5	13,638.5	13,638.5
CR Reimbursement	(98.9)	(98.9)	(98.9)	(98.9)
Maintenance of Wells	25.5	25.5	25.5	25.5
Purchased Power	2,886.2	2,886.2	2,886.2	2,886.2
Other Pumping Expenses	133.3	133.3	133.3	133.3
Water Treatment Expenses	630.3	630.3	630.3	630.3
Transmission and Distribution Expenses	1,424.3	1,424.3	1,424.3	1,424.3
Postage	372.2	372.2	372.2	372.2
Uncollectible Accounts	74.7	74.7	74.7	92.9
Other Customer Accounts Expenses	139.2	139.2	139.2	139.2
Water Conservation	337.5	337.5	337.5	337.5
Office Supplies and Other Expenses	1,224.2	1,224.2	1,224.2	1,224.2
Property Insurance	201.6	201.6	201.6	201.6
Insurance, Injuries and Damages	586.9	586.9	586.9	586.9
Employees' Pensions and Benefits	1,319.3	1,319.3	1,319.3	1,319.3
Franchise Requirements	693.8	693.8	693.8	861.3
Regulatory Commission Expenses	228.4	249.3	191.8	191.8
Outside Services Employed	615.0	615.0	615.0	615.0
Other Administrative and General Expenses	235.0	235.0	235.0	235.0
Rents	457.5	457.5	457.5	457.5
General Administrative Overhead- Cr.	(1,217.0)	(1,217.0)	(1,217.0)	(1,217.0)
Parent Company Allocation	3,519.0	1,581.9	1,705.7	1,705.7
Utility Group Allocation	208.1	207.7	208.1	208.1
Transportation Expenses - Clearing	1,121.1	1,121.1	1,121.1	1,121.1
Tools & Work Equipment	92.4	92.4	92.4	92.4
	<u>48,947.5</u>	<u>47,031.0</u>	<u>47,097.6</u>	<u>47,283.2</u>
Total Operating Expenses				
Depreciation Expense	6,101.8	6,101.8	6,101.8	6,101.8
Payroll Taxes	601.5	601.5	601.5	601.5
Ad Valorem Taxes	1,093.2	1,093.2	1,093.2	1,093.2
Current Income Taxes	(2,400.4)	(785.1)	(2,053.2)	3,553.7
Total Expenses	<u>54,343.6</u>	<u>54,042.4</u>	<u>52,840.9</u>	<u>58,633.4</u>
Net Operating Revenue	(597.1)	(295.9)	905.6	8,088.2
Rate Base	91,512.0	91,373.4	91,593.3	91,593.3
Rate of Return	-0.65%	-0.32%	0.99%	8.83%
Increase in Dollars				12,975
Increase in %				24.31%

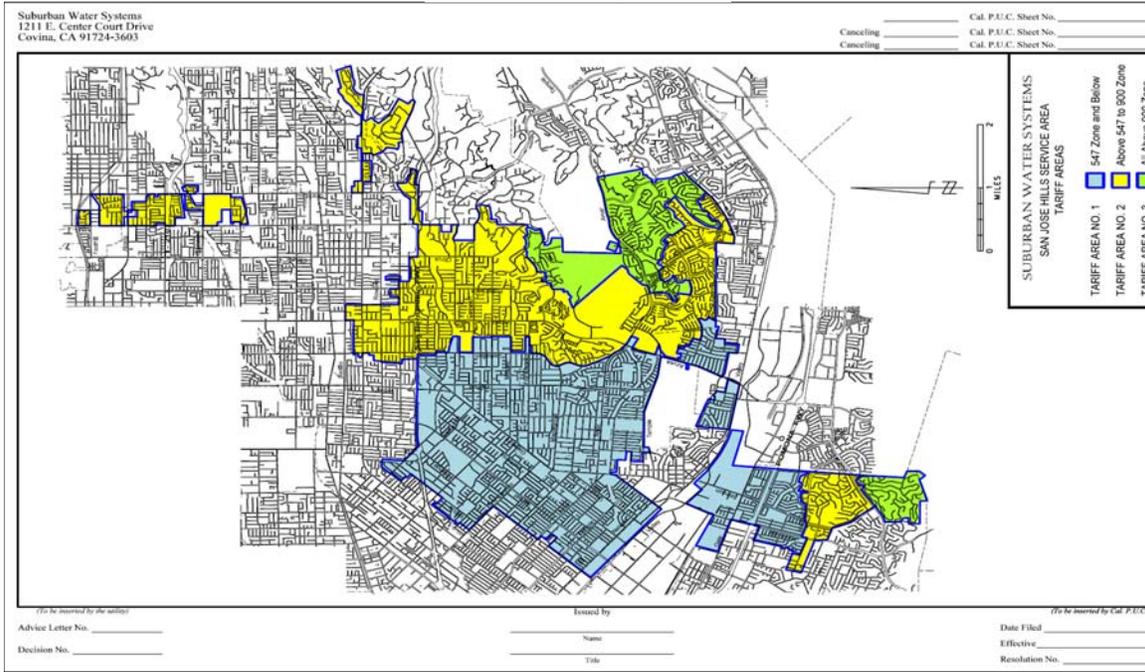
(End of Appendix B)

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APPENDIX C

Suburban Water Systems San Jose Hills Service Area Tariff Areas

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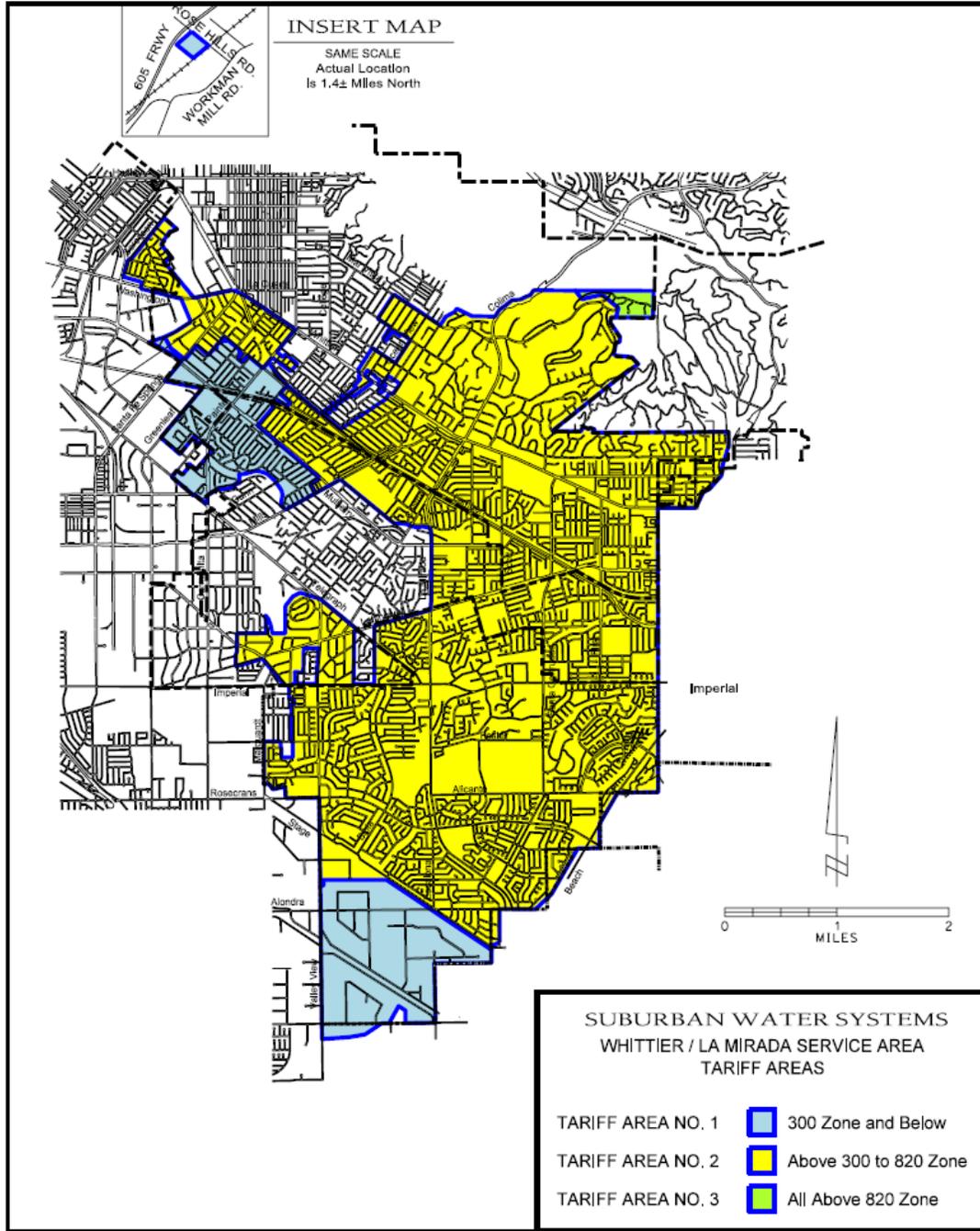
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Suburban Water Systems
 1211 E. Center Court Drive
 Covina, CA 91724-3603

Cal. P.U.C. Sheet No. _____

Cancelling _____

Cal. P.U.C. Sheet No. _____



(To be inserted by the utility)

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Title _____

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Suburban Water Systems
1211 E. Center Court Dr.
Covina, CA 91724-3603

Revised _____ Cal. P.U.C. Sheet No. _____
Canceling Revised _____ Cal. P.U.C. Sheet No. _____

Schedule SJ-1

SAN JOSE HILLS SERVICE AREA

RESIDENTIAL METERED SERVICE

APPLICABILITY
Applicable to all residential metered water service.

TERRITORY
Portions of Covina, West Covina, Walnut, La Puente, Glendora, Hacienda Heights and adjacent unincorporated areas in Los Angeles County.

RATES
Quantity Rates, for all water, per 100 cu. ft.:

Tariff Area No. 1	Block 1	\$ 2.154	(I)
	Block 2	2.418	|
Tariff Area No. 2	Block 1	\$ 2.241	|
	Block 2	2.470	|
Tariff Area No. 3	Block 1	\$ 2.337	|
	Block 2	2.672	(I)

	<u>Service Charge</u>	<u>Block 1 Usage</u>	
	<u>Per Meter</u>	<u>Up To (per 100 cu.ft.)</u>	
	<u>Per Month</u>	<u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 10.93	20	(I)
For 3/4-inch meter	16.40	20	|
For 1-inch meter	27.33	28	|
For 1-1/2-inch meter	54.66	70	|
For 2-inch meter	87.46	233	|
For 3-inch meter	163.98	321	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all residential metered service and to which is added the charge computed at the Quantity Rates.

(Continued)

(To be inserted by utility) **Issued by** (To be inserted by Cal. P.U.C.)

Advise Letter No. _____ Robert L. Kelly Date Filed _____
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Suburban Water Systems Revised Cal. P.U.C. Sheet No. _____
 1211 E. Center Court Dr.
 Covina, CA 91724-3603 Canceling Revised Cal. P.U.C. Sheet No. _____

Schedule SJ-2		
<u>SAN JOSE HILLS SERVICE AREA</u>		
<u>NON RESIDENTIAL METERED SERVICE</u>		
<u>APPLICABILITY</u>		
Applicable to all metered water service.		
<u>TERRITORY</u>		
Portions of Covina, West Covina, Walnut, La Puente, Glendora, Hacienda Heights and adjacent unincorporated areas in Los Angeles County.		
<u>RATES</u>		
Quantity Rates:		
For all water, per 100 cu. ft.:		
Tariff Area No. 1	..... \$ 2.216	(I)
Tariff Area No. 2	..... 2.295	|
Tariff Area No. 3	..... 2.382	(I)
<u>Per Meter</u>		
<u>Per Month</u>		
Service Charge:		
For 5/8 x 3/4-inch meter	..... \$ 10.93	(I)
For 3/4-inch meter	..... 16.40	|
For 1-inch meter	..... 27.33	|
For 1-1/2-inch meter	..... 54.66	|
For 2-inch meter	..... 87.46	|
For 3-inch meter	..... 163.98	|
For 4-inch meter	..... 273.31	|
For 6-inch meter	..... 546.62	|
For 8-inch meter	..... 874.59	|
For 10-inch meter	..... 1,257.22	(I)
The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge computed at the Quantity Rates.		
(Continued)		

<i>(To be inserted by utility)</i>	Issued by	<i>(To be inserted by Cal. P.U.C.)</i>
Advise Letter No. _____	Robert L. Kelly Name	Date Filed _____
Decision No. _____	Vice President Title	Effective _____
		Resolution No. _____

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Suburban Water Systems Revised Cal. P.U.C. Sheet No. _____
 1211 E. Center Court Dr.
 Covina, CA 91724-3603 Canceling Original Cal. P.U.C. Sheet No. _____

Schedule SJ-3		
<u>SAN JOSE HILLS SERVICE AREA</u>		
<u>RECYCLED WATER METERED SERVICE</u>		
<u>APPLICABILITY</u>		
Applicable to all recycled water metered service.		
<u>TERRITORY</u>		
Portions of Covina, West Covina, Walnut, La Puente, Glendora, Hacienda Heights and adjacent unincorporated areas in Los Angeles County.		
<u>RATES</u>		
Quantity Rates:		
For all water, per 100 cu. ft.:		
Tariff Area No. 1	\$ 1.883	(I)
Tariff Area No. 2	1.951	|
Tariff Area No. 3	2.025	(I)
	<u>Per Meter</u>	
	<u>Per Month</u>	
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 10.93	(I)
For 3/4-inch meter	16.40	|
For 1-inch meter	27.33	|
For 1-1/2-inch meter	54.66	|
For 2-inch meter	87.46	|
For 3-inch meter	163.98	|
For 4-inch meter	273.31	|
For 6-inch meter	546.62	|
For 8-inch meter	874.59	|
For 10-inch meter	1,257.22	(I)
The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge computed at the Quantity Rates.		
(Continued)		

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APPENDIX C - Page 6 of 12

Suburban Water Systems
 1211 E. Center Court Dr.
 Covina, CA 91724-3603

Revised _____ Cal. P.U.C. Sheet No. _____
 Canceling Revised _____ Cal. P.U.C. Sheet No. _____

Schedule WLM-1			
<u>WHITTIER/LA MIRADA SERVICE AREA</u>			
<u>RESIDENTIAL METERED SERVICE</u>			
<u>APPLICABILITY</u>			
Applicable to all residential metered water service.			
<u>TERRITORY</u>			
Portions of Whittier, La Mirada, and adjacent unincorporated areas in Los Angeles County, and Buena Park, La Habra, and adjacent unincorporated areas in Orange County.			
<u>RATES</u>			
Quantity Rates, for all water, per 100 cu. ft.:			
Tariff Area No. 1	Block 1	\$ 1.962	(I)
	Block 2	2.216	|
Tariff Area No. 2	Block 1	\$ 2.086	|
	Block 2	2.300	|
Tariff Area No. 3	Block 1	\$ 2.256	|
	Block 2	2.445	(I)
	<u>Service Charge</u>	<u>Block 1 Usage</u>	
	<u>Per Meter</u>	<u>Up To (per 100 cu.ft.)</u>	
	<u>Per Month</u>	<u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 10.93	20	(I)
For 3/4-inch meter	16.40	20	|
For 1-inch meter	27.33	28	|
For 1-1/2-inch meter	54.66	70	|
For 2-inch meter	87.46	233	|
For 3-inch meter	163.98	321	(I)
The Service Charge is a readiness-to-serve charge which is applicable to all residential metered service and to which is added the charge computed at the Quantity Rates.			
(Continued)			

<i>(To be inserted by utility)</i>	Issued by	<i>(To be inserted by Cal. P.U.C.)</i>
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		Resolution No. _____

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Suburban Water Systems
 1211 E. Center Court Dr.
 Covina, CA 91724-3603

Revised _____ Cal. P.U.C. Sheet No. _____
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Schedule WLM-2		
<u>WHITTIER/LA MIRADA SERVICE AREA</u>		
<u>NON RESIDENTIAL METERED SERVICE</u>		
<u>APPLICABILITY</u>		
Applicable to all metered water service.		
<u>TERRITORY</u>		
Portions of Whittier, La Mirada, and adjacent unincorporated areas in Los Angeles County, and Buena Park, La Habra, and adjacent unincorporated areas in Orange County.		
<u>TERRITORY</u>		
Quantity Rates:		
For all water, per 100 cu. ft.:		
Tariff Area No. 1	\$ 2.010	(I)
Tariff Area No. 2	2.129	I
Tariff Area No. 3	2.330	(I)
	<u>Per Meter</u>	
	<u>Per Month</u>	
Service Charge:		
For 5/8 x 3/4-inch meter	\$ 10.93	(I)
For 3/4-inch meter	16.40	I
For 1-inch meter	27.33	I
For 1-1/2-inch meter	54.66	I
For 2-inch meter	87.46	I
For 3-inch meter	163.98	I
For 4-inch meter	273.31	I
For 6-inch meter	546.62	I
For 8-inch meter	874.59	I
For 10-inch meter	1,257.22	(I)
The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge computed at the Quantity Rates.		
(Continued)		

(To be inserted by utility)

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 Decision No. _____ Vice President _____ Effective _____
Title
 Resolution No. _____

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Suburban Water Systems
1211 E. Center Court Dr.
Covina, CA 91724-3603

Revised Cal. P.U.C. Sheet No. _____

Canceling Revised Cal. P.U.C. Sheet No. _____

Schedule No. 4

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service furnished to privately owned fire protection systems.

TERRITORY

Throughout all tariff areas.

RATES

Quantity Rates:

For each inch of diameter of service connection \$16.69 (I)

SPECIAL CONDITIONS

1. The facilities for service to a privately owned fire protection system shall be installed by the Utility or under the Utility's direction. Cost for the entire installation, shall be paid for by the applicant. Such payment shall not be subject to refund.
2. The expense of maintaining the private fire protection facilities on the applicant's premises (including the vault, meter and backflow device) shall be paid for by the applicant.
3. All facilities paid for by the applicant shall be the sole property of the applicant. The Utility and its duly authorized agents shall have the right to ingress to, and egress from the premises for all purposes relating to said facilities.
4. The minimum diameter for the service pipe to fire protection service shall be four inches, and the maximum diameter shall be not more than the diameter of the main to which the service is connected.
5. If a distribution main of adequate size to service a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a main extension from the nearest existing main of adequate capacity shall be installed by the Utility. The cost of such main extension attributable to the fire protection requirement shall be paid to the Utility as a contribution in aid of construction.

(Continued)

(To be inserted by utility)

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(To be inserted by Cal. P.U.C.)

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Title

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Suburban Water Systems
1211 E. Center Court Dr.
Covina, CA 91724-3603

Revised Cal. P.U.C. Sheet No. _____

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Schedule No. 4A

FIRE HYDRANT SERVICE ON PRIVATE PROPERTY

APPLICABILITY

Applicable to all fire hydrant service rendered from fire hydrants connected to Company owned mains on private property.

TERRITORY

Throughout all tariff areas.

RATES

For each 6-inch standard fire hydrant, per month \$22.09 (I)

SPECIAL CONDITIONS

1. The fire hydrant will be installed by the Utility or under the Utility's direction at the cost of the applicant. The cost will not be subject to refund.
2. The fire hydrant shall be used for fire fighting purposes and fire drills only. Water use for fire drills will be limited to 15 minutes per week.
3. The replacement, enlargement, or relocation of any hydrant made at the request of the customer shall be paid for by the customer.
4. All facilities paid for by the applicant shall be the sole property of the applicant. The Utility and its duly authorized agents shall have the right to ingress to, and egress from the premises for all purposes relating to said facilities.

(Continued)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advise Letter No. _____

Robert L. Kelly
Name

Date Filed _____

Decision No. _____

Vice President
Title

Effective _____

Resolution No. _____

APPENDIX C - Page 10 of 12

Suburban Water Systems
1211 E. Center Court Dr.
Covina, CA 91724-3603

Original Cal. P.U.C. Sheet No. _____

Canceling _____ Cal. P.U.C. Sheet No. _____

Schedule No. FF

FIRE FLOW TESTING CHARGE

APPLICABILITY

Applicable to all fire flow tests performed or witnessed using Utility personnel.

TERRITORY

This fee applies to tests performed on distribution systems in the entire territory served by the Utility.

RATES

Per Test Performed \$212.00

SPECIAL CONDITIONS

1. Applicants must complete and submit the Suburban Water Systems' "Fire Flow Availability and Will Serve Letter" Application.

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advise Letter No. _____

Robert L. Kelly
Name

Date Filed _____

Decision No. _____

Vice President
Title

Effective _____

Resolution No. _____

APPENDIX C - Page 11 of 12

Suburban Water Systems
1211 E. Center Court Dr.
Covina, CA 91724-3603

Original _____

Cal. P.U.C. Sheet No. _____

Canceling _____

Cal. P.U.C. Sheet No. _____

Form No. 20
Fire Flow Availability and Will Serve Letter
Application Form

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advise Letter No. _____

Robert L. Kelly
Name

Date Filed _____

Decision No. _____

Vice President
Title

Effective _____

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**Fire Flow Availability and Will Serve Letter
Application Form**



Attention (Applicants Name)	Applicant Fax Number
Applicants Company	Applicant Telephone
Service Address (Address, Street, City, State, and Zip Code)	Project Name or Description
Service Address (County Assessors Identification Number [AIN] - required if no service address)	
Applicants Mailing Address (if different from service address) (Address, Street, City, State and Zip Code)	
Owners Name (if different from applicant)	Owners Telephone (if different from applicant)
Owners Address (if different from applicants address) (Address, Street, City, State, and Zip Code)	
Applicants Signature	Date
SWS File Tracking Number	
Form by (SWS Representative)	
Date	Number of Pages Issued (including this page)

Type of building use (Please check one box):	Residential <input type="checkbox"/>	Commercial <input type="checkbox"/>	Industrial <input type="checkbox"/>
Does the Fire Department Require Sprinklers for your project:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Will your fire protection system use a chemical injection system:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

Type of Project	New Construction	<input type="checkbox"/>
(Please check one box)	Room or floor addition to an existing structure	<input type="checkbox"/>
	Second unit or dwelling on a lot	<input type="checkbox"/>
	Other:	_____

Form Required (Please check one box):	Fire Flow Availability <input type="checkbox"/>	Will Serve Letter <input type="checkbox"/>
---------------------------------------	---	--

The following checked documents must be completed and submitted to Suburban. City and County forms must be signed and dated.

Please complete any missing information and submit this form

Site plan showing property lines, street, existing, proposed and new structures

For projects in the City of West Covina (form enclosed if checked):

City of West Covina Fire Department Form for single family dwellings, Part I, OR

City of West Covina Fire Department Form for all buildings other than single family dwellings, Part I

For projects in all other Cities (form enclosed if checked):

Los Angeles County Fire Department Form 195, Part I, for residential R-3 or

Los Angeles County Fire Department Form 196, Part I, for non-residential

Note to Applicant: Please call (626) 543-2500 for the Suburban Engineering Department Secretary if you need assistance in completing this form. If you have to leave a phone message please leave the service address so we can reference your project and a phone number. Suburban will perform the fire flow test as soon as the schedule permits, please do not call to check on the status of the test. Repeated calls for progress updates take Suburban's representatives time away from completing your require forms and will delay your project. Suburban will complete, sign and mail the original Fire Flow Availability or Will Serve Letter to the applicant address information entered above. Delay in submitting or submittal of incomplete entries on required documents will delay completion of your flow test or letter preparation.

Printed: 10/6/2011

APPENDIX D

Suburban Water Systems Adopted Quantities

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Page 1 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES

Net-to-Gross Multiplier	1.80661					
Uncollectibles	0.14%					
Franchise Tax Rates	1.30%					
State Income Tax Rate	8.84%					
Federal Income Tax Rate	35.00%					
<u>Purchased Power:</u>						
	<table border="1" style="display: inline-table;"><thead><tr><th>Test Year</th><th>Attrition Year</th></tr><tr><th>2012</th><th>2013</th></tr></thead></table>	Test Year	Attrition Year	2012	2013	
Test Year	Attrition Year					
2012	2013					
Water Production, Acre Feet	51,529	51,725				
Well Pumps Main Basin Production, Acre Feet	35,798	35,875				
Well Pumps Main Basin Gas Production, Acre Feet	4,302	4,302				
Well Pumps Main Basin Electric Production, Acre Feet	31,496	31,573				
Well Pumps Central Basin Electric Production, Acre Feet	1,860	1,860				
<u>ELECTRIC</u>						
Main Basin						
Kwh/Acre Foot	346.97	346.97				
Cost/Kwh	\$ 0.0914	\$ 0.0914				
Kwh Cost (\$000)	\$ 998.8	\$ 1,001.3				
Central Basin						
Kwh/Acre Foot	986.06	986.06				
Cost/Kwh	\$ 0.0931	\$ 0.0931				
Kwh Cost - Central Wells (\$000)	\$ 170.8	\$ 170.8				
Boosters						
Kwh/Acre Foot	321.80	321.80				
Cost/Kwh	\$ 0.0958	\$ 0.0958				
Kwh Cost (\$)	\$ 1,588.6	\$ 1,594.6				
Total Electric Purchased Power Cost (\$000)	<u>\$ 2,758.2</u>	<u>\$ 2,766.6</u>				
Composite Purchased Power Rate/Kwh	\$ 0.0940	\$ 0.0940				
Fixed Ratio for Purchased Power						
<u>URG:</u>						
Well Pumps - Central Basin	72.00%	72.00%				
Well Pumps - Main Basin	72.00%	72.00%				
Boosters	72.00%	72.00%				
<u>DWR:</u>						
Well Pumps - Central Basin	28.00%	28.00%				
Well Pumps - Main Basin	28.00%	28.00%				
Boosters	28.00%	28.00%				
<u>NATURAL GAS</u>						
Wells						
Therms/Acre Foot	40.17	40.17				
Cost/Therm	\$ 0.5523	\$ 0.5523				
Therm Cost - Wells (\$000)	\$ 95.4	\$ 95.4				
Boosters						
Therms/Acre Foot	1.15	1.15				
Cost/Therm	\$ 0.5507	\$ 0.5507				
Therm Cost - Boosters (\$000)	\$ 32.6	\$ 32.8				
Total Natural Gas Purchased Power Cost (\$000)	<u>\$ 128.1</u>	<u>\$ 128.2</u>				
Composite Purchased Gas Rate/Therm	\$ 0.5520	\$ 0.5520				
TOTAL PURCHASED POWER COST (\$000)	\$ 2,886.2	\$ 2,894.8				

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SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES
VOLUME RELATED - PUMPED WATER

	Test Year 2012	Attrition Year 2013
QUANTITIES		
<u>Recycled Water:</u>		
Upper San Gabriel Valley MWD, Acre Feet	1,406	1,406
<u>Potable Water:</u>		
<u>Main Basin:</u>		
Owned Rights, Acre Feet	18,868	18,868
Carry Over, Acre Feet	0	0
Lease Rights, Acre Feet	152	152
Cyclic Storage, Acre Feet	0	0
Replacement Rights, Acre Feet	14,918	14,995
Main Basin Production, Acre Feet	33,938	34,015
<u>San Jose Hills Service Area</u>		
Owned Rights, Acre Feet	1,004	1,004
Lease Rights, Acre Feet	91	91
Cyclic Storage, Acre Feet	0	0
Replacement, Acre Feet	8,748	8,825
Project Water, Acre Feet	10,317	10,317
Total San Jose Hills Service Area MSGB, Acre Feet	20,160	20,237
<u>Whittier/La Mirada Service Area</u>		
Owned Rights, Acre Feet	7,547	7,547
Lease Rights, Acre Feet	61	61
Cyclic Storage, Acre Feet	0	0
Replacement, Acre Feet	6,170	6,170
Total Whittier/La Mirada Service Area MSGB, Acre Feet	13,778	13,778
<u>Central Basin:</u>		
Owned Rights, Acre Feet	1,860	1,860
Carry Over, Acre Feet	0	0
Lease Rights, Acre Feet	0	0
Overpump, Acre Feet	0	0
Total Central Basin, Acre Feet	1,860	1,860
<u>Annual Capacity Reservation Charge:</u>		
MWD (Central Basin), CFS	18.0	18.0

APPENDIX D - Page 3 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES
VOLUME RELATED - PUMPED WATER

	Test Year 2012	Attrition Year 2013
RATES		
<u>Recycled Water</u> - Upper San Gabriel Valley MWD, Per Acre Foot	\$ 556.80	\$ 556.80
<u>Potable Water:</u>		
<u>Main Basin:</u>		
Administration Assessment/Volume Price, Per Acre Foot	\$ 11.75	\$ 11.75
Dues, Per Acre Foot	\$ 0.44	\$ 0.44
In-Lieu Assessment, Per Acre Foot	\$ 1.25	\$ 1.25
Water Quality Charge, Per Acre Foot	\$ 9.55	\$ 9.55
Cyclic Storage, Per Acre Foot	\$ 484.00	\$ 484.00
Lease, Per Acre Foot	\$ 626.40	\$ 626.40
Over Pump, Per Acre Foot	\$ 696.00	\$ 696.00
MSGB Owned Rights, Per Acre Foot	\$ 22.99	\$ 22.99
MSGB Lease Rights, Per Acre Foot	\$ 639.84	\$ 639.84
MSGB Cyclic Storage, Per Acre Foot	\$ 497.44	\$ 497.44
MSGB Over Pump, Per Acre Foot	\$ 709.44	\$ 709.44
Project Water, Per Acre Foot	\$ 83.59	\$ 83.59
<u>Central Basin:</u>		
Volume Charge, Per Acre Foot	\$ 205.00	\$ 205.00
Assessment, Per Acre Foot	\$ 3.01	\$ 3.01
Overpump, Per Acre Foot	\$ 280.00	\$ 280.00
Central Basin Owned Rights, Per Acre Foot	\$ 208.01	\$ 208.01
Central Basin Over Pump, Per Acre Foot	\$ 485.00	\$ 485.00
COSTS (\$000)		
<u>Recycled Water</u> - Upper San Gabriel Valley MWD	\$ 783.1	\$ 783.1
<u>Potable Water:</u>		
<u>Main Basin:</u>		
<u>San Jose Hills Service Area</u>		
Owned Rights	\$ 23.1	\$ 23.1
Lease Rights	\$ 58.4	\$ 58.4
Cyclic Storage	\$ -	\$ -
Over Pump	\$ 6,206.0	\$ 6,260.6
Project Water	\$ 862.4	\$ 862.4
Total San Jose Hills Service Area MSGB Costs	\$ 7,149.9	\$ 7,204.5
<u>Whittier/La Mirada Service Area</u>		
Owned Rights	\$ 173.5	\$ 173.5
Lease Rights	\$ 38.9	\$ 38.9
Cyclic Storage	\$ -	\$ -
Over Pump	\$ 4,377.2	\$ 4,377.2
Total Whittier/La Mirada Service Area MSGB Costs	\$ 4,589.7	\$ 4,589.7
<u>Central Basin:</u>		
Owned Rights	\$ 386.9	\$ 386.9
Lease Rights	\$ -	\$ -
Overpump	\$ -	\$ -
Total Central Basin Costs	\$ 386.9	\$ 386.9
Total Pumped Water Costs	\$ 12,126.5	\$ 12,181.1

APPENDIX D - Page 4 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES
VOLUME RELATED - PURCHASED WATER

	Test Year 2012	Attrition Year 2013
QUANTITIES		
Covina Irrigating, Acre Feet		
Owned Rights, Acre Feet	935	935
Lease A, Acre Feet	68	68
Lease B, Acre Feet	874	874
Lease C, Acre Feet	739	739
Lease D, Acre Feet	1,027	1,027
Lease Pool, Acre Feet	14	14
Extra Tier Two, Acre Feet	3,012	3,012
Extra Tier Three, Acre Feet	0	0
MWD AG	0	0
Total Covina Irrigating, Acre Feet	6,669	6,669
California Domestic Water Co., Acre Feet		
Owned Rights, Acre Feet	3,242	3,242
Union Lease, Acre Feet	0	0
Lease Rights, Acre Feet	1,236	1,236
Over Pump, Acre Feet	519	519
Total California Domestic Water Co., Acre Feet	4,997	4,997
Azusa Light & Power, Acre Feet	0	0
City of Glendora, Acre Feet	84	84
Rowland County, Acre Feet	0	0
Walnut Valley, Acre Feet	0	0
City of Covina, Acre Feet	0	0
La Puente, Acre Feet	0	0
Valencia Heights, Acre Feet	0	0
Valley County, Acre Feet	0	0
MWD Upper Basin - Tier One, Acre Feet	676	676
MWD Upper Basin - Tier Two, Acre Feet	0	0
San Gabriel, Acre Feet	19	19
MWD Central Basin - Tier One, Acre Feet	1,611	1,611
MWD Central Basin - 100%-115% Tier One, Acre Feet	242	242
MWD Central Basin - Greater than 115% Tier One, Acre Feet	27	146
MWD Central Basin - Tier Two, Acre Feet	0	0
Total Potable Water Purchased, Acre Feet	14,325	14,443
MWD Central Basin Connection, CFS	30	30

APPENDIX D - Page 5 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES
VOLUME RELATED - PURCHASED WATER

	Test Year 2012	Attrition Year 2013
RATES		
<u>Covina Irrigating:</u>		
Volume Charge, Per Acre Foot	\$ 425.00	\$ 425.00
Over Pump Tier Two Volume Charge, Per Acre Foot	\$ -	\$ -
Assessment, Per Share	\$ -	\$ -
Acre Foot Per Share	\$ 0.76	\$ 0.76
Lease A, Per Share	\$ 550.00	\$ 550.00
Lease B, Per Share	\$ 476.10	\$ 476.10
Lease C, Per Share	\$ 605.72	\$ 605.72
Lease D, Per Acre Foot	\$ 797.00	\$ 797.00
Lease Pool, Per Acre Foot	\$ 556.80	\$ 556.80
Over Pump, Per Acre Foot	\$ 696.00	\$ 696.00
Covina Irrigating Owned Rights, Per Acre Foot	\$ 425.00	\$ 425.00
Covina Irrigating Lease A, Per Acre Foot	\$ 1,148.68	\$ 1,148.68
Covina Irrigating Lease B, Per Acre Foot	\$ 1,051.45	\$ 1,051.45
Covina Irrigating Lease C, Per Acre Foot	\$ 1,222.00	\$ 1,222.00
Covina Irrigating Lease D, Per Acre Foot	\$ 1,222.00	\$ 1,222.00
Covina Irrigating Lease Pool, Per Acre Foot	\$ 981.80	\$ 981.80
Covina Irrigating Over Pump, Per Acre Foot	\$ 1,121.00	\$ 1,121.00
<u>Cal Domestic:</u>		
Volume Charge, Per Acre Foot	\$ 161.17	\$ 161.17
Lease Volume Charge, Per Acre Foot	\$ 626.40	\$ 626.40
Assessment, Per Share	\$ 69.00	\$ 69.00
Acre Foot Per Share	1.25	\$ 1.25
CD Share Price, Per Acre Foot	\$ 55.20	\$ 55.20
Meter Charge, Per Acre Foot	\$ 5.24	\$ 5.24
Over Pump, Per Acre Foot	\$ 65.34	\$ 65.34
Over Pump Tier Two, Per Acre Foot	\$ -	\$ -
Union Lease, Per Share	\$ 451.51	\$ 451.51
Acre Foot Per Share	1.25	\$ 1.25
Union Lease, Per Acre Foot	\$ 361.21	\$ 361.21
Cal Domestic Owned Rights, Per Acre Foot	\$ 221.61	\$ 221.61
Cal Domestic Union Lease Rights, Per Acre Foot	\$ 577.58	\$ 577.58
Cal Domestic Lease Rights, Per Acre Foot	\$ 691.74	\$ 691.74
Cal Domestic Over Pump, Per Acre Foot	\$ 691.74	\$ 691.74
MWD Central Basin Connection Maintenance Charge, Per CFS Per Month	\$ 69.00	\$ 69.00
MWD Central Basin Capacity Reservation Charge/CFS/Month	\$ 8,550.00	\$ 8,550.00
Cal Domestic Capital Improvement Charge, Per Month	\$ 79,167.00	\$ 79,167.00
City of Covina Connection Charge, Per Month	\$ 297.56	\$ 297.56
Walnut Valley Service Charge, Per Month	\$ 12,740.35	\$ 12,740.35
City of Azusa Administrative and Operation Surcharges, Per Month	\$ 6,000.00	\$ 6,000.00
City of Glendora Administrative Fee Per Month	\$ 20.00	\$ 20.00
San Gabriel Valley Water Company Service Charge, Per Month	\$ 1,600.00	\$ 1,600.00

APPENDIX D - Page 6 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES
VOLUME RELATED - PURCHASED WATER

	Test Year 2012	Attrition Year 2013
RATES (Continued)		
Azusa Light & Power, Per Acre Foot	\$ 797.00	\$ 797.00
City of Glendora, Per Acre Foot	\$ 802.00	\$ 802.00
Rowland County, Per Acre Foot	\$ 635.98	\$ 635.98
Walnut Valley - Tier One, Per Acre Foot	\$ 713.00	\$ 713.00
Walnut Valley - 100%-115% Tier One, Per Acre Foot	\$ 2,017.00	\$ 2,017.00
Walnut Valley - Greater Than 115% Tier One, Per Acre Foot	\$ 3,321.00	\$ 3,321.00
Walnut Valley - Tier Two, Per Acre Foot	\$ 853.00	\$ 853.00
City of Covina, Per Acre Foot	\$ 341.00	\$ 341.00
La Puente Valley County Water, Per Acre Foot	\$ 60.60	\$ 60.60
Valencia Heights, Per Acre Foot	\$ 263.63	\$ 263.63
Valley County Water District, Per Acre Foot	\$ 60.60	\$ 60.60
San Gabriel, Per Acre Foot	\$ 925.83	\$ 925.83
City of Whittier, Per Acre Foot	\$ 431.24	\$ 431.24
Orchard Dale Water District, Per Acre Foot	\$ 905.00	\$ 905.00
La Habra Heights, Per Acre Foot	\$ 905.00	\$ 905.00
La Habra Heights, Energy Per Acre Foot	\$ 105.19	\$ 105.19
La Habra Heights, Per Acre Foot	<u>\$ 1,010.19</u>	<u>\$ 1,010.19</u>
MWD Upper Basin Tier One Volume Charge, Per Acre Foot	\$ 797.00	\$ 797.00
MWD Upper Basin Tier Two Volume, Per Acre Foot	\$ 926.00	\$ 926.00
MWD Upper Basin Excess Annual Capacity Charge/CFS	\$ 7,400.00	\$ 7,400.00
MWD Upper Basin Minimum Service Connection Charge/Mo.	\$ 60.00	\$ 60.00
MWD Upper Basin Groundwater Replenishment Ready-to-Serve Charge/Month	\$ 6,300.00	\$ 6,300.00
MWD Central Basin - Tier One Volume Charge, Per A.F.	\$ 794.00	\$ 794.00
MWD Central Basin - Tier Two Volume Charge, Per A.F.	\$ 920.00	\$ 920.00
MWD Central Basin Tier One & Tier Two RTS Fee, Per A.F.	\$ 25.00	\$ 25.00
MWD Central Basin - Tier 1 & Tier 2 Surcharge, Per A.F.	\$ 86.00	\$ 86.00
MWD Central Basin - Untreated Tier Two Volumetric Cost, Per A.F.	\$ 686.00	\$ 686.00
MWD Central Basin Tier One, Per A.F.		
MWD Central Basin Tier One Volume Charge, Per A.F.	\$ 794.00	\$ 794.00
MWD Central Basin Tier One RTS Fee, Per A.F.	\$ 25.00	\$ 25.00
MWD Central Basin Tier One Surcharge, Per A.F.	\$ 86.00	\$ 86.00
Cost of MWD Central Basin Tier One, Per A.F.	<u>\$ 905.00</u>	<u>\$ 905.00</u>
MWD Central Basin - 100%-115% Tier One, Per A.F.		
Cost of MWD Central Basin Tier One, Per A.F.	\$ 905.00	\$ 905.00
2X Untreated Tier 2 Volumetric Cost, Per A.F.	\$ 1,372.00	\$ 1,372.00
Cost of MWD Central Basin - 100%-115% Tier One, Per A.F.	<u>\$ 2,277.00</u>	<u>\$ 2,277.00</u>
MWD Central Basin - Greater than 115% Tier One, Per A.F.		
Cost of MWD Central Basin Tier One, Per A.F.	\$ 905.00	\$ 905.00
4X Untreated Tier 2 Volumetric Cost, Per A.F.	\$ 2,744.00	\$ 2,744.00
Cost of MWD Central Basin - Greater than 115% Tier 1/A.F.	<u>\$ 3,649.00</u>	<u>\$ 3,649.00</u>
MWD Central Basin Tier Two, Per A.F.		
MWD Central Basin Tier Two Volume Charge, Per A.F.	\$ 920.00	\$ 920.00
MWD Central Basin Tier Two RTS Fee, Per A.F.	\$ 25.00	\$ 25.00
MWD Central Basin Tier Two Surcharge, Per A.F.	\$ 86.00	\$ 86.00
Cost of MWD Central Basin Tier Two, Per A.F.	<u>\$ 1,031.00</u>	<u>\$ 1,031.00</u>

APPENDIX D - Page 7 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES
VOLUME RELATED - PURCHASED WATER

COSTS (\$000)	Test Year 2012	Attrition Year 2013
Covina Irrigating		
Owned Rights	\$ 397.5	\$ 397.5
Lease A	\$ 78.6	\$ 78.6
Lease B	\$ 918.5	\$ 918.5
Lease C	\$ 902.5	\$ 902.5
Lease D	\$ 1,254.4	\$ 1,254.4
Lease Pool	\$ 14.1	\$ 14.1
Over Pump	\$ 3,376.5	\$ 3,376.5
Total Covina Irrigating	<u>\$ 6,942.1</u>	<u>\$ 6,942.1</u>
California Domestic Water Co.		
Owned Rights	\$ 718.5	\$ 718.5
Union Lease Rights	\$ -	\$ -
Lease Rights	\$ 855.0	\$ 855.0
Over Pump	\$ 358.8	\$ 358.8
Total Cal Domestic	<u>\$ 1,932.3</u>	<u>\$ 1,932.3</u>
Demand Related Purchased Water:		
Azusa Light & Power	\$ -	\$ -
City of Glendora	\$ 67.4	\$ 67.4
Rowland County	\$ -	\$ -
Walnut Valley	\$ -	\$ -
City of Covina	\$ -	\$ -
La Puente Valley Water	\$ -	\$ -
Valencia Heights	\$ -	\$ -
Valley County	\$ -	\$ -
MWD Upper Basin - Tier One	\$ 538.8	\$ 538.8
MWD Upper Basin - Tier Two	\$ -	\$ -
City of Covina Emergency Connection Charge	\$ -	\$ -
Walnut Valley Service Charge	\$ 152.9	\$ 152.9
Azusa A&O Surcharges	\$ -	\$ -
City of Glendora Administrative Fee	\$ 0.2	\$ 0.2
San Gabriel Valley Water Company	\$ 17.6	\$ 17.5
City of Whittier	\$ -	\$ -
La Habra Heights	\$ -	\$ -
MWD Central Basin - Tier One	\$ 1,458.0	\$ 1,458.0
MWD Central Basin - 100%-115% Tier One	\$ 551.0	\$ 551.0
MWD Central Basin - Greater than 115% Tier One	\$ 98.5	\$ 532.3
MWD Central Basin - Tier Two	\$ -	\$ -
MWD Central Basin Connection Maintenance Charge	\$ 24.8	\$ 24.8
MWD Capacity Reservation Charges	\$ 102.6	\$ 102.6
Cal Domestic Capital Improvement Charges	\$ 950.0	\$ 950.0
San Gabriel Valley Water Company Service Charge	\$ 19.2	\$ 19.2
Total Purchased Water Cost Before CR Reimbursement (\$000)	<u>\$ 12,855.4</u>	<u>\$ 13,289.1</u>
CR Reimbursement	\$ (98.9)	\$ (98.9)
Total Purchased of Potable Water After CR Reimbursement (\$000)	<u><u>\$ 12,756.6</u></u>	<u><u>\$ 13,190.2</u></u>

APPENDIX D - Page 8 of 10
SUBURBAN WATER SYSTEMS
Adopted Average Number of Customers

	Test Year 2012	Attrition Year 2013
<u>METERED SERVICE:</u>		
<u>San Jose Hills Service Area:</u>		
Residential	39,771	39,763
Business	1,650	1,664
Industrial	22	23
Public Authority	275	277
Sales to Other Utilities for Resale	0	0
Construction Water Service	8	7
Recycled Water	60	60
	41,786	41,794
<u>Whittier/La Mirada Service Area:</u>		
Residential	30,914	30,902
Business	1,657	1,687
Industrial	19	19
Public Authority	234	239
Sales to Other Utilities for Resale	16	16
Construction Water Service	5	4
	32,845	32,867
<u>Total Metered Service:</u>		
Residential	70,685	70,665
Business	3,307	3,351
Industrial	41	42
Public Authority	509	516
Sales to Other Utilities for Resale	16	16
Construction Water Service	13	11
Recycled Water	60	60
	74,631	74,661
<u>UNMETERED SERVICE:</u>		
<u>San Jose Hills Service Area:</u>		
Private Fire Protection	370	379
Fire Hydrant	50	53
	420	432
<u>Whittier/La Mirada Service Area:</u>		
Private Fire Protection	407	417
Fire Hydrant	35	36
	442	453
<u>Total Unmetered Service:</u>		
Private Fire Protection	777	796
Fire Hydrant	85	89
	862	885
TOTAL Metered and Unmetered	75,493	75,546

Adopted Water Consumption Per Customer (Ccf)

	Test Year 2012	Attrition Year 2013
<u>San Jose Hills Service Area:</u>		
Residential	213.7	213.7
Business	1,201.8	1,201.8
Industrial	13,567.0	13,567.0
Public Authority	1,969.0	1,969.0
Resale Water	0.0	0.0
Construction Water	1,014.0	1,014.0
Recycled Water	10,211.0	10,211.0
<u>Whittier/La Mirada Service Area:</u>		
Residential	206.0	206.0
Business	1,219.4	1,219.4
Industrial	6,521.0	6,521.0
Public Authority	3,125.0	3,125.0
Resale Water	350.0	350.0
Construction Water	964.0	964.0

APPENDIX D - Page 9 of 10
SUBURBAN WATER SYSTEMS
Adopted Income Tax Calculation

	Test Year 2012	Attrition Year 2013
Operating Revenues		
Water Service Revenue	66,343.3	69,363.9
Other Water Revenues	374.4	375.1
Amortization of Deferred Revenues	3.9	2.9
Total Taxable Operating Revenues	66,721.6	69,741.8
Expenses:		
Operating Expenses(less franchise, uncollectibles, PUC Reimbursement Fee)	46,427.9	47,558.9
CR Reimbursement	(98.9)	(98.5)
Franchise Expense	861.3	900.5
Uncollectibles	92.9	97.1
Tax Depreciation, State	6,097.8	6,516.4
Taxes Other than Income	1,694.7	1,735.6
Interest Expense	2,326.5	2,594.1
Total Expenses	57,402.1	59,304.2
Total CCFT Taxable Income	9,319.5	10,437.6
Total CCFT Tax (8.84%)	823.8	922.7
Plus Deferred Tax Expense, Taxable Contributions	2.4	2.1
Total State Income Tax Expense	826.2	924.8
Federal Income Tax:		
Total Taxable Income	9,319.5	10,437.6
Plus Add'l Tax Depreciation	4.1	4.1
Less DPAD	706.9	706.9
Less CCFT	823.8	922.7
	7,792.9	8,812.1
Total Federal Income Tax Expense (35%)	2,727.5	3,084.2
TOTAL INCOME TAXES	3,553.7	4,009.0

APPENDIX D - Page 10 of 10
SUBURBAN WATER SYSTEMS
Adopted Plant In Service

	Test Year 2012	Attrition Year 2013
Plant in Service - BOY	197,010,303	204,613,713
Utility Plant Additions During Year	8,088,734	20,877,806
<u>Less:</u>		
Retirements of Plant	485,324	1,252,669
Plant-in-Service -EOY	204,613,713	224,238,850
Average Plant In Service	<u>200,812,005</u>	<u>214,426,279</u>

Adopted Accumulated Depreciation and Expense

	Test Year 2012	Attrition Year 2013
Accum. Depreciation (BOY)	65,910,472	70,145,842
<u>Add:</u>		
Depreciation Accrual	6,101,809	6,520,475
Salvage	11,885	11,885
<u>Less:</u>		
Retirements	485,324	1,252,669
Cost of Removal	1,393,000	1,410,000
Adjustment	0	0
Depreciation Reserve (EOY)	<u>70,145,842</u>	<u>74,015,532</u>
Avg. Accumulated Depreciation	<u>68,028,157</u>	<u>72,080,687</u>

Adopted Rate Base

	Test Year 2012	Attrition Year 2013
Plant in Service	200,812,005	214,426,279
Construction Work In Progress	3,448,274	3,448,274
Materials and Supplies	333,354	342,355
Working Cash	(3,395,629)	(2,988,843)
Subtotal	<u>201,198,004</u>	<u>215,228,065</u>
<u>Less:</u>		
Reserve for Depreciation	68,028,157	72,080,687
Advances for Construction	7,886,215	7,741,795
Contribution in Aid of Construction	15,756,620	15,065,166
Unamortized Investment Tax Credits	301,452	268,531
Accumulated Deferred Taxes, Taxable Advances		
For Construction	(113,102)	(106,967)
Accumulated Deferred Taxes, Taxable C.I.A.C.	(24,183)	(15,453)
Unamortized Deferred Revenue, Taxable C.I.A.C.	36,631	29,470
Pension Reserve	0	0
Accumulated Deferred Income Taxes		
Depreciation Timing Differences	17,275,758	17,415,359
Accum. Deferred Income Taxes - Pension Reserve	0	0
Interest During Construction (IDC)	509,170	694,553
Amortization of Interest During Construction	(51,988)	(76,063)
Total Deduction	<u>109,604,729</u>	<u>113,097,077</u>
TOTAL RATE BASE	<u>91,593,275</u>	<u>102,130,988</u>

APPENDIX E

Suburban Water Systems 2012 Bill Comparisons

APPENDIX E

SUBURBAN WATER SYSTEMS 2012 BILL COMPARISON

Comparison of typical monthly bills for residential metered customers of average usage level at present and authorized rates for the year 2012.

Residential Metered Service for 3/4 Inch Meter Size

Service Area	Tariff Area	Monthly Usage (Ccf)	At Present Rates	At Authorized Rates	Percent Increase
San Jose Hills	1	20	\$47.15	\$60.37	28.05%
Whittier/La Mirada	2	20	\$49.18	\$59.00	19.98%

(End of Appendix E)