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APPENDIX A

TABLE 1
SUBURBAN WATER SYSTEMS
Revenue Requirement Increase

	Test Year 2027	Escalation Year 2028	Attrition Year 2029
Revenue Requirement	$109,892,234	$118,060,137	$127,111,968
Increase ($)	$7,253,386	$9,064,752	$9,059,059
Increase (%)	7.07%	8.32%	7.67%

APPENDIX B

APPENDIX B
Page 1 of 1
SUBURBAN WATER SYSTEMS
Test Year 2027
Summary of Earnings

	(At Present Rates)		ADOPTED	
	SWS Updated	Cal Advocates Updated	At Present Rates	ROR
Operating Revenues:				
Water	$102,638,848	$102,638,848	$102,638,848	$109,892,234
Other Revenues	$825,161	$825,161	$825,161	$825,161
Amortization Of Deferred Revenues	$25,580	$25,580	$25,580	$25,580
	$103,489,589	$103,489,589	$103,489,589	$110,742,975
Operating Expenses:				
Payroll Expenses	$12,727,034	$12,727,034	$12,727,034	$12,727,034
Pumped Water Assessments, Main Basin	$9,971,053	$9,971,053	$9,971,053	$9,971,053
Pumped Water Assessments, Central Basin	$426,603	$426,603	$426,603	$426,603
Purchased Water Excluding CR Reimb. and Benefit to Ratepayers	$17,036,898	$17,036,898	$17,036,898	$17,036,898
CR Reimbursement & Benefit to Ratepayers	($404,695)	($404,695)	($404,695)	($404,695)
Maintenance of Wells	$400	$400	$400	$400
Purchased Power	$4,986,008	$4,986,008	$4,986,008	$4,986,008
Other Pumping Expenses	$155,821	$155,821	$155,821	$155,821
Water Treatment Expenses	$1,317,063	$1,317,063	$1,317,063	$1,317,063
Transmission and Distribution Expenses	$1,813,556	$1,813,556	$1,813,556	$1,813,556
Postage	$477,982	$477,982	$477,982	$477,982
Uncollectible Accounts	$153,958	$153,958	$153,958	$164,838
Other Customer Accounts Expenses	$207,898	$207,898	$207,898	$207,898
Water Conservation	$250,000	$250,000	$250,000	$250,000
Office Supplies and Other Expenses	$2,471,709	$2,471,709	$2,471,709	$2,471,709
Property Insurance	$506,889	$506,889	$506,889	$506,889
Insurance, Injuries and Damages	$893,444	$893,444	$893,444	$893,444
Employees' Pensions and Benefits	$2,692,041	$2,692,041	$2,692,041	$2,692,041
Franchise Requirements	$1,231,666	$1,231,666	$1,231,666	$1,316,729
Regulatory Commission Expenses	$426,353	$426,353	$426,353	$426,353
Outside Services Employed	$403,292	$403,292	$403,292	$403,292
Other Administrative and General Expenses	$422,870	$422,870	$422,870	$422,870
Rents	$632,844	$632,844	$632,844	$632,844
General Administrative Overhead- Cr.	($5,940,698)	($5,940,698)	($5,940,698)	($5,940,698)
Parent Company Allocation	$1,736,551	$1,736,551	$1,736,551	$1,736,551
Affiliate Transaction Rules Allocation	($391,347)	($391,347)	($391,347)	($391,347)
Total Operating Expenses	$54,205,193	$54,205,193	$54,205,193	$54,301,136
Depreciation Expense	$16,088,963	$16,088,963	$16,088,963	$16,088,963
Payroll Taxes	$1,033,929	$1,033,929	$1,033,929	$1,033,929
Ad Valorem Taxes	$2,986,942	$2,986,942	$2,986,942	$2,986,942
Current Income Taxes	$6,249,735	$6,249,735	$6,249,735	$8,385,516
Total Expenses	$80,564,762	$80,564,762	$80,564,762	$82,796,486
Net Operating Revenue	$22,924,827	$22,924,827	$22,924,827	$27,946,489
Rate Base	$359,828,713	$359,828,713	$359,828,713	$359,828,713
Rate of Return	6.37%	6.37%	6.37%	7.77%

APPENDIX C

APPENDIX C

SUBURBAN WATER SYSTEMS
Attrition Year 2029 Calculation

Financials:	
2029 Proposed Rate of Return	7.77%
2028 Proposed Rate of Return	7.77%
Difference	0.00%
Operational:	
2028 Rate of Return at 2027 Proposed Rates	6.22%
2027 Rate of Return at 2027 Proposed Rates	7.77%
Difference	1.54%
Total Attrition	**1.54**%
Net to Gross Multiplier	1.44479
2028 Rate Base	$406,306,472
2029 Attrition = Total Attrition X 2028 Rate Base x N.T.G.	$9,059,059
Operating Revenue for 2029 =	
2028 Operating Revenue	$118,904,728
2029 Attrition	$9,059,059
2029 Operating Revenue	$127,963,787
Increase from 2028 to 2029	7.62%

	Increase	2028	2029	Increase
Operating Revenues:				
Water	**$9,059,059**	$118,052,909	$127,111,968	**7.67**%
Other Revenues		$826,239	$826,239	
Deferred		$25,580	$25,580	
		$118,904,728	$127,963,787	

APPENDIX D

APPENDIX D
Page 1 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES

Net-to-Gross Multiplier	1.44479
Uncollectibles	0.15%
Franchise Tax Rates	1.20%
State Income Tax Rate	8.84%
Federal Income Tax Rate	21.00%

Purchased Power:	Test Year 2027	Escalation Year 2028
Potable Water Production, Acre Feet	37,630.96	37,151.14
Well Pumps Main Basin Production, Acre Feet	23,829.84	23,829.84
Well Pumps Main Basin Gas Production, Acre Feet	1,931.57	1,931.57
Well Pumps Main Basin Electric Production, Acre Feet	21,898.27	21,898.27
Well Pumps Central Basin Electric Production, Acre Feet	1,717.28	1,717.28
ELECTRIC		
Main Basin		
Kwh/Acre Foot	260.39	260.39
Cost/Kwh	$0.2108	$0.2108
Kwh Cost	$1,202,001	$1,202,001
Central Basin (CB)		
Kwh/Acre Foot	893.83	893.83
Cost/Kwh	$0.3685	$0.3685
Kwh Cost - Central Wells	$565,631	$565,631
Boosters		
Kwh/Acre Foot	312.10	312.10
Cost/Kwh	$0.2682	$0.2682
Kwh Cost ($)	$3,149,908	$3,109,744
Total Electric Purchased Power Cost	$4,917,540	$4,877,376
Composite Purchased Power Rate/Kwh	$0.2578	$0.2578
NATURAL GAS		
Wells		
Therms/Acre Foot	42.19	42.19
Cost/Therm	$0.8239	$0.8239
Therm Cost - Wells	$67,142	$67,142
Boosters		
Therms/Acre Foot	42.75	42.75
Cost/Therm	$ 3.8750	$ 3.8750
Therm Cost - Boosters	$ 1,325.3	$ 1,325.3
Total Natural Gas Purchased Power Cost	$68,467	$68,467
Composite Purchased Gas Rate/Therm	$0.8383	$0.8383
TOTAL PURCHASED POWER COST	$4,986,007	$4,945,844

APPENDIX D - Page 2 of 10
SUBURBAN WATER SYSTEMS
ADOPTED QUANTITIES
VOLUME RELATED - RECYCLED & PUMPED WATER

	Test Year 2027	Escalation Year 2028
QUANTITIES		
Recycled Water:		
Upper San Gabriel Valley MWD, Acre Feet	610.00	610.00
Potable Water:		
Main Basin:		
Owned Rights, Acre Feet	20,159.97	20,159.97
Carry Over, Acre Feet	0.00	0.00
Lease Rights, Acre Feet	0.00	0.00
Cyclic Storage, Acre Feet	0.00	0.00
Replacement Rights, Acre Feet	3,669.87	3,669.87
Main Basin Production, Acre Feet	23,829.84	23,829.84
San Jose Hills Service Area		
Owned Rights, Acre Feet	3,778.08	3,778.08
Carry Over, Acre Feet	0.00	0.00
Lease Rights, Acre Feet	0.00	0.00
Cyclic Storage, Acre Feet	0.00	0.00
Replacement, Acre Feet	2,291.18	2,291.18
BPOU Project Water, Acre Feet	7,066.25	7,066.25
PVOU Project Water, Acre Feet	1,742.00	1,742.00
Total San Jose Hills Service Area MSGB, Acre Feet	14,877.51	14,877.51
Whittier/La Mirada Service Area		
Owned Rights, Acre Feet	7,573.64	7,573.64
Carry Over, Acre Feet	0.00	0.00
Lease Rights, Acre Feet	0.00	0.00
Cyclic Storage, Acre Feet	0.00	0.00
Replacement, Acre Feet	1,378.69	1,378.69
Total Whittier/La Mirada Service Area MSGB, Acre Feet	8,952.33	8,952.33
Central Basin:		
Owned Rights, Acre Feet	1,717.28	1,717.28
Lease Water, Acre Feet	0.00	0.00
Carry Over, Acre Feet	1,698.00	1,698.00
Replacement (Over Pump), Acre Feet	1,418.00	1,418.00
Total Central Basin, Acre Feet	4,833.28	4,833.28

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

	Test Year 2027	Escalation Year 2028
RATES		
Potable Water:		
Main Basin:		
Make-Up Water Assessment, Per Acre Foot	$0.00	$0.00
Other Assessment, Per Acre Foot	$0.00	$0.00
Administrative Assessment, Per Acre Foot	$21.00	$21.00
SGVWA Assessment, Per Acre Foot	$1.30	$1.30
In-Lieu Assessment, Per Acre Foot	$5.00	$5.00
Water Resource Development Assessment, Per Acre Foot	$175.00	$175.00
Cyclic Storage, Per Acre Foot	$1,015.00	$1,015.00
Lease, Per Acre Foot	$913.50	$913.50
Replacement (Over Pump), Per Acre Foot	$1,115.00	$1,115.00
Water Quality Authority (WQA) Charge on Prescriptive Rights, Per Month	$24,901.89	$24,901.89
MSGB Owned Rights, Per Acre Foot	$202.30	$202.30
MSGB Lease = Carryover Rights, Per Acre Foot	$1,115.80	$1,115.80
MSGB Cyclic Storage, Per Acre Foot	$1,217.30	$1,217.30
MSGB Replacement (Over Pump), Per Acre Foot	$1,317.30	$1,317.30
BPOU (Valley County) Project Water, Per Acre Foot	$95.41	$97.62
Cost MSGB Owned Rights, Per Acre Foot	$202.30	$202.30
BPOU Project Water, Per Acre Foot	$297.71	$299.92
PVOU (La Puente, VCWD) Project Water, Per Acre Foot	$49.00	$49.00
Cost MSGB Owned Rights, Per Acre Foot	$202.30	$202.30
PVOU Project Water, Per Acre Foot	$251.30	$251.30
Central Basin (CB):		
WRD Replenishment Assessment, Per Acre Foot	$454.00	$454.00
Lease Right, Per Acre Foot	$145.00	$145.00
Assessments CB Watermaster & CBWA Dues, Charge on Prescriptive Right, Per Month	$518.98	$518.98
Central Basin Owned Rights, Per Acre Foot	$454.00	$454.00
Central Basin Leased Rights, Per Acre Foot		
WRD Replenishment Assessment, Per Acre Foot	$454.00	$454.00
Lease Right, Per Acre Foot	$145.00	$145.00
Total Central Basin Leased Rights, Per Acre Foot	$599.00	$599.00
COSTS		
Recycled Water - Upper San Gabriel Valley MWD	**$0.00**	**$0.00**
Potable Water:		
Main Basin:		
San Jose Hills Service Area		
Owned Rights	$764,306	$764,306
Carryover Rights	$0	$0
Lease Rights	$0	$0
Cyclic Storage	$0	$0
Over Pump	$3,018,176	$3,018,176
BPOU Project Water	$2,103,692	$2,119,309
PVOU Project Water	$437,765	$437,765
Annual WQA Charge on Prescriptive Rights, Dollar	$149,411	$149,411
Total San Jose Hills Service Area MSGB Costs	$6,473,349	$6,488,966
Whittier/La Mirada Service Area		
Owned Rights	$1,532,148	$1,532,148
Carryover Rights	$0	$0
Lease Rights	$0	$0
Cyclic Storage	$0	$0
Over Pump	$1,816,144	$1,816,144
Annual WQA Charge on Prescriptive Rights, Dollar	$149,411	$149,411
Total Whittier/La Mirada Service Area MSGB Costs	$3,497,704	$3,497,704
Central Basin:		
Owned Rights	$779,645	$779,645
Sativa Owned Rights	$0	$0
Lease Rights, Dollars	$0	$0
Annual Central Basin Groundwater Assessment/Dues, Dollars	$6,228	$6,228

Total Central Basin Costs	$785,873	$785,873
Total Pumped Water Costs	**$10,756,926**	**$10,772,542**

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

	Test Year 2027	Escalation Year 2028
QUANTITIES		
Covina Valley Water Co., Acre Feet		
Owned Rights, Acre Feet	1,417.50	1,417.50
Lease A, Acre Feet	0.00	0.00
Lease B, Acre Feet	1,000.00	1,000.00
Lease C, Acre Feet	116.00	116.00
Lease D, Acre Feet	1,756.00	1,756.00
Lease Pool, Acre Feet	0.00	0.00
Extra Tier Two, Acre Feet	0.00	0.00
Extra Tier Three, Acre Feet	0.00	0.00
Total Covina Valley Water Co., Acre Feet	4,289.50	4,289.50
California Domestic Water Co., Acre Feet		
Stock Assessment Preferred, Acre Feet	19.23	19.23
Owned Rights, Acre Feet	3,441.49	3,441.49
Owned Rights 2nd Lift, Acre Feet	1,123.71	1,123.71
Union Lease, Acre Feet	0.00	0.00
Lease Rights, Acre Feet	1,000.00	1,000.00
Sycamore Development Lease, Acre Feet	78.30	78.30
Excess (Over Pump), Acre Feet	0.00	0.00
Total Californmia Domestic Water Co., Acre Feet	5,662.73	5,662.73
Azusa Light & Water, Acre Feet	0.00	0.00
City of Glendora, Acre Feet	106.00	106.00
Rowland County, Acre Feet	0.00	0.00
Walnut Valley - Tier One, Acre Feet	595.20	595.20
Walnut Valley - Tier Two, Acre Feet	0.00	0.00
Walnut Valley - 100%-115% Tier One, Acre Feet	0.00	0.00
Walnut Valley - Greater Than 115% Tier One, Acre Feet	0.00	0.00
City of Covina, Acre Feet	0.00	0.00
La Puente, Acre Feet	0.00	0.00
Valencia Heights, Acre Feet	0.00	0.00
Valley County, Acre Feet	0.00	0.00
MWD Upper Basin - Tier One, Acre Feet	545.06	250.94
MWD Upper Basin - Tier Two, Acre Feet	0.00	0.00
MWD Upper Basin - WSAP 100%-115% Tier One, Acre Feet	0.00	0.00
MWD Upper Basin - WSAP Greater than 115% Tier One, Acre Feet	0.00	0.00
San Gabriel Valley Water Company, Acre Feet	2.01	2.01
City of Whittier, Acre Feet	0.00	0.00
La Habra Heights, Acre Feet	0.00	0.00
Liberty Utilities, Acre Feet	0.00	0.00
City of Compton, Acre Feet	0.00	0.00
MWD Central Basin - Tier One, Acre Feet	883.34	697.64
MWD Central Basin - Tier Two, Acre Feet	0.00	0.00
MWD Central Basin - WSAP 100%-115% Tier One, Acre Feet	0.00	0.00
MWD Central Basin - WSAP Greater than 115% Tier One, Acre Feet	0.00	0.00
Total Potable Water Purchased, Acre Feet	12,083.84	11,604.02

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

	Test Year 2027	Escalation Year 2028
RATES		
Covina Valley Water Co.:		
CVW Allocation (Volume Charge), Per Acre Foot	$497.00	$497.00
Transferred Basin Right, Per Acre Foot	$461.00	$461.00
Raw Import, Per Acre Foot	$1,177.00	$1,177.00
Replacement (Over Pump), Per Acre Foot	$1,576.00	$1,576.00
Assessment (+) Improvement (+) Other Charges, Monthly	$75,126.04	$75,126.04
Capacity Charge, Monthly	$76,016.29	$76,016.29
Fixed Charge, Monthly	$151,142.33	$151,142.33
Lease A, Per Share	$1,227.71	$1,227.71
Lease B, Per Share	$1,227.71	$1,227.71
Lease C, Per Share	$1,498.00	$1,498.00
Lease D, Per Acre Foot	$1,498.00	$1,498.00
Lease Pool, Per Acre Foot	$375.00	$375.00
Acre Feet Per Share	1.00	1.00
Covina Valley Water Co. Owned Rights (Volume Charge), Per Acre Foot	$497.00	$497.00
Transferred Basin Right, Per Acre Foot	$461.00	$461.00
Basin Water Over Entitlement/Lease, Per Acre Foot	$913.50	$913.50
Total Transferred Basin Right, Per Acre Foot	$1,374.50	$1,374.50
Covina Valley Water Co. Lease A, Per Acre Foot	$1,724.71	$1,724.71
Covina Valley Water Co. Lease B, Per Acre Foot	$1,724.71	$1,724.71
Covina Valley Water Co. Lease C, Per Acre Foot	$1,995.00	$1,995.00
Covina Valley Water Co. Lease D, Per Acre Foot	$1,995.00	$1,995.00
Covina Valley Water Co. Lease Pool, Per Acre Foot	$872.00	$872.00
Covina Valley Water Co. Over Pump, Per Acre Foot	$2,073.00	$2,073.00
Cal Domestic (CD):		
Common Stock Owned Rights, Per Acre Foot	$354.00	$354.00
Common Stock Owned Rights - 2nd Lift, Per Acre Foot	$405.00	$405.00
Lease Volume Charge, Per Acre Foot	$1,337.62	$1,337.62
Over Pump, Per Acre Foot	$201.00	$201.00
Excess, Per Acre Foot	$978.00	$978.00
Meter Charge & Assessment, Per Month	$73,484.50	$73,484.50
Cal Domestic Shares Preferred Price, Per Acre Foot	$28.00	$28.00
Cal Domestic Over Pump, Per Acre Foot	$201.00	$201.00
Stock Assessment Preferred, Per Acre Foot	$229.00	$229.00
Over Pump, Per Acre Foot	$201.00	$201.00
Lease Volume Charge, Per Acre Foot	$1,337.62	$1,337.62
Total Cost Cal Domestic Lease Rights, Per Acre Foot	$1,538.62	$1,538.62
Sycamore Development Lease, Per Acre Foot	$822.60	$822.60
Over Pump, Per Acre Foot	$201.00	$201.00
Total Sycamore Development Lease Rights, Per Acre Foot	$1,023.60	$1,023.60
Excess, Per Acre Foot	$978.00	$978.00

Over Pump, Per Acre Foot	$201.00	$201.00
Total Cal Domestic Excess, Per Acre Foot	$1,179.00	$1,179.00

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

RATES (Continued)

	Test Year 2027	Escalation Year 2028
MWD Central Basin Meter Service Charge, CFS/Month	30	30
MWD Central Basin Meter Service Charge, Per CFS Per Month	$120.00	$120.00
MWD Central Basin Meter Service Charge, Per Month	$3,600.00	$3,600.00
MWD Central Basin Capacity Reservation Charge/CFS/Month	$10,083.36	$10,083.36
MWD Central Basin Retail Meter Charge & Other Charges/Month	$0.00	$0.00
MWD Central Basin Readiness to Serve Charge (RTS)/Month	$976.00	$976.00
MWD Central Basin Fixed Charge, Per Month	$14,659.36	$14,659.36
City of Covina - Monthly Stand-By + Admin. Charges, Per Month	$329.67	$329.67
Walnut Valley Service Charge, Per Month	$15,620.00	$15,620.00
City of Glendora Administrative Fee, Per Month	$20.00	$20.00
San Gabriel Valley Water Company Service Charge, Per Month	$2,401.28	$2,401.28
Three Valley MWD Service Charge & Other Fixed Charges, Per Month	$2,429.58	$2,429.58
Azusa Light & Water, Per Acre Foot	$681.00	$681.00
City of Glendora, Per Acre Foot	$1,096.00	$1,096.00
Rowland County, Per Acre Foot	$1,127.00	$1,127.00
Walnut Valley - Tier One & Other Volume Charges, Per Acre Foot	$1,432.00	$1,432.00
Walnut Valley - Tier Two & Other Volume Charges, Per Acre Foot	$1,187.00	$1,187.00
Walnut Valley - 100%-115% Tier One & Other Volume Charges, Per Acre Foot	$2,467.00	$2,467.00
Walnut Valley - Greater Than 115% Tier One & Other Volume Charges, Per Acre F	$3,947.00	$3,947.00
City of Covina, Per Acre Foot	$1,411.00	$1,411.00
PVOU La Puente Valley County Water, Per Acre Foot	$49.00	$49.00
Valencia Heights, Per Acre Foot	$1,411.00	$1,411.00
BPOU La Puente Valley County Water, Per Acre Foot	$95.41	$97.62
BPOU Valley County Water District, Per Acre Foot	$95.41	$97.62
San Gabriel Valley Water Company, Per Acre Foot	$2,526.91	$2,526.91
City of Whittier, Per Acre Foot	$836.00	$836.00
Liberty Utilities, Per Acre Foot	$3,600.00	$3,600.00
City of Compton, Per Acre Foot	$1,975.66	$1,975.66
Liberty Utilities, Monthly Charge	$0.00	$0.00
City of Compton, Monthly Charge	$432.70	$432.70
La Habra Heights, Volume Cost Per Acre Foot	$1,426.00	$1,426.00
La Habra Heights, Energy Per Acre Foot	$188.42	$188.42
La Habra Heights, Per Acre Foot	$1,614.42	$1,614.42
MWD Upper Basin Tier One & Other Volume Charges, Per Acre Foot	$1,498.00	$1,498.00
MWD Upper Basin Tier Two & Other Volume Charges, Per Acre Foot	$1,521.00	$1,521.00
MWD Upper Basin - WSAP 100%-115% Tier One & Other Volume Charges, Per Acre F	$1,480.00	$1,480.00
MWD Upper Basin - WSAP Greater than 115% Tier One & Other Volume Charges, Per	$2,960.00	$2,960.00
MWD Upper Basin Annual Capacity Charge & Other Charges/Month	$35,425.00	$35,425.00
MWD Upper Basin Minimum Service Connection Charge/Month	$108.33	$108.33
MWD Upper Basin Groundwater Replenishment Ready-to-Serve Charge/Month	$6,300.00	$6,300.00
Total MWD Upper Basin Monthly Fixed Charges	$41,833.33	$41,833.33
MWD Upper Basin Tier One Untreated & Other Volume Charges, Per Acre Foot	$1,015.00	$1,015.00
MWD Upper Basin Tier Two Untreated & Other Volume Charges, Per Acre Foot	$1,167.00	$1,167.00
MWD Central Basin - Tier One, Surcharge & Other Volumetric Charges, Per Acre Foot	$1,698.00	$1,698.00
MWD Central Basin - Tier Two & Other Volumetric Charges, Per Acre Foot	$1,418.00	$1,418.00

MWD Central Basin - Untreated Tier One, Surcharge & Other Volume Charges, Per Ac	$1,154.00	$1,154.00
MWD Central Basin - Infrastructure, Admin Surcharge & Other Vol. Charges, Per Acre	$170.00	$170.00
MWD Central Basin - Tier Two & Other Volumetric Charges, Per Acre Foot	$1,418.00	$1,418.00
MWD Central Basin - Infrastructure, Admin & Other Surcharges, Per Acre Foot	$170.00	$170.00
MWD Central Basin - Tier Two Volumetric, Surcharge & Other Vol. Charges, Per A	$1,588.00	$1,588.00

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

	Test Year 2027	Escalation Year 2028
COSTS		
Covina Valley Water Co.		
Owned Rights	$704,498	$704,498
Lease A	$0	$0
Lease B	$1,724,710	$1,724,710
Lease C	$231,420	$231,420
Lease D	$3,503,220	$3,503,220
Lease Pool	$0	$0
Transferred Basin Rights	$0	$0
Raw Import	$0	$0
Replacement (Over Pump)	$0	$0
Total Covina Valley Water Co.	$6,163,848	$6,163,848
California Domestic Water Co.		
Owned Rights	$1,673,390	$1,673,390
Preferred	$4,404	$4,404
Lease Rights	$1,538,620	$1,538,620
Sycamore Development	$80,148	$80,148
Excess (Over Pump)	$0	$0
Annual Meter Charges & Assessment	$881,814	$881,814
Total Cal Domestic	$4,178,376	$4,178,376
Demand Related Purchased Water:		
Azusa Light & Power	$0	$0
City of Glendora	$116,176	$116,176
Rowland County	$0	$0
Walnut Valley Water Company	$852,326	$852,326
Ciyt of Covina	$0	$0
La Puente Valley County	$0	$0
Valencia Heights	$0	$0
Valley County	$0	$0
MWD Upper Basin - Tier One	$816,500	$375,908
MWD Upper Basin - Tier Two	$0	$0
MWD Upper Basin Fixed Charges/Year	$502,000	$502,000
City of Covina Emergency Connection Charge/Year	$3,956	$3,956
Covina Valley Water Co., Fixed Charges/Year	$1,813,708	$1,813,708
Walnut Valley Service Charge	$187,440	$187,440
City of Glendora Administrative Fee	$240	$240
Three Valley MWD Service Charge, Dollars	$29,155	$29,155
San Gabriel Valley Water Company	$5,079	$5,079
City of Whittier	$0	$0
La Habra Heights	$0	$0
Liberty Utilities, Dollars	$0	$0
City of Compton, Dollars	$0	$0
MWD Central Basin - Tier One	$1,499,911	$1,184,593
MWD Central Basin - Tier Two, Acre Feet	$0	$0
MWD Central Basin - Greater than 115% Tier One	$0	$0
MWD Central Basin - Tier Two	$0	$0
MWD Central Basin Fixed Charges/Year	$175,912	$175,912
Liberty Utilities Fixed Charges/Year	$0	$0
City of Compton Fixed Charges/Year	$5,192	$5,192
San Gabriel Valley Water Company Service Charge	$28,815	$28,815
Total Purchased Water Cost Before CR Reimbursement & Benefit to Ratepayers	$16,378,635	$15,622,724

CR Reimbursement & Benefit to Ratepayers	**($404,695)**	**($386,673)**
Total Purchased of Potable Water After CR Reimbursement	**$15,973,940**	**$15,236,051**

APPENDIX D - Page 8 of 10
SUBURBAN WATER SYSTEMS
ADOPTED AVERAGE NUMBER OF CUSTOMERS

	Test Year 2027	Escalation Year 2028
METERED SERVICE:		
San Jose Hills Service Area:		
Residential	40,060	40,140
Business	2,332	2,342
Industrial	20	20
Public Authority	142	142
Sales to Other Utilities for Resale	0	0
Construction Water Service	8	7
Recycled Water	42	42
	42,604	42,693
Whittier/La Mirada Service Area:		
Residential	32,704	32,751
Business	2,033	2,035
Industrial	14	14
Public Authority	137	137
Sales to Other Utilities for Resale	13	13
Construction Water Service	10	10
Recycled Water	-	-
	34,911	34,960
Total Metered Service:		
Residential	72,764	72,891
Business	4,365	4,377
Industrial	34	34
Public Authority	279	279
Sales to Other Utilities for Resale	13	13
Construction Water Service	18	17
Recycled Water	42	42
	77,515	77,653
UNMETERED SERVICE:		
San Jose Hills Service Area:		
Private Fire Protection	343	340
Fire Hydrant	249	248
	592	588
Whittier/La Mirada Service Area:		
Private Fire Protection	403	404
Fire Hydrant	230	230
	633	634
Total Unmetered Service:		
Private Fire Protection	746	744
Fire Hydrant	479	478
	1,225	1,222
TOTAL Metered and Unmetered	**78,740**	**78,875**

ADOPTED WATER CONSUMPTION PER CUSTOMER (CCF)

	Test Year 2027	Escalation Year 2028
San Jose Hills Service Area:		
Residential	140.80	137.80
Business	858.00	850.00
Industrial	16,267.0	16,267.0
Public Authority	2,217.0	2,217.0
Sales to Other Water Utilities	0.0	0.0
Construction Water	319.0	319.0
Recycled Water	6,327.0	6,327.0
Whittier/La Mirada Service Area:		
Residential	144.80	142.80
Business	858.00	849.00
Industrial	7,186.0	7,186.0
Public Authority	2,871.0	2,871.0
Sales to Other Water Utilities	441.0	441.0
Construction Water	673.0	673.0
Recycled Water	0.0	0.0

APPENDIX D - Page 9 of 10

SUBURBAN WATER SYSTEMS

ADOPTED INCOME TAX CALCULATION

	Test Year 2027	Escalation Year 2028
Operating Revenues		
Water Service Revenue	$109,892,234	$118,052,909
Other Water Revenues	$825,161	$826,239
Amortization of Deferred Revenues	$25,580	$25,580
Total Taxable Operating Revenues	$110,742,975	$118,904,728
Expenses:		
Operating Expenses (less franchise, uncollectibles, CPUC Reimbursement Fee)	$53,224,264	$54,493,950
CR Reimbursements and Benefit to Ratepayers	($404,695)	($386,673)
Franchise Expense	$1,316,729	$1,414,510
Uncollectibles	$164,838	$177,079
Tax Depreciation, State	$16,087,966	$17,796,189
Taxes Other than Income	$4,020,871	$4,383,731
Interest Expense	$6,640,664	$7,498,414
Total Expenses	$81,050,637	$85,377,200
Total CCFT Taxable Income	$29,692,338	$33,527,527
Total CCFT Tax (8.84%)	$2,624,803	$2,963,833
Plus Deferred Tax Expense, Taxable Contributions	$15,067	$15,282
Total State Income Tax Expense	**$2,639,870**	**$2,979,115**
Federal Income Tax:		
Total Taxable Income	$29,692,338	$33,527,527
Plus Addt'l Tax Depreciation	$997	$997
Less Prior Year CCFT	$2,333,115	$2,624,803
	$27,360,219	$30,903,722
21.0% Total Federal Income Tax Expense	**$5,745,646**	**$6,489,782**
TOTAL INCOME TAXES	**$8,385,516**	**$9,468,897**

APPENDIX D - Page 10 of 10
SUBURBAN WATER SYSTEMS
ADOPTED UTILITY PLANT IN SERVICE

	Test Year 2027	Escalation Year 2028
Plant in Service - BOY	545,334,806	619,538,111
Utility Plant Additions During Year	78,108,741	55,216,209
Less:		
Retirements of Plant	3,905,436	2,760,809
Plant-in-Service -EOY	619,538,111	671,993,511
Average Plant In Service	582,436,458	645,765,811

ADOPTED ACCUMULATED DEPRECIATION AND EXPENSE

	Test Year 2027	Escalation Year 2028
Accum. Depreciation (BOY)	194,053,947	203,592,803
Add:		
Depreciation Accrual	17,188,986	18,898,584
Salvage	97,805	97,805
Less:		
Retirements	3,905,436	2,760,809
Cost of Removal	3,842,500	3,953,500
Depreciation Reserve (EOY)	203,592,803	215,874,883
Avg. Accumulated Depreciation	198,823,375	209,733,843

ADOPTED RATE BASE

	Test Year 2027	Escalation Year 2028
Utility Plant in Service, Average for Year	582,436,458	645,765,811
Construction Work In Progress, Average for Year	6,847,021	269,443
Materials and Supplies, Average for Year	879,668	900,076
Working Cash	(2,123,267)	(1,483,647)
Subtotal	588,039,880	645,451,683
Less:		
Reserve for Depreciation	198,823,375	209,733,843
Advances for Construction	8,186,095	7,978,187
Contribution in Aid of Construction	13,732,073	12,681,363
Unamortized Investment Tax Credits	4,247	-
Accumulated Deferred Taxes, Taxable Advances For Construction	(80,947)	(78,490)
Accumulated Deferred Taxes, Taxable C.I.A.C.	(1,173,356)	(1,140,428)
Unamortized Deferred Revenue, Taxable C.I.A.C.	156,306	137,180
Accumulated Deferred Tax Asset Related to C.I.A.C. Utility Plan	(1,934,064)	(1,783,389)
Accumulated Deferred Income Taxes Depreciation Timing Differences	13,489,349	14,480,939
Accumulated Deferred Income Taxes - Interest During Construction (I.D.C.)	(2,596,008)	(2,721,046)
Amortization of Interest During Construction	813,484	919,825
TCJA per AL 337-W:		
Cumulative Unprotected IDC and Other	(145,320)	(159,852)
Protected Excess Deferred Items	2,012,702	2,178,361
Total Deduction	231,287,935	242,226,493
Add Parent Company's Allocated Rate Base	3,076,768	3,081,282
TOTAL RATE BASE	359,828,713	406,306,473

APPENDIX E

APPENDIX E

SUBURBAN WATER SYSTEMS
2027 BILL COMPARISON

Comparison of typical monthly bills for residential metered customers of average usage level at present and authorized rates for the year 2027.

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	12	$80.07	$85.02	6.18%
Whittier/La Mirada	2	12	$76.47	$80.70	5.53%

APPENDIX F

Schedule SJ-1

SAN JOSE HILLS SERVICE AREA RESIDENTIA L 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.

(Continued)

RATES

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

Tariff Area No. 1	Tier 1	$ 4.894	(I)
	Tier 2	5.438	I
	Tier 3	6.042	I
Tariff Area No. 2	Tier 1	$ 5.004	I
	Tier 2	5.560	I
	Tier 3	6.178	I
Tariff Area No. 3	Tier 1	$ 5.249	I
	Tier 2	5.832	I
	Tier 3	6.480	(I)

	Service Charge ft.) Per Meter Per Month	Per Month (per 100 cu. Tier 1 (for the first) (over)	Tier 2 (for the next)	Tier 3	
For x 3/4-inch 5/8 meter	. . . . . $ 17.15	12	10	22	(I)
For 3/4-inch meter	. . . . . 25.72	12	10	22	I
For 1-inch meter	. . . . . 42.87	16	16	32	I
For 1-1/2-inch meter	. . . . . 85.74	35	45	80	I
For 2-inch meter	.....137.19	115	123	238	I
For 3-inch meter	.....257.23	160	170	330	(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)

Schedule SJ-2

SAN JOSE HILLS SERVICE AREA NON-RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

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

(Continued)

Angeles County.

RATES

Quantity Rates:

For all water, per 100 cu. ft.:

Tariff Area No. 1	$ 5.088	(I)
Tariff Area No. 2	5.250	I
Tariff Area No. 3	5.429	(I)

Service Charge:	Per Meter Per Month	
For x 3/4-inch 5/8 meter	$ 17.15	(I)
For 3/4-inch meter	25.72	I
For 1-inch meter	42.87	I
For 1-1/2-inch meter	85.74	I
For 2-inch meter	137.19	I
For 3-inch meter	257.23	I
For 4-inch meter	428.71	I
For 6-inch meter	857.42	I
For 8-inch meter	1,371.88	I
For 10-inch meter	1,972.07	(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)

Schedule SJ-3

SAN JOSE HILLS SERVICE AREA RECYCLED WATER METERED SERVICE

APPLICABILITY

Applicable to all recycled water metered service.

TERRITORY

(Continued)

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	$ 4.325	(I)
Tariff Area No. 2	4.462	I
Tariff Area No. 3	4.614	(I)

Service Charge:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$ 17.15	(I)
For 3/4-inch meter	25.72	I
For 1-inch meter	42.87	I
For 1-1/2-inch meter	85.74	I
For 2-inch meter	137.19	I
For 3-inch meter	257.23	I
For 4-inch meter	428.71	I
For 6-inch meter	857.42	I
For 8-inch meter	1,371.88	I
For 10-inch meter	1,972.07	(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)

(Continued)

Schedule WLM-1 WHITTIER/LA MIRADA SERVICE AREA

RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all residential metered water service.

TERRITORY

Portions of Whittier, La Mirada, Buena Park, La Habra, portions of Compton and Willowbrook, an unincorporated area of Los Angeles County, and other adjacent unincorporated areas of Los Angeles County and Orange County.

RATES

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

Tariff Area No. 1	Tier 1	$ 4.370	(I)
	Tier 2	4.855	I
	Tier 3	5.395	I
Tariff Area No. 2	Tier 1	$ 4.536	I
	Tier 2	5.039	I
	Tier 3	5.599	I
Tariff Area No. 3	Tier 1	$ 4.824	I
	Tier 2	5.360	I
	Tier 3	5.956	(I)

	Service Charge Per Meter Per Month	Per Month (per 100 cu. ft.) Tier 1 (for the first)	Tier 2 (for the next)	Tier 3 (over)	
For 5/8 x 3/4-inch meter	$ 17.15	12	10	22	(I)
For 3/4-inch meter	25.72	12	10	22	I
For 1-inch meter	42.87	16	16	32	I
For 1-1/2-inch meter	85.74	35	45	80	I
For 2-inch meter	137.19	115	123	238	I
For 3-inch meter	257.23	160	170	330	(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)

Schedule WLM-2 WHITTIER/LA MIRADA

SERVICE AREA NON RESIDENTIAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Portions of Whittier, La Mirada, Buena Park, La Habra, portions of Compton and Willowbrook, an unincorporated area of Los Angeles County, and other adjacent unincorporated areas of Los Angeles County and Orange County.

RATES

Quantity Rates:

For all water, per 100 cu. ft.:

Tariff Area No. 1	$ 4.480	(I)
Tariff Area No. 2	4.721	I
Tariff Area No. 3	5.134	(I)

Service Charge:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	$ 17.15	(I)
For 3/4-inch meter	25.72	I
For 1-inch meter	42.87	I
For 1-1/2-inch meter	85.74	I
For 2-inch meter	137.19	I
For 3-inch meter	257.23	I
For 4-inch meter	428.71	I

For	6-inch meter	857.42	I
For	8-inch meter	1,371.88	I
For	10-inch meter	1,972.07	(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)

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	$33.81	(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)

Suburban Water Systems 1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

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

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

(*To be inserted by utility*)

Issued by

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

Advise Letter No. _____ Craig D. Gott Name Date Filed _____

Decision No. _____ President Title Effective _____

Resolution No. _____

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 . . . . . $44.72 (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)

Suburban Water Systems 1325 N. Grand Ave. , Ste. 100 Covina, CA 91724-4044

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

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

Resolution No. _____

Schedule SJ-1 Continued

SAN JOSE HILLS SERVICE AREA

RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

1. The boundaries of the Tariff Areas in which the above rates apply are delineated on the Service Area Map for the San Jose Hills Service Area as filed in these tariff schedules.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
3. In order to support the CAP, a surcharge of $0.196 per 100 cubic feet is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter xxx-W.
4. Customer Assistance Program (CAP) Memorandum Account
   a. The Company shall maintain a Customer Assistance Program (CAP) Memorandum Account to record the differences between CAP discounts, program costs, and the revenues generated by the CAP surcharge.
   b. The Company will record the CAP discounts (credits) for service as provided under Schedule No. CAP -1.
   c. The Company will record the CAP surcharge for service as provided under Special Conditions in Schedule SJ-1.
   d. The Company will record the incremental costs for the CAP administration, which have not been reflected in authorized rates.
   e. The Company shall maintain the CAP memorandum account by making entries at the end of each month as follows:
      i. A debit entry shall be made to the CAP memorandum account at the end of each month to record the CAP discounts and program costs.
      ii. A credit entry shall be made to the CAP memorandum account at the end of each month to record the revenues from the CAP surcharges.
      iii. Interest shall accrue to the CAP memorandum account on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of month and the end-of-month balances.

   The CAP Memorandum Account shall go into effect on the effective date of Advice Letter 254-W.
5. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a surcharge of $0.098 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit. The surcharge will commence on the effective date of Advice Letter xxx-W, and will remain in effect for an estimated twelve months period or until the under-collection balance is fully amortized.

(I)

(N)

(N)

(To be inserted by utility)

Issued by

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

Advise Letter No. _____

Craig D. Gott
Name

Date Filed _____

Decision No. _____

President
Title

Effective _____

Resolution No. _____

Schedule SJ-1 (Continued)

SAN JOSE HILLS SERVICE AREA RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a one-time surcharge of $0.357 per 100 cubic feet of water used, beginning with the effective date of Advice Letter xxx-W. This surcharge will amortize the under-collection balance in various Memorandum and Balancing Accounts. (N)
|
|
|
(N)

Schedule SJ-2
(Continued)

SPECIAL CONDITIONS

SAN JOSE HILLS SERVICE AREA NON RESIDENTIAL METERED SERVICE

1. The boundaries of the Tariff Areas in which the above rates apply are delineated on the Service Area Map for the San Jose Hills Service Area as filed in these tariff schedules.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
3. In order to support the CAP, a surcharge of $0.196 per 100 cubic feet is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter xxx-W.
4. Customer Assistance Program (CAP) Memorandum Account
   a. The Company shall maintain a Customer Assistance Program (CAP) Memorandum Account to record the differences between CAP discounts, program costs, and the revenues generated by the CAP surcharge.
   b. The Company will record the CAP discounts (credits) for service as provided under Schedule No. CAP -1.
   c. The Company will record the CAP surcharge for service as provided under Special Conditions in Schedule SJ-2.
   d. The Company will record the incremental costs for the CAP program administration, which have not been reflected in authorized rates.
   e. The Company shall maintain the CAP memorandum account by making entries at the end of each month as follows:
      i. A debit entry shall be made to the CAP memorandum account at the end of each month to record the CAP discounts and program costs.
      ii. A credit entry shall be made to the CAP memorandum account at the end of each month to record the revenues from the CAP surcharges.
      iii. Interest shall accrue to the CAP memorandum account on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of month and the end-of-month balances.

The CAP memorandum account shall go into effect on the

effective date of Advice Letter 254-W.

5. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a surcharge of $0.098 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit. The surcharge will commence on the effective date of Advice Letter xxx-W, and will remain in effect for an estimated twelve months period or until the under-collection balance is fully amortized. (I)

(Continued)

(N)
:
(N)

Schedule SJ-2 (Continued)

SAN JOSE HILLS SERVICE AREA NON RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a one-time surcharge of $0.357 per 100 cubic feet of water used, beginning with the effective date of Advice Letter xxx-W. This surcharge will amortize the under-collection balance in various Memorandum and Balancing Accounts. (N)
|
|
(N)

Schedule SJ-3 (Continued)

SAN JOSE HILLS SERVICE AREA RECYCLED WATER METERED SERVICE

SPECIAL CONDITIONS

1. The quantity rate is set at 85% of the quantity rate of Schedule No. SJ-2.

2. The customer is responsible for compliance with all local, state, federal rules, and regulations that apply to the use of recycled water on the customer's premises.

3. The utility will supply only such recycled water at such pressure as may be available from time to time from the recycled water system. The customer shall indemnify the utility and save it harmless against any and all claims arising out of service under this schedule and shall further agree to make no claims against any and all claims arising out of service under this schedule and shall further agree to make no claims against the utility for any loss or damage resulting from service under this schedule.

4. As a condition of service under this schedule, all customers are required to comply with the Company's Rule 16, Section D, Recycled Water Metered Service.

5. The boundaries of the Tariff Areas in which the above rates apply are delineated on the Service Area Map for the San Jose Hills Service Area as filed in these tariff schedules.

6. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

7. In order to support the CAP, a surcharge of $0.196 per 100 cubic feet is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter xxx-W.

8. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a surcharge of $0.098 per

100 cubic feet of water used is

to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit. The surcharge will commence on the effective date of Advice Letter xxx-W, and will remain in effect for an estimated twelve months period or until the under-collection balance is fully amortized.

(I)

(N)
|
|
|
|
|
(N)

(Continued)

Schedule SJ-3
(Continued)

SPECIAL CONDITIONS

SAN JOSE HILLS SERVICE AREA RECYCLED WATER METERED SERVICE

9. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a one-time surcharge of $0.357 per 100 cubic feet of water used, beginning with the effective date of Advice Letter xxx-W. This surcharge will amortize the under-collection balance in various Memorandum and Balancing Accounts. (N)

SPECIAL CONDITIONS

WHITTIER/LA MIRADA SERVICE AREA RESIDENTIAL METERED SERVICE

1. The boundaries of the Tariff Areas in which the above rates apply are delineated on the Service Area Map for the Whittier/La Mirada District as filed in these tariff schedules.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
3. In order to support the CAP, a surcharge of $0.196 per 100 cubic feet is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter xxx-W.
4. Customer Assistance Program (CAP) Memorandum Account
   a. The Company shall maintain a Customer Assistance Program (CAP) Memorandum Account to record the differences between CAP discounts, program costs, and the revenues generated by the CAP surcharge.
   b. The Company will record the CAP discounts (credits) for service as provided under Schedule No. CAP -1.
   c. The Company will record the CAP surcharge for service as provided under Special Conditions in Schedule WLM-1.
   d. The Company will record the incremental costs for the CAP administration, which have not been reflected in authorized rates.
   e. The Company shall maintain the CAP memorandum account by making entries at the end of each month as follows:
      i. A debit entry shall be made to the CAP memorandum account at the end of each month to record the CAP discounts and program costs.
      ii. A credit entry shall be made to the CAP memorandum

nth to record the revenues from the CAP surcharges.

iii. Interest shall accrue to the CAP memorandum account on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of month and the end-of-month balances. (I)

The CAP Memorandum Account shall go into effect on the effective date of Advice Letter 254-W.

5. A Local Government Fee Surcharge is included as a separate line item on bills in the City of Whittier to collect franchise taxes. The amount collected is 4.0% of the gross amount of customers' bills beginning November 11, 2010 through November 10, 2011, 8.0% beginning November 11, 2011 through November 10,

2012, and 12.0% beginning November 11, 2012 through November 10, 2035.

(Continued)

Schedule WLM-1 (Continued)

WHITTIER/LA MIRADA SERVICE AREA RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a surcharge of $0.098 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit. The surcharge will commence on the effective date of Advice Letter xxx-W, and will remain in effect for an estimated twelve months period or until the under-collection balance is fully amortized. (N)

As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a one-time surcharge of $0.357 per 100 cubic feet of water used, beginning with the effective date of Advice Letter xxx-W. This surcharge will amortize the under-collection balance in various Memorandum and Balancing Accounts. (N)

(N)

(N)

Schedule WLM-2 (Continued)

WHITTIER/LA MIRADA SERVICE AREA NON RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

1. The boundaries of the Tariff Areas in which the above rates apply are delineated on the Service Area Map for the Whittier/La Mirada District as filed in these tariff schedules.
2. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
3. In order to support the CAP, a surcharge of $0.196 per 100 cubic feet is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter xxx-W.
4. Customer Assistance Program (CAP) Memorandum Account
   a. The Company shall maintain a Customer Assistance Program (CAP) Memorandum Account to record the differences between CAP discounts, program costs, and the revenues generated by the CAP surcharge.
   b. The Company will record the CAP discounts (credits) for service as provided under Schedule No. CAP -1.
   c. The Company will record the CAP surcharge for service as provided under Special Conditions in Schedule wlm-2.
   d. The Company will record the incremental costs for the CAP administration, which have not been reflected in authorized rates.
   e. The Company shall maintain the CAP memorandum account by making entries at the end of each month as follows:

account at the end of each month to record the CAP discounts and program costs.

ii. A credit entry shall be made to the CAP memorandum account at the end of each month to record the revenues from the CAP surcharges.

iii. Interest shall accrue to the CAP memorandum account on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of month and the end-of-month balances. (I)

The CAP Memorandum Account shall go into effect on the effective date of Advice Letter 254-W.

5. A Local Government Fee Surcharge is included as a separate line item on bills in the City of Whittier to collect franchise taxes. The amount collected is 4.0% of the gross amount of customers' bills beginning November 11, 2010 through November 10, 2011, 8.0% beginning November 11, 2011 through November 10, 2012, and

12.0% beginning November 11, 2012 through November 10, 2035.

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

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Title

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Schedule WLM-2
(Continued)

WHITTIER/LA MIRADA SERVICE AREA NON RESIDENTIAL METERED SERVICE

(N)
(N)
(N)
(N)

SPECIAL CONDITIONS

As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a surcharge of $0.098 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit. The surcharge will commence on the effective date of Advice Letter xxx-W, and will remain in effect for an estimated twelve months period or until the under-collection balance is fully amortized.

As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.xx-xx-xxx, all bills are subject to a one-time surcharge of $0.357 per 100 cubic feet of water used, beginning with the effective date of Advice Letter xxx-W. This surcharge will amortize the under-collection balance in various Memorandum and Balancing Accounts.

Schedule No. CAP-1

SAN JOSE HILLS AND WHITTIER/LA MIRADA SERVICE AREAS CUSTOMER ASSISTANCE PROGRAM

APPLICABILITY

- Applicable to all residential metered water service of qualifying customers.
- Applicable to all non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers.

TERRITORY

Portions of Covina, West Covina, Walnut, La Puente, Glendora, Hacienda Heights, portion of Whittier, La Mirada, Buena Park, La Habra, portions of Compton and Willowbrook, an incorporated area in Los Angeles County, and other adjacent unincorporated areas of Los Angeles County and Orange County.

CREDIT

	Per Service Per Month	
For all qualifying residential customers:	$ 19.64	(I)
For all non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing center customers:	$20.00	

Special Conditions

A Qualifying Residential Customers:

- 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' Customer Assistance Program (CAP) 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 CAP for electric or gas utility service or by completing Suburban Water Systems' 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' CAP, "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.

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PRELIMINARY STATEMENT

(Continued)

Recycled Water Balancing Account (RWBA)

(N)

1. **AUTHORIZATION:**

This balancing account was established pursuant to Commission's Decision xx-xx-xxx, effective January 1, 2027.

2. **PURPOSE:**

The purpose of the RWBA is to record on a monthly basis: the difference between recorded and authorized quantity rate per acre foot for recycled water multiplied by the recorded purchased of recycled water.

3. **APPLICABILITY:**

The RWBA is applicable to all areas served.

4. **ACCOUNTING PROCEDURE:**

a. The following entries will be recorded monthly:
   i. A debit entry for the recorded recycled water purchased expenses.
   ii. A credit entry for the adopted cost per acre foot for recycled water multiplied by the recorded quantity.
   iii. Total net RWBA balance = (i) minus (ii).

b. The Company will record the accumulated RWBA balance monthly, by adding its entry in section a.iii. to the prior accumulated monthly balance.

c. Interest shall accrue monthly by applying one-twelfth of the Federal Reserve 3-month Commercial Paper Rate – Non Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate) to the average monthly balance.

d. The recovery of under-collections or refunds of over-collection will be passed on to the ratepayers of recycled water through volumetric surcharge or surcredit respectively.

e. Franchise Fees and Uncollectible Accounts Expense shall be calculated using the factors most recently authorized by the Commission.

(N)

f. The Company will establish separate RWBA for each of its two service areas – San Jose Hills and Whittier/La Mirada.

(Continued)

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PRELIMINARY STATEMENT

Backflow Device Upgrades Memorandum Account ("BDUMA") (N)

1. PURPOSE:
   The purpose of the BDUMA is to track and recover any incremental expenses and carrying costs on expenditures incurred by Suburban Water Systems (SWS) that are required to comply with the Cross Connection Control Policy (CCCP) adopted by State Water Resources Control Board that are not otherwise covered in SWS' authorized rates.

2. APPLICABILITY:
   The LCRRMA applies to all service areas.
   SWS expects to incur significant expenditures related to the requirement to replace customer owned backflow prevention assemblies including the piping and appurtenances needed to replace and or insert these new assemblies between Suburban's water system and the customers fire, irrigation or service lines, that may be required as the required inspections in the CCCP are completed and determinations are made that customers who do not have backflow prevention assemblies or customers whose existing backflow prevention assemblies are inadequate and need to have new assemblies installed. Costs may include but are not limited to the following:
   a. Mandatory and recurring surveys of all Suburban's water connections;
   b. Inspection cost to determine the amount and type of work needed;
   c. Modify, replace, and install and new or replacement backflow prevention assemblies;
   d. Removal and disposal of existing assemblies, vaults, piping and appurtenances as required;
   e. Installation of new piping, service laterals, valves and appurtenances as required;
   f. Abandonment of existing service laterals as required;
   g. All permitting, landscaping, hardscaping, and paving needed to complete the work;
   h. Labor and materials costs;
   i. Preparation of messaging for public education and customer notifications;
   j. Other compliance issues related to the CCCP.

(Continued)

(N)

PRELIMINARY STATEMENT

Backflow Device Upgrades Memorandum Account ("BDUMA") (N)
(Continued)

3. ACCOUNTING PROCEDURE:

The BDUMA does not have a rate component.

a. A debit entry shall be made to the BDUMA to record all related costs including, but not limited to section 2 above.
b. Interest shall accrue to the BDUMA on a monthly basis by applying a rate equal to one- twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and end-of balances.
c. A debit entry equal to the revenue of each capital expenditure at SWS' authorized rate of return and related expenses (including return, income taxes, ad valorem tax, depreciation, and other taxes and fees).
d. A credit entry to transfer all or portion of the balance in the BDUMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

4. EFFECTIVE DATE:

The BDUMA shall go into effect on the filing date of Advice Letter No. xxx-W. The LCRRMA will remain open until one year after the completion of the BDU. (N)

5. EFFECTIVE DATE:

The BDUMA shall go into effect on the filing date of Advice Letter No. xxx-W. The LCRRMA will remain open until one year after the completion of the BDU.

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

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Name

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