SUBURBAN WATER SYSTEMS
2023 GENERAL RATE CASE – APPLICATION 23-01-001

SUPPORTING DOCUMENTS
VOLUME I

SUBURBAN WATER SYSTEMS
2023 GENERAL RATE CASE - A.23-01-___
WORKPAPERS TABLE OF CONTENTS
VOLUME 1

SUBURBAN WATER SYSTEMS
2023 GENERAL RATE CASE - A.23-01-___
WORKPAPERS TABLE OF CONTENTS
VOLUME 1

SUBURBAN WATER SYSTEMS
2023 GENERAL RATE CASE - A.23-01-___
WORKPAPERS TABLE OF CONTENTS
VOLUME 1

SUBURBAN WATER SYSTEMS
2023 GENERAL RATE CASE - A.23-01-___
WORKPAPERS TABLE OF CONTENTS
VOLUME 1

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
WATER SALES PER CUSTOMER, Ccf

TABLE 4-1

Line Number	Description (California Public Utilities Commission Acct. Number)	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	RESIDENTIAL SALES (601.11.)									
1.	Recorded Sales, San Jose Hills Service Area	175.8	182.9	168.9	183.0	179.2				
2.	Estimated Sales, San Jose Hills Service Area						167.2	163.1	166.1	154.9
3.	Recorded Sales, Whittier/La Mirada Service Area	168.5	178.5	163.9	176.7	177.5				
4.	Estimated Sales Based on Normal Weather, Whittier/La Mirada Service Area						165.8	162.8	163.6	156.8
	BUSINESS SALES (601.12.)									
5.	Recorded Sales, San Jose Hills Service Area	1,024.0	1,007.5	940.4	948.6	989.2				
6.	Estimated Sales, San Jose Hills Service Area						955.0	947.0	939.0	931.0
7.	Recorded Sales, Whittier/La Mirada Service Area	960.4	1,014.5	915.6	929.2	974.9				
8.	Estimated Sales Based on Normal Weather, Whittier/La Mirada Service Area						915.0	900.0	885.0	870.0
	INDUSTRIAL SALES (601.2.)									
9.	Recorded Sales, San Jose Hills Service Area	16,541	13,003	14,050	17,766	17,879				
10.	Estimated Sales, San Jose Hills Service Area						15,848	15,848	15,848	15,848
11.	Recorded Sales, Whittier/La Mirada Service Area	4,834	4,595	6,748	10,131	10,808				
12.	Estimated Sales, Whittier/La Mirada Service Area						7,423	7,423	7,423	7,423
	SALES TO PUBLIC AUTHORITIES (601.3.)									
13.	Recorded Sales, San Jose Hills Service Area	1,806	2,914	2,284	2,175	2,439				
14.	Estimated Sales, San Jose Hills Service Area						2,324	2,324	2,324.0	2,324
15.	Recorded Sales, Whittier/La Mirada Service Area	2,906	3,669	3,083	3,044	3,350				
16.	Estimated Sales, Whittier/La Mirada Service Area						3,210	3,210	3,210.0	3,210
	SALES TO OTHER WATER UTILITIES FOR RESALE (606.)									
17.	Recorded Sales, San Jose Hills Service Area	0	0	0	0	0				
18.	Estimated Sales, San Jose Hills Service Area						0	0	0	0
19.	Recorded Sales, Whittier/La Mirada Service Area	517	577	493	506	603				
20.	Estimated Sales, Whittier/La Mirada Service Area						539	539	539	539
	CONSTRUCTION WATER SERVICE (609.)									
21.	Recorded Sales, San Jose Hills Service Area	1,048	575	264	360	419				
22.	Estimated Sales, San Jose Hills Service Area						533	533	533	533
23.	Recorded Sales, Whittier/La Mirada Service Area	395	410	853	1,028	883				
24.	Estimated Sales, Whittier/La Mirada Service Area						714	714	714	714
	RECYCLED WATER SALES									
25.	Recorded Sales, San Jose Hills Service Area	7,300	6,898	6,067	7,042	7,478				
26.	Estimated Sales, San Jose Hills Service Area						7,478	7,478	7,478	7,478
27.	Recorded Sales, Whittier/La Mirada Service Area	0	0	0	0	0				
28.	Estimated Sales, Whittier/La Mirada Service Area						0	0	0	0

SUBURBAN WATER SYSTEMS
SAN JOSE HILLSSERVICE AREA
METERED WATER SERVICE CUSTOMERS BY METER SIZE, AVERAGE FOR YEAR

TABLE 4-2

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
	AVERAGE METERED WATER SERVICE CUSTOMERS										
1.	RESIDENTIAL (601.11.)	5/8 x 3/4	2,023	2,017	2,017	2,031	2,042	2,047	2,052	2,057	2,062
2.		3/4	30,421	30,425	30,432	30,444	30,437	30,441	30,445	30,449	30,453
3.		1	6,411	6,445	6,483	6,525	6,566	6,605	6,644	6,859	6,898
4.		1-1/2	410	402	400	389	376	368	360	352	344
5.		2	101	102	104	104	103	104	105	106	107
6.		3	11	11	10	10	9	9	9	9	9
7.	SUBTOTAL RESIDENTIAL CUSTOMERS		39,377	39,402	39,446	39,503	39,533	39,574	39,615	39,832	39,873
8.	BUSINESS (601.12.)	5/8 x 3/4	27	27	49	66	57	65	73	81	89
9.		3/4	427	423	415	405	401	395	389	383	377
10.		1	651	664	666	666	666	670	674	678	682
11.		1-1/2	445	458	447	435	437	435	433	431	429
12.		2	613	656	649	644	647	656	665	674	683
13.		3	70	75	77	78	78	80	82	84	86
14.		4	26	28	28	28	28	29	30	31	32
15.		6	2	4	4	4	3	3	3	3	3
16.		8	3	4	4	4	4	4	4	4	4
17.	SUBTOTAL BUSINESS CUSTOMERS		2,264	2,339	2,339	2,330	2,321	2,337	2,353	2,369	2,385
18.	INDUSTRIAL (601.2.)	3/4"	2	3	2	2	2	2	2	2	2
19.		1	2	4	3	2	2	2	2	2	2
20.		1-1/2	0	0	0	0	0	0	0	0	0
21.		2	9	11	11	10	9	9	9	9	9
22.		3	0	0	0	0	0	0	0	0	0
23.		4	4	5	5	5	5	5	5	5	5
24.		6	2	2	2	2	2	2	2	2	2
25.		8	0	0	0	0	0	0	0	0	0
26.		10	1	1	1	1	1	1	1	1	1
27.	SUBTOTAL INDUSTRIAL CUSTOMERS		20	26	24	22	21	21	21	21	21
28.	PUBLIC AUTHORITIES (601.3.)	5/8 x 3/4	3	2	4	6	6	6	6	6	6
29.		3/4	14	10	8	7	7	7	7	7	7
30.		1	17	15	15	16	16	16	16	16	16
31.		1-1/2	12	7	9	10	10	10	10	10	10
32.		2	89	46	45	46	45	45	45	45	45
33.		3	40	38	38	38	38	38	38	38	38
34.		4	20	20	23	24	24	24	24	24	24
35.		6	1	0	1	2	2	2	2	2	2
36.		8	1	1	1	1	1	1	1	1	1
37.	SUBTOTAL PUBLIC AUTHORITIES CUSTOMERS		197	139	144	150	149	149	149	149	149
38.	SALES TO OTHER WATER UTILITIES FOR RESALE (606.)	3/4	0	0	0	0	0	0	0	0	0
39.		1	0	0	0	0	0	0	0	0	0
40.		2	0	0	0	0	0	0	0	0	0
41.		4	0	0	0	0	0	0	0	0	0
42.	SUBTOTAL SALES TO OTHER WATER UTILITIES CUSTOMERS		0	0	0	0	0	0	0	0	0
43.	CONSTRUCTION WATER SERVICE (609.)	2	0	0	0	0	0	0	0	0	0
44.		3	9	9	11	14	14	15	16	17	18
			9	9	11	14	14	15	16	17	18
45.	TOTAL AVERAGE METERED WATER SERVICE CUSTOMERS		41,867	41,915	41,964	42,019	42,038	42,096	42,154	42,388	42,446

SUBURBAN WATER SYSTEMS
SAN JOSE HILLSSERVICE AREA
METERED WATER SERVICE CUSTOMERS BY METER SIZE, END OF YEAR - ADJUSTED

WORKSHEET 4-2A

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year						Estimated Year		Test Year	
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	END OF YEAR METERED WATER SERVICE CUSTOMERS											
1.	RESIDENTIAL (601.11.)	5/8 x 3/4	2,024	2,022	2,011	2,022	2,039	2,044	2,048	2,052	2,056	2,060
2.		3/4	30,418	30,423	30,427	30,437	30,451	30,422	30,423	30,424	30,425	30,426
3.		1	6,401	6,420	6,470	6,496	6,554	6,578	6,613	6,648	6,683	6,718
4.		1-1/2	416	404	399	400	377	375	367	359	351	343
5.		2	102	100	104	104	103	103	103	103	103	103
6.		3	11	11	10	10	9	9	9	9	9	9
7.	SUBTOTAL RESIDENTIAL CUSTOMERS		39,372	39,380	39,421	39,469	39,533	39,531	39,563	39,595	39,627	39,659
8.	BUSINESS (601.12.)	5/8 x 3/4	24	29	24	74	57	57	64	71	78	85
9.		3/4	427	426	419	410	400	402	397	392	387	382
10.		1	640	661	666	665	666	665	670	675	680	685
11.		1-1/2	435	455	461	433	436	437	437	437	437	437
12.		2	572	653	658	640	647	646	661	676	691	706
13.		3	68	72	77	77	78	77	79	81	83	85
14.		4	24	28	28	28	28	28	29	30	31	32
15.		6	1	3	4	4	3	3	3	3	3	3
16.		8	3	3	4	4	4	3	3	3	3	3
17.	SUBTOTAL BUSINESS CUSTOMERS		2,194	2,330	2,341	2,335	2,319	2,318	2,343	2,368	2,393	2,418
18.	INDUSTRIAL (601.2.)	3/4"	0	3	3	1	2	1	1	1	1	1
19.		1	1	3	4	2	2	2	2	2	2	2
20.		1-1/2	0	0	0	0	0	0	0	0	0	0
21.		2	8	9	12	10	9	9	9	9	9	9
22.		3	0	0	0	0	0	0	0	0	0	0
23.		4	4	4	5	5	5	5	5	5	5	5
24.		6	2	2	2	2	2	2	2	2	2	2
25.		8	0	0	0	0	0	0	0	0	0	0
26.		10	1	1	1	1	1	1	1	1	1	1
27.	SUBTOTAL INDUSTRIAL CUSTOMERS		16	22	27	21	21	20	20	20	20	20
28.	PUBLIC AUTHORITIES (601.3.)	5/8 x 3/4	4	2	2	5	6	5	4	3	2	1
29.		3/4	18	10	9	7	7	7	7	7	7	7
30.		1	18	16	14	16	16	16	16	16	16	16
31.		1-1/2	16	7	7	11	9	10	11	12	13	14
32.		2	130	47	45	45	46	44	42	40	38	36
33.		3	41	38	38	38	38	37	36	35	34	33
34.		4	22	18	22	24	24	23	22	21	20	19
35.		6	2	0	0	2	2	2	2	2	2	2
36.		8	1	1	1	1	1	1	1	1	1	1
37.	SUBTOTAL PUBLIC AUTHORITIES CUSTOMERS		252	139	138	149	149	145	141	137	133	129
38.	SALES TO OTHER WATER UTILITIES FOR RESALE (6	3/4	0	0	0	0	0	0	0	0	0	0
39.		1	0	0	0	0	0	0	0	0	0	0
40.		2	0	0	0	0	0	0	0	0	0	0
41.		4	0	0	0	0	0	0	0	0	0	0
42.	SUBTOTAL SALES TO OTHER WATER UTILITIES CUSTOMERS		0	0	0	0	0	0	0	0	0	0
43.	CONSTRUCTION WATER SERVICE (609.)	2	0	0	0	0	0	0	0	0	0	0
44.		3	8	9	9	12	15	12	13	14	15	16
45.	SUBTOTAL CONSTRUCTION WATER SERVICE CUSTOMERS		8	9	9	12	15	12	13	14	15	16
46.	TOTAL END OF YEAR METERED WATER SERVICE CUSTOMERS		41,842	41,880	41,936	41,986	42,037	42,026	42,080	42,134	42,188	42,242

SUBURBAN WATER SYSTEMS
SAN JOSE HILLSSERVICE AREA
METERED WATER SERVICE CUSTOMERS BY METER SIZE, END OF YEAR, BEFORE ADJUSTMENT

WORKSHEET 4-2B

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year						Estimated Year		Test Year	
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	END OF YEAR METERED WATER SERVICE CUSTOMERS											
1.	RESIDENTIAL (601.11.)	5/8 x 3/4	2,029	2,022	2,011	2,022	2,039	2,044	2,047	2,050	2,053	2,056
2.		3/4	30,512	30,423	30,427	30,437	30,451	30,422	30,404	30,386	30,368	30,350
3.		1	6,545	6,420	6,470	6,496	6,554	6,578	6,585	6,592	6,599	6,606
4.		1-1/2	442	404	399	400	377	375	362	349	336	323
5.		2	116	100	104	104	103	103	100	97	94	91
6.		3	7	11	10	10	9	9	9	9	9	9
7.	SUBTOTAL RESIDENTIAL CUSTOMERS		39,651	39,380	39,421	39,469	39,533	39,531	39,507	39,483	39,459	39,435
8.	BUSINESS (601.12.)	5/8 x 3/4	21	29	24	74	57	57	64	71	78	85
9.		3/4	330	426	419	410	400	402	416	430	444	458
10.		1	496	661	666	665	666	665	699	733	767	801
11.		1-1/2	413	455	461	433	436	437	442	447	452	457
12.		2	559	653	658	640	647	646	663	680	697	714
13.		3	72	72	77	77	78	77	78	79	80	81
14.		4	26	28	28	28	28	28	28	28	28	28
15.		6	3	3	4	4	3	3	3	3	3	3
16.		8	3	3	4	4	4	3	3	3	3	3
17.	SUBTOTAL BUSINESS CUSTOMERS		1,923	2,330	2,341	2,335	2,319	2,318	2,396	2,474	2,552	2,630
18.	INDUSTRIAL (601.2.)	3/4"	3	3	3	1	2	1	1	1	1	1
19.		1	3	3	4	2	2	2	2	2	2	2
20.		1-1/2	0	0	0	0	0	0	0	0	0	0
21.		2	9	9	12	10	9	9	9	9	9	9
22.		3	0	0	0	0	0	0	0	0	0	0
23.		4	4	4	5	5	5	5	5	5	5	5
24.		6	2	2	2	2	2	2	2	2	2	2
25.		8	0	0	0	0	0	0	0	0	0	0
26.		10	1	1	1	1	1	1	1	1	1	1
27.	SUBTOTAL INDUSTRIAL CUSTOMERS		22	22	27	21	21	20	20	20	20	20
28.	PUBLIC AUTHORITIES (601.3.)	5/8 x 3/4	2	2	2	5	6	5	6	7	8	9
29.		3/4	18	10	9	7	7	7	5	3	1	(1)
30.		1	16	16	14	16	16	16	16	16	16	16
31.		1-1/2	12	7	7	11	9	10	10	10	10	10
32.		2	128	47	45	45	46	44	42	40	38	36
33.		3	41	38	38	38	38	37	36	35	34	33
34.		4	20	18	22	24	24	23	24	25	26	27
35.		6	0	0	0	2	2	2	2	2	2	2
36.		8	1	1	1	1	1	1	1	1	1	1
37.	SUBTOTAL PUBLIC AUTHORITIES CUSTOMERS		238	139	138	149	149	145	142	139	136	133
38.	SALES TO OTHER WATER UTILITIES FOR RESALE (6	3/4	0	0	0	0	0	0	0	0	0	0
39.		1	0	0	0	0	0	0	0	0	0	0
40.		2	0	0	0	0	0	0	0	0	0	0
41.		4	0	0	0	0	0	0	0	0	0	0
42.	SUBTOTAL SALES TO OTHER WATER UTILITIES CUSTOMERS		0	0	0	0	0	0	0	0	0	0
43.	CONSTRUCTION WATER SERVICE (609.)	2	0	0	0	0	0	0	0	0	0	0
44.		3	8	9	9	12	15	12	13	14	15	16
45.	SUBTOTAL CONSTRUCTION WATER SERVICE CUSTOMERS		8	9	9	12	15	12	13	14	15	16
46.	TOTAL END OF YEAR METERED WATER SERVICE CUSTOMERS		41,842	41,880	41,936	41,986	42,037	42,026	42,078	42,130	42,182	42,234

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
METERED WATER SERVICE CUSTOMERS BY METER SIZE, AVERAGE FOR YEAR

TABLE 4-3

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
	AVERAGE METERED WATER SERVICE CUSTOMERS										
1.	RESIDENTIAL (601.11.)	5/8 x 3/4	5,305	5,312	5,321	5,328	5,325	5,330	5,335	5,340	5,345
2.		3/4	20,305	20,307	20,314	20,311	20,311	20,313	20,315	22,006	22,008
3.		1	5,077	5,155	5,184	5,188	5,194	5,223	5,252	5,300	5,329
4.		1-1/2	162	161	162	164	164	165	166	167	168
5.		2	20	19	20	20	20	20	20	20	20
6.		3	1	2	2	2	2	2	2	2	2
7.	SUBTOTAL RESIDENTIAL CUSTOMERS		30,870	30,956	31,003	31,013	31,016	31,053	31,090	32,835	32,872
8.	BUSINESS (601.12.)	5/8 x 3/4	108	91	90	93	93	89	85	81	77
9.		3/4	341	352	350	346	344	345	346	348	349
10.		1	443	417	421	427	426	422	418	414	410
11.		1-1/2	493	509	505	504	503	506	509	512	515
12.		2	550	567	568	567	568	573	578	583	588
13.		3	51	53	54	54	55	56	57	58	59
14.		4	28	31	32	32	32	33	34	35	36
15.		6	5	5	5	5	5	5	5	5	5
16.		8	0	0	0	0	0	0	0	0	0
17.	SUBTOTAL BUSINESS CUSTOMERS		2,019	2,025	2,025	2,028	2,026	2,029	2,032	2,036	2,039
18.	INDUSTRIAL (601.2.)	1	4	6	4	2	2	2	2	2	2
19.		1-1/2	2	3	2	1	1	1	1	1	1
20.		2	9	10	9	8	8	8	8	8	8
21.		3	1	1	1	0	0	0	0	0	0
22.		4	3	3	3	3	3	3	3	3	3
23.		6	2	2	1	1	1	1	1	1	1
24.		8	0	0	0	0	0	0	0	0	0
25.	SUBTOTAL INDUSTRIAL CUSTOMERS		21	25	20	15	15	15	15	15	15
26.	PUBLIC AUTHORITIES (601.3.)	5/8 x 3/4	4	4	5	5	4	4	4	4	4
27.		3/4	19	8	7	7	7	7	7	7	7
28.		1	40	37	36	36	36	36	36	36	36
29.		1-1/2	20	7	7	7	7	7	7	7	7
30.		2	44	33	32	32	32	32	32	32	32
31.		3	14	15	16	16	16	16	16	16	16
32.		4	28	29	31	31	31	31	31	31	31
33.		6	4	4	4	4	4	4	4	4	4
34.		8	1	1	1	1	1	1	1	1	1
35.	SUBTOTAL PUBLIC AUTHORITIES CUSTOMERS		174	138	139	139	138	138	138	138	138
36.	SALES TO OTHER WATER UTILITIES FOR RESALE (606.)	5/8 x 3/4	1	1	1	1	1	1	1	1	1
37.		3/4	7	7	7	7	7	7	7	7	7
38.		1	1	1	1	1	1	1	1	1	1
39.		1-1/2	1	1	1	1	1	1	1	1	1
40.		2	2	2	2	2	2	2	2	2	2
41.		4	1	1	1	1	1	1	1	1	1
42.		6	1	1	1	1	1	1	1	1	1
43.	SUBTOTAL SALES TO OTHER WATER UTILITIES CUSTOMERS		14	14	14	14	14	14	14	14	14
44.	CONSTRUCTION WATER SERVICE (609.)	1	1	1	1	1	1	1	1	1	1
45.		2	5	5	4	3	3	3	3	3	3
46.		3	7	7	11	11	12	13	14	15	16
47.		4	1	1	0	0	0	0	-	0	0
48.	SUBTOTAL CONSTRUCTION WATER SERVICE CUSTOMERS		14	14	16	15	16	17	18	19	20
49.	TOTAL AVERAGE METERED WATER SERVICE CUSTOMERS		33,112	33,172	33,217	33,224	33,225	33,266	33,307	35,057	35,098

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
METERED WATER SERVICE CUSTOMERS BY METER SIZE, END OF YEAR - ADJUSTED

WORKSHEET 4-3A

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year						Estimated Year		Test Year	
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	END OF YEAR METERED WATER SERVICE CUSTOMERS											
1.	RESIDENTIAL (601.11.)	5/8 x 3/4	5,302	5,307	5,316	5,325	5,331	5,319	5,322	5,325	5,328	5,331
2.		3/4	20,309	20,301	20,312	20,315	20,306	20,316	20,317	20,318	20,319	20,320
3.		1	5,026	5,127	5,182	5,185	5,191	5,197	5,231	5,265	5,299	5,333
4.		1-1/2	163	161	161	163	164	163	163	163	163	163
5.		2	21	18	19	20	20	20	20	20	20	20
6.		3	0	1	2	2	2	2	2	2	2	2
7.	SUBTOTAL RESIDENTIAL CUSTOMERS		30,821	30,915	30,992	31,010	31,014	31,017	31,055	31,093	31,131	31,169
8.	BUSINESS (601.12.)	5/8 x 3/4	121	94	87	93	93	92	86	80	74	68
9.		3/4	332	350	353	346	345	343	345	347	349	351
10.		1	467	418	416	426	428	424	415	406	397	388
11.		1-1/2	476	510	507	503	505	501	506	511	516	521
12.		2	534	565	568	567	567	569	576	583	590	597
13.		3	51	51	54	53	54	56	57	58	59	60
14.		4	27	29	32	32	32	32	33	34	35	36
15.		6	5	5	5	5	5	5	5	5	5	5
16.		8	0	0	0	0	0	0	0	0	0	0
17.	SUBTOTAL BUSINESS CUSTOMERS		2,013	2,022	2,022	2,025	2,029	2,022	2,023	2,024	2,025	2,026
18.	INDUSTRIAL (601.2.)	1	2	5	6	2	2	1	1	1	1	1
19.		1-1/2	1	3	3	1	1	0	0	0	0	0
20.		2	8	9	10	8	8	8	8	8	8	8
21.		3	1	1	1	0	0	0	0	0	0	0
22.		4	3	3	3	3	3	3	3	3	3	3
23.		6	2	2	1	1	1	1	1	1	1	1
24.		8	0	0	0	0	0	0	0	0	0	0
25.	SUBTOTAL INDUSTRIAL CUSTOMERS		17	23	24	15	15	13	13	13	13	13
26.	PUBLIC AUTHORITIES (601.3.)	5/8 x 3/4	4	3	5	5	4	4	4	4	4	4
27.		3/4	29	8	7	7	7	7	7	7	7	7
28.		1	42	37	36	36	36	35	34	33	32	31
29.		1-1/2	33	6	7	7	7	7	7	7	7	7
30.		2	54	33	32	32	32	32	32	32	32	32
31.		3	15	13	16	16	16	16	16	16	16	16
32.		4	29	27	31	31	31	31	31	31	31	31
33.		6	4	4	4	4	4	4	4	4	4	4
34.		8	1	1	1	1	1	1	1	1	1	1
35.	SUBTOTAL PUBLIC AUTHORITIES CUSTOMERS		211	132	139	139	138	137	136	135	134	133
36.	SALES TO OTHER WATER UTILITIES FOR RESALE (6	5/8 x 3/4	1	1	1	1	1	1	1	1	1	1
37.		3/4	7	7	7	7	7	7	7	7	7	7
38.		1	1	1	1	1	1	1	1	1	1	1
39.		1-1/2	1	1	1	1	1	1	1	1	1	1
40.		2	2	2	2	2	2	2	2	2	2	2
41.		4	1	1	1	1	1	1	1	1	1	1
42.	SUBTOTAL SALES TO OTHER WATER UTIL. CUST.	6	1	1	1	1	1	1	1	1	1	1
43.			14	14	14	14	14	14	14	14	14	14
44.	CONSTRUCTION WATER SERVICE (609.)	1	1	1	1	1	1	1	1	1	1	1
45.		2	6	4	5	3	3	2	1	0	(1)	(2)
46.		3	8	5	9	12	10	14	15	16	17	18
47.		4	1	1	0	0	0	0	0	0	0	0
48.			16	11	15	16	14	17	17	17	17	17
49.	TOTAL END OF YEAR METERED WATER SERVICE CUSTOMERS		33,092	33,117	33,206	33,219	33,224	33,220	33,258	33,296	33,334	33,372

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
METERED WATER SERVICE CUSTOMERS BY METER SIZE, END OF YEAR, BEFORE ADJUSTMENT

WORKSHEET 4-3B

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year						Estimated Year		Test Year	
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	END OF YEAR METERED WATER SERVICE CUSTOMERS											
1.	RESIDENTIAL (601.11.)	5/8 x 3/4	5,325	5,307	5,316	5,325	5,331	5,319	5,318	5,317	5,316	5,315
2.		3/4	20,387	20,301	20,312	20,315	20,306	20,316	20,302	20,288	20,274	20,260
3.		1	5,158	5,127	5,182	5,185	5,191	5,197	5,205	5,213	5,221	5,229
4.		1-1/2	251	161	161	163	164	163	145	127	109	91
5.		2	27	18	19	20	20	20	19	18	17	16
6.		3	1	1	2	2	2	2	2	2	2	2
7.	SUBTOTAL RESIDENTIAL CUSTOMERS		31,149	30,915	30,992	31,010	31,014	31,017	30,991	30,965	30,939	30,913
8.	BUSINESS (601.12.)	5/8 x 3/4	96	94	87	93	93	92	91	90	89	88
9.		3/4	250	350	353	346	345	343	362	381	400	419
10.		1	331	418	416	426	428	424	443	462	481	500
11.		1-1/2	380	510	507	503	505	501	525	549	573	597
12.		2	524	565	568	567	567	569	578	587	596	605
13.		3	50	51	54	53	54	56	57	58	59	60
14.		4	26	29	32	32	32	32	33	34	35	36
15.		6	5	5	5	5	5	5	5	5	5	5
16.		8	0	0	0	0	0	0	0	0	0	0
17.	SUBTOTAL BUSINESS CUSTOMERS		1,662	2,022	2,022	2,025	2,029	2,022	2,094	2,166	2,238	2,310
18.	INDUSTRIAL (601.2.)	1	6	5	6	2	2	1	0	(1)	(2)	(3)
19.		1-1/2	3	3	3	1	1	0	(1)	(2)	(3)	(4)
20.		2	10	9	10	8	8	8	8	8	8	8
21.		3	2	1	1	0	0	0	0	0	0	0
22.		4	3	3	3	3	3	3	3	3	3	3
23.		6	2	2	1	1	1	1	1	1	1	1
24.		8	0	0	0	0	0	0	0	0	0	0
25.	SUBTOTAL INDUSTRIAL CUSTOMERS		26	23	24	15	15	13	11	9	7	5
26.	PUBLIC AUTHORITIES (601.3.)	5/8 x 3/4	4	3	5	5	4	4	4	4	4	4
27.		3/4	30	8	7	7	7	7	7	7	7	7
28.		1	42	37	36	36	36	35	34	33	32	31
29.		1-1/2	39	6	7	7	7	7	7	7	7	7
30.		2	56	33	32	32	32	32	27	22	17	12
31.		3	14	13	16	16	16	16	16	16	16	16
32.		4	30	27	31	31	31	31	31	31	31	31
33.		6	4	4	4	4	4	4	4	4	4	4
34.		8	1	1	1	1	1	1	1	1	1	1
35.	SUBTOTAL PUBLIC AUTHORITIES CUSTOMERS		220	132	139	139	138	137	131	125	119	113
36.	SALES TO OTHER WATER UTILITIES FOR RESALE (6	5/8 x 3/4	1	1	1	1	1	1	1	1	1	1
37.		3/4	7	7	7	7	7	7	7	7	7	7
38.		1	1	1	1	1	1	1	1	1	1	1
39.		1-1/2	1	1	1	1	1	1	1	1	1	1
40.		2	2	2	2	2	2	2	2	2	2	2
41.		4	1	1	1	1	1	1	1	1	1	1
42.		6	1	1	1	1	1	1	1	1	1	1
43.	SUBTOTAL SALES TO OTHER WATER UTIL. CUST.		14	14	14	14	14	14	14	14	14	14
44.	CONSTRUCTION WATER SERVICE (609.)	1	1	1	1	1	1	1	1	1	1	1
45.		2	6	4	5	3	3	2	1	0	(1)	(2)
46.		3	8	5	9	12	10	14	15	16	17	18
47.		4	1	1	0	0	0	0	0	0	0	0
48.			16	11	15	16	14	17	17	17	17	17
49.	TOTAL END OF YEAR METERED WATER SERVICE CUSTOMERS		33,087	33,117	33,206	33,219	33,224	33,220	33,258	33,296	33,334	33,372

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UNMETERED AND METERED WATER SERVICE CONNECTIONS BY METER SIZE, AVERAGE FOR YEAR

TABLE 4-4

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
	AVERAGE UNMETERED AND METERED WATER SERVICE CONNECTIONS										
	SAN JOSE HILLS SERVICE AREA										
1.	PRIVATE FIRE PROTECTION SERVICE (604.)	2	0	0	0	0	0	0	0	0	0
2.		4	60	62	61	60	61	61	61	61	61
3.		6	125	126	127	130	132	134	136	138	140
4.		8	143	148	152	152	152	154	156	158	160
5.		10	25	26	26	26	26	26	26	26	26
6.	SUBTOTAL PRIVATE FIRE PROTECTION SERVICE CUSTOMERS		353	362	366	368	371	375	379	383	387
7.	FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (604.A)		243	250	254	255	255	258	261	264	267
9.	SUBTOTAL FIRE HYDRANT ON PRIVATE PROPERTY		243	250	254	255	255	258	261	264	267
10.	TOTAL UNMETERED CONNECTIONS, AVERAGE FOR YEAR		596	612	620	623	626	633	640	647	654
11.	TOTAL METERED CUSTOMERS, AVERAGE FOR YEAR		41,867	41,915	41,964	42,019	42,038	42,096	42,154	42,388	42,446
12.	TOTAL METERED - RECYCLED WATER CUSTOMERS, AVERAGE FOR YEAR		0	42	42	42	42	42	42	42	42
13.	TOTAL CONNECTIONS, AVERAGE FOR YEAR		42,463	42,569	42,626	42,684	42,706	42,771	42,836	43,077	43,142
	WHITTIER/LA MIRADA SERVICE AREA										
14.	PRIVATE FIRE PROTECTION SERVICE (604.)	2	0	0	0	0	0	0	0	0	0
15.		4	73	73	75	76	76	77	78	79	80
16.		6	134	137	136	137	136	137	138	139	140
17.		8	130	134	135	136	137	139	141	143	145
18.		10	43	45	46	45	45	46	47	48	49
19.		12	2	2	2	2	2	2	2	2	2
20.	SUBTOTAL PRIVATE FIRE PROTECTION SERVICE CONNECTIONS		382	391	394	396	396	401	406	411	416
21.	FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (604.A)		223	226	228	229	229	231	233	235	237
22.	SUBTOTAL FIRE HYDRANT ON PRIVATE PROPERTY		223	226	228	229	229	231	233	235	237
23.	TOTAL UNMETERED CONNECTIONS, AVERAGE FOR YEAR		605	617	622	625	625	632	639	646	653
24.	TOTAL METERED CUSTOMERS, AVERAGE FOR YEAR		33,112	33,172	33,217	33,224	33,225	33,266	33,307	35,057	35,098
25.	TOTAL METERED - RECYCLED WATER CUSTOMERS, AVERAGE FOR YEAR										
26.	TOTAL CONNECTIONS, AVERAGE FOR YEAR		33,717	33,789	33,839	33,849	33,850	33,898	33,946	35,703	35,751
	TOTAL COMPANY										
27.	TOTAL CONNECTIONS, AVERAGE FOR YEAR		**76,180**	**76,358**	**76,465**	**76,533**	**76,556**	**76,669**	**76,782**	**78,780**	**78,893**
28.	Increase in Number of Customers							113	113	1,998	113
29.	Percent Increase in Number of Customers							100.15%	100.15%	102.60%	100.14%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UNMETERED AND METERED WATER SERVICE CONNECTIONS BY METER SIZE, END OF YEAR

WORKSHEET 4-4A

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	Recorded Year						Estimated Year		Test Year	
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	END OF YEAR UNMETERED WATER SERVICE CONNECTIONS											
	SAN JOSE HILLS SERVICE AREA											
1.	PRIVATE FIRE PROTECTION SERVICE (604.)	2	0	0	0	0	0	0	0	0	0	0
2.		4	58	62	62	59	61	61	62	63	64	65
3.		6	125	125	127	127	133	131	132	133	134	135
4.		8	143	143	152	152	152	151	153	155	157	159
5.		10	25	25	26	26	26	26	26	26	26	26
6.	SUBTOTAL PRIVATE FIRE PROTECTION SERVICE CONNECTIONS		351	355	367	364	372	369	373	377	381	385
7.	FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (604.A)		239	246	253	255	255	255	258	261	264	267
8.	SUBTOTAL FIRE HYDRANT ON PRIVATE PROPERTY		239	246	253	255	255	255	258	261	264	267
9.	TOTAL UNMETERED CONNECTIONS, END OF YEAR (EOY)		590	601	620	619	627	624	631	638	645	652
10.	TOTAL METERED CUSTOMERS, END OF YEAR		41,842	41,880	41,936	41,986	42,037	42,026	42,080	42,134	42,188	42,242
11.	TOTAL METERED - RECYCLED WATER CUSTOMERS, EOY		0	42	42	42	42	42	42	42	42	42
12.	SAN JOSE HILLS SERVICE AREA - TOTAL CONNECTIONS, EOY		42,432	42,523	42,598	42,647	42,706	42,692	42,753	42,814	42,875	42,936
	WHITTIER/LA MIRADA SERVICE AREA											
13.	PRIVATE FIRE PROTECTION SERVICE (604.)	2	0	0	0	0	0	0	0	0	0	0
14.		4	73	73	73	76	76	76	77	78	79	80
15.		6	129	138	135	136	137	135	136	137	138	139
16.		8	126	133	134	135	136	137	139	141	143	145
17.		10	41	44	45	46	44	46	47	48	49	50
18.		12	2	2	2	2	2	2	2	2	2	2
19.	SUBTOTAL PRIVATE FIRE PROTECTION SERVICE CONNECTIONS		371	390	389	395	395	396	401	406	411	416
20.	FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (604.A)		223	223	228	228	229	229	229	229	229	229
21.	SUBTOTAL FIRE HYDRANT ON PRIVATE PROPERTY		223	223	228	228	229	229	229	229	229	229
22.	TOTAL UNMETERED CONNECTIONS, END OF YEAR		594	613	617	623	624	625	630	635	640	645
23.	TOTAL METERED CONNECTIONS, END OF YEAR		33,092	33,117	33,206	33,219	33,224	33,220	33,258	33,296	33,334	33,372
24.	WHITTIER/LA MIRADA SERVICE AREA - TOTAL CONNECTIONS, EOY		33,686	33,730	33,823	33,842	33,848	33,845	33,888	33,931	33,974	34,017
25.	**TOTAL COMPANY - TOTAL CONNECTIONS, END OF YEAR**		**76,118**	**76,253**	**76,421**	**76,489**	**76,554**	**76,537**	**76,641**	**76,745**	**76,849**	**76,953**
26.	Estimated Total Number of Connections Changes from 2018 to 2021, End of Year							0.15%				

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
RECLASSED CUSTOMERS, SAN JOSE HILLS SERVICE AREA

TABLE 4-5A

		Recorded Year	
		2016	2017
	SAN JOSE HILLS SERVICE AREA		
	RECLASS FROM RESIDENTIAL TO BUSINESS		
	Usage (Ccf)		
1.	Tariff Area 1	81,656	6,905
2.	Tariff Area 2	106,134	8,640
3.	Tariff Area 3	258	18
4.	Total Usage (Ccf)	188,048	15,563
	Customers (By Meter Size)		
5.	5/8" x 3/4"	7	
6.	3/4"	125	
7.	1"	281	
8.	1-1/2"	61	
9.	2"	36	
10.	3"	1	
11.	Total Customers	511	
	RECLASS FROM BUSINESS TO RESIDENTIAL		
	Usage (Ccf)		
12.	Tariff Area 1	33,876	1,217
13.	Tariff Area 2	100,188	3,609
14.	Tariff Area 3	17,358	594
15.	Total Usage (Ccf)	151,422	5,420
	Customers (By Meter Size)		
16.	5/8" x 3/4"	2	
17.	3/4"	31	
18.	1"	137	
19.	1-1/2"	35	
20.	2"	22	
21.	3"	5	
22.	Total Customers	232	
	RECLASS FROM BUSINESS TO PUBLIC AUTHORITIES		
	Usage (Ccf)		
23.	Tariff Area 1	2,654	18
24.	Tariff Area 2	31,352	238
25.	Tariff Area 3	0	0
26.	Total Usage (Ccf)	34,006	256
	Customers (By Meter Size)		
27.	5/8" x 3/4"	2	
28.	3/4"	0	
29.	1"	2	
30.	1-1/2"	4	
31.	2"	2	
32.	3"	0	
33.	4"	2	
34.	6"	2	
35.	Total Customers	14	

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
RECLASSED CUSTOMERS, SAN JOSE HILLS AND WHITTIER/LA MIRADA

TABLE 4-5B

		Recorded Year	
		2016	2017
	SAN JOSE HILLS SERVICE AREA		
	RECLASS FROM INDUSTRIAL TO BUSINESS		
	Usage (Ccf)		
1.	Tariff Area 1	4,671	31
2.	Tariff Area 2	249	0
3.	Tariff Area 3	0	0
4.	Total Usage (Ccf)	4,920	31
	Customers (By Meter Size)		
5.	5/8" x 3/4"	0	
6.	3/4"	3	
7.	1"	2	
8.	1-1/2"	0	
9.	2"	1	
10.	Total Customers	6	
	WHITTIER/LA MIRADA SERVICE AREA		
	RECLASS FROM RESIDENTIAL TO BUSINESS		
	Usage (Ccf)		
11.	Tariff Area 1	13,394	1,096
12.	Tariff Area 2	101,761	7,779
13.	Total Usage (Ccf)	115,155	8,875
	Customers (By Meter Size)		
14.	5/8" x 3/4"	25	
15.	3/4"	78	
16.	1"	136	
17.	1-1/2"	87	
18.	2"	7	
19.	Total Customers	333	
	RECLASS FROM BUSINESS TO RESIDENTIAL		
	Usage (Ccf)		
20.	Tariff Area 1	0	0
21.	Tariff Area 2	444	32
22.	Total Usage (Ccf)	444	32
	Customers (By Meter Size)		
23.	1"	3	
		3	

	WHITTIER/LA MIRADA SERVICE AREA		Recorded Year	
			2016	2017
	RECLASS FROM RESIDENTIAL TO PUBLIC AUTHORITIES			
	Usage (Ccf)			
1.	Tariff Area 2		4,598	173
2.	Total Usage (Ccf)		4,598	173
	Customers (By Meter Size)			
3.	1"		1	
4.	1-1/2"		1	
5.	2"		0	
6.	3"		1	
7.	Total Customers		3	
	RECLASS FROM INDUSTRIAL TO RESIDENTIAL			
	Usage (Ccf)			
8.	Tariff Area 1		6,179	218
9.	Tariff Area 2		0	0
10.	Total Usage (Ccf)		6,179	218
	Customers (By Meter Size)			
11.	5/8" x 3/4"		2	
12.	3/4"		0	
13.	1"		2	
14.	1-1/2"		0	
15.	2"		1	
16.	Total Customers		5	
	RECLASS FROM PUBLIC AUTHORITIES TO BUSINESS			
	Usage (Ccf)			
17.	Tariff Area 1		537	14
18.	Tariff Area 2		17,040	431
19.	Total Usage (Ccf)		17,577	445
	Customers (By Meter Size)			
20.	3/4"		1	
21.	1"		1	
22.	1-1/2"	minus	7	
23.	2"		2	
24.	3"		0	
25.	4"		1	
26.	Total Customers		12	
	RECLASS FROM INDUSTRIAL TO BUSINESS			
	Usage (Ccf)			
27.	Tariff Area 1		18,005	669
28.	Tariff Area 2		0	0
29.	Total Usage (Ccf)		18,005	669
	Customers (By Meter Size)			
30.	3/4"		3	
31.	1"		2	
32.	1-1/2"		2	
33.	2"		1	
34.	3"		1	
35.	Total Customers		9	

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
NEW WATER SERVICE CUSTOMERS BY CUSTOMER CLASS, METER SIZE, AND OCCUPANCY YEAR

TABLE 4-5D

Line Number	Customer Class (PUC Account #)	Meter Size, Inches	**SAN JOSE HILLS SERVICE AREA**			**WHITTIER/LA MIRADA SERVICE AREA**			**TOTAL COMPANY**		
			Estimated Year		Test Year	Estimated Year		Test Year	Estimated Year		Test Year
			2022	2023	2024	2022	2023	2024	2022	2023	2024
	NEW METERED WATER SERVICE CUSTOMERS										
1.	RESIDENTIAL (601.11.)	5/8 x 3/4							0	0	0
2.		3/4						1,689	0	0	1,689
3.		1			176			19	0	0	195
4.		1-1/2							0	0	0
5.		2							0	0	0
6.		3							0	0	0
9.	SUBTOTAL RESIDENTIAL CUSTOMERS		0	0	176	0	0	1,708	0	0	1,884
10.	BUSINESS (601.12.)	5/8 x 3/4							0	0	0
11.		3/4						1	0	0	1
12.		1							0	0	0
13.		1-1/2							0	0	0
14.		2							0	0	0
15.		3							0	0	0
16.		4							0	0	0
17.	SUBTOTAL BUSINESS CUSTOMERS		0	0	0	0	0	1	0	0	1
18.	TOTAL NEW WATER SERVICE CUSTOMERS		0	0	176	0	0	1,709	0	0	1,885

19. Year 2024 includes Sativa customers for Whittier/La Mirada Service Area (1,642 residential - 3/4" meter and 1 business - 3/4" meter)

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF RECORDED AND ESTIMATED WATER SALES BY CUSTOMER CLASS, Ccf (ADJUSTED)

TABLE 4-6A

Line Number	Customer Class (PUC Account #)	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	RESIDENTIAL (601.11.)									
1.	Average Customers	39,377	39,402	39,446	39,503	39,533	39,574	39,615	39,832	39,873
2.	Average Usage	175.8	182.9	168.9	183.0	179.2	167.2	163.1	166.1	154.9
3.	Tariff Area 1 Usage	3,480,410	3,536,586	3,312,560	3,610,659	3,479,123	3,283,752	3,206,548	3,283,415	3,065,169
4.	Tariff Area 2 Usage	2,703,385	2,845,191	2,603,011	2,809,297	2,819,495	2,597,765	2,536,689	2,597,499	2,424,845
5.	Tariff Area 3 Usage	737,075	824,751	745,857	808,769	783,867	735,256	717,970	735,181	686,314
6.	Total Residential Usage	6,920,870	7,206,528	6,661,428	7,228,725	7,082,485	6,616,773	6,461,207	6,616,095	6,176,328
	BUSINESS (601.12.)									
7.	Average Customers	2,264	2,339	2,339	2,330	2,321	2,337	2,353	2,369	2,385
8.	Average Usage	1024.0	1007.5	940.4	948.6	989.2	955.0	947.0	939.0	931.0
9.	Tariff Area 1 Usage	1,084,702	1,074,243	1,023,904	966,308	986,547	1,007,144	1,005,545	1,003,830	1,002,000
10.	Tariff Area 2 Usage	1,126,284	1,159,972	1,067,358	1,133,143	1,184,152	1,112,101	1,110,335	1,108,441	1,106,420
11.	Tariff Area 3 Usage	107,431	122,278	108,352	110,879	125,184	112,589	112,411	112,219	112,015
12.	Total Business Usage	2,318,417	2,356,493	2,199,614	2,210,330	2,295,883	2,231,835	2,228,291	2,224,491	2,220,435
	INDUSTRIAL (601.2.)									
13.	Average Customers	20	26	24	22	21	21	21	21	21
14.	Average Usage	16,541	13,003	14,050	17,766	17,879	15,848	15,848	15,848	15,848
15.	Tariff Area 1 Usage	172,461	264,969	268,328	319,883	303,521	249,575	249,575	249,575	249,575
16.	Tariff Area 2 Usage	158,367	73,117	68,883	70,978	71,930	83,233	83,233	83,233	83,233
17.	Tariff Area 3 Usage	0	0	0	0	0	0	0	0	0
18.	Total Industrial Usage	330,828	338,086	337,211	390,861	375,451	332,808	332,808	332,808	332,808
	PUBLIC AUTHORITIES (601.3.)									
19.	Average Customers	197	139	144	150	149	149	149	149	149
20.	Average Usage	1,806	2,914	2,284	2,175	2,439	2,324	2,324	2,324	2,324
21.	Tariff Area 1 Usage	243,054	279,131	220,959	222,827	236,899	234,075	234,075	234,075	234,075
22.	Tariff Area 2 Usage	86,146	101,754	85,532	78,990	103,777	88,775	88,775	88,775	88,775
23.	Tariff Area 3 Usage	26,644	24,216	22,425	24,403	22,692	23,426	23,426	23,426	23,426
24.	Total Public Authorities Usage	355,844	405,101	328,916	326,220	363,368	346,276	346,276	346,276	346,276
	CONSTRUCTION WATER SERVC. (609.)									
25.	Average Customers	9	9	11	14	14	15	16	17	18
26.	Average Usage	1,048	575	264	360	419	533	533	533	533
27.	Tariff Area 1 Usage	0	0	0	0	0	0	0	0	0
28.	Tariff Area 2 Usage	9,430	5,173	2,904	5,041	5,859	7,995	8,528	9,061	9,594
29.	Tariff Area 3 Usage	0	0	0	0	0	0	0	0	0
30.	Total Construction Water Service Usage	9,430	5,173	2,904	5,041	5,859	7,995	8,528	9,061	9,594
	SUMMARY BY ZONE:									
31.	Tariff Area 1 Usage	4,980,627	5,154,929	4,825,751	5,119,677	5,006,090	4,774,546	4,695,743	4,770,895	4,550,819
32.	Tariff Area 2 Usage	4,083,612	4,185,207	3,827,688	4,097,449	4,185,213	3,889,869	3,827,560	3,887,009	3,712,867
33.	Tariff Area 3 Usage	871,150	971,245	876,634	944,051	931,743	871,271	853,807	870,826	821,755
34.	TOTAL USAGE	9,935,389	10,311,381	9,530,073	10,161,177	10,123,046	9,535,686	9,377,110	9,528,730	9,085,441

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF RECORDED AND ESTIMATED WATER SALES BY CUSTOMER CLASS, Ccf (BEFORE ADJUSTMENT)

TABLE 4-6B

Line Number	Customer Class (PUC Account #)	Recorded Year	
		2017	2018
	RESIDENTIAL (601.11.)		
1.			
2.	Tariff Area 1 Usage	3,486,098	3,536,586
3.	Tariff Area 2 Usage	2,708,416	2,845,191
4.	Tariff Area 3 Usage	736,499	824,751
5.	Total Residential Usage	6,931,013	7,206,528
	BUSINESS (601.12.)		
6.	Tariff Area 1 Usage	1,079,001	1,074,243
7.	Tariff Area 2 Usage	1,121,491	1,159,972
8.	Tariff Area 3 Usage	108,007	122,278
9.	Total Business Usage	2,308,499	2,356,493
	INDUSTRIAL (601.2.)		
10.	Tariff Area 1 Usage	172,492	264,969
11.	Tariff Area 2 Usage	158,367	73,117
12.	Tariff Area 3 Usage	0	0
13.	Total Industrial Usage	330,859	338,086
	PUBLIC AUTHORITIES (601.3.)		
14.	Tariff Area 1 Usage	243,036	279,131
15.	Tariff Area 2 Usage	85,908	101,754
16.	Tariff Area 3 Usage	26,644	24,216
17.	Total Public Authorities Usage	355,588	405,101
	CONSTRUCTION WATER SERVC. (609.)		
18.	Tariff Area 1 Usage	0	0
19.	Tariff Area 2 Usage	9,430	5,173
20.	Tariff Area 3 Usage	0	0
21.	Total Construction Water Service Usage	9,430	5,173
	SUMMARY BY ZONE:		
22.	Tariff Area 1 Usage	4,980,627	5,154,929
23.	Tariff Area 2 Usage	4,083,612	4,185,207
24.	Tariff Area 3 Usage	871,150	971,245
25.	TOTAL USAGE	9,935,389	10,311,381

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF RECORDED AND ESTIMATED WATER SALES BY CUSTOMER CLASS, Ccf (ADJUSTED)

TABLE 4-6C

Line		Recorded Year					Estimated Year		Test Year	
Number	lass (PUC Account #)	2017	2018	2019	2020	2021	2022	2023	2024	2025
	RESIDENTIAL (601.11.)									
1.	Average Customers	30,870	30,956	31,003	31,013	31,016	31,053	31,090	32,835	32,872
2.	Average Usage	168.5	178.5	163.9	176.7	177.5	165.8	162.8	163.6	156.8
3.	Tariff Area 1 Usage	366,276	381,546	365,137	383,218	376,015	359,772	353,683	375,370	360,173
4.	Tariff Area 2 Usage	4,801,988	5,108,315	4,683,874	5,062,986	5,094,997	4,756,526	4,676,026	4,962,747	4,761,831
5.	Tariff Area 3 Usage	33,016	35,429	32,483	32,514	34,587	32,289	31,743	33,689	32,325
6.	Total Residential Usage	5,201,280	5,525,290	5,081,494	5,478,718	5,505,599	5,148,587	5,061,452	5,371,806	5,154,330
	BUSINESS (601.12.)									
7.	Average Customers	2,019	2,025	2,025	2,028	2,026	2,029	2,032	2,036	2,039
8.	Average Usage	960.4	1,014.5	915.6	929.2	974.9	915.0	900.0	885.0	870.0
9.	Tariff Area 1 Usage	311,811	340,865	321,093	317,823	330,377	310,214	305,580	301,079	296,412
10.	Tariff Area 2 Usage	1,627,102	1,713,387	1,533,033	1,566,649	1,644,733	1,546,302	1,523,202	1,500,763	1,477,501
	Tariff Area 3 Usage	97	0	0	0	0	19	18	18	18
11.	Total Business Usage	1,939,010	2,054,252	1,854,126	1,884,472	1,975,110	1,856,535	1,828,800	1,801,860	1,773,930
	INDUSTRIAL (601.2.)									
12.	Average Customers	21	25	20	15	15	15	15	15	15
13.	Average Usage	4,834	4,595	6,748	10,131	10,808	7,423	7,423	7,423	7,423
14.	Tariff Area 1 Usage	100,372	113,124	132,953	149,008	159,843	109,648	109,648	109,648	109,648
15.	Tariff Area 2 Usage	1,145	1,759	2,016	2,952	2,270	1,697	1,697	1,697	1,697
16.	Total Industrial Usage	101,517	114,883	134,969	151,960	162,113	111,345	111,345	111,345	111,345
	PUBLIC AUTHORITIES (601.3.)									
17.	Average Customers	174	138	139	139	138	138	138	138	138
18.	Average Usage	2,906	3,669	3,083	3,044	3,350	3,210	3,210	3,210	3,210
19.	Tariff Area 1 Usage	27,712	31,719	27,669	29,710	34,906	28,894	28,894	28,894	28,894
20.	Tariff Area 2 Usage	478,002	474,606	400,864	393,338	427,436	414,086	414,086	414,086	414,086
21.	Total Public Authorities Usage	505,714	506,325	428,533	423,048	462,342	442,980	442,980	442,980	442,980
	SALES TO OTHER WATER UTILITIES FOR RESALE (606.)									
22.	Average Customers	14	14	14	14	14	14	14	14	14
23.	Average Usage	517	577	493	506	603	539	539	539	539
24.	Tariff Area 2 Usage	7,234	8,075	6,899	7,077	8,443	7,546	7,546	7,546	7,546
25.	Total Sales to Other Water Utilities Usage	7,234	8,075	6,899	7,077	8,443	7,546	7,546	7,546	7,546
	CONSTRUCTION WATER SERVICE (609.)									
26.	Average Customers	14	14	16	15	16	17	18	19	20
27.	Average Usage	395	410	853	1,028	883	714	714	714	714
28.	Tariff Area 2 Usage	5,528	5,737	13,646	15,424	14,120	12,138	12,852	13,566	14,280
29.	Total Construction Water Service Usage	5,528	5,737	13,646	15,424	14,120	12,138	12,852	13,566	14,280
	SUMMARY BY ZONE									
30.	Zone 1 Usage	806,171	867,254	846,852	879,759	901,141	808,528	797,805	814,991	795,127
31.	Zone 2 Usage	6,920,999	7,311,879	6,640,332	7,048,426	7,191,999	6,738,295	6,635,409	6,900,405	6,676,941
32.	Zone 3 Usage	33,113	35,429	32,483	32,514	34,587	32,308	31,761	33,707	32,343
33.	TOTAL USAGE	7,760,283	8,214,562	7,519,667	7,960,699	8,127,727	7,579,131	7,464,975	7,749,103	7,504,411

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF RECORDED AND ESTIMATED WATER SALES BY CUSTOMER CLASS, Ccf (BEFORE ADJUSTMENT)

TABLE 4-6D

Line Number	lass (PUC Account #)	Recorded Year	
		2017	2018
	RESIDENTIAL (601.11.)		
1.	Tariff Area 1 Usage	367,154	381,546
2.	Tariff Area 2 Usage	4,809,908	5,108,315
3.	Tariff Area 3 Usage	33,016	35,429
4.	Total Residential Usage	5,210,078	5,525,290
	BUSINESS (601.12.)		
5.	Tariff Area 1 Usage	310,032	340,865
6.	Tariff Area 2 Usage	1,618,924	1,713,387
7.	Tariff Area 3 Usage	97	0
8.	Total Business Usage	1,929,053	2,054,252
	INDUSTRIAL (601.2.)		
9.	Tariff Area 1 Usage	101,259	113,124
10.	Tariff Area 2 Usage	1,145	1,759
11.	Total Industrial Usage	102,404	114,883
	PUBLIC AUTHORITIES (601.3.)		
12.	Tariff Area 1 Usage	27,726	31,719
13.	Tariff Area 2 Usage	478,433	474,606
14.	Total Public Authorities Usage	506,159	506,325
	SALES TO OTHER WATER UTILITIES FOR RESALE (606.)		
15.	Tariff Area 1 Usage		
16.	Tariff Area 2 Usage	7,234	8,075
17.	Total Sales to Other Water Utilities Usage	7,234	8,075
	CONSTRUCTION WATER SERVICE (609.)		
18.	Tariff Area 1 Usage		
19.	Tariff Area 2 Usage	5,528	5,737
20.	Total Construction Water Service Usage	5,528	5,737
	SUMMARY BY ZONE		
21.	Zone 1 Usage	806,171	867,254
22.	Zone 2 Usage	6,921,172	7,311,879
23.	Zone 3 Usage	33,113	35,429
24.	TOTAL USAGE	7,760,456	8,214,562

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING REVENUES AT PRESENT WATER RATES, DOLLARS

TABLE 4-7

Line Number	Customer Class (PUC Account #)	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	OPERATING REVENUES AT PRESENT WATER RATES									
	METERED WATER SERVICE REVENUES									
1.	Residential Sales	54,329,977	57,593,608	57,383,548	62,509,705	66,659,954	65,574,642	68,097,956	70,493,637	67,911,701
2.	Business Sales	14,570,168	16,021,210	15,670,528	16,371,187	18,351,563	19,407,375	20,355,459	20,283,097	20,205,807
3.	Industrial Sales	1,299,078	1,378,143	1,476,999	1,769,792	1,918,295	1,773,836	1,867,316	1,867,316	1,867,316
4.	Sales to Public Authorities	3,668,660	4,073,394	3,748,813	3,873,990	4,521,311	3,537,577	3,723,912	3,723,912	3,723,912
5.	Sales to Other Water Utilities for Resale	37,397	41,579	38,490	39,913	48,174	46,669	49,126	49,126	49,126
6.	Construction/Flooding Sales	72,483	66,232	87,979	100,567	116,401	156,948	175,928	186,641	197,351
7.	Recycled Water Sales	868,599	865,186	813,854	957,111	1,096,517	1,162,489	1,223,715	1,223,715	1,223,715
8.	TOTAL METERED WATER SERVICE REVENUES	74,846,363	80,039,352	79,220,211	85,622,265	92,712,214	91,659,536	95,493,412	97,827,444	95,178,928
	OTHER WATER SERVICE REVENUES									
9.	P.U.C. Reimbursement Fee 0.80%	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
10.	Private Fire Protection Service	1,269,955	1,376,408	1,423,499	1,488,981	1,652,962	1,690,386	1,801,113	1,822,740	1,844,367
11.	Fire Hydrant Service on Private Property	160,498	177,489	184,389	183,237	195,820	207,668	220,818	223,053	225,288
12.	TOTAL OTHER WATER SERVICE REVENUES	2,525,170	2,640,152	2,596,482	2,860,965	3,178,454	2,646,515	2,802,054	2,844,779	2,847,644
13.	TOTAL WATER SERVICE REVENUES	77,371,532	82,679,504	81,816,693	88,483,230	95,890,668	94,306,051	98,295,466	100,672,223	98,026,572
14.	Total Water Service Revenues Less P.U.C. Reimbursement Fee	76,276,815	81,593,249	80,828,099	87,294,483	94,560,997	93,557,590	97,515,343	99,873,237	97,248,583
15.	OTHER WATER REVENUES									
16.	Miscellaneous Service Revenues	183,166	187,703	178,418	30,548	18,254	24,401	24,401	24,401	24,401
17.	Rule No. 9 - Remove bad check/electronic transfer not honored	(936)	(792)	(1,098)			(942)	(942)	(942)	(942)
18.	Other Revenues - Non Tariffed Products & Services & Other	195,904	204,675	230,146	(299,973)	9,839	228,402	180,529	209,639	210,928
19.	Leak Adjustment on Customer Bills			(23,834)	(23,750)	(20,669)	(22,751)	(22,751)	(22,751)	(22,751)
20.	TOTAL OTHER WATER REVENUES	378,134	391,585	383,632	(293,175)	7,424	251,861	203,988	233,098	234,387
21.	AMORTIZATION OF DEFERRED REVENUES	4,772	4,772	15,750	21,127	35,564	35,564	35,564	35,564	35,564
22.	TOTAL OPERATING REVENUES AT PRESENT RATES Less PUC Fee	76,659,721	81,989,606	81,227,481	87,022,435	94,603,985	93,845,015	97,754,895	100,141,899	97,518,534

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
OPERATING REVENUES AT PRESENT WATER RATES, DOLLARS

WORKSHEET 4-7A

Line Number	Customer Class (PUC Account #)	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	METERED WATER SERVICE REVENUES									
1.	Residential Sales (601.11.)	31,699,854	33,342,844	33,256,577	35,716,945	38,879,147	38,466,571	39,864,282	40,606,375	38,801,115
2.	Business Sales (601.12.)	7,880,252	8,612,851	8,469,726	8,859,668	9,850,111	11,025,441	11,616,731	11,625,647	11,633,512
3.	Industrial Sales (601.2.)	1,016,790	1,048,070	1,070,344	1,294,015	1,370,744	1,370,559	1,442,812	1,442,812	1,442,812
4.	Sales to Public Authorities (601.3.)	1,945,064	2,221,428	2,032,029	2,080,463	2,494,352	1,688,829	1,777,846	1,777,846	1,777,846
5.	Sales to Other Water Utilities for Resale (606.)						0	0	0	0
6.	Construction/Flooding Sales (601.4)	40,070	30,335	24,737	33,971	45,750	73,603	82,649	87,815	92,979
7.	Recycled Water Sales	868,599	865,186	813,854	957,111	1,096,517	1,162,489	1,223,715	1,223,715	1,223,715
8.	TOTAL METERED WATER SERVICE REVENUES	43,450,630	46,120,714	45,667,267	48,942,174	53,736,621	53,787,492	56,008,035	56,764,210	54,971,979
	OTHER WATER SERVICE REVENUES									
9.	Private Fire Protection Service (604.)	607,210	662,223	683,560	721,448	810,325	815,340	867,778	877,240	886,702
10.	Fire Hydrant Service on Private Property (604.A)	81,992	93,273	97,395	96,600	105,968	109,567	116,667	118,008	119,349
11.	TOTAL OTHER WATER SERVICE REVENUES	689,202	755,496	780,955	818,048	916,293	924,907	984,445	995,248	1,006,051
	COMPUTATION OF TARIFF AREA INCREMENT REVENUES AT PRESENT RATES									
	Tariff Area 2 Usage, Ccf									
12.	Residential						2,597,765	2,536,689	2,597,499	2,424,845
13.	Business						1,112,101	1,110,335	1,108,441	1,106,420
14.	Industrial						83,233	83,233	83,233	83,233
15.	Public Authorities						88,775	88,775	88,775	88,775
16.	Sales To Other Utilities						0	0	0	0
17.	Construction Water Service						7,995	8,528	9,061	9,594
18.	Total Usage, Tariff Area 2						3,889,869	3,827,560	3,887,009	3,712,867
	Tariff Area 3 Usage, Ccf									
19.	Residential						735,256	717,970	735,181	686,314
20.	Business						112,589	112,411	112,219	112,015
21.	Industrial						0	0	0	0
22.	Public Authorities						23,426	23,426	23,426	23,426
23.	Sales To Other Utilities						0	0	0	0
24.	Construction Water Service						0	0	0	0
25.	Total Usage, Tariff Area 3						871,271	853,807	870,826	821,755
26.	Tariff Area Increment Rate, Tariff Area 2						$0.127	$0.134	$0.134	$0.134
27.	Tariff Area Increment Rate, Tariff Area 3						$0.269	$0.283	$0.283	$0.283
28.	Incremental Revenues, Tariff Area 2						$494,013	$512,893	$520,859	$497,524
29.	Incremental Revenues, Tariff Area 3						$234,372	$241,627	$246,444	$232,557
30.	Total Tariff Area Increment Revenues						$728,385	$754,520	$767,303	$730,081

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF RESIDENTIAL AND BUSINESS REVENUES AT PRESENT RATES, DOLLARS

WORKSHEET 4-7B

	RESIDENTIAL SALES (601.11.)				**BUSINESS SALES (601.12.)**			
	AVERAGE CUSTOMERS FOR THE YEAR				AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	2,047	2,052	2,057	2,062	65	73	81	89
3/4 - inch meter	30,441	30,445	30,449	30,453	395	389	383	377
1 - inch meter	6,605	6,644	6,859	6,898	670	674	678	682
1-1/2 - inch meter	368	360	352	344	435	433	431	429
2 - inch meter	104	105	106	107	656	665	674	683
3 - inch meter	9	9	9	9	80	82	84	86
4 - inch meter	0	0	0	0	29	30	31	32
6 - inch meter	0	0	0	0	3	3	3	3
8 - inch meter	0	0	0	0	4	4	4	4
SUBTOTAL AVERAGE CUSTOMERS	39,574	39,615	39,832	39,873	2,337	2,353	2,369	2,385
	Service Charge per Meter per Month				Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69	$773.91	$814.69	$814.69	$814.69
8 - inch meter	$1,238.26	$1,303.50	$1,303.50	$1,303.50	$1,238.26	$1,303.50	$1,303.50	$1,303.50
	1,780	SERVICE CHARGE REVENUE			SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$380,251	$401,371	$402,349	$403,327	$12,074	$14,279	$15,844	$17,408
3/4 - inch meter	$8,482,080	$8,928,910	$8,930,083	$8,931,256	$110,063	$114,086	$112,326	$110,567
1 - inch meter	$3,067,362	$3,248,119	$3,353,228	$3,372,294	$311,148	$329,505	$331,461	$333,416
1-1/2 - inch meter	$341,754	$351,950	$344,129	$336,308	$403,976	$423,318	$421,363	$419,408
2 - inch meter	$154,540	$164,241	$165,805	$167,369	$974,790	$1,040,193	$1,054,271	$1,068,349
3 - inch meter	$25,074	$26,395	$26,395	$26,395	$222,883	$240,490	$246,355	$252,221
4 - inch meter	$0	$0	$0	$0	$134,662	$146,646	$151,534	$156,422
6 - inch meter	$0	$0	$0	$0	$27,861	$29,329	$29,329	$29,329
8 - inch meter	$0	$0	$0	$0	$59,436	$62,568	$62,568	$62,568
SUBTOTAL SERVICE CHARGE REVENUE	$12,451,061	$13,120,986	$13,221,989	$13,236,949	$2,256,893	$2,400,414	$2,425,051	$2,449,688
	USAGE (in Ccf)				USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	3,283,752	3,206,548	3,283,415	3,065,169	1,007,144	1,005,545	1,003,830	1,002,000
Tariff Area 2 Usage	2,597,765	2,536,689	2,597,499	2,424,845	1,112,101	1,110,335	1,108,441	1,106,420
Tariff Area 3 Usage	735,256	717,970	735,181	686,314	112,589	112,411	112,219	112,015
SUBTOTAL USAGE	6,616,773	6,461,207	6,616,095	6,176,328	2,231,834	2,228,291	2,224,490	2,220,435
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$3.852	$4.055	$4.055	$4.055	$3.852	$4.055	$4.055	$4.055
Tariff Area 2 Usage	$3.979	$4.189	$4.189	$4.189	$3.979	$4.189	$4.189	$4.189
Tariff Area 3 Usage	$4.121	$4.338	$4.338	$4.338	$4.121	$4.338	$4.338	$4.338
	USAGE REVENUE				USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$12,649,013	$13,002,552	$13,314,248	$12,429,260	$3,879,519	$4,077,485	$4,070,531	$4,063,110
Tariff Area 2 Usage	$10,336,507	$10,626,190	$10,880,923	$10,157,676	$4,425,050	$4,651,193	$4,643,259	$4,634,793
Tariff Area 3 Usage	$3,029,990	$3,114,554	$3,189,215	$2,977,230	$463,979	$487,639	$486,806	$485,921
SUBTOTAL USAGE REVENUE	$26,015,510	$26,743,296	$27,384,386	$25,564,166	$8,768,548	$9,216,317	$9,200,596	$9,183,824
TOTAL REVENUES	$38,466,571	$39,864,282	$40,606,375	$38,801,115	$11,025,441	$11,616,731	$11,625,647	$11,633,512

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF INDUSTRIAL SALES AND SALES to PUBLIC AUTHORITIES REVENUES AT PRESENT RATES, DOLLARS

WORKSHEET 4-7C

	INDUSTRIAL SALES (601.2.)				**SALES TO PUBLIC AUTHORITIES (601.3.)**			
	AVERAGE CUSTOMERS FOR THE YEAR				AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	0	0	0	0	6	6	6	6
3/4 - inch meter	2	2	2	2	7	7	7	7
1 - inch meter	2	2	2	2	16	16	16	16
1-1/2 - inch meter	0	0	0	0	10	10	10	10
2 - inch meter	9	9	9	9	45	45	45	45
3 - inch meter	0	0	0	0	38	38	38	38
4 - inch meter	5	5	5	5	24	24	24	24
6 - inch meter	2	2	2	2	2	2	2	2
8 - inch meter	0	0	0	0	1	1	1	1
10 - inch meter	1	1	1	1	0	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	21	21	21	21	149	149	149	149
	Service Charge per Meter per Month				Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69	$773.91	$814.69	$814.69	$814.69
8 - inch meter	$1,238.26	$1,303.50	$1,303.50	$1,303.50	$1,238.26	$1,303.50	$1,303.50	$1,303.50
10 - inch meter	$1,780.00	$1,873.79	$1,873.79	$1,873.79				
	SERVICE CHARGE REVENUE				SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$0	$0	$0	$0	$1,115	$1,174	$1,174	$1,174
3/4 - inch meter	$557	$587	$587	$587	$1,950	$2,053	$2,053	$2,053
1 - inch meter	$929	$978	$978	$978	$7,430	$7,822	$7,822	$7,822
1-1/2 - inch meter	$0	$0	$0	$0	$9,287	$9,776	$9,776	$9,776
2 - inch meter	$13,374	$14,078	$14,078	$14,078	$66,868	$70,389	$70,389	$70,389
3 - inch meter	$0	$0	$0	$0	$105,870	$111,446	$111,446	$111,446
4 - inch meter	$23,218	$24,441	$24,441	$24,441	$111,444	$117,317	$117,317	$117,317
6 - inch meter	$18,574	$19,553	$19,553	$19,553	$18,574	$19,553	$19,553	$19,553
8 - inch meter	$0	$0	$0	$0	$14,859	$15,642	$15,642	$15,642
10 - inch meter	$21,360	$22,485	$22,485	$22,485	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$78,012	$82,122	$82,122	$82,122	$337,397	$355,172	$355,172	$355,172
	USAGE (in Ccf)				USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	249,575	249,575	249,575	249,575	234,075	234,075	234,075	234,075
Tariff Area 2 Usage	83,233	83,233	83,233	83,233	88,775	88,775	88,775	88,775
Tariff Area 3 Usage	0	0	0	0	23,426	23,426	23,426	23,426
SUBTOTAL USAGE	332,808	332,808	332,808	332,808	346,276	346,276	346,276	346,276
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$3.852	$4.055	$4.055	$4.055	$3.852	$4.055	$4.055	$4.055
Tariff Area 2 Usage	$3.979	$4.189	$4.189	$4.189	$3.979	$4.189	$4.189	$4.189
Tariff Area 3 Usage	$4.121	$4.338	$4.338	$4.338	$4.121	$4.338	$4.338	$4.338
	USAGE REVENUE				USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$961,363	$1,012,027	$1,012,027	$1,012,027	$901,657	$949,174	$949,174	$949,174
Tariff Area 2 Usage	$331,184	$348,663	$348,663	$348,663	$353,236	$371,878	$371,878	$371,878
Tariff Area 3 Usage	$0	$0	$0	$0	$96,539	$101,622	$101,622	$101,622
SUBTOTAL USAGE REVENUE	$1,292,547	$1,360,690	$1,360,690	$1,360,690	$1,351,432	$1,422,674	$1,422,674	$1,422,674
TOTAL REVENUES	$1,370,559	$1,442,812	$1,442,812	$1,442,812	$1,688,829	$1,777,846	$1,777,846	$1,777,846

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF SALES TO OTHER WATER UTILITIES AND CONSTRUCTION WATER SERVICE REVENUES AT PRESENT RATES, DOLLARS

WORKSHEET 4-7D

SALES TO OTHER WATER UTILITIES FOR RESALE (606.)

	AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025
3/4 - inch meter	0	0	0	0
1 - inch meter	0	0	0	0
2 - inch meter	0	0	0	0
3 - inch meter	0	0	0	0
4 - inch meter	0	0	0	0
6 - inch meter				
SUBTOTAL AVERAGE CUSTOMERS	0	0	0	0
	Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74
2 - inch meter	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69
	SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025
3/4 - inch meter	$0	$0	$0	$0
1 - inch meter	$0	$0	$0	$0
2 - inch meter	$0	$0	$0	$0
3 - inch meter	$0	$0	$0	$0
4 - inch meter	$0	$0	$0	$0
6 - inch meter	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$0	$0	$0	$0
	USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	0	0	0	0
Tariff Area 2 Usage	0	0	0	0
Tariff Area 3 Usage	0	0	0	0
SUBTOTAL USAGE	0	0	0	0
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025
Tariff Area 1 Usage	$3.852	$4.055	$4.055	$4.055
Tariff Area 2 Usage	$3.979	$4.189	$4.189	$4.189
Tariff Area 3 Usage	$4.121	$4.338	$4.338	$4.338
	USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	$0	$0	$0	$0
Tariff Area 2 Usage	$0	$0	$0	$0
Tariff Area 3 Usage	$0	$0	$0	$0
SUBTOTAL USAGE REVENUE	$0	$0	$0	$0
TOTAL REVENUES	$0	$0	$0	$0

CONSTRUCTION WATER SERVICE (609.)

	AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025
3/4 - inch meter				
1 - inch meter				
2 - inch meter	0	0	0	0
3 - inch meter	15	16	17	18
4 - inch meter				
6 - inch meter				
SUBTOTAL AVERAGE CUSTOMERS	15	16	17	18
	Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74
2 - inch meter	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69
	SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025
3/4 - inch meter	$0	$0	$0	$0
1 - inch meter	$0	$0	$0	$0
2 - inch meter	$0	$0	$0	$0
3 - inch meter	$41,791	$46,925	$49,858	$52,790
4 - inch meter	$0	$0	$0	$0
6 - inch meter	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$41,791	$46,925	$49,858	$52,790
	USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	0	0	0	0
Tariff Area 2 Usage	7,995	8,528	9,061	9,594
Tariff Area 3 Usage	0	0	0	0
SUBTOTAL USAGE	7,995	8,528	9,061	9,594
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025
Tariff Area 1 Usage	$3.852	$4.055	$4.055	$4.055
Tariff Area 2 Usage	$3.979	$4.189	$4.189	$4.189
Tariff Area 3 Usage	$4.121	$4.338	$4.338	$4.338
	USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	$0	$0	$0	$0
Tariff Area 2 Usage	$31,812	$35,724	$37,957	$40,189
Tariff Area 3 Usage	$0	$0	$0	$0
SUBTOTAL USAGE REVENUE	$31,812	$35,724	$37,957	$40,189
TOTAL REVENUES	$73,603	$82,649	$87,815	$92,979

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF PRIVATE FIRE PROTECTION AND FIRE HYDRANTS REVENUES, DOLLARS

WORKSHEET 4-7E

PRIVATE FIRE PROTECTION SERVICE (Schedule No. 4)

	CUSTOMERS, AVERAGE YEAR			
Customer by Meter Size	2022	2023	2024	2025
2 - inch meter	0	0	0	0
4 - inch meter	61	61	61	61
6 - inch meter	134	136	138	140
8 - inch meter	154	156	158	160
10 - inch meter	26	26	26	26
12 - inch meter				
SUBTOTAL CUSTOMERS	375	379	383	387

	INCHES, AVERAGE YEAR			
Customer by Meter Size	2022	2023	2024	2025
2 - inch meter	0	0	0	0
4 - inch meter	244	244	244	244
6 - inch meter	804	816	828	840
8 - inch meter	1,232	1,248	1,264	1,280
10 - inch meter	260	260	260	260
12 - inch meter				
TOTAL INCHES	2,540	2,568	2,596	2,624

Service Charge per inch, per Month			
2022	2023	2024	2025
$26.75	$28.16	$28.16	$28.16

Service Charge	SERVICE CHARGE REVENUE			
Revenue by Meter Size	2022	2023	2024	2025
2 - inch meter	$0	$0	$0	$0
4 - inch meter	$78,324	$82,452	$82,452	$82,452
6 - inch meter	$258,084	$275,743	$279,798	$283,853
8 - inch meter	$395,472	$421,724	$427,131	$432,538
10 - inch meter	$83,460	$87,859	$87,859	$87,859
12 - inch meter	$0	$0	$0	$0
TOTAL REVENUE	$815,340	$867,778	$877,240	$886,702

FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (Schedule No. 4-A)

	CUSTOMERS, AVERAGE YEAR			
	2022	2023	2024	2025
6" Riser/Standard Type Fire Hydran	258	261	264	267
SUBTOTAL CUSTOMERS	258	261	264	267

	Rates for Fire Hydrants on Private Property, per Month			
	2022	2023	2024	2025
6" Riser/Standard Type Fire Hydran	$35.39	$37.25	$37.25	$37.25

	SERVICE CHARGE REVENUE			
	2022	2023	2024	2025
6" Riser/Standard Type Fire Hydran	$109,567	$116,667	$118,008	$119,349
TOTAL REVENUE	$109,567	$116,667	$118,008	$119,349

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
OPERATING REVENUES AT PRESENT WATER RATES, DOLLARS

WORKSHEET 4-7F

Line Number	Customer Class (PUC Account #)	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	METERED WATER SERVICE REVENUES									
1.	Residential Sales (601.11.)	22,630,123	24,250,764	24,126,971	26,792,759	27,780,807	27,108,071	28,233,674	29,887,262	29,110,586
2.	Business Sales (601.12.)	6,689,916	7,408,359	7,200,802	7,511,519	8,501,452	8,381,934	8,738,728	8,657,450	8,572,295
3.	Industrial Sales (601.2.)	282,288	330,073	406,655	475,776	547,551	403,277	424,504	424,504	424,504
4.	Sales to Public Authorities (601.3.)	1,723,596	1,851,966	1,716,783	1,793,527	2,026,959	1,848,748	1,946,066	1,946,066	1,946,066
5.	Sales to Other Water Utilities for Resale (606.)	37,397	41,579	38,490	39,913	48,174	46,669	49,126	49,126	49,126
6.	Construction/Flooding Sales (601.4)	32,413	35,897	63,242	66,596	70,650	83,345	93,279	98,826	104,372
7.	TOTAL METERED WATER SERVICE REVENUES	31,395,733	33,918,638	33,552,943	36,680,090	38,975,593	37,872,044	39,485,377	41,063,234	40,206,949
	OTHER WATER SERVICE REVENUES									
8.	Private Fire Protection Service (604.)	662,745	714,185	739,939	767,534	842,637	875,046	933,335	945,500	957,665
9.	Fire Hydrant Service on Private Property (604.A)	78,505	84,216	86,993	86,637	89,853	98,101	104,151	105,045	105,939
10.	TOTAL OTHER WATER SERVICE REVENUES	741,250	798,401	826,933	854,170	932,490	973,147	1,037,486	1,050,545	1,063,604
	COMPUTATION OF TARIFF AREA INCREMENT REVENUES AT PRESENT RATES									
11.	Tariff Area 2 Usage, Ccf									
12.	Residential						4,756,526	4,676,026	4,962,747	4,761,831
13.	Business						1,546,302	1,523,202	1,500,763	1,477,501
14.	Industrial						1,697	1,697	1,697	1,697
15.	Public Authorities						414,086	414,086	414,086	414,086
16.	Sales To Other Utilities						7,546	7,546	7,546	7,546
17.	Construction Water Service						12,138	12,852	13,566	14,280
18.	Total Usage, Tariff Area 2						6,738,295	6,635,409	6,900,405	6,676,941
19.	Tariff Area 3 Usage, Ccf									
20.	Residential						32,289	31,743	33,689	32,325
21.	Business						19	18	18	18
22.	Industrial						0	0	0	0
23.	Public Authorities						0	0	0	0
24.	Sales To Other Utilities						0	0	0	0
25.	Construction Water Service						0	0	0	0
26.	Total Usage, Tariff Area 3						32,308	31,761	33,707	32,343
27.	Tariff Area Increment Rate, Tariff Area 2						$0.190	$0.200	$0.200	$0.200
28.	Tariff Area Increment Rate, Tariff Area 3						$0.518	$0.545	$0.545	$0.545
29.	Incremental Revenues, Tariff Area 2						$1,280,276	$1,327,082	$1,380,081	$1,335,388
30.	Incremental Revenues, Tariff Area 3						$16,736	$17,310	$18,370	$17,627
31.	Total Tariff Area Increment Revenues						$1,297,012	$1,344,392	$1,398,451	$1,353,015

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF RESIDENTIAL AND BUSINESS REVENUES AT PRESENT RATES, DOLLARS

WORKSHEET 4-7G

RESIDENTIAL SALES (601.11.)

	AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	5,330	5,335	5,340	5,345
3/4 - inch meter	20,313	20,315	22,006	22,008
1 - inch meter	5,223	5,252	5,300	5,329
1-1/2 - inch meter	165	166	167	168
2 - inch meter	20	20	20	20
3 - inch meter	2	2	2	2
4 - inch meter				
6 - inch meter				
8 - inch meter				
SUBTOTAL AVERAGE CUSTOMERS	31,053	31,090	32,835	32,872
	Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69
8 - inch meter	$1,238.26	$1,303.50	$1,303.50	$1,303.50
	SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$990,101	$1,043,526	$1,044,504	$1,045,482
3/4 - inch meter	$5,660,014	$5,957,983	$6,453,920	$6,454,506
1 - inch meter	$2,425,561	$2,567,598	$2,591,064	$2,605,242
1-1/2 - inch meter	$153,232	$162,288	$163,266	$164,244
2 - inch meter	$29,719	$31,284	$31,284	$31,284
3 - inch meter	$5,572	$5,866	$5,866	$5,866
4 - inch meter	$0	$0	$0	$0
6 - inch meter	$0	$0	$0	$0
8 - inch meter	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$9,264,199	$9,768,545	$10,289,904	$10,306,624
	USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	359,772	353,683	375,370	360,173
Tariff Area 2 Usage	4,756,526	4,676,026	4,962,747	4,761,831
Tariff Area 3 Usage	32,289	31,743	33,689	32,325
SUBTOTAL USAGE	5,148,587	5,061,452	5,371,806	5,154,329
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025
Tariff Area 1 Usage	$3.287	$3.460	$3.460	$3.460
Tariff Area 2 Usage	$3.477	$3.660	$3.660	$3.660
Tariff Area 3 Usage	$3.805	$4.005	$4.005	$4.005
	USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	$1,182,571	$1,223,743	$1,298,780	$1,246,199
Tariff Area 2 Usage	$16,538,441	$17,114,255	$18,163,654	$17,428,301
Tariff Area 3 Usage	$122,860	$127,131	$134,924	$129,462
SUBTOTAL USAGE REVENUE	$17,843,872	$18,465,129	$19,597,358	$18,803,962
TOTAL REVENUES	$27,108,071	$28,233,674	$29,887,262	$29,110,586

BUSINESS SALES (601.12.)

	AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	89	85	81	77
3/4 - inch meter	345	346	348	349
1 - inch meter	422	418	414	410
1-1/2 - inch meter	506	509	512	515
2 - inch meter	573	578	583	588
3 - inch meter	56	57	58	59
4 - inch meter	33	34	35	36
6 - inch meter	5	5	5	5
8 - inch meter	0	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	2,029	2,032	2,036	2,039
	Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69
8 - inch meter	$1,238.26	$1,303.50	$1,303.50	$1,303.50
	SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$16,533	$16,626	$15,844	$15,061
3/4 - inch meter	$96,131	$101,475	$102,061	$102,355
1 - inch meter	$195,977	$204,352	$202,396	$200,441
1-1/2 - inch meter	$469,912	$497,619	$500,552	$503,485
2 - inch meter	$851,455	$904,108	$911,929	$919,750
3 - inch meter	$156,018	$167,170	$170,102	$173,035
4 - inch meter	$153,236	$166,199	$171,087	$175,975
6 - inch meter	$46,435	$48,881	$48,881	$48,881
8 - inch meter	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$1,985,697	$2,106,430	$2,122,852	$2,138,983
	USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	310,214	305,580	301,079	296,412
Tariff Area 2 Usage	1,546,302	1,523,202	1,500,763	1,477,501
Tariff Area 3 Usage	19	18	18	18
SUBTOTAL USAGE	1,856,535	1,828,800	1,801,860	1,773,931
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025
Tariff Area 1 Usage	$3.287	$3.460	$3.460	$3.460
Tariff Area 2 Usage	$3.477	$3.660	$3.660	$3.660
Tariff Area 3 Usage	$3.805	$4.005	$4.005	$4.005
	USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	$1,019,673	$1,057,307	$1,041,733	$1,025,586
Tariff Area 2 Usage	$5,376,492	$5,574,919	$5,492,793	$5,407,654
Tariff Area 3 Usage	$72	$72	$72	$72
SUBTOTAL USAGE REVENUE	$6,396,237	$6,632,298	$6,534,598	$6,433,312
TOTAL REVENUES	$8,381,934	$8,738,728	$8,657,450	$8,572,295

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF INDUSTRIAL SALES AND PUBLIC AUTHORITIES REVENUES AT PRESENT RATES, DOLLARS

WORKSHEET 4-7H

	INDUSTRIAL SALES (601.2.)				**SALES TO PUBLIC AUTHORITIES (601.3.)**			
	AVERAGE CUSTOMERS FOR THE YEAR				AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	0	0	0	0	4	4	4	4
3/4 - inch meter	0	0	0	0	7	7	7	7
1 - inch meter	2	2	2	2	36	36	36	36
1-1/2 - inch meter	1	1	1	1	7	7	7	7
2 - inch meter	8	8	8	8	32	32	32	32
3 - inch meter	0	0	0	0	16	16	16	16
4 - inch meter	3	3	3	3	31	31	31	31
6 - inch meter	1	1	1	1	4	4	4	4
8 - inch meter	0	0	0	0	1	1	1	1
SUBTOTAL AVERAGE CUSTOMERS	15	15	15	15	138	138	138	138
	Service Charge per Meter per Montl				Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69	$773.91	$814.69	$814.69	$814.69
8 - inch meter	$1,238.26	$1,303.50	$1,303.50	$1,303.50	$1,238.26	$1,303.50	$1,303.50	$1,303.50
	SERVICE CHARGE REVENUE				SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$0	$0	$0	$0	$743	$782	$782	$782
3/4 - inch meter	$0	$0	$0	$0	$1,950	$2,053	$2,053	$2,053
1 - inch meter	$929	$978	$978	$978	$16,718	$17,600	$17,600	$17,600
1-1/2 - inch meter	$929	$978	$978	$978	$6,501	$6,843	$6,843	$6,843
2 - inch meter	$11,888	$12,514	$12,514	$12,514	$47,551	$50,054	$50,054	$50,054
3 - inch meter	$0	$0	$0	$0	$44,577	$46,925	$46,925	$46,925
4 - inch meter	$13,931	$14,665	$14,665	$14,665	$143,949	$151,534	$151,534	$151,534
6 - inch meter	$9,287	$9,776	$9,776	$9,776	$37,148	$39,105	$39,105	$39,105
8 - inch meter	$0	$0	$0	$0	$14,859	$15,642	$15,642	$15,642
SUBTOTAL SERVICE CHARGE REVENUE	$36,964	$38,911	$38,911	$38,911	$313,996	$330,538	$330,538	$330,538
	USAGE (in Ccf)				USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	109,648	109,648	109,648	109,648	28,894	28,894	28,894	28,894
Tariff Area 2 Usage	1,697	1,697	1,697	1,697	414,086	414,086	414,086	414,086
Tariff Area 3 Usage	0	0	0	0	0	0	0	0
SUBTOTAL USAGE	111,345	111,345	111,345	111,345	442,980	442,980	442,980	442,980
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$3.287	$3.460	$3.460	$3.460	$3.287	$3.460	$3.460	$3.460
Tariff Area 2 Usage	$3.477	$3.660	$3.660	$3.660	$3.477	$3.660	$3.660	$3.660
Tariff Area 3 Usage	$3.805	$4.005	$4.005	$4.005	$3.805	$4.005	$4.005	$4.005
	USAGE REVENUE				USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$360,413	$379,382	$379,382	$379,382	$94,975	$99,973	$99,973	$99,973
Tariff Area 2 Usage	$5,900	$6,211	$6,211	$6,211	$1,439,777	$1,515,555	$1,515,555	$1,515,555
Tariff Area 3 Usage	$0	$0	$0	$0	$0	$0	$0	$0
SUBTOTAL USAGE REVENUE	$366,313	$385,593	$385,593	$385,593	$1,534,752	$1,615,528	$1,615,528	$1,615,528
TOTAL REVENUES	$403,277	$424,504	$424,504	$424,504	$1,848,748	$1,946,066	$1,946,066	$1,946,066

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF SALES TO OTHER WATER UTILITIES AND CONSTRUCTION WATER SERVICE REVENUES AT PRESENT RATES, DOLLARS

WORKSHEET 4-7I

	SALES TO OTHER WATER UTILITIES FOR RESALE (606.)				**CONSTRUCTION WATER SERVICE (609.)**			
	AVERAGE CUSTOMERS FOR THE YEAR				AVERAGE CUSTOMERS FOR THE YEAR			
Average Customer by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	1	1	1	1	0	0	0	0
3/4 - inch meter	7	7	7	7	0	0	0	0
1 - inch meter	1	1	1	1	1	1	1	1
1-1/2 - inch meter	1	1	1	1	0	0	0	0
2 - inch meter	2	2	2	2	3	3	3	3
3 - inch meter	0	0	0	0	13	14	15	16
4 - inch meter	1	1	1	1	0	0	0	0
6 - inch meter	1	1	1	1	0	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	14	14	14	14	17	18	19	20
	Service Charge per Meter per Month				Service Charge per Meter per Month			
Service Charge by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69	$773.91	$814.69	$814.69	$814.69
	SERVICE CHARGE REVENUE				SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$186	$196	$196	$196	$0	$0	$0	$0
3/4 - inch meter	$1,950	$2,053	$2,053	$2,053	$0	$0	$0	$0
1 - inch meter	$464	$489	$489	$489	$464	$489	$489	$489
1-1/2 - inch meter	$929	$978	$978	$978	$0	$0	$0	$0
2 - inch meter	$2,972	$3,128	$3,128	$3,128	$4,458	$4,693	$4,693	$4,693
3 - inch meter	$0	$0	$0	$0	$36,219	$41,059	$43,992	$46,925
4 - inch meter	$4,644	$4,888	$4,888	$4,888	$0	$0	$0	$0
6 - inch meter	$9,287	$9,776	$9,776	$9,776	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$20,432	$21,508	$21,508	$21,508	$41,141	$46,241	$49,174	$52,107
	USAGE (in Ccf)				USAGE (in Ccf)			
Usage by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	0	0	0	0	0	0	0	0
Tariff Area 2 Usage	7,546	7,546	7,546	7,546	12,138	12,852	13,566	14,280
Tariff Area 3 Usage	0	0	0	0	0	0	0	0
SUBTOTAL USAGE	7,546	7,546	7,546	7,546	12,138	12,852	13,566	14,280
Usage Rate by Tariff Area per 100 cubic feet	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$3.287	$3.460	$3.460	$3.460	$3.287	$3.460	$3.460	$3.460
Tariff Area 2 Usage	$3.477	$3.660	$3.660	$3.660	$3.477	$3.660	$3.660	$3.660
Tariff Area 3 Usage	$3.805	$4.005	$4.005	$4.005	$3.805	$4.005	$4.005	$4.005
	USAGE REVENUE				USAGE REVENUE			
Usage Revenue by Tariff Area	2022	2023	2024	2025	2022	2023	2024	2025
Tariff Area 1 Usage	$0	$0	$0	$0	$0	$0	$0	$0
Tariff Area 2 Usage	$26,237	$27,618	$27,618	$27,618	$42,204	$47,038	$49,652	$52,265
Tariff Area 3 Usage	$0	$0	$0	$0	$0	$0	$0	$0
SUBTOTAL USAGE REVENUE	$26,237	$27,618	$27,618	$27,618	$42,204	$47,038	$49,652	$52,265
TOTAL REVENUES	$46,669	$49,126	$49,126	$49,126	$83,345	$93,279	$98,826	$104,372

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF PRIVATE FIRE PROTECTION AND FIRE HYDRANTS REVENUES, DOLLARS

WORKSHEET 4-7J

PRIVATE FIRE PROTECTION SERVICE (Schedule No. 4)

	CUSTOMERS, AVERAGE YEAR			
Customer by Meter Size	2022	2023	2024	2025
2 - inch meter	0	0	0	0
4 - inch meter	77	78	79	80
6 - inch meter	137	138	139	140
8 - inch meter	139	141	143	145
10 - inch meter	46	47	48	49
12 - inch meter	2	2	2	2
SUBTOTAL CUSTOMERS	401	406	411	416

	INCHES, AVERAGE YEAR			
Customer by Meter Size	2022	2023	2024	2025
2 - inch meter	0	0	0	0
4 - inch meter	308	312	316	320
6 - inch meter	822	828	834	840
8 - inch meter	1,112	1,128	1,144	1,160
10 - inch meter	460	470	480	490
12 - inch meter	24	24	24	24
TOTAL INCHES	2,726	2,762	2,798	2,834

Service Charge per inch, per Month			
2022	2023	2024	2025
$26.75	$28.16	$28.16	$28.16

	SERVICE CHARGE REVENUE			
Service Charge Revenue by Meter Size	2022	2023	2024	2025
2 - inch meter	$0	$0	$0	$0
4 - inch meter	$98,868	$105,431	$106,783	$108,134
6 - inch meter	$263,862	$279,798	$281,825	$283,853
8 - inch meter	$356,952	$381,174	$386,580	$391,987
10 - inch meter	$147,660	$158,822	$162,202	$165,581
12 - inch meter	$7,704	$8,110	$8,110	$8,110
TOTAL REVENUE	$875,046	$933,335	$945,500	$957,665

FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (Schedule No. 4-A)

	CUSTOMERS, AVERAGE YEAR			
	2022	2023	2024	2025
6" Riser/Standard Type Fire Hydran	231	233	235	237
SUBTOTAL CUSTOMERS	231	233	235	237

	Rates for Fire Hydrants on Private Property, per Month			
	2022	2023	2024	2025
6" Riser/Standard Type Fire Hydran	$35.39	$37.25	$37.25	$37.25

	SERVICE CHARGE REVENUE			
	2022	2023	2024	2025
6" Riser/Standard Type Fire Hydran	$98,101	$104,151	$105,045	$105,939
TOTAL REVENUE	$98,101	$104,151	$105,045	$105,939

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF ESTIMATED RECYCLED WATER SALES , Ccf

WORKSHEET 4-7K

Line Number	Customer Class (PUC Account #)	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	SAN JOSE HILLS SERVICE AREA									
1.	Average Customers	42	42	42	42	42	42	42	42	42
2.	Average Usage	7,300	6,898	6,067	7,042	7,478	7,478	7,478	7,478	7,478
3.	Tariff Area 1 Usage	43,310	43,748	39,800	49,922	49,660	48,680	48,680	48,680	48,680
4.	Tariff Area 2 Usage	244,712	245,736	214,848	245,646	264,251	261,241	261,241	261,241	261,241
5.	Tariff Area 3 Usage	18,564	245	164	192	165	4,156	4,156	4,156	4,156
6.	Total Recycled Water Usage	306,586	289,729	254,812	295,760	314,076	314,076	314,076	314,076	314,076
	AVERAGE METERED RECYCLED WATER SERVICE CUSTOMERS									
	Meter Size, Inches									
7.	1		1	1	1	1	1	1	1	1
8.	1-1/2		0	0	0	0	0	0	0	0
9.	2		26	26	26	26	26	26	26	26
10.	3		7	7	7	7	7	7	7	7
11.	4		6	6	6	6	6	6	6	6
12.	6		2	2	2	2	2	2	2	2
13.			42	42	42	42	42	42	42	42
	END OF YEAR METERED RECYCLED WATER SERVICE CUSTOMERS									
	Meter Size, Inches									
14.	1	1	1	1	1	1	1	1	1	1
15.	1-1/2	0	0	0	0	0	0	0	0	0
16.	2	26	26	26	26	26	26	26	26	26
17.	3	7	7	7	7	7	7	7	7	7
18.	4	6	6	6	6	6	6	6	6	6
19.	6	2	2	2	2	2	2	2	2	2
20.		42	42	42	42	42	42	42	42	42

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF RECYCLED WATER SALES REVENUES AT PRESENT RATES, DOLLARS

WORKSHEET 4-7L

RECYCLED WATER SALES

AVERAGE CUSTOMERS FOR THE YEAR

Average Customer by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	0	0	0	0
3/4 - inch meter	0	0	0	0
1 - inch meter	1	1	1	1
1-1/2 - inch meter	0	0	0	0
2 - inch meter	26	26	26	26
3 - inch meter	7	7	7	7
4 - inch meter	6	6	6	6
6 - inch meter	2	2	2	2
8 - inch meter	0	0	0	0
10 - inch meter	0	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	42	42	42	42

Service Charge per Meter per Month

Service Charge by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69
8 - inch meter	$1,238.26	$1,303.50	$1,303.50	$1,303.50
10 - inch meter	$1,780.00	$1,873.79	$1,873.79	$1,873.79

SERVICE CHARGE REVENUE

Service Charge Revenue by Meter Size	2022	2023	2024	2025
5/8 x 3/4 - inch meter	$0	$0	$0	$0
3/4 - inch meter	$0	$0	$0	$0
1 - inch meter	$464	$489	$489	$489
1-1/2 - inch meter	$0	$0	$0	$0
2 - inch meter	$38,635	$40,669	$40,669	$40,669
3 - inch meter	$19,502	$20,530	$20,530	$20,530
4 - inch meter	$27,861	$29,329	$29,329	$29,329
6 - inch meter	$18,574	$19,553	$19,553	$19,553
8 - inch meter	$0	$0	$0	$0
10 - inch meter	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$105,036	$110,570	$110,570	$110,570

USAGE (in Ccf)

Usage by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	48,680	48,680	48,680	48,680
Tariff Area 2 Usage	261,241	261,241	261,241	261,241
Tariff Area 3 Usage	4,156	4,156	4,156	4,156
SUBTOTAL USAGE	314,077	314,077	314,077	314,077

Usage Rate by Tariff Area per 100 cubic feet - **85%** Of Potable Water Rates for San Jose Hills

	2022	2023	2024	2025
Tariff Area 1 Usage	$3.274	$3.447	$3.447	$3.447
Tariff Area 2 Usage	$3.382	$3.560	$3.560	$3.560
Tariff Area 3 Usage	$3.503	$3.688	$3.688	$3.688

USAGE REVENUE

Usage Revenue by Tariff Area	2022	2023	2024	2025
Tariff Area 1 Usage	$159,378	$167,800	$167,800	$167,800
Tariff Area 2 Usage	$883,517	$930,018	$930,018	$930,018
Tariff Area 3 Usage	$14,558	$15,327	$15,327	$15,327
SUBTOTAL USAGE REVENUE	$1,057,453	$1,113,145	$1,113,145	$1,113,145
TOTAL REVENUES	$1,162,489	$1,223,715	$1,223,715	$1,223,715

COMPUTATION OF TARIFF AREA INCREMENT REVENUES AT PRESENT RATES

	Estimated Year		Test Year	
	2022	2023	2024	2025
Tariff Area 1 Usage, Ccf	48,680	48,680	48,680	48,680
Tariff Area 2 Usage, Ccf	261,241	261,241	261,241	261,241
Tariff Area 3 Usage, Ccf	4,156	4,156	4,156	4,156
	314,077	314,077	314,077	314,077
Tariff Area Increment Rate, Tariff Area 2	$0.108	$0.113	$0.113	$0.113
Tariff Area Increment Rate, Tariff Area 3	$0.229	$0.241	$0.241	$0.241
Incremental Revenues, Tariff Area 2	$28,214	$29,520	$29,520	$29,520
Incremental Revenues, Tariff Area 3	$952	$1,002	$1,002	$1,002
Total Tariff Area Increment Revenues	$29,166	$30,522	$30,522	$30,522

Incremental Rate Reduction from Uniform Rates:

	2022	2023	2024	2025
Incremental Rate Reduction, Tariff Area 2	($0.019)	($0.021)	($0.021)	($0.021)
Incremental Rate Reduction, Tariff Area 3	($0.040)	($0.042)	($0.042)	($0.042)
Incremental Revenue Reduction, Tariff Area 2	(4,964)	(5,486)	(5,486)	(5,486)
Incremental Revenue Reduction, Tariff Area 3	(166)	(175)	(175)	(175)
	(5,130)	(5,661)	(5,661)	(5,661)

Rate Reduction from Uniform Rates: -15%

	2022	2023	2024	2025
Rate Reduction, Tariff Area 1	($0.578)	($0.608)	($0.608)	($0.608)
Rate Reduction, Tariff Area 2	($0.597)	($0.629)	($0.629)	($0.629)
Rate Reduction, Tariff Area 3	($0.618)	($0.650)	($0.650)	($0.650)
Rate Reduction Revenues, Tariff Area 1	($28,137)	($29,597)	($29,597)	($29,597)
Rate Reduction Revenues, Tariff Area 2	($155,961)	($164,321)	($164,321)	($164,321)
Rate Reduction Revenues, Tariff Area 3	($2,568)	($2,701)	($2,701)	($2,701)
Total Tariff Area Increment Revenues	($186,666)	($196,619)	**($196,619)**	**($196,619)**

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF RECYCLED WATER SALES REVENUES AT PRESENT RATES, DOLLARS (N/A)

WORKSHEET 4-7P

RECYCLED WATER SALES

AVERAGE CUSTOMERS FOR THE YEAR

Average Customer by Meter Size	2019	2020	2021	2022
5/8 x 3/4 - inch meter				
3/4 - inch meter				
1 - inch meter				
1-1/2 - inch meter				
2 - inch meter			0	0
3 - inch meter			0	0
4 - inch meter			0	0
6 - inch meter			0	0
8 - inch meter				
10 - inch meter				
SUBTOTAL AVERAGE CUSTOMERS	0	0	0	0

Service Charge per Meter per Month

Service Charge by Meter Size	2019	2020	2021	2022
5/8 x 3/4 - inch meter	$15.48	$16.30	$16.30	$16.30
3/4 - inch meter	$23.22	$24.44	$24.44	$24.44
1 - inch meter	$38.70	$40.74	$40.74	$40.74
1-1/2 - inch meter	$77.39	$81.47	$81.47	$81.47
2 - inch meter	$123.83	$130.35	$130.35	$130.35
3 - inch meter	$232.17	$244.40	$244.40	$244.40
4 - inch meter	$386.96	$407.35	$407.35	$407.35
6 - inch meter	$773.91	$814.69	$814.69	$814.69
8 - inch meter	$1,238.26	$1,303.50	$1,303.50	$1,303.50
10 - inch meter	$1,780.00	$1,873.79	$1,873.79	$1,873.79

SERVICE CHARGE REVENUE

Service Charge Revenue by Meter Size	2019	2020	2021	2022
5/8 x 3/4 - inch meter	$0	$0	$0	$0
3/4 - inch meter	$0	$0	$0	$0
1 - inch meter	$0	$0	$0	$0
1-1/2 - inch meter	$0	$0	$0	$0
2 - inch meter	$0	$0	$0	$0
3 - inch meter	$0	$0	$0	$0
4 - inch meter	$0	$0	$0	$0
6 - inch meter	$0	$0	$0	$0
8 - inch meter	$0	$0	$0	$0
10 - inch meter	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$0	$0	$0	$0

USAGE (in Ccf)

Usage by Tariff Area	2019	2020	2021	2022
Tariff Area 1 Usage	0	0	0	0
Tariff Area 2 Usage	0	0	0	0
Tariff Area 3 Usage	0	0	0	0
SUBTOTAL USAGE	0	0	0	0

Usage Rate by Tariff Area per 100 cubic feet - **85%** Of Potable Water Rates for Whittier/La Mirada

	2019	2020	2021	2022
Tariff Area 1 Usage			$0.000	$0.000
Tariff Area 2 Usage			$0.000	$0.000
Tariff Area 3 Usage			$0.000	$0.000

USAGE REVENUE

Usage Revenue by Tariff Area	2019	2020	2021	2022
Tariff Area 1 Usage	$0	$0	$0	$0
Tariff Area 2 Usage	$0	$0	$0	$0
Tariff Area 3 Usage	$0	$0	$0	$0
SUBTOTAL USAGE REVENUE	$0	$0	$0	$0
TOTAL REVENUES	$0	$0	$0	$0

COMPUTATION OF TARIFF AREA INCREMENT REVENUES AT PRESENT RATES

	Estimated Year		Test Year	
	2019	2020	2021	2022
Tariff Area 1 Usage, Ccf	0	0	0	0
Tariff Area 2 Usage, Ccf	0	0	0	0
Tariff Area 3 Usage, Ccf	0	0	0	0
	0	0	0	0
Tariff Area Increment Rate, Tariff Area 2	$0.000	$0.000	$0.000	$0.000
Tariff Area Increment Rate, Tariff Area 3	$0.000	$0.000	$0.000	$0.000
Incremental Revenues, Tariff Area 2	$0	$0	$0	$0
Incremental Revenues, Tariff Area 3	$0	$0	$0	$0
Total Tariff Area Increment Revenues	$0	$0	$0	$0

Incremental Rate Reduction from Uniform Rates:

	2019	2020	2021	2022
Incremental Rate Reduction, Tariff Area 2			$0	$0
Incremental Rate Reduction, Tariff Area 3			$0	$0
Incremental Revenue Reduction, Tariff Area 2			0	0
Incremental Revenue Reduction, Tariff Area 3			0	0
	0	0	0	0

Rate Reduction from Uniform Rates: -15%

	2019	2020	2021	2022
Rate Reduction, Tariff Area 1				
Rate Reduction, Tariff Area 2				
Rate Reduction, Tariff Area 3				
Rate Reduction Revenues, Tariff Area 1	$0	$0	$0	$0
Rate Reduction Revenues, Tariff Area 2	$0	$0	$0	$0
Rate Reduction Revenues, Tariff Area 3	$0	$0	$0	$0
Total Tariff Area Increment Revenues	$0	$0	**$0**	**$0**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES, DOLLARS

TABLE 5

Line Number	CPUC Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		PAYROLL EXPENSES									
1.		Operation & Maintenance Payroll	3,442,649	3,672,917	4,042,574	4,688,942	4,931,708	5,187,316	5,446,585	5,480,160	5,656,192
2.		Administrative and General Payroll	6,058,901	6,310,989	6,270,874	6,088,927	7,541,253	7,932,113	8,328,570	8,379,911	8,649,087
3.		TOTAL PAYROLL EXPENSES	9,501,550	9,983,906	10,313,448	10,777,870	12,472,961	13,119,429	13,775,156	13,860,071	14,305,279
		OPERATING EXPENSES OTHER THAN PAYROLL									
		Operation & Maintenance Expenses									
4.	703-704	Source of Supply Expenses	17,519,174	21,059,826	16,486,543	20,425,884	28,197,592	29,681,017	32,226,406	33,469,081	29,813,120
5.	711-713	Maintenance of Wells	1,054	0	0	0	155	312	315	315	319
6.	726	Purchased Power	3,052,014	3,080,790	2,335,369	3,365,984	3,797,401	3,321,071	3,247,788	3,533,402	3,487,431
7.	721-733	Pumping Expenses	52,725	55,134	79,921	75,808	62,918	80,171	80,811	80,762	81,730
8.	741-748	Water Treatment Expenses	591,173	543,907	528,825	616,064	600,625	772,153	812,486	960,847	1,041,494
9.	751-766	Transmission & Distribution Expenses	1,181,846	1,194,762	1,312,421	1,155,843	1,347,338	1,566,766	1,612,499	1,593,762	1,622,047
10.	771-774	Customer Account Expenses	602,118	591,950	587,950	467,349	519,261	678,222	684,369	696,687	705,777
11.	775	Uncollectibles	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
12.	783	Water Conservation	352,110	325,833	434,176	305,336	432,504	467,496	450,000	450,000	450,000
13.											
14.		TOTAL OPERATION & MAINTENANCE EXPENSES	23,432,473	26,945,068	21,901,718	26,567,099	35,071,794	36,698,189	39,524,237	41,234,286	37,639,537
		Administrative & General Expenses									
15.	792	Office Supplies and Other Expenses	1,266,828	1,515,094	1,472,606	1,632,840	1,712,757	2,020,209	2,036,371	2,083,864	2,108,870
16.	793	Property Insurance	157,354	171,358	280,584	542,610	670,537	679,763	696,679	754,503	817,127
17.	794	Insurance, Injuries and Damages	2,512,779	397,209	338,922	460,200	802,968	752,783	881,928	949,394	1,023,328
18.	795	Employees' Pensions & Benefits	2,264,100	2,455,607	2,528,401	2,319,813	2,612,043	2,405,775	2,553,568	2,811,218	3,021,289
19.	796	Franchise Requirements	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
20.	797	Regulatory Commission Expenses	439,815	215,688	324,735	270,212	382,327	382,327	382,327	609,101	609,101
21.	797	P.U.C. Reimbursement Fee	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
22.	798	Outside Services Employed	683,603	325,033	712,863	324,293	386,902	604,963	609,803	658,446	666,347
23.	799	Miscellaneous General Expenses - Prof. Dues - Co.	117,376	126,128	152,147	134,864	134,342	163,375	164,682	164,583	166,558
24.	799	Miscellaneous General Expenses - ATR Expense	(326,802)	(302,028)	(292,312)	(293,557)	(343,233)	(359,365)	(377,333)	(392,804)	(400,267)
25.	805	Maintenance of General Plant	160,312	141,995	154,102	158,982	184,232	195,296	196,859	209,041	211,549
26.	811-812	Miscellaneous Expenses	(532,762)	(1,379,347)	(971,111)	(1,091,561)	(3,471,988)	(3,636,415)	(4,677,584)	(3,700,828)	(6,811,190)
27.	901	Parent Company Allocation	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	7,714,675	8,229,086	8,216,803	8,573,224
28.											
29.											
30.		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	14,858,611	11,915,040	14,096,945	14,350,423	12,835,660	12,738,405	12,588,183	14,300,864	11,872,560
31.		TOTAL O&M AND A&G EXPENSES	38,291,084	38,860,108	35,998,664	40,917,522	47,907,454	49,436,594	52,112,420	55,535,150	49,512,097
32.		**TOTAL OPERATING EXPENSES**	**47,792,634**	**48,844,014**	**46,312,111**	**51,695,392**	**60,380,415**	**62,556,024**	**65,887,575**	**69,395,221**	**63,817,376**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES, DOLLARS

TABLE 5-1

Line Number	CPUC Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		PAYROLL EXPENSES									
1.		Operation Payroll	2,110,247	1,934,645	2,120,666	2,594,609	2,678,623	2,817,455	2,958,275	2,976,511	3,072,122
2.		Maintenance Payroll	1,332,403	1,738,272	1,921,908	2,094,334	2,253,085	2,369,861	2,488,310	2,503,649	2,584,070
3.		Administrative and General Payroll	6,058,901	6,310,989	6,270,874	6,088,927	7,541,253	7,932,113	8,328,570	8,379,911	8,649,087
4.		TOTAL PAYROLL EXPENSES	9,501,550	9,983,906	10,313,448	10,777,870	12,472,961	13,119,429	13,775,156	13,860,071	14,305,279
		OPERATING EXPENSES OTHER THAN PAYROLL									
5.	703	Pumped Water Assessments, Main Basin	9,972,651	9,642,882	5,425,941	11,741,436	7,277,404	9,234,018	9,024,267	9,494,950	7,357,708
6.	703	Pumped Water Assessments, Central Basin	873,039	618,150	217,676	380,791	476,390	228,700	254,785	1,398,043	1,430,821
7.	703	Balancing Account Expense	(4,253,149)	(3,381,214)	(4,311,115)	(7,656,264)	(1,254,173)	0	0	0	0
8.	704	Purchased Water	10,926,632	14,180,008	15,154,041	15,959,922	21,697,971	20,218,299	22,947,354	22,576,088	21,024,592
9.	711	Maintenance - Well Repairs	1,054	0	0	0	155	312	315	315	319
10.	726	Purchased Power	3,052,014	3,080,790	2,335,369	3,365,984	3,797,401	3,321,071	3,247,788	3,533,402	3,487,431
11.	721- 733	Other Pumping Expenses	52,725	55,134	79,921	75,808	62,918	80,171	80,811	80,762	81,730
12.	741- 748	Water Treatment Expenses	591,173	543,907	528,825	616,064	600,625	772,153	812,486	960,847	1,041,494
13.	751- 766	Transmission and Distribution Expenses	1,181,846	1,194,762	1,312,421	1,155,843	1,347,338	1,566,766	1,612,499	1,593,762	1,622,047
14.	773	Postage	434,515	423,037	398,950	341,452	360,819	484,883	489,483	501,919	508,671
15.	775	Uncollectible Accounts	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
16.	771- 775	Other Customer Accounts Expenses	167,603	168,914	189,000	125,898	158,442	193,339	194,886	194,768	197,106
17.	783	Water Conservation	352,110	325,833	434,176	305,336	432,504	467,496	450,000	450,000	450,000
18.	792	Office Supplies and Other Expenses	1,266,828	1,515,094	1,472,606	1,632,840	1,712,757	2,020,209	2,036,371	2,083,864	2,108,870
19.	793	Property, Contractor's Equipment & Excess CA Earthquake Ins.	157,354	171,358	280,584	542,610	670,537	679,763	696,679	754,503	817,127
20.	794	Insurance, Injuries and Damages	2,512,779	397,209	338,922	460,200	802,968	752,783	881,928	949,394	1,023,328
21.	795	Employees' Pensions and Benefits	2,264,100	2,455,607	2,528,401	2,319,813	2,612,043	2,405,775	2,553,568	2,811,218	3,021,289
22.	796	Franchise Requirements	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
23.	797	Regulatory Commission Expenses	439,815	215,688	324,735	270,212	382,327	382,327	382,327	609,101	609,101
24.	797	P.U.C. Reimbursement Fee	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
25.	798	Outside Services Employed	683,603	325,033	712,863	324,293	386,902	604,963	609,803	658,446	666,347
27.	799- 805	Other Administrative and General Expenses	(49,113)	(33,905)	13,937	288	(24,658)	(693)	(15,792)	(19,180)	(22,160)
28.	811	Rent/Lease	548,303	594,311	624,939	642,751	622,243	577,060	596,016	616,200	637,644
29.	812	General Administrative Overhead - Cr.	(1,081,064)	(1,973,658)	(1,596,050)	(1,734,312)	(4,094,231)	(4,213,475)	(5,273,600)	(4,317,028)	(7,448,834)
30.		Parent Company Allocation	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	7,714,675	8,229,086	8,216,803	8,573,224
31.		TOTAL OPERATING EXPENSES OTHER THAN PAYROLL	38,291,084	38,860,108	35,998,664	40,917,522	47,907,454	49,436,594	52,112,420	55,535,150	49,512,097
		OPERATING EXPENSES SUMMARY									
32.		PAYROLL EXPENSE	9,501,550	9,983,906	10,313,448	10,777,870	12,472,961	13,119,429	13,775,156	13,860,071	14,305,279
33.		TOTAL OPERATING EXPENSES OTHER THAN PAYROLL	38,291,084	38,860,108	35,998,664	40,917,522	47,907,454	49,436,594	52,112,420	55,535,150	49,512,097
34.		TOTAL OPERATING EXPENSES	47,792,634	48,844,014	46,312,111	51,695,392	60,380,415	62,556,024	65,887,575	69,395,221	63,817,376

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PAYROLL EXPENSES BREAKDOWN , DOLLARS

WORKSHEET 5-1A

		2021 Percent Of Total	22-'25 Percent Of Total	Recorded	Estimated Year		Test Year	
				2021	2022	2023	2024	2025
1.	Subtotal Regular Payroll			11,347,047	$11,974,602	$12,573,332	$12,650,839	$13,057,205
2.	Overtime	7.27%	7.27%	$824,538	$870,554	$914,081	$919,716	$949,259
3.	Holiday, Vacation Sold	0.50%	0.50%	$56,616	$59,873	$62,867	$63,254	$65,286
4.	No Meal Penalty	0.25%	0.25%	$28,604	$30,186	$31,696	$31,891	$32,915
5.								
6.	Risk Compensation	10.26%	9.86%	$1,163,773	$1,180,947	$1,239,731	$1,247,373	$1,287,440
7.				$13,420,579	$14,116,162	$14,821,706	$14,913,073	$15,392,105
8.	Less Capitalized Payroll	7.06%	7.06%	$947,618	$996,601	$1,046,412	$1,052,863	$1,086,683
9.	**Total Payroll Expense**			**$12,472,961**	**$13,119,561**	**$13,775,294**	**$13,422,210**	**$14,305,423**
	PAYROLL EXPENSE BY FUNCTION							
10.	Operation Payroll		19.96%	$2,678,623	$2,817,455	$2,958,275	$2,976,511	$3,072,122
11.	Maintenance Payroll		16.79%	$2,253,085	$2,369,861	$2,488,310	$2,503,649	$2,584,070
12.	Administrative & General Payroll		56.19%	$7,541,253	$7,932,113	$8,328,570	$8,379,911	$8,649,087
13.	Capitalized Payroll		7.06%	$947,618	$996,733	$1,046,551	$1,053,002	$1,086,826
14.	**Total Payroll Expense**		100.00%	$13,420,579	$14,116,162	$14,821,706	$14,913,073	$15,392,105
15.	Estimated Total Number of Employees Including Proposed Positions (2024 - 2026)				**137**	**137**	139	139
16.	Total Number of Employees Participated in Medical & Dental Insurance				115			
17.	Estimated Total Number of Employees Participating in Medical & Dental Insurance					115	117	117

			2021	2022	2023	2024	2025
18.			2021	2022	2023	2024	2025
19.	CPUC Proposed Wage Escalation Rates	*AS OF AUGUST 2022*	101.20%	104.70%	105.00%	104.10%	101.90%

20. **PROPOSED ADDITIONAL EMPLOYEES - not yet filled:**

21.				TY 2025	TY 2025
22.		Compensation	count	Total Capitalized	
23.	Associate Engineer	$89,000	1.00	$89,000	$89,000
24.	Accountant	$77,000	1.00	$77,000	$77,000
25.			2.00	$166,000	
26.	**Total Amount for PROPOSED ADDITIONAL EMPLOYEES - not yet filled**				$166,000

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES SUMMARY, DOLLARS

WORKSHEET 5-1B

Line Number	CPUC Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		OPERATING EXPENSES OTHER THAN PAYROLL									
		SOURCE OF SUPPLY EXPENSE									
1.	703	Pumped Water Assessments, Main Basin	9,972,651	9,642,882	5,425,941	11,741,436	7,277,404	9,234,018	9,024,267	9,494,950	7,357,708
2.	703	Pumped Water Assessments,Central Basin	873,039	618,150	217,676	380,791	476,390	228,700	254,785	1,398,043	1,430,821
3.	703	Balancing Account Expense	(4,253,149)	(3,381,214)	(4,311,115)	(7,656,264)	(1,254,173)	0	0	0	0
4.	704	Purchased Water	10,926,632	14,180,008	15,154,041	15,959,922	21,697,971	20,218,299	22,947,354	22,576,088	21,024,592
5.	711	Maintenance of Wells	1,054	0	0	0	155	312	315	315	319
6.	701- 713	SUBTOTAL SOURCE OF SUPPLY EXPENSE	17,520,228	21,059,826	16,486,543	20,425,884	28,197,747	29,681,329	32,226,721	33,469,396	29,813,439
		PUMPING EXPENSES									
7.	724	Pumping Labor and Expenses	0	0	0	0	0	0	0	0	0
8.	725	Miscellaneous Expense	0	0	0	0	0	0	0	0	0
9.	726	Purchased Power	3,052,014	3,080,790	2,335,369	3,365,984	3,797,401	3,321,071	3,247,788	3,533,402	3,487,431
10.	730	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0
11.	732	Maintenance of Pumping Equipment	52,725	55,134	79,921	75,808	62,918	80,171	80,811	80,762	81,730
12.	733	Maintenance of other Pump Plant	0	0	0	0	0	0	0	0	0
13.	721- 733	SUBTOTAL PUMPING EXPENSES	3,104,739	3,135,924	2,415,290	3,441,792	3,860,319	3,401,242	3,328,599	3,614,164	3,569,161
		WATER TREATMENT EXPENSES									
14.	742	Operation Labor and Expenses	292,911	314,814	347,983	359,936	371,536	457,157	494,971	552,241	604,075
15.	743	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0
16.	744	Chemicals and Filtering Materials	291,349	216,270	168,934	231,461	190,005	272,106	274,282	365,399	393,694
17.	748	Maintenance of Water Treatment Equipment	6,913	12,823	11,909	24,667	39,084	42,890	43,233	43,207	43,725
18.	741- 748	SUBTOTAL WATER TREATMENT EXPENSES	591,173	543,907	528,825	616,064	600,625	772,153	812,486	960,847	1,041,494
		TRANSMISSION AND DISTRIBUTION EXPENSES									
19.	752	Storage Facilities Expenses	192,411	199,924	205,578	159,558	183,844	232,144	234,002	233,862	236,668
20.	754	Meter Expense	0	0	0	0	0	0	0	0	0
21.	760	Maintenance of Reservoirs and Tanks	18,194	30,120	23,980	19,934	40,924	32,283	32,541	32,521	32,911
22.	761	Maintenance of Transmission and Distribution Mains	738,841	780,998	883,453	802,989	903,195	1,054,268	1,095,901	1,077,474	1,099,563
23.	763	Maintenance of Services	111,696	132,977	124,138	130,546	128,727	154,241	155,475	155,382	157,247
24.	764	Maintenance of Meters	109,291	47,490	68,098	35,626	80,571	84,271	84,945	84,894	85,913
25.	765	Maintenance of Hydrants	11,413	3,252	7,173	7,189	10,077	9,558	9,635	9,629	9,745
26.	751- 766	SUBTOTAL TRANSMISSION AND DIST. EXPENSES	1,181,846	1,194,762	1,312,421	1,155,843	1,347,338	1,566,766	1,612,499	1,593,762	1,622,047
		CUSTOMER ACCOUNT EXPENSES									
27.	772	Meter Reading Expenses	78,264	82,957	111,837	48,884	85,560	93,893	94,644	94,587	95,722
28.	773	Customer Records and Collection Expenses	89,339	85,957	77,163	77,013	72,882	99,446	100,242	100,181	101,384
29.	773	Postage - A/R Bills	434,515	423,037	398,950	341,452	360,819	484,883	489,483	501,919	508,671
30.	775	Uncollectible Accounts	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
31.	771- 775	SUBTOTAL CUSTOMER ACCOUNT EXPENSES	682,377	684,817	724,463	622,180	633,261	809,203	1,093,933	1,146,117	1,143,396
32.	783	WATER CONSERVATION	352,110	325,833	434,176	305,336	432,504	467,496	450,000	450,000	450,000

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES SUMMARY, DOLLARS

WORKSHEET 5-1C

Line Number	CPUC Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		OPERATING EXPENSES OTHER THAN PAYROLL (CONTINUED)									
		ADMINISTRATIVE AND GENERAL EXPENSES									
1.	792	Office Supplies and Other Expenses	1,266,828	1,515,094	1,472,606	1,632,840	1,712,757	2,020,209	2,036,371	2,083,864	2,108,870
2.	793	Property, Contractor's Equipment & Excess CA Earthquake Ins.	157,354	171,358	280,584	542,610	670,537	679,763	696,679	754,503	817,127
3.	794	Insurance, Injuries and Damages	2,512,779	397,209	338,922	460,200	802,968	752,783	881,928	949,394	1,023,328
4.	795	Employees' Pensions	395,359	440,602	688,283	686,968	758,111	787,166	826,509	831,604	858,317
5.	795	Employees' Benefits - Life, LTD, & Health Insurance	1,662,215	1,828,978	1,656,046	1,627,857	1,755,827	1,463,166	1,591,316	1,792,396	1,981,337
6.	795	Employees' Benefits - Welfare & Education	495,638	566,542	553,066	454,811	488,082	633,812	638,020	692,592	703,243
7.	795	Employees' Pensions - Administrative	0	0	0	0	0	0	0	0	0
8.	795	Employees' Pensions and Benefits Transferred - Cr.	(289,113)	(380,514)	(368,994)	(449,824)	(389,978)	(478,368)	(502,278)	(505,374)	(521,608)
9.	796	Franchise Requirements	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
10.	797	Regulatory Commission Expenses	439,815	215,688	324,735	270,212	382,327	382,327	382,327	609,101	609,101
11.	797	P.U.C. Reimbursement Fee	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
12.	798	Outside Services Employed	683,603	325,033	712,863	324,293	386,902	604,963	609,803	658,446	666,347
13.	799	Miscellaneous General Expenses - Prof. Dues - Co.	117,376	126,128	152,147	134,864	134,342	163,375	164,682	164,583	166,558
14.	799	Miscellaneous General Expenses - ATR Expense	(326,802)	(302,028)	(292,312)	(293,557)	(343,233)	(359,365)	(377,333)	(392,804)	(400,267)
15.	805	Maintenance of General Plant	160,312	141,995	154,102	158,982	184,232	195,296	196,859	209,041	211,549
16.	791- 805	ADMINISTRATIVE AND GENERAL EXPENSES	9,244,532	7,041,529	7,605,438	7,759,633	8,924,371	8,660,145	9,036,681	9,784,889	10,110,525
		MISCELLANEOUS EXPENSES									
17.	811	Rent/Lease	548,303	594,311	624,939	642,751	622,243	577,060	596,016	616,200	637,644
18.	812	General Administrative Overhead - Cr.	(1,081,064)	(1,973,658)	(1,596,050)	(1,734,312)	(4,094,231)	(4,213,475)	(5,273,600)	(4,317,028)	(7,448,834)
19.	811- 812	TOTAL MISCELLANEOUS EXPENSES	(532,762)	(1,379,347)	(971,111)	(1,091,561)	(3,471,988)	(3,636,415)	(4,677,584)	(3,700,828)	(6,811,190)
20.	701- 812	TOTAL OPERATING EXPENSE OTHER THAN PAYROLL AND ALLOCATED PARENT COMPANY EXPENSES	32,144,243	32,607,250	28,536,045	33,235,172	40,524,178	41,721,919	43,883,334	47,318,347	40,938,873
		check	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	7,714,675	8,229,086	8,216,803	8,573,224
		OPERATING EXPENSES SUMMARY									
21.		PAYROLL EXPENSE	9,501,550	9,983,906	10,313,448	10,777,870	12,472,961	13,119,429	13,775,156	13,860,071	14,305,279
22.		TOTAL OPERATING EXPENSE OTHER THAN PAYROLL	32,144,243	32,607,250	28,536,045	33,235,172	40,524,178	41,721,919	43,883,334	47,318,347	40,938,873
23.		TOTAL OPERATING EXPENSES (less Parent Company)	41,645,793	42,591,156	38,849,493	44,013,042	52,997,139	54,841,349	57,658,489	61,178,418	55,244,152
24.											
25.		PARENT COMPANY ALLOCATION	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	7,714,675	8,229,086	8,216,803	8,573,224
26.											
27.		TOTAL OPERATING EXPENSES	47,792,634	48,844,014	46,312,111	51,695,392	60,380,415	62,556,024	65,887,575	69,395,221	63,817,376

		2017	2018	2019	2020	2021	2022	2023	2024	2025
28.	CPUC Proposed Wage Escalation Rates *AS OF AUGUST 2022*					101.20%	104.70%	105.00%	104.10%	101.90%
29.	CPUC Proposed Other Expenses Inflation Escalation Factor *AS OF AUGUST 2022*	103.62%	103.82%	101.62%	102.54%	111.06%	109.74%	100.80%	99.94%	101.20%
30.	CPI-U Escalation Factor (Line Item: Loans, Insurance, Contracted Services, Rents)	*Unadjusted Change to August 2022 from August 2021*					8.30%	8.30%	8.30%	8.30%
31.	Franchise Rate as a Percent of Total Water Service Revenues Less P.U.C. Fee	1.15%	1.11%	1.17%	1.17%	1.11%	1.14%	1.14%	1.14%	1.14%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF CAPITALIZED EXPENSES, DOLLARS

WORKSHEET 5-1D

		Estimated Year		Test Year	
		2022	2023	2024	2025
	ACCOUNT 795: EMPLOYEE BENEFITS				
1.	Employees' Pensions - Contributions	787,166	826,509	831,604	858,317
2.	Employees' Pensions - Administrative	0	0	0	0
3.	Health Insurance	1,463,166	1,591,316	1,792,396	1,981,337
4.	Training and Recreation	633,812	638,020	692,592	703,243
5.	Total Employee Benefits	2,884,143	3,055,846	3,316,592	3,542,897
6.	Total Capitalized Payroll	996,601	1,046,412	1,052,863	1,086,683
7.	Total Payroll	14,116,162	14,821,706	14,913,073	15,392,105
8.	Percent of Capitalized Payroll to Total Payroll	7.06%	7.06%	7.06%	7.06%
9.	Total Capitalized Payroll	996,601	1,046,412	1,052,863	1,086,683
10.	Percent of Capitalized Benefit to Capitalized Payroll	48.00%	48.00%	48.00%	48.00%
11.	Total Employee Benefit's Capitalized	478,368	502,278	505,374	521,608
	ACCOUNT 812: GENERAL AND ADMINISTRATIVE OVERHEAD				
12.	Total Construction Expenditures	35,256,537	41,461,101	49,724,854	87,343,951
13.	Cost of Removal (COR)	0	2,666,108	2,559,150	2,869,700
14.	Total Capital Expenditures Subject to Administrative Expense Capitalized	35,256,537	44,127,209	52,284,004	90,213,651
15.	Percent of Administrative Expense Capitalization	13.573%	13.573%	9.00%	9.00%
16.	Total Administrative Expenses Transferred	4,213,475	5,273,600	4,317,028	7,448,834
	ACCOUNT 761: TRANSPORTATION CAPITALIZED				
17.	Total Capitalized Payroll	996,601	1,046,412	1,052,863	1,086,683
18.	Percent of Capitalized Transportation Expense to Capitalized Payroll	13.00%	13.00%	14.00%	14.00%
19.	Capitalized Transportation Expense	129,558	136,034	147,401	152,136

20. Note: Test Years 2024 and 2025 from lines 10 and 18, please see excel file "Loading - 2023 GRC final.xlsx," and for line 9, please see "Loading - G&A Overhead (CONFIDENTIAL).xlsx"

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1E

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
		I.	**SOURCE OF SUPPLY EXPENSE**									
	703		PUMPED WATER									
1.	703	509, 516	MSGB Replacement, Lease, & Cyclic	7,952,005	7,211,774	2,275,476	7,939,575	3,237,641	2,766,339	2,757,811	3,304,982	1,168,039
2.	703	510	MSGB Owned & Carryover	2,020,647	2,431,108	3,150,465	3,801,861	4,039,763	6,467,679	6,266,456	6,189,968	6,189,669
3.	703	512	Central Basin Owned	873,039	618,150	217,676	380,791	595,140	478,293	536,657	1,461,416	1,430,821
4.	703	513	Sativa Owned Rights						0	0	0	189,019
5.	703	514	Central Basin Lease Out					(118,750)	(249,593)	(281,872)	(63,373)	(25,941)
6.	703	517	Central Basin - Leases	0	0	0	0		0	0	0	0
7.	703	518	Central Basin Overpump	0	0	0	0		0	0	0	0
8.	703	590	Provision For Balancing Account	(4,253,149)	(3,381,214)	(4,311,115)	(7,656,264)	(1,254,173)	0	0	0	0
9.	703		Subtotal, 703	6,592,542	6,879,818	1,332,502	4,465,962	6,499,621	9,462,718	9,279,052	10,892,993	8,951,606
	704		PURCHASED WATER									
10.	704	501	Covina Irrigating - Rights & Fixed Charges	637,446	652,780	782,759	707,024	656,987	1,084,174	1,411,084	1,737,994	1,737,994
11.	704	502	MWD Central Basin	100,703	411,582	130,526	501,905	198,631	3,264,406	3,422,344	1,420,436	1,420,436
12.	704	503	Cal Domestic - Preferred & Stock Assessments	1,461,362	1,505,639	1,708,250	1,476,412	1,964,662	1,426,420	1,472,647	1,516,378	1,549,394
13.	704	505	Cal Domestic Excess, & Cyclic	0	0	0	4,874,291	2,974,980	0	0	0	0
14.	704	508	Cal Domestic - Leases & Fixed Charges	2,164,107	1,673,781	99,829	94,356	84,826	2,228,024	2,267,668	2,307,311	2,307,311
15.	704	530	Covina Irrigating Lease Pool	0	0	0	0	0	170,156	0	0	0
16.	704	531	Covina Irrigating Extra	0	764,499	1,697,554	1,076,720	669,492	0	0	0	0
17.	704	532	Covina Irrigating Leases	5,247,845	6,315,922	4,064,967	3,611,230	7,633,550	4,604,155	4,766,000	4,766,000	4,766,000
18.	704	533	Covina Irrigating Raw Water					340,734	0	0	0	0
19.	704	540	Valley County	0	0	0	0		0	0	0	0
20.	704	542	City of Whittier Water	44,417	289	207	56	224	0	0	0	0
21.	704	544	San Gabriel Valley Water Company	23,720	27,062	27,824	25,989	27,243	29,528	29,528	29,528	29,528
22.	704	545	City of Covina	0	0	0	1,182	811	8,705	8,705	8,705	8,705
23.	704	546	La Habra Water District	364	2,478	242	215	434	0	0	0	0
24.	704	547	Valencia Heights	0	0	3	0		0	0	0	0
25.	704	548	City of Glendora	26,362	4,092	2,303	10,553	104,250	120,548	120,548	120,548	120,548
26.	704	549	La Puente Valley Water	0	0	0	0		0	0	0	0
27.	704	550	Liberty Utilities						0	1,850,400	1,850,400	185,040
28.	704	551	City of Compton						4,489	4,489	4,489	4,489
29.	704	552	MWD Upper District	239,207	823,550	3,108,310	1,385,161	2,643,727	2,146,145	2,339,866	1,616,296	1,616,296
30.	704	553	Walnut Valley	982,935	2,142,900	4,904,703	2,724,726	5,360,136	4,795,183	4,882,554	6,805,197	6,805,197
31.	704	557	Azusa Light and Water	0	0	0	0		0	0	0	0
32.	704	558	Cal Domestic Leased from MSGB	0	0	0	0		0	0	0	0
33.	704	559	Upper District Recycled Water	499,757	489,688	437,487	550,735	589,399	577,954	610,254	637,941	696,486
34.	704	560	Orchard Dale Water	1,200	2,588	24	(54,117)	52,980				
35.	704	591	Volume Related Contra Acct.	(502,794)	(636,842)	(1,810,947)	(1,026,517)	(1,605,094)	(241,588)	(238,734)	(245,135)	(222,833)
36.	704		Subtotal, 704	10,926,632	14,180,008	15,154,041	15,959,922	21,697,971	20,218,299	22,947,354	22,576,088	21,024,592
	711		MAINTENANCE OF WELLS									
37.	711	167	Maintenance-Well Repairs	1,054	0	0	0	155	312	315	315	319
38.	711	800	Payroll Regular	0	0	0	0	0		See Worksheet 5-1A		
39.	711	801	Payroll Overtime	0	0	0	0	0		See Worksheet 5-1A		
40.	711		Subtotal, 711	1,054	0	0	0	155	312	315	315	319
41.	701 - 713		SOURCE OF SUPPLY EXPENSE - Subtotal	17,520,228	21,059,826	16,486,543	20,425,884	28,197,747				
		check		17,520,228	21,059,826	16,486,543	20,425,884	28,197,747				

			2017	2018	2019	2020	2021	2022	2023	2024	2025
42.	CPUC Proposed Wage Escalation Rates	*AS OF AUGUST 2022*					101.20%	104.70%	105.00%	104.10%	101.90%
43.	CPUC Proposed Other Expenses Inflation Escalation Factor	*AS OF AUGUST 2022*	103.62%	103.82%	101.62%	102.54%	111.06%	109.74%	100.80%	99.94%	101.20%
44.	CPI-U Escalation Factor	*Unadjusted Change to August 2022 from August 2021*						108.30%	108.30%	108.30%	108.30%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1F

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			II. PUMPING EXPENSES									
	724		PUMPING LABOR AND EXPENSES									
1.	724	325	Temporary Services	0	0	0	0	0	0	0	0	0
2.	724	800	Payroll Regular	404,312	214,303	200,128	417,255	432,869				
3.	724	801	Payroll Overtime	80,473	61,839	112,729	121,246	137,889				
4.	724	804	Standby Payroll	42,829	24,860	500	30,709	0		See Worksheet 5-1A		
5.	724		Subtotal Payroll	527,614	301,002	313,358	569,210	570,758				
6.	724		Subtotal, 724	527,614	301,002	313,358	569,210	570,758				
	725		MISCELLANEOUS EXPENSES									
7.	725	130	Field Supplies	0	0	0	0		0	0	0	0
	726		PURCHASED POWER									
8.	726	520	Edison	3,040,436	3,042,805	2,310,883	3,341,268	3,714,299	3,302,209	3,228,936	3,514,514	3,468,599
9.	726	524	Gas	11,578	37,986	24,486	24,716	83,102	18,862	18,851	18,888	18,832
10.	726		Subtotal, 726	3,052,014	3,080,790	2,335,369	3,365,984	3,797,401	3,321,071	3,247,788	3,533,402	3,487,431
	730		MAINTENANCE OF STRUCTURES & IMPROVEMENTS									
11.	730	181	Building/Plant Supplies	0	0	0	0	0	0	0	0	0
12.	730	800	Payroll Regular	4,609	0	0	0	0				
13.	730	801	Payroll Overtime	148	0	0	0	0				
14.	730	804	Standby Payroll	0	0	0	0	0		See Worksheet 5-1A		
15.	730		Subtotal Payroll	4,757	0	0	0	0				
16.	730		Subtotal, 730	4,757	0	0	0	0				
	732		MAINTENANCE OF PUMPING EQUIPMENT									
17.	732	130	Field Supplies	9,728	8,676	15,398	11,895	14,920	14,792	14,910	14,901	15,080
18.	732	132	Safety Supplies	0	0	0	0	0	0	0	0	0
19.	732	155	Maintenance-Clay Valves	1,160	8,089	1,297	181	911	2,929	2,952	2,950	2,985
20.	732	161	Maintenance-Electric Motors	33,372	11,128	34,525	28,123	3,192	27,812	28,034	28,017	28,353
21.	732	163	Maintenance-Gas Engines	8,466	21,756	23,611	27,168	28,640	26,568	26,780	26,764	27,085
22.	732	165	Maintenance-Pump Repairs	0	2,477	1,880	453	2,088	1,668	1,681	1,680	1,700
23.	732	167	Maintenance-Well Repairs	0	0	0	0	0	0	0	0	0
24.	732	169	Maintenance-Boosters	0	0	0	0	0	0	0	0	0
25.	732	170	Maintenance-Plant Piping	0	0	0	0	0	0	0	0	0
26.	732	181	Building/Plant Supplies	0	0	0	0	0	0	0	0	0
27.	732	184	Small Tools	0	0	0	0	0	0	0	0	0
28.	732	194	Lube Oils-Pump	0	3,008	3,210	7,987	13,168	6,403	6,454	6,450	6,527
29.	732		Subtotal Maintenance of Pumping Equipment	52,725	55,134	79,921	75,808	62,918	80,171	80,811	80,762	81,730
30.	732	800	Payroll Regular	208,420	511,850	552,510	567,335	584,261				
31.	732	801	Payroll Overtime	16,634	55,213	52,956	64,740	55,044				
32.	732	804	Standby Payroll	0	0	0	0	0		See Worksheet 5-1A		
33.	732		Subtotal, 732	277,779	622,196	685,386	707,883	702,222				

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1G

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			II. PUMPING EXPENSES (CONTINUED)									
	733		MAINTENANCE OF OTHER PUMP PLANT									
1.	733	191	Telemetering	0	0	0	0	0	0	0	0	0
2.	733	800	Payroll Regular	0	0	0	0	0				
3.	733	801	Payroll Regular-Overtime	0	0	0	0	0		See Worksheet 5-1A		
4.	721- 733		PUMPING EXPENSES - Subtotal	3,862,163	4,003,988	3,334,113	4,643,077	5,070,382				
		check		3,862,163	4,003,988	3,334,113	4,643,077	5,070,382				
			III. WATER TREATMENT EXPENSES									
	742		OPERATION LABOR AND EXPENSES									
5.	742	130	Field Supplies	22,895	5,205	21,997	8,933	6,711	16,508	16,640	16,630	16,830
6.	742	171	Laboratory Services	156,541	140,624	148,470	164,957	156,930	188,759	190,269	190,155	192,437
7.	742	174	Water Treatment	0	0	0	0	0	0	0	0	0
8.	742	176	State Water Board Fees	113,476	168,948	177,516	186,046	207,895	251,891	288,062	345,456	394,808
9.	742	304	Uniforms/Clothing	0	0	0	0	0	0	0	0	0
10.	742	600	County Health License Fee	0	37	0	0	0	0	0	0	0
11.	742		Subtotal Operation Expenses	292,911	314,814	347,983	359,936	371,536	457,157	494,971	552,241	604,075
12.	742	800	Payroll Regular	424,589	433,274	456,778	515,807	446,996				
13.	742	80(1;5;6)	Payroll Overtime	18,165	14,982	30,985	35,560	50,043				
14.	742	804	Standby Pay	15,371	8,742	0	12,379	0		See Worksheet 5-1A		
15.	742		Subtotal Payroll	458,126	456,998	487,763	563,746	497,039				
16.	742		Subtotal, 742	751,037	771,812	835,746	923,682	868,575				
	743		MISCELLANEOUS EXPENSES									
17.	743	172	Pack Tower Amortization	0	0	0	0	0	0	0	0	0
18.	743		Subtotal, 743	0	0	0	0	0	0	0	0	0
	744		CHEMICALS AND FILTERING MATERIALS									
19.	744	174	Water Treatment	291,349	216,270	168,934	231,461	190,005	272,106	274,282	365,399	393,694
20.	744	179	Chlorinator Repairs	0	0	0	0	0	0	0	0	0
21.	744	801	Payroll Overtime	0	0	0	0	0		See Worksheet 5-1A		
22.	744		Subtotal, 744	291,349	216,270	168,934	231,461	190,005	272,106			
	748		MAINTENANCE OF WATER TREATMENT EQUIPMENT									
23.	748	179	Chlorinator Repairs	6,913	12,823	11,909	24,667	39,084	42,890	43,233	43,207	43,725
24.	748	800	Payroll Regular	0	0	0	0	0				
25.	748	801-806	Payroll Overtime	0	0	0	0	0		See Worksheet 5-1A		
26.	748		Subtotal, 748	6,913	12,823	11,909	24,667	39,084				
27.			WATER TREATMENT EXPENSE - Subtotal	1,049,298	1,000,905	1,016,588	1,179,810	1,097,664				
		check		1,049,298	1,000,905	1,016,588	1,179,810	1,097,664				

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1H

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			IV. TRANSMISSION AND DISTRIBUTION EXPENSE									
	752		STORAGE FACILITIES EXPENSES									
1.	752	123	Gardening Services	192,411	199,924	205,578	159,558	183,844	232,144	234,002	233,862	236,668
2.	752	130	Field Supplies	0	0	0	0	0	0	0	0	0
3.	752	168, 181	Maintenance-Reservoirs	0	0	0	0	0	0	0	0	0
4.	752	800	Payroll Regular	0	0	0	0	0				
5.	752	801	Payroll Overtime	0	0	0	0	0				
6.	752	804	Standby Pay	0	0	0	0	0		See Worksheet 5-1A		
7.			Subtotal Payroll	0	0	0	0	0				
8.			Subtotal, 752	192,411	199,924	205,578	159,558	183,844				
	753		TRANSMISSION & DISTRIBUTION LINES EXPENSE									
9.	753	800	Payroll Regular	0	0	0	0	0	0			
10.	753	801	Payroll Overtime	0	0	0	0	0	0			
11.	753	804	Standby Payroll	0	0	0	0	0	0	See Worksheet 5-1A		
12.	753		Subtotal, 753	0	0	0	0	0				
	754		METER EXPENSES									
13.	754	130	Field Supplies	0	0	0	0	0	0	0	0	0
14.	754	241	Small Meter Program	0	0	0	0	0	0	0	0	0
15.	754	800	Payroll Regular	0	0	0	0	0	0			
16.	754	801	Payroll Overtime	0	0	0	0	0	0	See Worksheet 5-1A		
17.	754		Subtotal, 754	0	0	0	0	0	0			
	755		CUSTOMER INSTALL EXPENSE									
18.	755	800	Payroll Regular	0	0	0	0	0	0			
19.	755	801	Payroll Overtime	0	0	0	0	0	0	See Worksheet 5-1A		
20.			Subtotal, 754	0	0	0	0	0	0			
	760		MAINTENANCE OF RESERVOIRS AND TANKS									
21.	760	168	Maintenance-Reservoirs	18,194	30,120	23,980	19,934	40,924	32,283	32,541	32,521	32,911
22.	760	800	Payroll Regular	2,663	0	0	0	0	0			
23.	760	801	Payroll Overtime	0	0	0	0	0	0	See Worksheet 5-1A		
24.	760		Subtotal, 760	20,857	30,120	23,980	19,934	40,924	32,283			

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1I

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			IV. TRANSMISSION AND DISTRIBUTION EXPENSE (CONTINUED)									
	761		MAINTENANCE OF TRANSMISSION & DISTRIBUTION MAINS									
1.	761	121	T/D Line Repair	110,081	95,422	105,659	91,888	104,751	125,063	126,063	125,987	127,499
2.	761	122	Outside Services	12,030	11,761	19,122	13,291	14,348	17,327	17,466	17,456	17,665
2.	761	123	Gardening Maintenance	39,684	22,490	2,809	0	0	16,879	17,014	17,004	17,208
3.	761	130	Field Supplies	28,763	21,710	31,026	24,413	21,711	31,569	31,822	31,803	32,185
4.	761	132	Safety Supplies	0	0	0	0	0	0	0	0	0
5.	761	133	Field Equipment Repair	479,749	570,455	650,757	616,960	784,257	873,374	918,999	912,126	935,197
6.	761	137	Pipeline Rental	0	0	0	0	0	0	0	0	0
7.	761	139	Backhoe Service	0	194	0	0	0	0	0	0	0
8.	761	142	Welding Services	380	0	0	0	0	0	0	0	0
8.	761	143	Welding Supplies	0	0	0	0	0	0	0	0	0
9.	761	145	Permits	24,914	20,456	28,511	20,473	22,848	28,897	29,128	29,111	29,460
10.	761	148	Street Repairs	4,155	4,455	2,170	4,713	3,618	4,712	4,750	4,747	4,804
11.	761	184	Small Tools	56,147	69,322	77,455	72,942	74,960	86,005	86,693	86,641	87,681
12.	761	651	Transportation Capitalized	(17,062)	(35,267)	(34,054)	(41,692)	(123,298)	(129,558)	(136,034)	(147,401)	(152,136)
13.	761		Subtotal Expenses Other Than Payroll	738,841	780,998	883,453	802,989	903,195	1,054,268	1,095,901	1,077,474	1,099,563
14.	761	800	Payroll Regular	617,101	690,933	619,667	796,766	999,625				
15.	761	801	Payroll Overtime	75,651	91,819	215,109	231,038	289,739				
16.	761	804	Standby Payroll	77,526	42,016	100	48,089	0		See Worksheet 5-1A		
17.	761		Subtotal Payroll	770,278	824,768	834,876	1,075,893	1,289,365	0			
18.	761		Subtotal, 761	1,509,119	1,605,766	1,718,330	1,878,882	2,192,559	1,054,268			
	763		MAINTENANCE OF SERVICES									
19.	763	123	Gardening Maintenance	3,187	1,433	1,163	0	0	1,495	1,507	1,506	1,524
20.	763	124	Service Line Repair	99,354	131,024	122,064	128,266	128,582	149,475	150,671	150,581	152,388
21.	763	125	Relocation Service/Lines	0	0	0	0	0	0	0	0	0
22.	763	139	Backhoe Service	0	0	0	0	0	0	0	0	0
23.	763	145	Permits	0	0	362	0	0	0	0	0	0
24.	763	148	Street Repairs	9,155	520	550	2,280	145	3,271	3,297	3,295	3,335
25.	763	184	Small Tools	0	0	0	0	0	0	0	0	0
26.	763		Subtotal Maintenance of Services Other Than Payroll	111,696	132,977	124,138	130,546	128,727	154,241	155,475	155,382	157,247
27.	763	800	Payroll Regular	313,176	334,682	192,201	380,237	321,373				
28.	763	801	Payroll Overtime	15,376	8,758	2,111	2,343	718				
29.	763	804	Standby Payroll	0	0	0	0	0		See Worksheet 5-1A		
30.	763		Subtotal Payroll	328,552	343,441	194,312	382,580	322,091	0			
31.	763		Subtotal, 763	440,248	476,418	318,450	513,126	450,819	154,241			
	764		MAINTENANCE OF METERS									
32.	764	130	Field Supplies	3,375	3,085	3,032	2,646	0	3,076	3,101	3,099	3,136
33.	764	132	Safety Supplies	0	0	0	0	0	0	0	0	0
34.	764	133	Field Equipment Repair	0	0	0	0	0	0	0	0	0
35.	764	142	Welding Services	0	0	0	0	0	0	0	0	0
36.	764	143	Welding Supplies	0	0	0	0	0	0	0	0	0
37.	764	184	Small Tools	0	0	0	0	0	0	0	0	0
38.	764	239	Maintenance of Meters	105,916	44,406	65,066	32,980	80,571	81,194	81,844	81,795	82,777
39.	764	240, 241	Large & Small Meter Programs	0	0	0	0	0	0	0	0	0
40.	764		Subtotal Expenses Other Than Payroll	109,291	47,490	68,098	35,626	80,571	84,271	84,945	84,894	85,913
41.	764	800	Payroll Regular	0	634	186,285	855	485				
42.	764	801	Payroll Overtime	0	1,216	0	0	0		See Worksheet 5-1A		
43.	764		Subtotal, 764	109,291	49,341	254,383	36,481	81,056	84,271			

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1J

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			IV. TRANSMISSION AND DISTRIBUTION EXPENSE (CONTINUED)									
			MAINTENANCE OF HYDRANTS									
1.	765	127	Fire Hydrant Repair	11,283	3,252	7,173	7,189	10,077	9,558	9,635	9,629	9,745
2.	765	145	Permits	0	0	0	0	0	0	0	0	0
3.	765	148	Street Repairs	130	0	0	0	0	0	0	0	0
							0	0				
4.	765	800	Payroll Regular	1,099	1,151	100,970	2,931	1,839				
5.	765	801	Payroll Overtime	0	0	0	0	0				
6.	765	804	Standby Payroll	0	0	0	0	0		See Worksheet 5-1A		
7.	765		Subtotal Payroll	1,099	1,151	100,970	2,931	1,839	0			
8.	765		Subtotal, 765	12,512	4,403	108,143	10,119	11,916	9,558			
9.	751 - 766		TRANSMISSION & DISTRIBUTION EXPENSES - Subtotal	2,284,438	2,365,972	2,628,864	2,618,101	2,961,118				
		check		2,284,438	2,365,972	2,628,864	2,618,101	2,961,118				
			V. CUSTOMER ACCOUNT EXPENSE									
			METER READING EXPENSES									
10.	772	304	Uniforms/Clothing	78,264	82,957	111,837	48,884	85,560	93,893	94,644	94,587	95,722
11.	772	800	Payroll Regular	169,629	212,875	218,808	311,934	338,237				
12.	772	801	Payroll Overtime	1,321	5,320	46,655	45,038	43,502				
13.	772	804	Standby Payroll	0	0	0	0	0		See Worksheet 5-1A		
14.	772		Subtotal Payroll	170,950	218,194	265,463	356,973	381,738				
15.			Subtotal, 772	249,214	301,152	377,300	405,857	467,298				
			CUSTOMER RECORDS & COLLECTION EXPENSES									
16.	773	230	Billstock/Envelopes	82,627	79,541	76,345	71,600	67,966	93,444	94,191	94,134	95,264
17.	773	242	Customer Service Other	6,712	6,416	818	5,413	4,916	6,003	6,051	6,047	6,120
18.	773	324	Other Professional Services	0	0	0	0	0	0	0	0	0
19.	773	325	Temporary Employment Services	0	0	0	0	0	0	0	0	0
20.	773	332	Computer Miscellaneous	0	0	0	0	0	0	0	0	0
21.	773	336	Postage - A/R Bills	434,515	423,037	398,950	341,452	360,819	484,883	489,483	501,919	508,671
22.	773											
23.	773		Subtotal Expenses Other Than Payroll	523,854	508,993	476,113	418,465	433,701	584,329	589,725	602,100	610,055
24.	773	800	Payroll Regular	903,316	905,162	999,521	1,029,652	1,146,097				
25.	773	801	Payroll Overtime	50,241	53,289	54,362	75,028	82,990				
26.	773	804	Standby Pay	0	0	200	0	0		See Worksheet 5-1A		
27.	773		Subtotal Payroll	953,557	958,451	1,054,083	1,104,680	1,229,087				
28.	773		Subtotal, 773	1,477,411	1,467,444	1,530,196	1,523,145	1,662,788				
	775		UNCOLLECTIBLE ACCOUNTS									
29.	775	662	Uncollectibles	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
30.	775		Subtotal	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
31.	771 - 775		CUSTOMER ACCOUNT EXPENSE - Subtotal	1,806,885	1,861,462	2,044,008	2,083,833	2,244,086				
32.			* Uncollectibles Rate, % Of Metered Water Service Revenues	0.11%	0.11%	0.17%	0.18%	0.12%	**0.14%**	0.42%	0.45%	0.45%

NOTE: There are no VI. SALES EXPENSES Accounts (P.U.C. Account Numbers 781-785)

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1K

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			VII. ADMINISTRATIVE AND GENERAL EXPENSE									
			ADVERTISING EXPENSES									
1.	783	212	Water Conservation	352,110	325,833	434,176	305,336	432,504	467,496	450,000	450,000	450,000
			ADMINISTRATIVE AND GENERAL SALARIES									
2.	791	800	Payroll Regular	2,507,358	2,213,764	2,146,544	1,694,703	2,462,512				
3.	791	801, 804	Payroll Overtime (incl. Standby)	24,810	49,376	65,983	130,137	129,880				
4.	791	810	Payroll Regular Admin & General	2,181,447	2,590,446	2,440,701	2,532,319	2,691,282				
5.	791	811	Payroll Overtime Admin & General	18,583	9,870	24,474	31,571	34,733				
6.	791	815	Vacation Sold	0	0	41,292	41,444	56,616				
										See Worksheet 5-1A		
7.	791		Subtotal, 791	4,732,198	4,863,456	4,718,995	4,430,173	5,375,023				
			OFFICE SUPPLIES & OTHER EXPENSES									
8.	792	118	License Fees	0	0	0	0	0	0	0	0	0
9.	792	130	Field Supplies	0	0	0	0	0	0	0	0	0
10.	792	132	Safety Supplies	77,593	95,096	88,852	80,221	53,214	98,057	98,841	98,782	99,967
11.	792	200	Janitorial Service/Supplies	0	0	0	0	0	0	0	0	0
12.	792	209	Building Utilities	83,876	83,032	63,729	106,132	60,463	66,352	66,883	72,060	72,925
13.	792	211	Moving Expenses	0	0	0	0	0	0	0	0	0
14.	792	227	Break Room & Supplies	25,604	26,835	32,489	12,695	8,527	9,358	9,433	9,427	9,540
15.	792	242	Customer Service - Other	58,817	75,371	83,155	69,551	59,146	85,373	86,056	86,004	87,036
16.	792	300	Travel/Expense Repot	61,974	83,200	84,184	18,737	31,510	97,527	98,307	98,248	99,427
17.	792	301	Meal & Entertainment	32,712	43,660	45,409	11,916	17,656	37,845	38,148	38,125	38,583
18.	792	302	Office Supplies	69,691	82,138	70,028	43,497	41,503	76,455	77,066	77,020	77,944
19.	792	304	Uiforms/Clothing	0	0	0	0	0	0	0	0	0
20.	792	305	Printing/Communications	40,080	42,564	43,082	36,156	66,811	73,318	73,905	117,358	118,766
21.	792	316	Subscriptions	22,366	12,557	14,001	25,379	19,138	22,974	23,157	23,143	23,421
22.	792	320	Training/Seminars	0	0	0	0	0	0	0	0	0
23.	792	321	Safety Incentives	0	0	0	0	0	0	0	0	0
24.	792	322	Recruiting Expenses	2,162	3,497	6,178	11,902	26,895	11,806	11,901	11,894	12,037
25.	792	324	Other Professional Service	0	0	0	0	0	0	0	0	0
26.	792	325	Temporary Employment Services	35,838	118,549	83,543	128,358	148,620	124,349	125,344	125,269	126,772
27.	792	328	Professional Dues-Personal	12,850	15,183	15,341	13,030	14,937	17,534	17,674	17,663	17,875
28.	792	332	Computer Cost Miscellaneous	190,338	250,392	274,785	510,973	522,246	573,113	577,698	577,351	584,279
29.	792	334	Telecommunications	411,161	445,723	412,512	446,923	507,490	556,919	561,374	561,037	567,769
30.	792	337	Postage - General	39,252	39,998	51,857	25,804	23,519	44,923	45,283	45,256	45,799
31.	792	338	Machine Rent/Repair	48,101	53,211	51,100	39,816	37,544	56,917	57,373	57,339	58,027
32.	792	340	Community Relations	2,357	2,451	12,557	127	19,838	8,767	8,838	8,833	8,939
33.	792	622	Other Expenses	52,056	41,637	39,804	51,623	53,700	58,621	59,090	59,055	59,764
34.	792											
35.			Subtotal, 792	1,266,828	1,515,094	1,472,606	1,632,840	1,712,757	2,020,209	2,036,371	2,083,864	2,108,870
			PROPERTY INSURANCE									
36.	793	608	Property, Contractor's Equipment & Excess CA Earthquake Ins.	157,354	171,358	280,584	542,610	670,537	679,763	696,679	754,503	817,127
37.			Subtotal, 793	157,354	171,358	280,584	542,610	670,537	679,763	696,679	754,503	817,127

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1L

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			VII. ADMINISTRATIVE AND GENERAL EXPENSE (CONTINUED)									
			INJURIES AND DAMAGES									
1.	794	233	Claims Reserve	25,000	10,000	0	(3,750)	215,856	55,594	56,039	56,005	56,677
2.	794	234	Claims Paid	18,940	12,937	11,694	1,111	4,376	12,435	12,534	12,526	12,676
3.	794	423	Medical/Injury	0	0	0	0	0	0	0	0	0
4.	794	424	Workers Compensation Claim & Insurance	243,680	51,061	25,904	144,999	121,157	129,432	139,024	150,563	163,060
5.	794	607	Architecture & Engineering Ins E&O	0	0	0	0	0	0	0	0	0
6.	794	609	Premises Pollution Insurance	49,166	41,046	33,024	37,630	43,863	38,943	39,842	43,149	46,730
7.	794	611	Umbrella Liability Insurance	73,919	76,654	82,141	114,795	157,503	166,411	203,898	220,822	239,150
8.	794	613	General Liability Insurance	2,102,074	205,509	186,159	165,416	260,212	349,968	430,591	466,330	505,035
9.	794	616	D&O & Travel/Accident Insurance	0	0	0	0	0	0	0	0	0
10.			Subtotal, 794	2,512,779	397,209	338,922	460,200	802,968	752,783	881,928	949,394	1,023,328
			EMPLOYEES' PENSION AND BENEFITS									
11.	795	319	Safety/Compliance Training	17,465	22,428	34,435	20,124	18,884	27,959	28,183	28,166	28,504
12.	795	320	Training / Seminars	96,099	127,685	87,179	76,652	83,761	116,630	117,563	148,342	153,755
13.	795	322	Recruiting Expenses	0	0	0	0	0	0	0	0	0
14.	795	397	401K Employer Contribution 6.0%	395,359	440,602	688,283	686,968	758,111	787,166	826,509	831,604	858,317
15.	795	398	Employees' Pensions FASB 71	0	0	0	0	0	0	0	0	0
16.	795	400	Employees' Pensions FASB 87	0	0	0	0	0	0	0	0	0
17.	795	401	Misc. Charges Pension Plan	0	0	0	0	0	0	0	0	0
18.	795	402	Fiduciary Insurance	0	0	0	0	0	0	0	0	0
19.	795	404	Term Life Insurance	0	0	0	0	0	0	0	0	0
20.	795	408	Long-Term Disability Insurance	0	0	0	0	0	0	0	0	0
21.	795	412	Medical and Dental Insurance	1,984,619	2,158,726	1,998,989	1,970,800	2,109,059	1,816,397	1,944,548	2,151,770	2,340,711
22.	795	413	Medical & Dental-Employee Contrib.	(322,404)	(329,748)	(342,943)	(342,943)	(353,232)	(353,232)	(353,232)	(359,375)	(359,375)
23.	795	414	Employee Healthcare Provision	145,372	(50,587)	160,861	190,552	0	0	0	0	0
24.	795	416	Employee Welfare	288,105	303,757	273,992	211,566	249,696	327,982	330,606	330,408	334,373
25.	795	417	Auto Allowance	72,542	76,330	84,355	88,228	107,746	107,746	107,746	107,746	107,746
26.	795	420	Employee Education	21,428	36,341	73,104	58,241	27,994	53,494	53,922	77,930	78,865
27.	795	660	Employee Benefits Capitalized	(289,113)	(380,514)	(368,994)	(449,824)	(389,978)	(478,368)	(502,278)	(505,374)	(521,608)
28.	795		Subtotal Expenses Other Than Payroll	2,409,472	2,405,020	2,689,262	2,510,365	2,612,043	2,405,775	2,553,568	2,811,218	3,021,289
29.	795	438	Unused Sick Time	0	0	0	0	0				
30.	795	669	Jury Duty	4,502	4,664	4,468	647	631				
31.	795	802	Vacation/Holiday	642,751	615,917	757,157	762,994	738,477				
32.	795	803	Sick Leave	181,715	168,123	175,540	200,547	234,744		See Worksheet 5-1A		
33.	795	999	No Meal Penalty	6,166	6,009	23,635	13,064	28,604				
34.	795	820	Risk Compensation	491,569	652,820	591,080	681,502	1,163,773				
35.	795		Subtotal Payroll	1,326,703	1,447,533	1,551,879	1,658,754	2,166,230				
36.	795		Subtotal, 795	3,736,175	3,852,553	4,241,141	4,169,119	4,778,273				
			FRANCHISE REQUIREMENTS									
37.	796	601	Franchise Fees	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
38.	796		Subtotal, 796	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
			REGULATORY COMMISSION EXPENSES									
39.	797	344	Regulatory Expenses	439,815	215,688	324,735	270,212	382,327	382,327	382,327	609,101	609,101
40.	797	605	P.U.C. Reimbursement Fee (U.F. Surcharge)	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
41.	797		Subtotal, 797	1,534,532	1,301,943	1,313,329	1,458,959	1,711,998	1,130,788	1,162,450	1,408,087	1,387,090

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING EXPENSES WORKPAPERS, DOLLARS

WORKSHEET 5-1M

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			VII. ADMINISTRATIVE AND GENERAL EXPENSE (CONTINUED)									
			OUTSIDE SERVICES EMPLOYED									
1.	798	310	Legal Fee	440,740	104,485	246,564	30,385	57,511	224,417	226,213	226,077	228,790
2.				440,740	104,485	246,564	30,385	57,511	224,417	226,213	226,077	228,790
4.	798	312	Audit Fees	154,500	167,300	174,500	172,146	177,328	207,731	209,393	209,267	211,778
5.	798	324	Other Professional Services	88,363	53,249	291,799	121,762	152,063	172,815	174,197	223,102	225,779
6.			Subtotal, 798	683,603	325,033	712,863	324,293	386,902	604,963	609,803	658,446	666,347
			MISCELLANEOUS GENERAL EXPENSES									
7.	799	330	Professional Dues - Company	117,376	126,128	152,147	134,864	134,342	163,375	164,682	164,583	166,558
8.	799	620	Affiliate Transaction Rules (ATR) Expense	(326,802)	(302,028)	(292,312)	(293,557)	(343,233)	(359,365)	(377,333)	(392,804)	(400,267)
9.	799	621	Parent Co. Epense Allocation	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	7,714,675	8,229,086	8,216,803	8,573,224
10.			Subtotal, 799	5,937,415	6,076,958	7,322,454	7,523,657	7,174,385	7,518,685	8,016,435	7,988,582	8,339,515
			MAINTENANCE OF GENERAL PLANT									
11.	805	181	Building/Plant Supplies	0	0	0	0	0	0	0	0	0
12.	805	188	Radio Equipment	2,627	0	224	0	0	0	0	0	0
13.	805	191	Telemetering	26,779	6,030	2,376	11,976	11,710	14,676	14,794	14,785	14,962
14.	805	200	Janitorial Service/Supplies	62,881	58,376	72,323	59,359	57,960	76,676	77,289	77,243	78,170
15.	805	205	SJH Building Maintenance	0	0	0	0	0	0	0	0	0
16.	805	206	Building Maintenance	10,854	17,836	13,275	39,582	40,215	29,185	29,419	29,401	29,754
17.	805	304	Uniforms/Clothing	0	0	0	0	0	0	0	0	0
18.	805	338	Machine Rent/Repair	57,172	59,753	65,904	48,064	74,347	74,759	75,357	87,612	88,663
19.			Subtotal, 805	160,312	141,995	154,102	158,982	184,232	195,296	196,859	209,041	211,549
20.	791 - 805		ADMINISTRATIVE & GENERAL EXPENSES - Subtotal	21,947,756	19,880,621	21,933,967	22,026,799	24,281,405				
			VIII. MISCELLANEOUS									
			RENTS									
21.	811	210	Rent/Lease	548,303	594,311	624,939	642,751	622,243	577,060	596,016	616,200	637,644
22.	811	338	Machine Rent/Repair	0	0	0	0	0	0	0	0	0
23.			Subtotal, 811	548,303	594,311	624,939	642,751	622,243	577,060	596,016	616,200	637,644
			ADMINISTRATIVE EXPENSE TRANSFERRED - CR.									
24.	812	655	G&A Overhead	(1,081,064)	(1,973,658)	(1,596,050)	(1,734,312)	(4,094,231)	(4,213,475)	(5,273,600)	(4,317,028)	(7,448,834)
25.			Subtotal, 812	(1,081,064)	(1,973,658)	(1,596,050)	(1,734,312)	(4,094,231)	(4,213,475)	(5,273,600)	(4,317,028)	(7,448,834)
26.	811 - 812		MISCELLANEOUS - Subtotal	(532,762)	(1,379,347)	(971,111)	(1,091,561)	(3,471,988)	(3,636,415)	(4,677,584)	(3,700,828)	(6,811,190)
27.	701 - 812		TOTAL OPERATING EXPENSES	47,938,006	48,793,427	46,472,972	51,885,944	60,380,415				
			OPERATION EXPENSE SUMMARY									
28.			Operation Payroll	2,110,247	1,934,645	2,120,666	2,594,609	2,678,623				
29.			Maintenance Payroll	1,332,403	1,738,272	1,921,908	2,094,334	2,253,085				
30.			Administrative & General Payroll	6,058,901	6,310,989	6,270,874	6,088,927	7,541,253				
31.			Subtotal Payroll Expense	9,501,550	9,983,906	10,313,448	10,777,870	12,472,961				
32.			Subtotal Volume Related	20,571,187	24,140,617	18,821,912	23,791,868	31,994,993				
33.			Other Suburban Expenses	17,865,269	14,668,905	17,337,612	17,316,206	15,912,460				
34.			Parent Company & Utility Group Expenses	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276				
35.			Total Operation Expenses	54,084,846	55,046,285	53,935,591	59,568,294	67,763,691				

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF VOLUME RELATED

WORKSHEET 5-1O

Line		Estimated Year				Test Year	
Number	Description	2022		2023		2024	2025
	CONSUMPTION						
1.	San Jose Hills Service Area - Recycled Water, Ccf	314,076		314,076		314,076	314,076
2.	San Jose Hills Service Area - Recycled Water, Acre Feet	721.00		721.00		721.00	721.00
3.	Whittier/La Mirada Service Area - Recycled Water, Ccf	-		-		-	-
4.	Whittier/La Mirada Service Area - Recycled Water, Acre Feet	-		-		-	-
5.	San Jose Hills Service Area, Ccf	9,535,686		9,377,110		9,528,730	9,085,441
6.	Whittier/ La Mirada Service Area, Ccf	7,579,131		7,464,975		7,749,103	7,504,411
7.	Total Projected Consumption, Ccf	17,114,817		16,842,085		17,277,833	16,589,852
8.	San Jose Hills Service Area, Acre Feet	21,891.00		21,527.00		21,875.00	20,857.00
9.	Whittier/ La Mirada Service Area, Acre Feet	17,399.00		17,137.00		17,789.00	17,228.00
10.	Total Projected Consumption, Acre Feet	39,290.00		38,664.00		39,664.00	38,085.00
11.	Unaccounted For Water (Percentage)	5.92%		5.92%		5.92%	5.92%

Line	Year	2017	2018	2019	2020	2021	Average
13.	Percentage	5.45%	5.99%	5.30%	5.97%	6.90%	**5.92%**

Line	Description	2022		2023		2024	2025
	PRODUCTION						
14.	San Jose Hills Service Area - Recycled Water, Acre Feet	721.00		721.00		721.00	721.00
	Whittier/La Mirada Service Area - Recycled Water, Acre Feet	-		-		-	-
15.	San Jose Hills Service Area, Acre Feet	23,268.49		22,881.59		23,251.49	22,169.43
16.	Whittier/ La Mirada Service Area, Acre Feet	18,493.84		18,215.35		18,908.38	18,312.07
17.	Total Projected Production, Acre Feet	42,483.33		41,817.94		42,880.87	41,202.50
	check SJH	-		-		-	-
	check WLM	-		-		-	-
	DEMAND RELATED PURCHASED WATER						
	San Jose Hills Service Area						
18.	Recycled Water - Upper San Gabriel Valley MWD	721.00		721.00		721.00	721.00
19.	Potable Wa Azusa Light & Water, Acre Feet	-		-		-	-
20.	City of Glendora, Acre Feet	109.77		109.77		109.77	109.77
21.	Rowland County, Acre Feet	-		-		-	-
22.	Walnut Valley - Tier One, Acre Feet	4,041.25		1,961.00		1,961.00	1,961.00
23.	Walnut Valley - Tier Two, Acre Feet	-		2,080.25		3,700.00	3,700.00
24.	Walnut Valley - 100%-115% Tier One, Acre Feet	-		-		-	-
25.	Walnut Valley - Greater Than 115% Tier One, Acre Feet	-		-		-	-
26.	Covina Irrigating, Acre Feet	4,446.50		4,240.50		4,240.50	4,240.50
27.	Ciyt of Covina, Acre Feet	-		-		-	-
28.	La Puente Valley Water, Acre Feet	-		-		-	-
29.	Valencia Heights, Acre Feet	-		-		-	-
30.	Valley County, Acre Feet	-		-		-	-
31.	MWD Upper Basin - Tier One, Acre Feet	1,428.72		953.00		953.00	953.00
32.	MWD Upper Basin - Tier Two, Acre Feet	-		475.72		-	-
33.	MWD Upper Basin - WSAP 100%-115% Tier One, Acre Feet	-		-		-	-
34.	MWD Upper Basin - WSAP Greater than 115% Tier One, Acre Feet	-		-		-	-
35.	Total Potable Water Purchased - San Jose Hills Service Area	10,026.24		9,820.24		10,964.27	10,964.27
	Whittier/LaMirada Service Area						
36.	Recycled Water - Central Basin MWD	-		-		-	-
37.	Potable Wa San Gabriel, Acre Feet	1.71		1.71		1.71	1.71
38.	City of Whittier, Acre Feet	-		-		-	-
39.	La Habra Heights, Acre Feet	-		-		-	-
40.	California Domestic, Acre Feet	5,123.34		5,227.74		5,323.44	5,419.14
41.	Liberty Utilities, Acre Feet	-		514.00		514.00	51.40
42.	City of Compton, Acre Feet	-		-		-	-
43.	MWD Central Basin - Tier One, Acre Feet	2,393.00		2,393.00		941.29	941.29
44.	MWD Central Basin - Tier Two, Acre Feet	-		-		-	-
45.	MWD Central Basin - WSAP 100%-115% Tier One, Acre Feet	-		-		-	-
46.	MWD Central Basin - WSAP Greater than 115% Tier One, Acre Feet	-		-		-	-
47.	Total Potable Water Purchased - Whittier/La Mirada Service Area, Acre Feet	7,518.05		8,136.45		6,780.44	6,413.54

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF VOLUME RELATED

WORKSHEET 5-1P

Line Number	Description	Estimated Year				Test Year	
		2022		2023		2024	2025
	PRODUCTION (CONTINUED)						
	CALIFORNIA DOMESTIC PURCHASED WATER						
1.	Stock Assessment Preferred, Shares	23.75		23.75		23.75	23.75
2.	Acre Feet Per Share	0.758977		0.758977		0.758977	0.758977
3.	Stock Assessment Preferred, Acre Feet	18.03		18.03		18.03	18.03
4.	Owned Shares	2,781.25		2,853.25		2,919.25	2,985.25
5.	Acre Feet Per Share	1.45		1.45		1.45	1.45
6.	Owned Rights, Acre Feet	4,032.81		4,137.21		4,232.91	4,328.61
7.	CD Owned Rights, Acre Feet	2,909.10		3,013.50		3,109.20	3,204.90
8.	CD Owned Rights 2nd Lift, Acre Feet	1,123.71		1,123.71		1,123.71	1,123.71
9.	Lease Rights, Acre Feet	1,000.00		1,000.00		1,000.00	1,000.00
10.	Excess/Over Pump, Acre Feet	-		-		-	-
11.	AERA Lease, Acre Feet	72.50		72.50		72.50	72.50
12.	Total Cal Domestic, Acre Feet	5,123.34		5,227.74		5,323.44	5,419.14
	COVINA IRRIGATING PURCHASED WATER						
	San Jose Hills Service Area						
13.	Owned Shares	1,368.50		1,368.50		1,368.50	1,368.50
14.	Acre Feet Per Share	1.0000		1.0000		1.0000	1.0000
15.	Owned Rights, Acre Feet	1,368.50		1,368.50		1,368.50	1,368.50
16.	Lease A Shares	0.00		0.00		0.00	0.00
17.	Lease B Shares	1,000.00		1,000.00		1,000.00	1,000.00
18.	Lease C Shares	116.00		116.00		116.00	116.00
19.	Lease D Shares	1,756.00		1,756.00		1,756.00	1,756.00
20.	Total Leases Shares	2,872.00		2,872.00		2,872.00	2,872.00
18.	Acre Feet Per Share	1.0000		1.0000		1.0000	1.0000
19.	Lease Rights, Acre Feet	2,872.00		2,872.00		2,872.00	2,872.00
20.							
21.	Net Lease Rights, Acre Feet	2,872.00		2,872.00		2,872.00	2,872.00
22.	Lease Pool Shares	206.00		-		-	-
23.	Acre Feet Per Share	1.0000		1.0000		1.0000	1.0000
24.	Lease Pool, Acre Feet	206.00		-		-	-
25.	Total Covina Irrigating Owned and Leases, Acre Feet	4,446.50		4,240.50		4,240.50	4,240.50
26.	Total Covina Irrigating, Acre Feet	4,446.50		4,240.50		4,240.50	4,240.50

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF VOLUME RELATED

WORKSHEET 5-1Q

Line Number		Description	Estimated Year				Test Year	
			2022		2023		2024	2025
		PUMPED WATER - MAIN SAN GABRIEL BASIN						
1.	(vi)	Safe Yield, Acre Feet	150,000		140,000		130,000	130,000
2.		Suburban Share %	12.59998%		12.59998%		12.59998%	12.59998%
3.		Owned Rights, Acre Feet	18,899.97		17,639.97		16,379.97	16,379.97
4.		Carry Over, Acre Feet 11,209.94 Per D.21-10-024 - Spread over 6 years ('21 - '26)	1,868.32		1,868.32		1,868.32	1,868.32
5.		Lease Rights, Acre Feet	-		-		-	-
6.		Cyclic Storage, Acre Feet	-		1,884.10		-	-
7.		Replacement, Acre Feet	2,298.96		455.47		2,624.46	927.53
8.	69%	Total Main San Gabriel Basin, Acre Feet	23,067.25		21,847.86		20,872.75	19,175.82
		ALLOCATION OF MAIN SAN GABRIEL BASIN						
		San Jose Hills Service Area						
9.		Owned Rights, Acre Feet	5,361.06		4,169.56		2,107.06	2,107.06
10.		Carry Over, Acre Feet	747.33		747.33		747.33	747.33
11.		Lease Rights, Acre Feet	-		-		-	-
12.		Cyclic Storage, Acre Feet	-		1,454.40		-	-
13.		Replacement, Acre Feet	1,154.94		275.64		1,711.91	629.85
14.		BPOU Project Water, Acre Feet	5,978.92		5,978.92		5,978.92	5,978.92
15.		PVOU Project Water, Acre Feet	-		435.50		1,742.00	1,742.00
16.	77%	Total MSGB for San Jose Hill Service Area max prod: 18,244	13,242.25		13,061.35		12,287.22	11,205.16
		Whittier/ La Mirada Service Area						
17.		Owned Rights, Acre Feet	7,559.99		7,055.99		6,551.99	6,551.99
18.		Carry Over, Acre Feet	1,120.99		1,120.99		1,120.99	1,120.99
19.		Lease Rights, Acre Feet	-		-		-	-
20.		Cyclic Storage, Acre Feet	-		429.70			
21.		Replacement, Acre Feet	1,144.02		179.83		912.55	297.68
22.	58%	Total MSGB for Whittier/La Mirada Service Area 14,172	9,825.00		8,786.51		8,585.53	7,970.66
23.		**Total MSGB**	23,067.25		21,847.86		20,872.75	19,175.82
		CENTRAL BASIN						
24.		Suburban's Allowed Pumping Allocation (APA) Owned Rights, Acre Feet	3,721.00		3,721.00		3,721.00	3,721.00
25.		Sativa APA Owned Rights, Acre Feet			474.00		474.00	474.00
26.			3,721.00		4,195.00		4,195.00	4,195.00
27.		Suburban Owned Rights, Acre Feet	1,150.79		1,292.39		3,542.41	3,467.97
28.		Sativa Owned Rights, Acre Feet	-		-		-	459.90
29.		Lease Water, Acre Feet	-		-		-	-
30.		Carry Over, Acre Feet	-		-		-	-
31.		Over Pump, Acre Feet	-		-		-	-
32.		Total Central Basin for Whittier/ La Mirada Service Area	1,150.79		1,292.39		3,542.41	3,927.87
33.		Central Basin (WLM) - Unused Rights, Acre Feet	2,570.21		2,902.61		652.59	267.13

SUBURBAN WATER SYSTEMS WORKSHEET 5-1R
TOTAL COMPANY - PRODUCTION SUMMARY

Line Number	Description	Estimated Year				Test Year	
		2022		2023		2024	2025
	SAN JOSE HILLS SERVICE AREA						
1.	Owned Rights, Acre Feet	5,361.06		4,169.56		2,107.06	2,107.06
2.	Carry Over, Acre Feet	747.33		747.33		747.33	747.33
3.	Lease Rights, Acre Feet	-		-		-	-
4.	Cyclic Storage, Acre Feet	-		1,454.40		-	-
5.	Replacement (Over Pump), Acre Feet	1,154.94		275.64		1,711.91	629.85
6.	BPOU Project Water, Acre Feet	5,978.92		5,978.92		5,978.92	5,978.92
7.	PVOU Project Water, Acre Feet	-		435.50		1,742.00	1,742.00
8.	Total Main Basin, Acre Feet	13,242.25		13,061.35		12,287.22	11,205.16
	Demand Related Purchased Water						
9.	Recycled Water - Upper San Gabriel Valley MWD	721.00		721.00		721.00	721.00
	Covina Irrigating, Acre Feet						
10.	Owned Rights, Acre Feet	1,368.50		1,368.50		1,368.50	1,368.50
11.	Lease A, Acre Feet	-		-		-	-
12.	Lease B, Acre Feet	1,000.00		1,000.00		1,000.00	1,000.00
13.	Lease C, Acre Feet	116.00		116.00		116.00	116.00
14.	Lease D, Acre Feet	1,756.00		1,756.00		1,756.00	1,756.00
15.	Lease Pool, Acre Feet	206.00		-		-	-
16.	Extra Tier Two, Acre Feet	-		-		-	-
17.	Extra Tier Three, Acre Feet	-		-		-	-
18.	Total Covina Irrigating, Acre Feet	4,446.50		4,240.50		4,240.50	4,240.50
19.	Azusa Light & Water, Acre Feet	-		-		-	-
20.	City of Glendora, Acre Feet	109.77		109.77		109.77	109.77
21.	Rowland County, Acre Feet	-		-		-	-
22.	Walnut Valley Water District, Acre Feet	4,041.25		4,041.25		5,661.00	5,661.00
23.	Ciyt of Covina, Acre Feet	-		-		-	-
24.	La Puente, Acre Feet	-		-		-	-
25.	Valencia Heights, Acre Feet	-		-		-	-
26.	Valley County, Acre Feet	-		-		-	-
27.	MWD Upper Basin - Tier One, Acre Feet	1,428.72		953.00		953.00	953.00
28.	MWD Upper Basin - Tier Two, Acre Feet	-		475.72		-	-
29.	MWD Upper Basin - WSAP 100%-115% Tier One, Acre Feet	-		-		-	-
30.	MWD Upper Basin - WSAP Greater than 115% Tier One, Acre Feet	-		-		-	-
31.	Total Demand Related Purchased Water, Acre Feet	5,579.74		5,579.74		6,723.77	6,723.77
32.	Total Production, Acre Feet	23,989.49		23,602.59		23,972.49	22,890.43
	WHITTIER/ LA MIRADA SERVICE AREA						
33.	Central Basin, Acre Feet	1,150.79		1,292.39		3,542.41	3,927.87
34.	Main San Gabriel Basin						
35.	Owned Rights, Acre Feet	7,559.99		7,055.99		6,551.99	6,551.99
36.	Carry Over, Acre Feet	1,120.99		1,120.99		1,120.99	1,120.99
37.	Lease Rights, Acre Feet	-		-		-	-
38.	Cyclic Storage, Acre Feet	-		429.70		-	-
39.	Replacement, Acre Feet	1,144.02		179.83		912.55	297.68
40.	Total Main Basin, Acre Feet	9,825.00		8,786.51		8,585.53	7,970.66
	Demand Related Purchased Water						
41.	Recycled Water - Central Basin MWD	-		-		-	-
	California Domestic Water Co.						
42.	Stock Assessment Preferred, Acre Feet	18.03		18.03		18.03	18.03
43.	Owned Rights, Acre Feet	4,032.81		4,137.21		4,232.91	4,328.61
44.	Union Lease Shares, Acre Feet	-		-		-	-
45.	Lease Rights, Acre Feet	1,000.00		1,000.00		1,000.00	1,000.00
46.	Excess/Over Pump, Acre Feet	-		-		-	-
47.	AERA Lease, Acre Feet	72.50		72.50		72.50	72.50
48.	Total California Domestic Water Co., Acre Feet	5,123.34		5,227.74		5,323.44	5,419.14
49.	San Gabriel, Acre Feet	1.71		1.71		1.71	1.71

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF PURCHASED POWER EXPENSES

WORKSHEET 5-1S

Line Number	Description	Estimated Year 2022		Estimated Year 2023		Test Year 2024	Test Year 2025
	WHITTIER/ LA MIRADA SERVICE AREA (Continued)						
1.	Liberty Utilities, Acre Feet	-		514.00		514.00	51.40
2.	City of Compton, Acre Feet	-		-		-	-
3.	MWD Central Basin - Tier One, Acre Feet	2,393.00		2,393.00		941.29	941.29
4.	MWD Central Basin - Tier Two, Acre Feet	-		-		-	-
5.	MWD Central Basin - WSAP 100%-115% Tier One, Acre Feet	-		-		-	-
6.	MWD Central Basin - WSAP Greater than 115% Tier One, Acre Feet	-		-		-	-
7.	Total Demand Related Purchased Water, Acre Feet	7,518.05		8,136.45		6,780.44	6,413.54
8.	Total Production, Acre Feet	18,493.84		18,215.35		18,908.38	18,312.07
	PURCHASED POWER						
	SAN JOSE HILLS SERVICE AREA						
9.	Well Pumps Main Basin Production, A.F.	13,242.25		13,061.35		12,287.22	11,205.16
10.	Well Pumps Main Basin Gas Production, A.F.	0		0		0	0
11.	Well Pumps Main Basin Elec Production, A.F.	13,242.25		13,061.35		12,287.22	11,205.16
12.	KWH Per A.F.- Main Basin	301.36		301.36		301.36	301.36
13.	Edison, KWH - Main Basin Wells	3,990,684		3,936,168		3,702,877	3,376,787
14.	Booster Production, A.F.	23,268.49		22,881.59		23,251.49	22,169.43
15.	KWH Per Acre Foot	255.07		255.07		255.07	255.07
16.	Edison, KWH - Boosters	5,935,094		5,836,407		5,930,758	5,654,757
17.	Therms Per A.F. - Wells	41.86		41.86		41.86	41.86
18.	Gas Therms - Wells	0		0		0	0
19.	Therms Per Acre Foot, Boosters	0.0010		0.0010		0.0010	0.0010
20.	Gas Therms - Boosters	23.27		22.88		23.25	22.17
	WHITTIER/LA MIRADA SERVICE AREA						
21.	Well Pumps Main Basin Production, A.F.	9,825.00		8,786.51		8,585.53	7,970.66
22.	Well Pumps Main Basin Gas Production, A.F.	577.68		577.68		577.68	577.68
23.	Well Pumps Main Basin Elec Production, A.F.	9,247.32		8,208.83		8,007.85	7,392.98
24.	KWH Per A.F.- Main Basin	301.36		301.36		301.36	301.36
25.	Edison, KWH - Main Basin Wells	2,786,772		2,473,813		2,413,246	2,227,948
26.	Well Pumps Central Basin Elec Production, A.F.	1,150.79		1,292.39		3,542.41	3,927.87
27.	KWH Per A.F.-Central Basin	755.95		755.95		755.95	755.95
28.	Edison, KWH - Central Basin Wells	869,940		976,982		2,677,885	2,969,273
29.	Booster Production, A.F.	18,493.84		18,215.35		18,908.38	18,312.07
30.	KWH Per Acre Foot	255.07		255.07		255.07	255.07
31.	Edison, KWH - Boosters	4,717,224		4,646,189		4,822,960	4,670,860
24.	Therms Per A.F. - Wells	41.86		41.86		41.86	41.86
25.	Gas Therms - Wells	24,182.00		24,182.00		24,182.00	24,182.00
26.	Therms Per Acre Foot, Boosters	0.0010		0.0010		0.0010	0.0010
27.	Gas Therms - Boosters	18		18		19	18

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PUMPED WATER RATES, DOLLARS

WORKSHEET 5-1T

Line			Estimated Year				Test Year	
Number		**RATES** Description	2022		2023		2024	2025
1.	(aa)	Recycled Water - Upper San Gabriel Valley MWD, Per Acre Foot	$801.60		$846.40		$884.80	$966.00
2.	(bb)	Recycled Water - Central Basin MWD, Per Acre Foot	$790.00		$790.00		$790.00	$790.00
	Potable Water:							
		Main San Gabriel Basin:						
3.	(a1)	Make-Up Water Assessment, Per Acre Foot	$0.00		$0.00		$0.00	$0.00
4.	(a2)	Other Assessment, Per Acre Foot	$0.00		$0.00		$0.00	$0.00
5.	(a)	Administrative Assessment, Per Acre Foot	$17.00		$17.00		$17.00	$17.00
6.	(b)	SGVWA Assessment, Per Acre Foot	$1.30		$1.30		$1.30	$1.30
7.	(c)	In-Lieu Assessment, Per Acre Foot	$8.00		$8.00		$8.00	$8.00
8.	(d)	Water Resource Development Assessment, Per Acre Foot	$175.00		$175.00		$175.00	$175.00
9.	(e)	Cyclic Storage, Per Acre Foot	$902.00		$958.00		$958.00	$958.00
10.	(f)	Lease, Per Acre Foot	$811.80		$862.20		$862.20	$862.20
11.	(g)	Replacement, Per Acre Foot	$1,002.00		$1,058.00		$1,058.00	$1,058.00
12.	(h)	Water Quality Authority (WQA) Charge on Prescriptive Rights, Per Month	$24,901.89		$24,901.89		$24,901.89	$24,901.89
13.		MSGB Owned Rights, Per Acre Foot:						
14.		Volume Price (+) Dues (+) Assessments, Per Acre Foot	$201.30		$201.30		$201.30	$201.30
15.		Total Cost MSGB Owned Rights, Per Acre Foot	$201.30		$201.30		$201.30	$201.30
16.		MSGB Lease = Carryover Rights, Per Acre Foot:						
17.		Volume Price (+) Dues (+) Assessments, Per Acre Foot	$201.30		$201.30		$201.30	$201.30
18.		Lease, Per Acre Foot	$811.80		$862.20		$862.20	$862.20
19.		Total Cost MSGB Lease Rights, Per Acre Foot	$1,013.10		$1,063.50		$1,063.50	$1,063.50
20.		MSGB Cyclic Storage, Per Acre Foot:						
21.		Volume Price (+) Dues (+) Assessments, Per Acre Foot	$201.30		$201.30		$201.30	$201.30
22.		Cyclic Storage, Per Acre Foot	$902.00		$958.00		$958.00	$958.00
23.		Total Cost MSGB Cyclic Storage, Per Acre Foot	$1,103.30		$1,159.30		$1,159.30	$1,159.30
24.		MSGB Replacement, Per Acre Foot:						
25.		Volume Price (+) Dues (+) Assessments, Per Acre Foot	$201.30		$201.30		$201.30	$201.30
26.		Replacement, Per Acre Foot	$1,002.00		$1,058.00		$1,058.00	$1,058.00
27.		Total Cost MSGB Over Pump, Per Acre Foot	$1,203.30		$1,259.30		$1,259.30	$1,259.30
28.	(k)	BPOU Project Water, Per Acre Foot	$78.86		$86.54		$87.23	$87.18
29.		Cost MSGB Owned Rights, Per Acre Foot	$201.30		$201.30		$201.30	$201.30
30.		Total Cost Project Water, Per Acre Foot	$280.16		$287.84		$288.53	$288.48
31.	PVOU	Project Water (=La Puente VCWD), Per Acre Foot	$49.00		$49.00		$49.00	$49.00
32.		Cost MSGB Owned Rights, Per Acre Foot	$201.30		$201.30		$201.30	$201.30
33.		Total Cost Project Water, Per Acre Foot	$250.30		$250.30		$250.30	$250.30
		Central Basin:						
34.	(i)	WRD Replenishment Assessment, Per Acre Foot	$411.00		$411.00		$411.00	$411.00
35.		Lease Right, Per Acre Foot	$97.11		$97.11		$97.11	$97.11
36.	(j)	Assessments CB Watermaster & CBWA Dues, Charge on Prescriptive Right, Per Month	$443.23		$457.10		$457.10	$457.10
37.		Central Basin Owned Rights, Per Acre Foot	$411.00		$411.00		$411.00	$411.00
38.		Central Basin Leased Rights, Per Acre Foot						
39.		WRD Replenishment Assessment, Per Acre Foot	$411.00		$411.00		$411.00	$411.00
40.		Lease Right, Per Acre Foot	$97.11		$97.11		$97.11	$97.11
41.		Total Central Basin Leased Rights, Per Acre Foot	$508.11		$508.11		$508.11	$508.11

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PURCHASED WATER RATES, DOLLARS

WORKSHEET 5-1U

Line		Estimated Year				Test Year	
Number	Description	2022		2023		2024	2025
	PURCHASED WATER RATES (continued)						
	Cal Domestic (CD):						
1.	Stock Assessment Preferred, Per Acre Foot						
2.	(a) CD Shares Preferred Price, Per Acre Foot	$25.00		$26.00		$26.00	$26.00
3.	(b) CD Over Pump, Per Acre Foot	$200.00		$200.00		$200.00	$200.00
4.	Stock Assessment Preferred, Per Acre Foot	$225.00		$226.00		$226.00	$226.00
5.	(c) Common Stock Owned Rights, Per Acre Foot	$340.00		$342.50		$345.00	$345.00
6.	(d) Common Stock Owned Rights 2nd Lift, Per Acre Foot	$385.57		$388.40		$391.23	$391.23
7.	(e) Lease Volume Charge, Per Acre Foot	$1,040.37		$1,040.37		$1,040.37	$1,040.37
8.	(b) Over Pump, Per Acre Foot	$200.00		$200.00		$200.00	$200.00
9.	(g) Excess, Per Acre Foot	$862.00		$883.50		$905.00	$905.00
10.	(h) Meter Charge & Assessment, Per Month	$76,680.92		$79,984.54		$83,288.17	$83,288.17
	Cal Domestic Lease Rights, Per Acre Foot:						
11.	Over Pump, Per Acre Foot	$200.00		$200.00		$200.00	$200.00
12.	Lease Volume Charge, Per Acre Foot	$1,040.37		$1,040.37		$1,040.37	$1,040.37
13.	Total Cost Cal Domestic Lease Rights, Per Acre Foot	$1,240.37		$1,240.37		$1,240.37	$1,240.37
	Cal Domestic AERA Lease, Per Acre Foot:						
14.	Over Pump, Per Acre Foot	$200.00		$200.00		$200.00	$200.00
15.	(i) AERA Lease, Per Acre Foot	$730.80		$730.80		$730.80	$730.80
16.	Total Cost AERA Lease Rights, Per Acre Foot	$930.80		$930.80		$930.80	$930.80
	Cal Domestic Excess, Per Acre Foot:						
17.	Over Pump, Per Acre Foot	$200.00		$200.00		$200.00	$200.00
18.	Excess, Per Acre Foot	$862.00		$883.50		$905.00	$905.00
19.	Total Cost Cal Domestic Excess, Per Acre Foot	$1,062.00		$1,083.50		$1,105.00	$1,105.00
	Covina Irrigating:						
20.	(j) CIC Allocation (Volume Charge), Per Acre Foot	$476.00		$476.00		$476.00	$476.00
21.	(j1) Transferred Basin Right, Per Acre Foot	$400.00		$400.00		$400.00	$400.00
22.	(j2) Raw Import, Per Acre Foot	$1,004.00		$1,060.00		$1,060.00	$1,060.00
23.	(k) Replacement (Over Pump), Per Acre Foot	$1,302.00		$1,358.00		$1,358.00	$1,358.00
24.	(l) Assessment (+) Improvement Charge - Monthly	$12,734.00		$21,439.00		$30,144.00	$30,144.00
25.	(m) Capacity Charge - Monthly	$23,330.00		$41,867.50		$60,405.00	$60,405.00
26.	Fixed Monthly Charge	$36,064.00		$63,306.50		$90,549.00	$90,549.00
27.	(n) Lease A, Per Share	$1,004.64		$1,004.64		$1,004.64	$1,004.64
28.	(o) Lease B, Per Share	$1,004.64		$1,004.64		$1,004.64	$1,004.64
29.	(p) Lease C, Per Share	$1,279.00		$1,279.00		$1,279.00	$1,279.00
30.	(q) Lease D, Per Acre Foot	$1,279.00		$1,279.00		$1,279.00	$1,279.00
31.	(r) Lease Pool, Per Acre Foot	$350.00		$362.50		$375.00	$375.00
32.	(s) Acre Feet per Share	1.05		1.00		1.00	1.00
33.	Covina Irrigating Owned Rights, Per Acre Foot:						
34.	CIC Allocation (Volume Charge), Per Acre Foot	$476.00		$476.00		$476.00	$476.00
35.	Total Cost Covina Irrigating Owned Rights, Per Acre Foot	$476.00		$476.00		$476.00	$476.00
36.	Transferred Basin Right, Per Acre Foot	$400.00		$400.00		$400.00	$400.00
37.	Basin Water Over Entitlement/Lease, Per Acre Foot	$811.80		$862.20		$862.20	$862.20
38.	Total Transferred Basin Right, Per Acre Foot	$1,211.80		$1,262.20		$1,262.20	$1,262.20

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PURCHASED WATER RATES, DOLLARS

WORKSHEET 5-1V

Line	Description	Estimated Year				Test Year	
Number		2022		2023		2024	2025
	PURCHASED WATER RATES (continued)						
	Covina Irrigating Lease A, Per Acre Foot:						
1.	Lease A, Per Share	$1,004.64		$1,004.64		$1,004.64	$1,004.64
2.	Acre Feet Per Share	1.0500		1.0000		1.0000	1.0000
3.	Lease A, Per Acre Foot	$956.80		$1,004.64		$1,004.64	$1,004.64
4.	CIC Allocation (Volume Charge), Per Acre Foot	$476.00		$476.00		$476.00	$476.00
5.	Total Covina Irrigating Lease A, Per Acre Foot	$1,432.80		$1,480.64		$1,480.64	$1,480.64
	Covina Irrigating Lease B, Per Acre Foot:						
6.	Lease B, Per Share	$1,004.64		$1,004.64		$1,004.64	$1,004.64
7.	Acre Feet Per Share	1.0500		1.0000		1.0000	1.0000
8.	Covina Irrigating Lease B, Per Acre Foot:	$956.80		$1,004.64		$1,004.64	$1,004.64
9.	CIC Allocation (Volume Charge), Per Acre Foot	$476.00		$476.00		$476.00	$476.00
10.	Total Covina Irrigating Lease B, Per Acre Foot	$1,432.80		$1,480.64		$1,480.64	$1,480.64
	Covina Irrigating Lease C, Per Acre Foot:						
11.	Lease C, Per Share	$1,279.00		$1,279.00		$1,279.00	$1,279.00
12.	Acre Feet Per Share	1.0500		1.0000		1.0000	1.0000
13.	Covina Irrigating Lease C, Per Acre Foot	$1,218.10		$1,279.00		$1,279.00	$1,279.00
14.	CIC Allocation (Volume Charge), Per Acre Foot	$476.00		$476.00		$476.00	$476.00
15.	Total Covina Irrigating Lease C, Per Acre Foot	$1,694.10		$1,755.00		$1,755.00	$1,755.00
	Covina Irrigating Lease D, Per Acre Foot:						
16.	Lease C, Per Share	$1,279.00		$1,279.00		$1,279.00	$1,279.00
17.	Acre Feet Per Share	1.05		1.00		1.00	1.00
18.	Covina Irrigating Lease D, Per Acre Foot	$1,218.10		$1,279.00		$1,279.00	$1,279.00
19.	CIC Allocation (Volume Charge), Per Acre Foot	$476.00		$476.00		$476.00	$476.00
20.	Total Covina Irrigating Lease D, Per Acre Foot	$1,694.10		$1,755.00		$1,755.00	$1,755.00
	Covina Irrigating Lease Pool, Per Acre Foot:						
21.	Volume Charge, Per Acre Foot	$476.00		$476.00		$476.00	$476.00
22.	Lease Pool, Per Acre Foot	$350.00		$362.50		$375.00	$375.00
23.	Total Cost Covina Irrigating Lease Pool, Per Acre Foot	$826.00		$838.50		$851.00	$851.00
	Covina Irrigating OverPump, Per Acre Foot:						
24.	CIC Allocation (Volume Charge), Per Acre Foot	$476.00		$476.00		$476.00	$476.00
25.	OverPump, Per Acre Foot	$1,302.00		$1,358.00		$1,358.00	$1,358.00
26.	Total Cost Covina Irrigating OverPump, Per Acre Foot	$1,778.00		$1,834.00		$1,834.00	$1,834.00
27.	(s) MWD Central Basin Meter Service Charge, CFS/Month	30.00		30.00		30.00	30.00
28.	(t) MWD Central Basin Meter Service Charge, Per CFS Per Month	$120.00		$120.00		$120.00	$120.00
	MWD Central Basin Meter Service Charge, Per Month	$3,600.00		$3,600.00		$3,600.00	$3,600.00
29.	(u) MWD Central Basin Capacity Reservation Charge/CFS/Month	$6,510.00		$6,510.00		$6,510.00	$6,510.00
	MWD Central Basin Retail Meter Charge/Month	$0.00		$0.00		$0.00	$0.00
30.	(v) MWD Central Basin Readiness to Serve Charge (RTS)/Month	$89.79		$89.79		$89.79	$89.79
31.	MWD Central Basin Fixed Charge/Month	$10,199.79		$10,199.79		$10,199.79	$10,199.79
32.	(w) City of Covina - Monthly Stand-By Charge + Admin, Per Month	$725.40		$725.40		$725.40	$725.40
33.	(x) Walnut Valley Service Charge, Per Month	$13,996.00		$13,996.00		$13,996.00	$13,996.00
34.	(y) City of Glendora Administrative Fee Per Month	$20.00		$20.00		$20.00	$20.00
35.	(z) San Gabriel Valley Water Company Service Charge, Per Month	$2,156.47		$2,156.47		$2,156.47	$2,156.47

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PURCHASED WATER RATES, DOLLARS

WORKSHEET 5-1W

Line		Estimated Year				Test Year	
Number	Description	2022		2023		2024	2025
	PURCHASED WATER RATES (continued)						
1.	(aa) Walnut Valley - Tier One, Per Acre Foot	$1,145.00		$1,145.00		$1,145.00	$1,145.00
2.	(ab) Walnut Valley - Tier Two, Per Acre Foot	$1,187.00		$1,187.00		$1,187.00	$1,187.00
3.	(ac) Walnut Valley - 100%-115% Tier One,Per Acre Foot	$2,467.00		$2,467.00		$2,467.00	$2,467.00
4.	(ad) Walnut Valley - Greater Than 115% Tier One, Per Acre Foot	$3,947.00		$3,947.00		$3,947.00	$3,947.00
5.	(ae) Azusa Light & Water, Per Acre Foot	$797.00		$797.00		$797.00	$797.00
6.	(af) City of Glendora, Per Acre Foot	$1,096.00		$1,096.00		$1,096.00	$1,096.00
7.	(ag) Rowland County, Per Acre Foot	$1,127.00		$1,127.00		$1,127.00	$1,127.00
8.	City of Covina, Per Acre Foot	$1,127.00		$1,209.00		$1,209.00	$1,209.00
9.	(ah) La Puente Valley County Water, Per Acre Foot	$78.86		$86.54		$87.23	$87.18
10.	(ai) Valencia Heights, Per Acre Foot	$263.63		$263.63		$263.63	$263.63
11.	(aj) Valley County Water District, Per Acre Foot	$78.86		$86.54		$87.23	$87.18
12.	(ak) San Gabriel, Per Acre Foot	$2,134.61		$2,134.61		$2,134.61	$2,134.61
13.	(al) City of Whittier, Per Acre Foot	$697.78		$697.78		$697.78	$697.78
14.	Liberty Utilities, Per Acre Foot	$3,000.00		$3,600.00		$3,600.00	$3,600.00
15.	Liberty Utilities, Monthly Charge	$0.00		$0.00		$0.00	$0.00
16.	City of Compton, Per Acre Foot	$1,300.00		$1,300.00		$1,300.00	$1,300.00
17.	City of Compton, Monthly Charge	$374.12		$374.12		$374.12	$374.12
	La Habra Heights, Per Acre Foot						
18.	La Habra Heights, Volume Cost Per Acre Foot	$1,302.00		$1,302.00		$1,302.00	$1,302.00
19.	La Habra Heights, Energy Per Acre Foot	$145.33		$145.33		$145.33	$145.33
20.	(am) La Habra Heights, Per Acre Foot	$1,447.33		$1,447.33		$1,447.33	$1,447.33
21.	(an) MWD Upper Basin Tier One Volume Charge, Per Acre Foot	$1,246.00		$1,312.00		$1,312.00	$1,312.00
22.	(ao) MWD Upper Basin Tier Two Volume, Per Acre Foot	$1,288.00		$1,521.00		$1,521.00	$1,521.00
23.	(ap) MWD Upper Basin - WSAP 100%-115% Tier One, Per Acre Foot	$1,480.00		$1,480.00		$1,480.00	$1,480.00
24.	(aq) MWD Upper Basin - WSAP Greater than 115% Tier One, Per Acre Foot	$2,960.00		$2,960.00		$2,960.00	$2,960.00
25.	(ar) MWD Upper Basin Annual Capacity Charge/Month	$24,095.00		$24,095.00		$24,095.00	$24,095.00
26.	(as) MWD Upper Basin Minimum Service Connection Charge/Month	$101.67		$101.67		$101.67	$101.67
27.	(at) MWD Upper Basin Groundwater Replenishment Ready-to-Serve Charge/Month	$6,300.00		$6,300.00		$6,300.00	$6,300.00
28.	Total MWD Upper Basin Monthly Fixed Charges	$30,496.67		$30,496.67		$30,496.67	$30,496.67
29.	(au) MWD Upper Basin Tier One Untreated Volume Charge, Per Acre Foot	$902.00		$958.00		$958.00	$958.00
30.	(av) MWD Upper Basin Tier Two Untreated Volume Charge, Per Acre Foot	$944.00		$1,167.00		$1,167.00	$1,167.00
31.	(ba) MWD Central Basin - Tier One Volumetric and Surcharge, Per Acre Foot	$1,313.00		$1,379.00		$1,379.00	$1,379.00
32.	(bb) MWD Central Basin - Tier Two Volumetric Charge, Per Acre Foot	$1,185.00		$1,418.00		$1,418.00	$1,418.00
33.	(bg) MWD Central Basin - Untreated Tier One Volumetric and Surcharge, Per Acre Foot	$1,025.00		$1,025.00		$1,025.00	$1,025.00
34.	(1, 2) MWD Central Basin - Infrastructure and Admin Surcharge, Per Acre Foot	$170.00		$170.00		$170.00	$170.00
35.	MWD Central Basin - Tier Two Volumetric Charge, Per Acre Foot	$1,185.00		$1,418.00		$1,418.00	$1,418.00
36.	MWD Central Basin - Infrastructure and Admin Surcharge, Per Acre Foot	$170.00		$170.00		$170.00	$170.00
37.	(bb) MWD Central Basin - Tier Two Volumetric and Surcharge, Per Acre Foot	$1,355.00		$1,588.00		$1,588.00	$1,588.00

SUBURBAN WATER SYSTEMS

TOTAL COMPAN PURCHASED POWER RATES AND COMPUTATION OF PRODUCTION EXPENSE, DOLLARS

WORKSHEET 5-1X

Line		Estimated Year				Test Year	
Number	Description	2022		2023		2024	2025
	PURCHASED POWER RATES						
	San Jose Hills Service Area						
1.	Electric, Per KWH (Well Pumps - Main)	$0.1557		$0.1557		$0.1557	$0.1557
2.	Electric, Per KWH (Boosters)	$0.1976		$0.1976		$0.1976	$0.1976
3.	Natural Gas, Per Therm (Well Pumps)	$0.7339		$0.7339		$0.7339	$0.7339
4.	Natural Gas, Per Therm (Boosters)	$27.0109		$27.0109		$27.0109	$27.0109
	Whittier/La Mirada Service Area						
5.	Electric, Per KWH (Well Pumps - Main)	$0.1557		$0.1557		$0.1557	$0.1557
6.	Electric, Per KWH (Well Pumps - C.B.)	$0.1633		$0.1633		$0.1633	$0.1633
7.	Electric, Per KWH (Boosters)	$0.1976		$0.1976		$0.1976	$0.1976
8.	Natural Gas, Per Therm (Well Pumps)	$0.7339		$0.7339		$0.7339	$0.7339
9.	Natural Gas, Per Therm (Boosters)	$27.0109		$27.0109		$27.0109	$27.0109
	PRODUCTION EXPENSE						
	SAN JOSE HILLS SERVICE AREA						
10.	Recycled Water - Upper San Gabriel Valley MWD, Dollars	$577,954		$610,254		$637,941	$696,486
	Main San Gabriel Basin						
11.	Owned Rights, Dollars	$1,079,182		$839,333		$424,152	$424,152
12.	Carryover Rights, Dollars	$757,118		$794,783		$794,783	$794,783
13.	Lease Rights, Dollars	$0		$0		$0	$0
14.	Cyclic Storage, Dollars	$0		$1,686,086		$0	$0
15.	Over Pump, Dollars	$1,389,739		$347,113		$2,155,808	$793,170
16.	BPOU Project Water, Dollars	$1,675,054		$1,720,972		$1,725,097	$1,724,798
17.	PVOU Project Water, Dollars	$0		$109,006		$436,023	$436,023
18.	Annual WQA Charge on Prescriptive Rights, Dollar	$149,411		$149,411		$149,411	$149,411
19.	Total Main Basin, Dollars	$5,050,504		$5,646,705		$5,685,275	$4,322,338
	Covina Irrigating						
20.	Owned Rights, Dollars	$651,406		$651,406		$651,406	$651,406
21.	Lease A, Dollars	$0		$0		$0	$0
22.	Lease B, Dollars	$1,432,800		$1,480,640		$1,480,640	$1,480,640
23.	Lease C, Dollars	$196,516		$203,580		$203,580	$203,580
24.	Lease D, Dollars	$2,974,840		$3,081,780		$3,081,780	$3,081,780
25.	Lease Pool, Dollars	$170,156		$0		$0	$0
26.	Replacement/OverPump, Dollars	$0		$0		$0	$0
27.	Total Covina Irrigating, Dollars	$5,425,717		$5,417,406		$5,417,406	$5,417,406
	Demand Related Purchased Water						
28.	Azusa Light & Water, Dollars	$0		$0		$0	$0
29.	City of Glendora, Dollars	$120,308		$120,308		$120,308	$120,308
30.	Rowland County, Dollars	$0		$0		$0	$0
31.	Walnut Valley, Dollars	$4,627,231		$4,714,602		$6,637,245	$6,637,245
32.	Ciyt of Covina, Dollars	$0		$0		$0	$0
33.	La Puente Valley County, Dollars	$0		$0		$0	$0
34.	Valencia Heights, Dollars	$0		$0		$0	$0
35.	Valley County, Dollars	$0		$0		$0	$0
36.	MWD Upper Basin - Tier One, Dollars	$1,780,185		$1,250,336		$1,250,336	$1,250,336
37.	MWD Upper Basin - Tier Two, Dollars	$0		$723,570		$0	$0
38.	MWD Upper Basin Fixed Charges/Year, Dollars	$365,960		$365,960		$365,960	$365,960
39.	City of Covina Emergency Connection Charge, Dollars	$8,705		$8,705		$8,705	$8,705
40.	Covina Irrigating, Fixed Charges/Year, Dollars	$432,768		$759,678		$1,086,588	$1,086,588
41.	Walnut Valley Service Charge, Dollars	$167,952		$167,952		$167,952	$167,952
42.	City of Glendora Administrative Fee, Dollars	$240		$240		$240	$240
43.	Total Demand Related Purchased Water	$12,929,066		$13,528,757		$15,054,740	$15,054,740
44.	San Jose Hills Service Area, Total Production Expenses	$18,557,524		$19,785,716		$21,377,955	$20,073,563

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PRODUCTION EXPENSE, DOLLARS

WORKSHEET 5-1Y

Line Number	Description	Estimated Year				Test Year	
		2022		2023		2024	2025
	PRODUCTION EXPENSE (CONTINUED)						
	WHITTIER/ LA MIRADA SERVICE AREA						
1.	Recycled Water - Central Basin MWD, Dollars	$0		$0		$0	$0
2.	Main San Gabriel Basin						
3.	Owned Rights, Dollars	$1,521,826		$1,420,370		$1,318,915	$1,318,915
4.	Carryover Rights, Dollars	$1,135,677		$1,192,175		$1,192,175	$1,192,175
5.	Lease Rights, Dollars	$0		$0		$0	$0
6.	Cyclic Storage, Dollars	$0		$498,151		$0	$0
7.	Over Pump, Dollars	$1,376,599		$226,460		$1,149,174	$374,868
8.	Annual WQA Charge on Prescriptive Rights, Dollar	$149,411		$149,411		$149,411	$149,411
9.	Total Main Basin, Dollars	$4,183,513		$3,486,568		$3,809,676	$3,035,370
	Central Basin						
10.	Owned Rights, Dollars	$472,975		$531,172		$1,455,931	$1,425,336
11.	Sativa Owned Rights, Dollars	$0		$0		$0	$189,019
12.	Lease Rights, Dollars	$0		$0		$0	$0
13.	Leased Out, Dollars	($249,593)		($281,872)		($63,373)	($25,941)
14.	Annual Central Basin Groundwater Assessment/Dues, Dollars	$5,319		$5,485		$5,485	$5,485
15.	Total Central Basin, Dollars	$228,700		$254,785		$1,398,043	$1,593,899
	Demand Related Purchased Water						
16.	California Domestic Water Co.						
17.	Preferred, Dollars	$4,057		$4,075		$4,075	$4,075
18.	Owned Rights, Dollars	$1,422,363		$1,468,573		$1,512,303	$1,545,320
19.	Lease Rights, Dollars	$1,240,370		$1,240,370		$1,240,370	$1,240,370
20.	Excess Cal Domestic, Dollars	$0		$0		$0	$0
21.	AERA, Dollars	$67,483		$67,483		$67,483	$67,483
22.	Annual Meter Charges & Assessment, Dollars	$920,171		$959,815		$999,458	$999,458
23.	Total Cal Domestic, Dollars	$3,654,444		$3,740,315		$3,823,689	$3,856,705
24.	San Gabriel Valley Water Company, Dollars	$3,650		$3,650		$3,650	$3,650
25.	City of Whittier, Dollars	$0		$0		$0	$0
26.	Liberty Utilities, Dollars	$0		$1,850,400		$1,850,400	$185,040
27.	City of Compton, Dollars	$0		$0		$0	$0
28.	La Habra Heights, Dollars	$0		$0		$0	$0
29.	MWD Central Basin - Tier One, Dollars	$3,142,009		$3,299,947		$1,298,039	$1,298,039
30.	MWD Central Basin - Tier Two, Dollars	$0		$0		$0	$0
31.	Annual Liberty Utilities Fixed Charges, Dollars	$0		$0		$0	$0
32.	Annual City of Compton Fixed Charges, Dollars	$4,489		$4,489		$4,489	$4,489
33.	Annual MWD Central Basin Fixed Charges, Dollars	$122,397		$122,397		$122,397	$122,397
34.	San Gabriel Valley Water Company Service Charge, Dollars	$25,878		$25,878		$25,878	$25,878
35.	Total Demand Related Purchased Water	$6,952,867		$9,047,077		$7,128,542	$5,496,199
36.	Whittier/ La Mirada Service Area, Total Production Expenses	$11,365,081		$12,788,430		$12,336,261	$10,125,468

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
VOLUME RELATED EXPENSE SUMMARY, DOLLARS

WORKSHEET 5-1Z

Line Number	Description	Estimated Year				Test Year	
		2022		2023		2024	2025
	PURCHASED POWER EXPENSE						
	SAN JOSE HILLS SERVICE AREA						
1.	Edison Electrical Power, Main Basin Wells, Dollars	$621,349		$612,861		$576,538	$525,766
2.	Edison Electrical Power, Boosters, Dollars	$1,172,775		$1,153,274		$1,171,918	$1,117,380
3.	Subtotal Edison	$1,794,124		$1,766,135		$1,748,456	$1,643,146
4.	Purchased Natural Gas, Main Basin Wells, Dollars	$0		$0		$0	$0
5.	Purchased Natural Gas, Boosters, Dollars	$629		$618		$628	$599
6.	Subtotal Natural Gas	$629		$618		$628	$599
7.	Total Purchased Power - San Jose Hills Service Area	$1,794,753		$1,766,753		$1,749,084	$1,643,745
	WHITTIER/LA MIRADA SERVICE AREA						
8.	Edison Electrical Power, Main Basin Wells, Dollars	$433,900		$385,173		$375,742	$346,892
9.	Edison Electrical Power, Boosters, Dollars	$932,123		$918,087		$953,017	$922,962
10.	Edison Electrical Power, Central Basin Wells, Dollars	$142,061		$159,541		$437,299	$484,882
11.	Estimated Sativa System - Edison Electrical Power, Dollars						$70,718
12.	Subtotal Edison	$1,508,085		$1,462,801		$1,766,058	$1,825,453
13.	Purchased Natural Gas, Main Basin Wells, Dollars	$17,747		$17,747		$17,747	$17,747
14.	Purchased Natural Gas, Boosters, Dollars	$486		$486		$513	$486
15.	Subtotal Natural Gas	$18,233		$18,233		$18,260	$18,233
16.	Total Purchased Power - Whittier/La Mirada Service Area	$1,526,318		$1,481,034		$1,784,318	$1,843,687
17.	Total Edison Electrical Power, Dollars	$3,302,209		$3,228,936		$3,514,514	$3,468,599
18.	Total Purchased Natural Gas, Dollars	$18,862		$18,851		$18,888	$18,832
19.	Total Purchased Power	$3,321,071		$3,247,788		$3,533,402	$3,487,431
	SUMMARY OF VOLUME RELATED EXPENSES						
20.	Pumping Assessments	$9,462,718		$9,388,058		$10,892,993	$8,951,606
21.	Purchased Water	$20,459,887		$23,186,088		$22,821,223	$21,247,425
22.	Purchased Power	$3,321,071		$3,247,788		$3,533,402	$3,487,431
23.	Total Volume Related Expense before CR Reimbursement & Benefit to Ratepayers	**$33,243,676**		**$35,821,933**		**$37,247,618**	**$33,686,462**

SUBURBAN WATER SYSTEMS
AFFILIATE COMPANIES
ALLOCATION FACTORS, DOLLARS & PERCENTAGES

TABLE 5-2

COMPUTATION OF ALLOCATION PERCENT

Line Number	Company	Direct Operating Expense Recorded 2021		Payroll Recorded 2021		End of Year Gross Plant Recorded 2021		PROPOSED ALLOCATION %	
		Amount, $	Percent	Amount, $	Percent	Amount, $	Percent	Total (Percent)	Average (Percent)
	ALLOCATION FACTORS								
1.	**Western Utilities**								
2.	Suburban Water Systems	52,883,139	41.2%	12,472,961	46.0%	372,436,129	34.2%	121.4%	**40.5%**
3.	Mountain Lakes Water	275,738	0.2%	101,777	0.4%	3,352,712	0.3%	0.9%	0.3%
4.	Cline Butte Water	701,841	0.5%	186,790	0.7%	9,501,797	0.9%	2.1%	0.7%
5.	Oregon Water Utilities	1,718,470	1.3%	549,019	2.0%	19,733,731	1.8%	5.1%	1.7%
6.	**Total Western Utilities**	55,579,188	43.3%	13,310,547	49.1%	405,024,369	37.2%	129.6%	43.2%
7.									
8.	**Gulf Coast Utilities**								
9.	Monarch Utilities	24,383,804	19.0%	4,967,624	18.3%	206,697,167	19.0%	56.3%	18.8%
10.	Windermere	5,922,407	4.6%	687,699	2.5%	61,091,692	5.6%	12.7%	4.2%
11.	Hornsby Bend Ops	3,584,486	2.8%	420,047	1.5%	41,416,714	3.8%	8.1%	2.7%
12.	Mid-Tex	933,671	0.7%	80,595	0.3%	3,351,232	0.3%	1.3%	0.4%
13.	Midway	2,998,627	2.3%	186,170	0.7%	7,494,936	0.7%	3.7%	1.2%
14.	Metro Manor	1,459,946	1.1%	135,904	0.5%	1,401,309	0.1%	1.7%	0.6%
15.	Metro Seminole	1,350,791	1.1%	106,596	0.4%	10,935,808	1.0%	2.5%	0.8%
16.	**Total Gulf Coast Utilities**	40,633,731	31.6%	6,584,635	24.2%	332,388,858	30.5%	86.3%	28.7%
17.									
18.	**Southeast Utilities**								
19.	Riverview Wastewater	3,341,795	2.6%	1,488,819	5.5%	40,156,365	3.7%	11.8%	3.9%
20.	North Shelby	3,005,748	2.3%	1,515,823	5.6%	28,216,125	2.6%	10.5%	3.5%
21.	Morris	280,662	0.2%	54,394	0.2%	1,433,950	0.1%	0.5%	0.2%
22.	Brookwood	406,452	0.3%	49,368	0.2%	1,590,025	0.1%	0.6%	0.2%
23.	Contracts	2,343,647	1.8%	399,894	1.5%	0	0.0%	3.3%	1.1%
24.	Shelby Ridge	2,343,813	1.8%	848,015	3.1%	34,597,945	3.2%	8.1%	2.7%
25.	Palmetto Utilities, Inc.	10,699,476	8.3%	1,402,105	5.2%	167,695,328	15.4%	28.9%	9.6%
26.	PWR_Palmetto WW Reclm	1,994,655	1.6%	328,889	1.2%	17,908,436	1.6%	4.4%	1.5%
27.	Ni SC Environmental Serv LLC	51,888	0.0%	0	0.0%	3,179,215	0.3%	0.3%	0.1%
28.	Kiawah Island Utility	6,702,030	5.2%	934,134	3.4%	54,736,222	5.0%	13.6%	4.5%
29.	TJ Barnwell	279,823	0.2%	65,145	0.2%	882,859	0.1%	0.5%	0.2%
30.	Harbor Island	580,316	0.5%	132,029	0.5%	1,318,032	0.1%	1.1%	0.4%
31.	**Total Southeast Utilities**	32,030,305	25.0%	7,218,615	26.6%	351,714,502	32.3%	83.9%	27.9%
32.									
33.	**TOTAL**	128,243,224	100.0%	27,113,798	100.0%	1,089,127,729	100.0%	300.0%	100.0%

SUBURBAN WATER SYSTEMS
PARENT COMPANY
ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATION, DOLLARS

TABLE 5-2A

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	SOUTHWEST WATER COMPANY EXPENSES									
	ADMINISTRATIVE AND GENERAL EXPENSES									
1.	Payroll and Benefits	9,511,991	8,851,165	10,906,818	13,382,210	12,443,207	12,883,157	13,536,195	14,049,518	14,468,897
2.	Legal Entity Costs	1,222,501	1,247,890	1,590,690	1,420,270	1,294,652	1,420,751	1,432,117	1,431,258	1,448,433
3.	Office Rent and Expenses	2,112,319	1,820,366	2,709,644	2,230,496	1,745,422	1,856,729	1,888,591	1,907,991	1,949,772
4.	General and Administrative	853,908	832,853	1,796,836	1,144,765	870,712	955,519	1,001,608	1,021,353	1,052,324
5.	Other Expenses	177,351	108,804	123,895	174,745	185,757	203,849	205,480	205,357	207,821
6.	Subtotal Southwest Water Company Expenses	13,878,070	12,861,078	17,127,883	18,352,485	16,539,750	17,320,006	18,063,991	18,615,476	19,127,246
7.	Depreciation Expense					1,262,856	1,728,573	2,254,739	1,672,926	2,041,208
8.	Total Southwest Water Company Expenses					17,802,606	19,048,579	20,318,730	20,288,402	21,168,454
9.	Allocation Percent to Suburban Water Systems	44.3%	48.6%	43.6%	41.9%	41.5%	40.50%	40.50%	**40.50%**	**40.50%**
10.	Total Parent Company A&G Expenses to Suburban Water Systems	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	7,714,675	8,229,086	**8,216,803**	**8,573,224**

		2017	2018	2019	2020	2021	2022	2023	2024	2025
11.	CPUC Proposed Wage Escalation Rates *AS OF AUGUST 2022*						104.70%	105.00%	104.10%	101.90%
12.	CPUC Proposed Other Expenses Inflation Escalation Factor *AS OF AUGUST 2022*	103.62%	103.82%	101.62%	102.54%	111.06%	109.74%	100.80%	99.94%	101.20%
13.	CPI-U Escalation Factor (Line Item: Loans, Insurance, Contracted Services, Rents) *Unadjusted Change to August 2022 from August 2021*						108.30%	108.30%	108.30%	108.30%

SUBURBAN WATER SYSTEMS
PARENT COMPANY
ADMINISTRATIVE AND GENERAL EXPENSES, DOLLARS

WORKSHEET 5-2B

Line	CPUC	**CHARGES BY ASSOCIATED COMPANIES - CLEARING**	Adjusted Recorded Year					Estimated Year		Test Year	
Number	Acct.#	Description	2017	2018	2019	2020	2021	2022	2023	2024	2025
		PAYROLL AND BENEFITS									
1.	901	Payroll Expense	5,697,587	6,225,456	6,956,030	7,515,553	8,100,050	8,555,001	8,982,751	9,351,044	9,528,714
2.	901	Payroll Taxes (Social Security & Medicare)	461,360	409,109	516,929	529,506	556,436	572,999	601,649	626,317	638,217
3.	901	Health Insurance	741,235	549,067	687,279	636,352	720,173	821,328	879,274	956,342	1,040,316
4.	901	Employee Welfare	480,214	184,544	477,118	532,068	4,908	(339)	(356)	(371)	(378)
5.	901	Workers Compensation	63,751	72,167	49,583	95,122	42,462	44,457	46,680	48,594	49,517
6.	901	Pension Expense	229,752	304,201	419,911	501,755	482,107	556,694	584,529	608,495	620,056
7.	901	Incentive Compensation	2,466,274	1,986,921	3,231,360	4,858,985	3,737,808	3,773,017	3,961,668	4,124,096	4,202,454
8.	901	Severance	26,029	-	-	-	0	0	0	-	-
9.	901	IT Direct Costs	-	-	-	-	0	0	0	-	-
10.	901	Capitalized Labor	(654,211)	(880,300)	(1,431,393)	(1,287,132)	(1,200,737)	(1,440,000)	(1,520,000)	(1,665,000)	(1,610,000)
11.	901	Subtotal Payroll and Benefits	9,511,991	8,851,165	10,906,818	13,382,210	12,443,207	12,883,157	13,536,195	14,049,518	14,468,897
		LEGAL ENTITY COSTS									
12.	901	Legal Fees	113,331	32,025	110,969	85,958	27,739	30,441	30,685	30,666	31,034
13.	901	Audit/Accounting Fees	566,052	436,503	479,425	493,027	571,913	627,617	632,638	632,258	639,846
14.	901	Director Fees	543,119	779,363	1,000,297	841,286	695,000	762,693	768,795	768,333	777,553
15.	901	Financial Public Relations	-	-	-	-	0	0	0	0	0
16.	901	Subtotal Public Company Costs	1,222,501	1,247,890	1,590,690	1,420,270	1,294,652	1,420,751	1,432,117	1,431,258	1,448,433
		OFFICE RENT AND EXPENSES									
17.	901	Dues and Subscriptions	33,898	69,354	38,170	80,648	85,438	93,760	94,510	94,453	95,587
	901	Office Supplies	18,504	44,816	40,517	23,095	22,174	24,334	24,528	24,514	24,808
18.	901	Telecommunication Expense	286,661	270,417	334,072	245,151	199,919	217,103	218,840	218,708	221,333
19.	901	Postage	11,130	13,983	13,358	16,941	14,386	15,787	15,913	15,904	16,095
20.	901	Utilities, Maintenance & Repairs	140,649	148,368	187,986	169,423	160,615	174,358	175,753	175,648	177,755
21.	901	Computer & IT Service Fees	1,173,814	847,395	1,692,460	1,301,966	868,221	952,786	960,409	959,832	971,350
22.	901	Machine Rental	48,544	57,327	47,958	47,418	59,649	65,459	65,983	65,943	66,735
23.	901	Rent	281,624	263,184	270,792	263,388	256,323	226,781	245,604	265,989	288,066
24.	901	Property Taxes	117,494	105,521	84,332	82,466	78,696	86,361	87,052	86,999	88,043
25.	901	Subtotal Office Rent and Expenses	2,112,319	1,820,366	2,709,644	2,230,496	1,745,422	1,856,729	1,888,591	1,907,991	1,949,772
		GENERAL AND ADMINISTRATIVE									
12.	901	Training and Seminars	63,282	68,212	137,662	72,496	82,305	90,322	91,044	90,990	92,082
13.	901	Executive Conferences	-	-	-	-	0	0	0	-	-
14.	901	Insurance	91,511	95,447	99,811	116,697	185,265	203,309	243,380	263,580	285,458
15.	901	Travel and Entertainment Expense	235,851	247,723	340,246	73,103	142,694	156,592	157,845	157,750	159,643
16.	901	Outside Services	455,151	414,012	1,110,165	764,921	459,143	503,864	507,895	507,590	513,681
17.	901	Recruiting	6,407	7,459	38,134	17,098	1,305	1,432	1,444	1,443	1,460
18.	901	Temp Labor	26,022	-	70,818	100,449	0	0	0	0	0
19.	901	Allocated Prof Fees	-	-	-	-	0	0	0	0	0
20.	901	Capitalized G & A Other	(24,317)	-	-	-	0	0	0	0	0
21.	901	Other	-	-	-	-	0	0	0	0	0
22.	901	Subtotal General and Administrative Expenses	853,908	832,853	1,796,836	1,144,765	870,712	955,519	1,001,608	1,021,353	1,052,324
		OTHER EXPENSES									
26.	901	Bank & Rating Agency Charges	174,994	108,804	123,895	174,745	185,757	203,849	205,480	205,357	207,821
27.	901	Interest - Deferred Compensation	-	-	-	-	0	0	0	0	0
28.	901	Franchise Taxes	2,357	-	-	-	0	0	0	0	0
29.	901	Other	-	-	-	-	0	0	0	0	0
30.	901	Subtotal Other Expenses	177,351	108,804	123,895	174,745	185,757	203,849	205,480	205,357	207,821
31.	901	**SUBTOTAL PARENT COMPANY EXPENSES**	**13,878,070**	**12,861,078**	**17,127,883**	**18,352,485**	**16,539,750**	**17,320,006**	18,063,991	18,615,476	19,127,246
32.	902	**Depreciation Expense**		54,509	421,146	673,322	1,262,856	1,728,573	2,254,739	1,672,926	2,041,208
33.	903	**TOTAL PARENT COMPANY EXPENSES**		**12,915,587**	**17,549,029**	**19,025,807**	**17,802,606**	**19,048,579**	**20,318,730**	**20,288,402**	**21,168,454**

SUBURBAN WATER SYSTEMS
UTILITY GROUP
ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATION, DOLLARS

WORKSHEET 5-2C

Line Number	Description	Recorded Year	
		2017	2018
	UTILITY GROUP EXPENSES		
	ADMINISTRATIVE AND GENERAL EXPENSES		
1.	Payroll and Benefits	1,116,805	1,101,769
2.	General & Administrative Expense	65,111	54,578
3.	Other Expenses	48,674	50,011
4.	Total Southwest Water Company Expenses	1,230,590	1,206,358
5.	Allocation Percent to Suburban Water Systems	46.6%	35.1%
6.	Total Utility Group Expenses to Suburban Water Systems	573,086	423,983

SUBURBAN WATER SYSTEMS
UTILITY GROUP
ADMINISTRATIVE AND GENERAL EXPENSES, DOLLARS

WORKSHEET 5-2D

Line Number	Description	Recorded		included in CPUC acct.	Recorded	
		2017	2018		2017	2018
	Allocation Percent to Suburban Water Systems	46.6%	35.1%			
	ADMINISTRATIVE AND GENERAL EXPENSES (Formerly UTILITY GROUP)					
	PAYROLL AND BENEFITS					
1.	Regular Payroll	770,299	748,395	791 - 800	358,728	263,029
2.	Payroll Taxes	59,590	60,667	Table 9-1	27,751	21,322
3.	Health Insurance	92,026	80,368	795 - 412	42,856	28,246
4.	Employee Healthcare Care Bal. Acct.					
5.	Employee Welfare, Workers' Comp.	18,849	33,963	795 - 416	8,778	11,937
6.	401K Employer Contribution	35,156	33,280	795 - 397	16,372	11,696
7.	Incentive Expense	140,885	145,095	791 - 800	65,610	50,995
8.	Subtotal Payroll and Benefits	1,116,805	1,101,769		520,096	387,224
	ADMINISTRATIVE AND GENERAL EXPENSE					
9.	Subscriptions	10,466	10,343	792 - 316	4,874	3,635
10.	Office Supplies	2,183	2,410	792 - 302	1,016	847
11.	Printing/Comm, Telecommunication	5,346	5,651	792 - 305	2,490	1,986
12.	Postage	695	633	792 - 337	324	223
13.	Building Utilities	2,342	1,926	792 - 209	1,091	677
14.	Computer Costs	933	0	792 - 332	435	0
15.	Rent	23,946	15,547	811 - 210	11,152	5,464
16.	Car Allowance & License Fees	19,200	18,069	795 - 417	8,941	6,351
17.		65,111	54,578		30,322	19,182
	OTHER EXPENSES					
18.	Training and Seminars	9,589	10,594	795 - 320	4,465	3,723
19.	T&E/Travel Expense	36,531	36,616	792 - 300	17,012	12,869
20.	Professional Dues	2,457	2,801	792 - 328	1,144	984
21.	Other Professional Service	0	0		0	0
22.	Miscellaneous Expense	98	0	792 - 622	46	0
23.	Subtotal Other Expenses	48,674	50,011		22,668	17,577
24.	**TOTAL UTILITY GROUP EXPENSES**	1,230,590	1,206,358		573,086	423,983
					0	0

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COOPERATING RESPONDENTS' REIMBURSEMENTS

TABLE 5-3

2022 - 2025 CR REIMBURSEMENT & BENEFIT TO RATEPAYERS

Line Number	DESCRIPTION	CR REIMBURSEMENT / YEAR			
		2022	2023	2024	2025
1.	Purchased Water	($241,588)	($238,734)	($245,135)	($222,833)

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
TABLE 5-4
ALTERNATIVE METHOD - OPERATING EXPENSES BASED ON SIMPLE FIVE-YEAR AVERAGE, DOLLARS

Line Number	CPUC Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		PAYROLL EXPENSES									
1.		Operation & Maintenance Payroll	3,442,649	3,672,917	4,042,574	4,688,942	4,931,708	5,187,316	5,446,585	5,480,160	5,656,192
2.		Administrative and General Payroll	6,058,901	6,310,989	6,270,874	6,088,927	7,541,253	7,932,113	8,328,570	8,379,911	8,649,087
3.		TOTAL PAYROLL EXPENSES	9,501,550	9,983,906	10,313,448	10,777,870	12,472,961	13,119,429	13,775,156	13,860,071	14,305,279
		OPERATING EXPENSES OTHER THAN PAYROLL									
		Operation & Maintenance Expenses									
4.	703-704	Source of Supply Expenses	17,519,174	21,059,826	16,486,543	20,425,884	28,197,592	29,681,017	32,226,406	33,469,081	29,976,198
5.	711	Maintenance of Wells	1,054	0	0	0	155	312	315	315	319
6.	726	Purchased Power	3,052,014	3,080,790	2,335,369	3,365,984	3,797,401	3,321,071	3,247,788	3,533,402	3,487,431
7.	721-733	Pumping Expenses	52,725	55,134	79,921	75,808	62,918	80,171	80,811	80,762	81,730
8.	741-748	Water Treatment Expenses	591,173	543,907	528,825	616,064	600,625	708,211	713,876	713,447	722,009
9.	751-766	Transmission & Distribution Expenses	1,181,846	1,194,762	1,312,421	1,155,843	1,347,338	1,520,603	1,532,769	1,531,850	1,550,232
10.	771-774	Customer Account Expenses	602,118	591,950	587,950	467,349	519,261	683,971	689,443	689,028	697,297
11.	775	Uncollectibles	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
12.	783	Water Conservation	352,110	325,833	434,176	305,336	432,504	453,484	457,112	456,838	462,320
13.											
14.		TOTAL OPERATION & MAINTENANCE EXPENSES	23,432,473	26,945,068	21,901,718	26,567,099	35,071,794	36,579,822	39,358,083	40,924,153	37,415,155
		Administrative & General Expenses									
15.	792	Office Supplies and Other Expenses	1,266,828	1,515,094	1,472,606	1,632,840	1,712,757	1,860,886	1,875,772	1,874,648	1,897,143
16.	793	Property, Contractor's Equipment & Excess CA Earthquake Ins.	157,354	171,358	280,584	542,610	670,537	434,582	438,059	437,796	443,050
17.	794	Insurance, Injuries and Damages	2,512,779	397,209	338,922	460,200	802,968	1,136,626	1,145,719	1,145,030	1,158,770
18.	795	Employees' Pensions & Benefits	2,409,472	2,405,020	2,689,262	2,510,365	2,612,043	3,103,609	3,128,438	3,126,560	3,164,080
19.	796	Franchise Requirements	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
20.	797	Regulatory Commission Expenses	439,815	215,688	324,735	270,212	382,327	401,706	404,920	404,677	409,533
21.	797	P.U.C. Reimbursement Fee	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
22.	798	Outside Services Employed	683,603	325,033	712,863	324,293	386,902	604,963	609,803	609,436	616,749
23.	799	Miscellaneous General Expenses - Prof. Dues- Co & ATR Expense	(209,425)	(175,900)	(140,165)	(158,694)	(208,891)	(219,466)	(221,222)	(221,089)	(223,742)
24.	805	Maintenance of General Plant	160,312	141,995	154,102	158,982	184,232	196,045	197,614	197,496	199,866
25.	811-812	Miscellaneous Expenses	(532,762)	(1,379,347)	(971,111)	(1,091,561)	(3,471,988)	(1,761,665)	(1,775,759)	(1,774,694)	(1,795,990)
26.	901	Parent Company, Utility Group & ATR Allocations	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	8,567,441	8,635,980	8,630,798	8,734,368
27.		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	15,003,983	11,864,453	14,257,806	14,540,975	12,835,660	16,139,746	16,331,122	16,368,199	$16,490,450
28.		TOTAL O&M AND A&G EXPENSES	38,436,456	38,809,521	36,159,524	41,108,074	47,907,454	52,719,567	55,689,205	57,292,352	53,905,605
29.		**TOTAL OPERATING EXPENSES BASED ON SIMPLE FIVE-YEAR AVERAGE**	**47,938,006**	**48,793,427**	**46,472,972**	**51,885,944**	**60,380,415**	**65,838,997**	**69,464,361**	**71,152,423**	**68,210,884**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ALTERNATIVE METHOD - OPERATING EXPENSES WORKPAPERS BASED ON SIMPLE FIVE-YEAR AVERAGE, DOLLARS

WORKSHEET 5-4A

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			I. SOURCE OF SUPPLY EXPENSE									
1.	703		PUMPED WATER	6,592,542	6,879,818	1,332,502	4,465,962	6,499,621	9,462,718	9,279,052	10,892,993	8,951,606
2.	704		PURCHASED WATER	10,926,632	14,180,008	15,154,041	15,959,922	21,697,971	20,218,299	22,947,354	22,576,088	21,024,592
	711		MAINTENANCE OF WELLS									
3.	711	167	Maintenance-Well Repairs	1,054	0	0	0	155	312	315	315	319
			II. PUMPING EXPENSES									
	724		PUMPING LABOR AND EXPENSES									
4.	724	325	Temporary Services	0	0	0	0	0	0	0	0	0
	725		MISCELLANEOUS EXPENSES									
5.	725	130	Field Supplies	0	0	0	0	0	0	0	0	0
6.	726		PURCHASED POWER	3,052,014	3,080,790	2,335,369	3,365,984	3,797,401	3,321,071	3,247,788	3,533,402	3,487,431
	730		MAINTENANCE OF STRUCTURES & IMPROVEMENTS									
7.	730	181	Building/Plant Supplies	0	0	0	0	0	0	0	0	0
	732		MAINTENANCE OF PUMPING EQUIPMENT									
8.	732	130	Field Supplies	9,728	8,676	15,398	11,895	14,920	14,792	14,910	14,901	15,080
9.	732	132	Safety Supplies	0	0	0	0	0	0	0	0	0
10.	732	155	Maintenance-Clay Valves	1,160	8,089	1,297	181	911	2,929	2,952	2,950	2,985
11.	732	161	Maintenance-Electric Motors	33,372	11,128	34,525	28,123	3,192	27,812	28,034	28,017	28,353
12.	732	163	Maintenance-Gas Engines	8,466	21,756	23,611	27,168	28,640	26,568	26,780	26,764	27,085
13.	732	165	Maintenance-Pump Repairs	0	2,477	1,880	453	2,088	1,668	1,681	1,680	1,700
14.	732	167	Maintenance-Well Repairs	0	0	0	0	0	0	0	0	0
15.	732	169	Maintenance-Boosters	0	0	0	0	0	0	0	0	0
16.	732	170	Maintenance-Plant Piping	0	0	0	0	0	0	0	0	0
17.	732	181	Building/Plant Supplies	0	0	0	0	0	0	0	0	0
18.	732	184	Small Tools	0	0	0	0	0	0	0	0	0
19.	732	194	Lube Oils-Pump	0	3,008	3,210	7,987	13,168	6,403	6,454	6,450	6,527
20.			Subtotal, 732	52,725	55,134	79,921	75,808	62,918	80,171	80,811	80,762	81,730
	733		MAINTENANCE OF OTHER PUMP PLANT									
21.	733	191	Telemetering	0	0	0	0	0	0	0	0	0
			III. WATER TREATMENT EXPENSES									
	742		OPERATION LABOR AND EXPENSES									
22.	742	130	Field Supplies	22,895	5,205	21,997	8,933	6,711	16,508	16,640	16,630	16,830
23.	742	171	Laboratory Services	156,541	140,624	148,470	164,957	156,930	188,759	190,269	190,155	192,437
24.	742	174	Water Treatment	0	0	0	0	0	0	0	0	0
25.	742	176	Dept. of Health Svcs. Fees	113,476	168,948	177,516	186,046	207,895	208,183	209,848	209,722	212,239
26.	742	304	Uniforms/Clothing	0	0	0	0	0	0	0	0	0
27.	742	600	County Health License Fee	0	37	0	0	0	9	9	9	9
28.			Subtotal, 742	292,911	314,814	347,983	359,936	371,536	413,459	416,766	416,516	421,515
	743		MISCELLANEOUS EXPENSES									
29.	743	172	Pack Tower Amortization	0	0	0	0	0	0	0	0	0

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ALTERNATIVE METHOD - OPERATING EXPENSES WORKPAPERS BASED ON SIMPLE FIVE-YEAR AVERAGE, DOLLARS

WORKSHEET 5-4B

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
		III. WATER TREATMENT EXPENSES (Continued)										
	744		CHEMICALS AND FILTERING MATERIALS									
1.	744	174	Water Treatment	291,349	216,270	168,934	231,461	190,005	272,106	274,282	274,117	277,406
2.	744	179	Chlorinator Repairs	0	0	0	0	0	0	0	0	0
3.			Subtotal, 744	291,349	216,270	168,934	231,461	190,005	272,106	274,282	274,117	$277,406
	748		MAINTENANCE OF WATER TREATMENT EQUIPMENT									
4.	748	179	Chlorinator Repairs	6,913	12,823	11,909	24,667	39,084	22,647	22,828	22,814	23,088
		IV. TRANSMISSION AND DISTRIBUTION EXPENSE										
	752		STORAGE FACILITIES EXPENSES									
5.	752	123	Gardening Services	192,411	199,924	205,578	159,558	183,844	232,144	234,002	233,862	236,668
6.	752	130	Field Supplies	0	0	0	0	0	0	0	0	0
7.	752	168, 181	Maintenance-Reservoirs	0	0	0	0	0	0	0	0	0
8.			Subtotal, 752	192,411	199,924	205,578	159,558	183,844	232,144	234,002	233,862	236,668
	754		METER EXPENSES									
9.	754	130	Field Supplies	0	0	0	0	0	0	0	0	0
10.	754	241	Small Meter Program	0	0	0	0	0	0	0	0	0
11.				0	0	0	0	0	0	0	0	0
	760		MAINTENANCE OF RESERVOIRS AND TANKS									
12.	760	168	Maintenance-Reservoirs	18,194	30,120	23,980	19,934	40,924	32,283	32,541	32,521	32,911
	761		MAINTENANCE OF TRANSMISSION & DISTRIBUTION MAINS									
13.	761	121	T/D Line Repair	110,081	95,422	105,659	91,888	104,751	125,063	126,063	125,987	127,499
14.	761	122	Outside Services	12,030	11,761	19,122	13,291	14,348	17,327	17,466	17,456	17,665
15.	761	123	Gardening Maintenance	39,684	22,490	2,809	0	0	16,879	17,014	17,004	17,208
16.	761	130	Field Supplies	28,763	21,710	31,026	24,413	21,711	31,569	31,822	31,803	32,185
17.	761	132	Safety Supplies	0	0	0	0	0	0	0	0	0
18.	761	133	Field Equipment Repair	479,749	570,455	650,757	616,960	784,257	756,571	762,624	762,166	771,312
19.	761	137	Pipeline Rental	0	0	0	0	0	0	0	0	0
20.	761	139	Backhoe Service	0	194	0	0	0	49	50	50	51
21.	761	142	Welding Services	380	0	0	0	0	100	101	101	102
22.	761	143	Welding Supplies	0	0	0	0	0	0	0	0	0
23.	761	145	Permits	24,914	20,456	28,511	20,473	22,848	28,897	29,128	29,111	29,460
24.	761	148	Street Repairs	4,155	4,455	2,170	4,713	3,618	4,712	4,750	4,747	4,804
25.	761	184	Small Tools	56,147	69,322	77,455	72,942	74,960	86,005	86,693	86,641	87,681
26.	761	651	Transportation Capitalized	(17,062)	(35,267)	(34,054)	(41,692)	(123,298)	(59,192)	(59,666)	(59,630)	(60,346)
27.												
28.			Subtotal, 761	738,841	780,998	883,453	802,989	903,195	1,007,981	1,016,045	1,015,436	$1,027,621
	763		MAINTENANCE OF SERVICES									
29.	763	123	Gardening Maintenance	3,187	1,433	1,163	0	0	1,495	1,507	1,506	1,524
30.	763	124	Service Line Repair	99,354	131,024	122,064	128,266	128,582	149,475	150,671	150,581	152,388
31.	763	125	Relocation Service/Lines	0	0	0	0	0	0	0	0	0
32.	763	139	Backhoe Service	0	0	0	0	0	0	0	0	0
33.	763	145	Permits	0	0	362	0	0	90	91	91	92
34.	763	148	Street Repairs	9,155	520	550	2,280	145	3,271	3,297	3,295	3,335
35.	763	184	Small Tools	0	0	0	0	0	0	0	0	0
36.	763		Subtotal, 763	111,696	132,977	124,138	130,546	128,727	154,332	155,566	155,473	157,339

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ALTERNATIVE METHOD - OPERATING EXPENSES WORKPAPERS BASED ON SIMPLE FIVE-YEAR AVERAGE, DOLLARS

WORKSHEET 5-4C

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
		IV. TRANSMISSION AND DISTRIBUTION EXPENSE (Continued)										
	764		MAINTENANCE OF METERS									
1.	764	130	Field Supplies	3,375	3,085	3,032	2,646	0	3,076	3,101	3,099	3,136
2.	764	132	Safety Supplies	0	0	0	0	0	0	0	0	0
3.	764	133	Field Equipment Repair	0	0	0	0	0	0	0	0	0
4.	764	142	Welding Services	0	0	0	0	0	0	0	0	0
5.	764	143	Welding Supplies	0	0	0	0	0	0	0	0	0
6.	764	184	Small Tools	0	0	0	0	0	0	0	0	0
7.	764	239	Maintenance of Meters	105,916	44,406	65,066	32,980	80,571	81,194	81,844	81,795	82,777
8.	764	240, 241	Large & Small Meter Programs	0	0	0	0	0	0	0	0	0
9.	764		Subtotal, 764	109,291	47,490	68,098	35,626	80,571	84,271	84,945	84,894	85,913
			MAINTENANCE OF HYDRANTS									
10.	765	127	Fire Hydrant Repair	11,283	3,252	7,173	7,189	10,077	9,558	9,635	9,629	9,745
11.	765	145	Permits	0	0	0	0	0	0	0	0	0
12.	765	148	Street Repairs	130	0	0	0	0	34	35	35	35
13.			Subtotal, 765	11,413	3,252	7,173	7,189	10,077	9,592	9,670	9,664	9,780
		V. CUSTOMER ACCOUNT EXPENSE										
			METER READING EXPENSES									
14.	772	304	Uniforms/Clothing	78,264	82,957	111,837	48,884	85,560	100,356	101,159	101,098	102,311
			CUSTOMER RECORDS & COLLECTION EXPENSES									
15.	773	230	Billstock/Envelopes	82,627	79,541	76,345	71,600	67,966	93,444	94,191	94,134	95,264
16.	773	242	Customer Service Other	6,712	6,416	818	5,413	4,916	6,003	6,051	6,047	6,120
17.	773	324	Other Professional Services	0	0	0	0	0	0	0	0	0
18.	773	325	Temporary Employment Services	0	0	0	0	0	0	0	0	0
19.	773	332	Computer Miscellaneous	0	0	0	0	0	0	0	0	0
20.	773	336	Postage-A/R Bills	434,515	423,037	398,950	341,452	360,819	484,169	488,042	487,749	493,602
21.	773											
22.	773		Subtotal, 773	523,854	508,993	476,113	418,465	433,701	583,615	588,284	587,930	$594,986
	775		UNCOLLECTIBLE ACCOUNTS									
23.	775	662	Uncollectibles	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
		VII. ADMINISTRATIVE AND GENERAL EXPENSE										
			ADVERTISING EXPENSES									
24.	783	212	Water Conservation	352,110	325,833	434,176	305,336	432,504	453,484	457,112	456,838	462,320

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ALTERNATIVE METHOD - OPERATING EXPENSES WORKPAPERS BASED ON SIMPLE FIVE-YEAR AVERAGE, DOLLARS

WORKSHEET 5-4D

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			VII. ADMINISTRATIVE AND GENERAL EXPENSE (Continued)									
			OFFICE SUPPLIES & OTHER EXPENSES									
1.	792	118	License Fees	0	0	0	0	0	0	0	0	0
2.	792	130	Field Supplies	0	0	0	0	0	0	0	0	0
3.	792	132	Safety Supplies	77,593	95,096	88,852	80,221	53,214	98,057	98,841	98,782	99,967
4.	792	200	Janitorial Service/Supplies	0	0	0	0	0	0	0	0	0
5.	792	209	Building Utilities	83,876	83,032	63,729	106,132	60,463	98,277	99,063	99,004	100,192
6.	792	211	Moving Expenses	0	0	0	0	0	0	0	0	0
7.	792	227	Break Room & Supplies	25,604	26,835	32,489	12,695	8,527	26,654	26,867	26,851	27,173
8.	792	242	Customer Service - Other	58,817	75,371	83,155	69,551	59,146	85,373	86,056	86,004	87,036
9.	792	300	Travel/Expense Repot	61,974	83,200	84,184	18,737	31,510	69,999	70,559	70,517	71,363
10.	792	301	Meal & Entertainment	32,712	43,660	45,409	11,916	17,656	37,845	38,148	38,125	38,583
11.	792	302	Office Supplies	69,691	82,138	70,028	43,497	41,503	76,455	77,066	77,020	77,944
12.	792	304	Uiforms/Clothing	0	0	0	0	0	0	0	0	0
13.	792	305	Printing/Communications	40,080	42,564	43,082	36,156	66,811	55,625	56,070	56,036	56,708
14.	792	316	Subscriptions	22,366	12,557	14,001	25,379	19,138	22,974	23,157	23,143	23,421
15.	792	320	Training/Seminars	0	0	0	0	0	0	0	0	0
16.	792	321	Safety Incentives	0	0	0	0	0	0	0	0	0
17.	792	322	Recruiting Expenses	2,162	3,497	6,178	11,902	26,895	11,806	11,901	11,894	12,037
18.	792	324	Other Professional Service	0	0	0	0	0	0	0	0	0
19.	792	325	Temporary Employment Services	35,838	118,549	83,543	128,358	148,620	124,349	125,344	125,269	126,772
20.	792	328	Professional Dues-Personal	12,850	15,183	15,341	13,030	14,937	17,534	17,674	17,663	17,875
21.	792	332	Computer Cost Miscellaneous	190,338	250,392	274,785	510,973	522,246	421,646	425,019	424,764	429,861
22.	792	334	Telecommunications	411,161	445,723	412,512	446,923	507,490	545,062	549,423	549,093	555,682
23.	792	337	Postage - General	39,252	39,998	51,857	25,804	23,519	44,923	45,283	45,256	45,799
24.	792	338	Machine Rent/Repair	48,101	53,211	51,100	39,816	37,544	56,917	57,373	57,339	58,027
25.	792	340	Community Relations	2,357	2,451	12,557	127	19,838	8,767	8,838	8,833	8,939
26.	792	622	Other Expenses	52,056	41,637	39,804	51,623	53,700	58,621	59,090	59,055	59,764
27.			Subtotal, 792	1,266,828	1,515,094	1,472,606	1,632,840	1,712,757	1,860,886	1,875,772	1,874,648	1,897,143
			PROPERTY INSURANCE									
28.	793	608	Property, Contractor's Equipment & Excess CA Earthquake Ins.	157,354	171,358	280,584	542,610	670,537	434,582	438,059	437,796	443,050
29.			Subtotal, 793	157,354	171,358	280,584	542,610	670,537	434,582	438,059	437,796	$443,050
			INJURIES AND DAMAGES									
30.	794	233	Claims Reserve	25,000	10,000	0	(3,750)	215,856	55,594	56,039	56,005	56,677
31.	794	234	Claims Paid	18,940	12,937	11,694	1,111	4,376	12,435	12,534	12,526	12,676
32.	794	423	Medical/Injury	0	0	0	0	0	0	0	0	0
33.	794	424	Workers Compensation Claim & Insurance	243,680	51,061	25,904	144,999	121,157	145,637	146,802	146,714	148,475
34.	794	607	Architecture & Engineering Ins E&O	0	0	0	0	0	0	0	0	0
35.	794	609	Premises Pollution Insurance	49,166	41,046	33,024	37,630	43,863	50,444	50,848	50,817	51,427
36.	794	611	Umbrella Insurance	73,919	76,654	82,141	114,795	157,503	122,043	123,020	122,946	124,421
37.	794	613	General Liability Insurance	2,102,074	205,509	186,159	165,416	260,212	750,472	756,476	756,022	765,094
38.	794	616	D&O & Travel/Accident Insurance	0	0	0	0	0	0	0	0	0
39.			Subtotal, 794	2,512,779	397,209	338,922	460,200	802,968	1,136,626	1,145,719	1,145,030	1,158,770

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ALTERNATIVE METHOD - OPERATING EXPENSES WORKPAPERS BASED ON SIMPLE FIVE-YEAR AVERAGE, DOLLARS

WORKSHEET 5-4E

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
			VII. ADMINISTRATIVE AND GENERAL EXPENSE (Continued)									
			EMPLOYEES' PENSION AND BENEFITS									
1.	795	319	Safety/Compliance Training	17,465	22,428	34,435	20,124	18,884	27,959	28,183	28,166	28,504
2.	795	320	Training / Seminars	96,099	127,685	87,179	76,652	83,761	116,630	117,563	117,492	118,902
3.	795	322	Recruiting Expenses	0	0	0	0	0	0	0	0	0
4.	795	397	401K Employer Contribution	395,359	440,602	688,283	686,968	758,111	722,041	727,818	727,381	736,110
5.	795	398	Employees' Pensions FASB 71	0	0	0	0	0	0	0	0	0
6.	795	400	Employees' Pensions FASB 87	0	0	0	0	0	0	0	0	0
7.	795	401	Misc. Charges Pension Plan	0	0	0	0	0	0	0	0	0
8.	795	402	Fiduciary Insurance	0	0	0	0	0	0	0	0	0
9.	795	404	Term Life Insurance	0	0	0	0	0	0	0	0	0
10.	795	408	Long-Term Disability Insurance	0	0	0	0	0	0	0	0	0
11.	795	412	Medical and Dental Insurance	1,984,619	2,158,726	1,998,989	1,970,800	2,109,059	2,514,572	2,534,688	2,533,167	2,563,565
12.	795	413	Medical & Dental-Employee Contrib.	(322,404)	(329,748)	(342,943)	(342,943)	(353,232)	(415,610)	(418,935)	(418,684)	(423,708)
13.	795	414	Employee Healthcare Provision	145,372	(50,587)	160,861	190,552	0	112,140	113,037	112,969	114,325
14.	795	416	Employee Welfare	288,105	303,757	273,992	211,566	249,696	327,982	330,606	330,408	334,373
15.	795	417	Auto Allowance	72,542	76,330	84,355	88,228	107,746	104,755	105,593	105,530	106,796
16.	795	420	Employee Education	21,428	36,341	73,104	58,241	27,994	53,494	53,922	53,890	54,537
17.	795	660	Employee Benefits Capitalized	(289,113)	(380,514)	(368,994)	(449,824)	(389,978)	(460,354)	(464,037)	(463,759)	(469,324)
				2,409,472	2,405,020	2,689,262	2,510,365	2,612,043	3,103,609	3,128,438	3,126,560	3,164,080
			FRANCHISE REQUIREMENTS									
18.	796	601	Franchise Fees	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
			REGULATORY COMMISSION EXPENSES									
19.	797	344	Regulatory Expenses	439,815	215,688	324,735	270,212	382,327	401,706	404,920	404,677	409,533
20.	797	605	P.U.C. Reimbursement Fee (U.F. Surcharge)	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
21.			Subtotal, 797	1,534,532	1,301,943	1,313,329	1,458,959	1,711,998	1,150,167	1,185,043	1,203,663	1,187,522
			OUTSIDE SERVICES EMPLOYED									
22.	798	310	Legal Fee	440,740	104,485	246,564	30,385	57,511	224,417	226,213	226,077	228,790
23.				440,740	104,485	246,564	30,385	57,511	224,417	226,213	226,077	228,790
24.	798	312	Audit Fees	154,500	167,300	174,500	172,146	177,328	207,731	209,393	209,267	211,778
25.	798	324	Other Professional Services	88,363	53,249	291,799	121,762	152,063	172,815	174,197	174,092	176,181
26.			Subtotal, 798	683,603	325,033	712,863	324,293	386,902	604,963	609,803	609,436	616,749
			MISCELLANEOUS GENERAL EXPENSES									
27.	799	330	Professional Dues-Company	117,376	126,128	152,147	134,864	134,342	163,375	164,682	164,583	166,558
28.	799	620	Affiliate Transaction Rules (ATR) Expense	(326,802)	(302,028)	(292,312)	(293,557)	(343,233)	(382,841)	(385,904)	(385,672)	(390,300)
29.	799	618	Parent Co. Epense Allocation	6,146,840	6,252,858	7,462,619	7,682,350	7,383,276	8,567,441	8,635,980	8,630,798	8,734,368
30.			Subtotal, 799	5,937,415	6,076,958	7,322,454	7,523,657	7,174,385	8,347,975	8,414,758	8,409,709	8,510,626
			MAINTENANCE OF GENERAL PLANT									
31.	805	181	Building/Plant Supplies	0	0	0	0	0	0	0	0	0
32.	805	188	Radio Equipment	2,627	0	224	0	0	749	755	755	764
33.	805	191	Telemetering	26,779	6,030	2,376	11,976	11,710	14,676	14,794	14,785	14,962
34.	805	200	Janitorial Service/Supplies	62,881	58,376	72,323	59,359	57,960	76,676	77,289	77,243	78,170
35.	805	205	SJH Building Maintenance	0	0	0	0	0	0	0	0	0
36.	805	206	Building Maintenance	10,854	17,836	13,275	39,582	40,215	29,185	29,419	29,401	29,754
37.	805	304	Uniforms/Clothing	0	0	0	0	0	0	0	0	0
38.	805	338	Machine Rent/Repair	57,172	59,753	65,904	48,064	74,347	74,759	75,357	75,312	76,216
39.			Subtotal, 805	160,312	141,995	154,102	158,982	184,232	196,045	197,614	197,496	199,866

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ALTERNATIVE METHOD - OPERATING EXPENSES WORKPAPERS BASED ON SIMPLE FIVE-YEAR AVERAGE, DOLLARS

WORKSHEET 5-4F

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2017	2018	2019	2020	2021	2022	2023	2024	2025
		VIII. MISCELLANEOUS										
			RENTS									
1.	811	210	Main Office Rent	548,303	594,311	624,939	642,751	622,243	744,983	750,942	750,491	759,497
2.	811	338	Machine Rent/Repair	0	0	0	0	0	0	0	0	0
3.			Subtotal, 811	548,303	594,311	624,939	642,751	622,243	744,983	750,942	750,491	$759,497
			ADMINISTRATIVE EXPENSE TRANSFERRED - CR.									
4.	812	655	General and Administrative Overhead	(1,081,064)	(1,973,658)	(1,596,050)	(1,734,312)	(4,094,231)	(2,506,648)	(2,526,701)	(2,525,185)	(2,555,487)
5.			Total O&M and A&G Expenses (Excluding Payroll)	38,436,456	38,809,521	36,159,524	41,108,074	47,907,454	52,719,567	55,689,205	57,292,352	53,905,605

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
CAPITAL EXPENDITURES, DOLLARS

TABLE 6-1

Line No.	P.U.C. Account No.	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
1.		C.W.I.P. Balance, Beginning of Year	6,847,795	12,610,056	24,445,537	10,984,040	13,975,106	23,301,890	2,808,239	7,702,678	2,035,744
2.		Average C.W.I.P for Rate Base	9,728,926	18,527,797	17,714,789	12,479,573	18,638,498	13,055,064	5,255,458	4,869,211	14,902,507
3.		2026 C.W.I.P. Balance, Beginning of Year 27,769,270									
		CONSTRUCTION EXPENDITURES									
		Company Funded Construction Projects									
4.		Plant 408 - Site Grading and Walls, Pipeline, Santa Gertrudes Pipeline, Calmada ar	5,611,306	471,058	(12,031)						
5.		Plant 211 Exploratory Well	338,914								
6.		Plant 129 Reservoir	611,864								
7.		Leffingwell and La Mirada Valve Station	177,478								
8.		Oakbury and La Fonda	1,205,865								
9.		Stanton & Rosalita (Steel Pipe) Pipeline	550,116	1,017,820							
10.		Plant 413 Suction Line - Construct 3,180LF of 24-inch DIP	589,727	622,630							
11.		SJH Water Sampling Stations	73,287								
12.	332	Plant 410 W-1 Treatment Plant Installation		340,369	(340,368)			270,736			1,903,000
13.		Plant 209 Pump Station		2,561,136	923,774						
14.		Plant 408 Site Electrical and Reservoirs 408-4 & 408-6		4,055,946	1,509,004	(121,057)					
15.		Plant 109 Reservoir Oveflow		139,844							
16.		Plant 217 Reservoir Recoating		164,411							
17.		La Sierra & Via Sierra (Steel Pipe) Pipeline		229,646							
18.		340 Zone Reliability - Construct additional source to the 340 zone		273,421							
19.		600 Zone Reliability (La Serna) - Install 4,080L.F. of PVC pipe		874,888							
20.		Homeland & Russell (Steel Pipe) Pipeline		194,900							
21.		Lambert and Santa Fe Springs		62,255							
22.		Alondra & La Mirada		379,873							
23.		Whittier Blvd. Crossing		261,744	367,717						
24.		La Alba. (STLDDW)		350,481							
25.		Loukelton between Del Valle and		1,692,409	3,100						
26.		Lawnwood and Aileron Pipeline		454,216							
27.		City of Whittier Connection at Strong and Workman		23,665	651,463						
28.		SJH Mobile Diesel Generator			117,880						
29.		WLM Mobile Diesel Generator			117,880						
30.		Plant 161 Pump Station - 800 Zone Reliability Project			435,118	139,772					
31.		AMI Pilot Program			156,965						
32.		Plant 408 Reservoir 5			2,267,451	573,577					
33.		Plant 507 R-2 - Reservoir Rehabilitation			695,811						
34.		WLM Valve Station Replacement - L&W			213,212						
35.		Circle Hill and Bolar Valve Station Replacement			185,726						
36.		Grayling Ave. & Maybrook at N/O Woodbrier Dr. (AC)			792,095		25,956				
37.		Larimore Ave. & Lanny Ave. (AC)			423,857						
38.		Elmrock and Cobblestone			845,360		7,566				
39.		Valencia Heights Tie-In on Los Cerillos			8,810	372,665					
40.		Nantes and Ivanell Pipeline			37,253	1,239,651					
41.		Montbrook and Glenhope			589,188						
42.		Hambledon Ave. (AC)			343,477						
43.		Melissa and Marcella Service Replacement			467,374						
44.		Plant 115 Easement				66,890					
45.		Plant 238 Pump Station Upgrades Diesel Generator and VFD				1,535,294	181,451				
46.		Plant 408 Pump Station & Generator				3,413,206	1,070,108				
47.		Plant 236 Electrical Upgrades				395,045					
48.		Plant 110 RCS				291,693	484,811				
49.		Plant 505 RCS				656,791					

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
CAPITAL EXPENDITURES, DOLLARS (Continued)

TABLE 6-1A

Line No.	P.U.C. Account No.	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		Company Funded Construction Projects (Continued)									
1.		Plant 507 R-1 - Reservoir Rehabilitation				680,574	12,217				
2.		Solejar & Janison Valve Station Replacement				252,293					
3.		Syracuse Pipeline between Valley View and Starlight				346,608					
4.		Russell & Pounds				2,211,983					
5.		Slope Stability - Plant 162				271,320	598,569				
6.		Plant 409 W3 Redevelopment					568,116				
7.		Plant 121 R-2 Coating					288,538				
8.		Plant 132 Reservoir Center Column					115,188				
9.		Colima and Mar Vista Pipeline					899,651				
10.	324	Plant 236 Generator					10,463	470,429			
11.	324	Electrical Equipment Replacement at Plant 413					301,400	550,000			
12.	343	Foxley & Shoemaker					1,126,555	146,731			
13.	343	Ben Hur & Light					1,306,424	60,294			
14.	343	Mulvane & Vanderwell					3,996,062	(26,118)			
15.	343	Lanining & Gunn					4,235,026	194,547			
16.	343	Mocassin and Maypop					2,162,154	380,746			
17.	371-1	Main Office Remote Storage					160,943	7,134			
18.	376	SCADA Upgrades					117,994	30,099			
19.	324	Plant 109 Generator						377,760			
20.	324	Plant 128 Electrical Upgrades						140,245		2,292,188	
21.	332	Plant 409 Arsenic Treatment						633,000			
22.	342	Plant 109 Reservoirs R2 Coating						383,000			
23.	342	Plant 128 Reservoir Replacement						354,354	937,813	5,055,289	
24.	343	Senadale & Humford						1,144,213			
25.	343	Janine & Pasada						3,908,000			
26.	343	Gemini & Backton Phase I						3,649,000			
27.	343	Hornell & Nashville						2,667,979			
28.	343	Gemini & Backton Phase II						3,540,861			
29.	343	Danbrook & Coachman						2,403,000			
30.	343	Willow Channel Crossing						307,000			
31.	343	WLM Blowoffs						462,956			
32.	343	La Pluma & Pastranan						100,911	6,964,089		
33.	343	Safari						15,181	2,423,820		
34.	343	Dittmar & Kibbee						4,085	2,242,915		
35.	343	Mar Vista & Las Pasadas						23,319	1,990,681		
36.	343	Lashburn & Groveside						97,445	3,054,555		
37.	343	Rushford & Mollyknoll						16,116	2,079,884		
38.	302	Land Purchase on Stage Rd								439,488	0
39.	315	La Mirada Yard Test Well						1,071,000		0	0
40.	315	Well Drilling on City of La Mirada Yard							4,213,683	0	0
41.	315	Well Pumping Equipment on City of La Mirada Yard								1,112,735	0
42.	315	Piping from City of La Mirada Yard to Plant 409								1,154,650	0
43.	315	Well Re-development								166,157	166,157
44.	315	Plant 216 Test Well								0	1,049,721
45.	315	Plant 216/231 Well Drilling								0	4,096,483
46.	324	Plant 224 Solar Panels								1,240,273	0
47.	324	Plant 506 Generator						41,389		546,535	0
48.	324	Plant 235 Generator						32,275		496,704	0
49.	324	Plant 165 Generator						20,871		496,704	0
50.	324	Plant 118 Electrical Upgrades						64,293		1,144,723	0
51.	324	Plant 118 Generator						1,188		379,068	
52.	324	Plant 140 Electrical Upgrades								0	817,662

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
CAPITAL EXPENDITURES, DOLLARS (Continued)

TABLE 6-1B

Line No.	P.U.C. Account No.	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		Company Funded Construction Projects (Continued)									
1.	324	Plant 119 Generator						4,729		0	529,202
2.	324	Plant 504 Generator						6,565		0	496,704
3.	324	Plant 121 W-1 & B-4 Generator						1,852		0	852,702
4.	324	Plant 201 W-7 and 8 Generator								0	832,827
5.	332	Plant 201 PFAS/PFOA Treatment Plant				347,286	1,030,064	5,124		0	21,171,852
6.	332	CL2 Analyzers and CL2 Pump Replacement								116,000	111,000
7.	342	Tank 162-R1 Center Column and Rafter Recoating								0	200,200
8.	343	Scribner Ave.						13,834		1,034,166	0
9.	343	Scott & Lashburn								4,944,000	0
10.	343	Orange & Sherway								2,071,000	0
11.	343	Willow & Alwood								1,623,000	0
12.	343	Painter & Dittmar								3,011,000	0
13.	343	Sunkist & Meeker								0	458,000
14.	343	Goldendale & Tanfield								1,612,000	0
15.	343	Falstone and Gale								3,116,000	0
16.	343	Valinda btw Maplegrove and Doublegrove								0	1,033,000
17.	343	Mulberry & Calmada								0	8,321,000
18.	343	Hurley Pipeline						11,955		0	0
19.	343	Valve Replacements Backlog								0	1,323,000
20.	343	Blow off replacements								0	1,019,000
21.	371	Slope Stability - Plant 217						97,726		0	857,000
22.	376	AMI Infrastructure (System Implementation)								0	1,797,008
23.	315	Well Revedevelopment at Plant 409								0	321,980
24.	324	Plant 158 Electrical Upgrades									796,284
25.	342	Tank Recoating 409-R1									754,000
26.	342	Tank Recoating 408-R3									399,000
27.	343	20" PVC Transmission on Glendora									3,373,000
28.	343	Ashgrove & Watkins						7,412			5,217,588
29.	343	Alaska & Donna Beth									619,000
30.	343	Lark Ellen & Harvest Moon						10,617			1,873,383
31.	343	Glenhope & Ruthcrest						20,777			3,292,223
32.	343	Manzanares & Pastrana									4,324,000
33.	343	Orange & Delhaven						29,313			0
34.	343	Orsa and Mart Pipeline						18,209			0
35.	343	Cheshire Street Pipeline						9,263			0
36.	345	Larimore & Cadwell - Services Replacement						1,761			83,062
37.	345	Beckner & Orange - Services Replacement						4,698			99,992
38.	345	Jacqueline and Kimberly Service Replacement						4,647			350,732
39.	376	SCADA Upgrades Ph 2 (Systemwide Implementation)									1,107,000
40.		**Sativa Water System Compliance Upgrades**									
41.	343	Paulsen Pipeline							431,044		
42.	332	Manganese Treatment Plant								2,152,205	

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
CAPITAL EXPENDITURES, DOLLARS (Continued)

TABLE 6-1C

Line Number	P.U.C. Acct#	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		Company Funded Construction Projects (Continued)									
1.		Sativa Water System Compliance Upgrades (Continued)									
2.	342	Bolted Reservoir (300,000 gallons) (site no. 4)								974,000	
3.	343	(1) Stockwell Pipeline (Backyard + Fire Flow) (Aranbe to Willowbrook)								757,000	
4.	343	(2) Vesta Pipeline (Backyard + Fire Flow)								756,969	
5.	343	(3) E. Willowbrook Pipeline (Backyard + Fire Flow)								769,000	
6.	343	(5) Wilmington Pipeline (Fire Flow)								193,000	
7.	343	(10) W. Willowbrook Pipeline (Alley)								526,000	
8.	343	(11) E. Willowbrook Pipeline (Alley)								557,000	
9.	315	Well 3 Manual Transfer Switch									1,307,000
10.	324	Pump Station Construction & Generator (Site no.4)									307,000
11.	343	(4) Jack & Bore (Fire Flow)									556,000
12.	343	(6) Wayside Pipeline (Fire Flow)									356,000
13.	343	(7) Vesta Pipeline (Fire Flow)									446,000
14.	343	(8) Lucien Pipeline (Fire Flow)									293,000
15.	343	(9) Stockwell Pipeline Fire Flow									500,000
16.		ANNUAL PROJECTS									
17.	324	Pump Replacements at Various Locations	492,355	401,672	562,407	365,334	199,604	175,446	250,000	350,000	450,000
18.	332	QA Treatment Improvements	20,041	169,622	258,373	25,594	24,522	162,555	37,000	37,000	37,000
19.	343	Control Valve Refurbishment Program	168,974	155,253	172,413	198,442	166,258	156,685	173,000	173,000	173,000
20.	343	Air Release Valve Replacements	66,401	40,005	61,229	61,094	74,572	24,691	61,000	61,000	61,000
21.	343	Blow-off Assembly Replacements	44,868	209,074	130,515	598,388	945,280	188,324	84,000	84,000	84,000
22.	343	Governmental Projects	230,956	303,927	203,680	114,730	79,138	158,555	100,000	250,000	400,000
23.	343	Misc. Pipeline Replacements	449,819	861,674	461,777	698,531	783,441	1,209,183	523,000	639,000	755,000
24.	343	Valve Replacements	974,007	930,936	580,083	1,107,792	844,504	1,165,633	758,000	970,000	1,182,000
25.	343	Vault Replacements	12,421	21,571	0	71,058	23,245	37,022	27,000	27,000	27,000
26.	345	Services	1,743,503	1,940,585	1,936,503	2,663,822	2,667,538	2,507,310	2,971,000	3,185,000	3,400,000
27.	346	Meters Replacements	235,866	1,967,771	2,030,734	1,843,718	2,858,507	2,691,031	2,407,000	2,861,000	4,385,000
28.	346-2	Meters Box & Lids				25,990	36,541	53,967	30,000	30,000	30,000
29.	347	Meters Installations	0	173,001	158,077	210,784	358,683	468,149	550,000	526,000	700,000
30.	348	Fire Hydrant Replacements	413,470	407,237	644,291	818,878	638,424	708,200	771,000	833,000	896,000
31.	371	Plant Improvements (Various Locations)	607,632	1,367,473	792,254	840,376	414,838	443,286	142,811	540,000	937,189
32.	371	Plant Paving Projects	26,811	56,718	58,207	26,218	513	79,787	71,000	72,000	75,000
33.	371	Security Upgrades	198,357	220,804	133,062	27,709	166,133	124,302	190,000	220,000	210,000
34.		Total Annual Projects	5,685,480	9,227,323	8,183,605	9,698,459	10,281,742	10,354,127	9,145,811	10,858,000	13,802,189
35.		Total Company Expenditures Construction Projects	14,844,037	23,398,035	18,983,720	22,372,050	28,980,998	34,146,646	33,484,295	49,594,854	87,213,951
		New Business Construction Projects									
36.	343	New Business - Transmission and Distribution Mains						203,378	7,631,534	100,000	100,000
37.	345	New Business - Services						693,100	307,580	30,000	30,000
38.	348	New Business - Hydrants						213,413	37,694		
39.		Total Expenditures Construction Projects, including New Business	14,844,037	23,398,035	18,983,720	22,372,050	28,980,998	35,256,537	41,461,101	49,724,854	87,343,951
		DIRECT PURCHASES									
40.	303	Water Rights		60,164	1,976,475	1,677,500	15,400	2,000,000	1,098,000	1,006,500	1,006,500
41.	372-1	Office Furniture	10,280	7,503	37,285	(3,009)	0	34,595	17,000	17,000	17,000
42.	372-2	Office Equipment	30,999	34,955	37,225	41,290	767	156,362	32,000	32,000	32,000
43.	372-3	Computer Hardware		75,400	263,843	78,881	92,675	74,121	107,585	134,990	147,405
44.	372-4	Computer Software		27,846	1,452	4,031	2,558	17,021	2,000	2,000	2,000
45.	373-1	Vehicle Replacement	36,677	596,348	245,286	465,265	406,332	11,511	286,394	729,817	925,250
46.	376	Communication Equipment/SCADA	48,512	80,213	255,249	159,271	125,317	47,101	72,000	72,000	72,000
47.	378	Tools, Shop and Garage Equipment	98,543	218,060	89,449	76,294	41,026	160,032	111,000	111,000	111,000
48.	381	GIS and Model System Upgrades	137,162	175,705	199,894	198,724	401,035	250,185	236,000	393,000	360,000
49.		Total Direct Purchases	362,173	1,276,194	3,106,158	2,698,247	1,085,109	2,750,928	1,961,979	2,498,307	2,673,155
50.		**Total Company Funded Expenditures**	**15,206,210**	**24,674,229**	**22,089,878**	**25,070,297**	**30,066,107**	**36,897,574**	**35,446,274**	**52,093,161**	**89,887,106**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UTILITY PLANT CAPITAL ADDITIONS, ESTIMATED YEARS 2022 - 2025, DOLLARS

TABLE 6-2A

Line Number	Description	P.U.C. Account #	Tax Life		Estimated 2022		Estimated 2023		Estimated 2024		Estimated 2025
	<u>COMPANY FUNDED ADDITIONS</u>										
1.	Plant 410 W-1 Treatment Plant Installation	332	25 Years		270,736						2,173,736
2.	Plant 236 Generator	324	25 Years		480,892						
3.	Electrical Equipment Replacement at Plant 413	324	25 Years		851,400						
4.	Foxley & Shoemaker	343	25 Years		1,050,129						
5.	Ben Hur & Light	343	25 Years		1,366,718						
6.	Mulvane & Vanderwell	343	25 Years		3,969,944						
7.	Lanining & Gunn	343	25 Years		4,429,573						
8.	Mocassin and Maypop	343	25 Years		2,542,900						
9.	Main Office Remote Storage	371-1	25 Years		168,077						
10.	SCADA Upgrades	376	5 Years		148,094						
11.	Plant 109 Generator	324	25 Years		377,760						
12.	Plant 128 Electrical Upgrades	324	25 Years						2,432,433		
13.	Plant 409 Arsenic Treatment	332	25 Years		633,000						
14.	Plant 109 Reservoirs R2 Coating	342	25 Years		383,000						
15.	Plant 128 Reservoir Replacement	342	25 Years						6,347,456		
16.	Senadale & Humford	343	25 Years		1,144,213						
17.	Janine & Pasada	343	25 Years		3,908,000						
18.	Gemini & Backton Phase I	343	25 Years		3,649,000						
19.	Hornell & Nashville	343	25 Years		2,667,979						
20.	Gemini & Backton Phase II	343	25 Years		3,540,861						
21.	Danbrook & Coachman	343	25 Years		2,403,000						
22.	Willow Channel Crossing	343	25 Years		307,000						
23.	WLM Blowoffs	343	25 Years		462,956						
24.	La Pluma & Pastranan	343	25 Years				7,065,000				
25.	Safari	343	25 Years				2,439,000				
26.	Dittmar & Kibbee	343	25 Years				2,247,000				
27.	Mar Vista & Las Pasadas	343	25 Years				2,014,000				
28.	Lashburn & Groveside	343	25 Years				3,152,000				
29.	Rushford & Mollyknoll	343	25 Years				2,096,000				
30.	Land Purchase on Stage Rd	302	N/A						439,488		
31.	La Mirada Yard Test Well	315	25 Years		1,071,000						
32.	Well Drilling on City of La Mirada Yard	315	25 Years						4,213,683		
33.	Well Pumping Equipment on City of La Mirada Yard	315	25 Years						1,112,735		
34.	Piping from City of La Mirada Yard to Plant 409	315	25 Years						1,154,650		
35.	Well Re-development	315	25 Years								332,314
36.	Plant 224 Solar Panels	324	25 Years						1,240,273		
37.	Plant 506 Generator	324	25 Years						587,924		
38.	Plant 235 Generator	324	25 Years						528,979		
39.	Plant 165 Generator	324	25 Years						517,575		
40.	Plant 118 Electrical Upgrades and Generator	324	25 Years						1,589,272		
41.	Plant 140 Electrical Upgrades	324	25 Years						0		817,662
42.	Plant 119 Generator	324	25 Years								533,931
43.	Plant 504 Generator	324	25 Years								503,269
44.	Plant 121 W-1 & B-4 Generator	324	25 Years								854,554
45.	Plant 201 W-7 and 8 Generator	324	25 Years								832,827
46.	CL2 Analyzers and CL2 Pump Replacement	332	25 Years						116,000		111,000
47.	Tank 162-R1 Center Column and Rafter Recoating	342	25 Years						0		200,200
48.	Scribner Ave.	343	25 Years						1,048,000		
49.	Scott & Lashburn	343	25 Years						4,944,000		
50.	Orange & Sherway	343	25 Years						2,071,000		
51.	Willow & Alwood	343	25 Years						1,623,000		

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UTILITY PLANT CAPITAL ADDITIONS, ESTIMATED YEARS 2022 - 2025, DOLLARS (Continued)

TABLE 6-2B

Line Number	Description	P.U.C. Account #	Tax Life		Estimated 2022		Estimated 2023		Estimated 2024		Estimated 2025
	COMPANY FUNDED ADDITIONS (Continued)										
1.	Painter & Dittmar	343	25 Years						3,011,000		
2.	Sunkist & Meeker	343	25 Years						0		458,000
3.	Goldendale & Tanfield	343	25 Years						1,612,000		
4.	Falstone and Gale	343	25 Years						3,116,000		
5.	Valinda btw Maplegrove and Doublegrove	343	25 Years						0		1,033,000
6.	Mulberry & Calmada	343	25 Years						0		8,321,000
7.	Valve Replacements Backlog	343	25 Years						0		1,323,000
8.	Blow off replacements	343	25 Years						0		1,019,000
9.	Slope Stability - Plant 217	371	25 Years								954,726
10.	AMI Infrastructure (System Implementation)	376	5 Years						0		1,797,008
11.	Well Revedevelopment at Plant 409	315	25 Years								321,980
12.	Plant 158 Electrical Upgrades	324	25 Years								796,284
13.	Tank Recoating 409-R1	342	25 Years								754,000
14.	Tank Recoating 408-R3	342	25 Years								399,000
15.	20" PVC Transmission on Glendora	343	25 Years								3,373,000
16.	Ashgrove & Watkins	343	25 Years								5,225,000
17.	Alaska & Donna Beth	343	25 Years								619,000
18.	Lark Ellen & Harvest Moon	343	25 Years								1,884,000
19.	Glenhope & Ruthcrest	343	25 Years								3,313,000
20.	Manzanares & Pastrana	343	25 Years								4,324,000
21.	Larimore & Cadwell - Services Replacement	345	25 Years								84,823
22.	Beckner & Orange - Services Replacement	345	25 Years								104,690
23.	Jacqueline and Kimberly Service Replacement	345	25 Years								355,379
24.	SCADA Upgrades Ph 2 (Systemwide Implementation)	376	5 Years								1,107,000
25.	Bolted Reservoir (300,000 gallons) (site no. 4)	342	25 Years						974,000		
26.	(1) Stockwell Pipeline (Backyard + Fire Flow) (Aranbe to Willowbrook)	343	25 Years						757,000		
27.	(2) Vesta Pipeline (Backyard + Fire Flow)	343	25 Years						756,969		
28.	(3) E. Willowbrook Pipeline (Backyard + Fire Flow)	343	25 Years						769,000		
29.	(5) Wilmington Pipeline (Fire Flow)	343	25 Years						193,000		
30.	(10) W. Willowbrook Pipeline (Alley)	343	25 Years						526,000		
31.	(11) E. Willowbrook Pipeline (Alley)	343	25 Years						557,000		
32.	Well 3 Manual Transfer Switch	315	25 Years								1,307,000
33.	Pump Station Construction & Generator (Site no.4)	324	25 Years								307,000
34.	(4) Jack & Bore (Fire Flow)	343	25 Years								556,000
35.	(6) Wayside Pipeline (Fire Flow)	343	25 Years								356,000
36.	(7) Vesta Pipeline (Fire Flow)	343	25 Years								446,000
37.	(8) Lucien Pipeline (Fire Flow)	343	25 Years								293,000
38.	(9) Stockwell Pipeline Fire Flow	343	25 Years								500,000
39.	Paulsen Pipeline	343	25 Years				431,044				
40.	Manganese Treatment Plant	332	25 Years						2,152,205		

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
TABLE 6-2C
UTILITY PLANT CAPITAL ADDITIONS, ESTIMATED YEARS 2022 - 2025, DOLLARS (Continued)

Line Number	Description	P.U.C. Account #		Estimated 2022	Estimated 2023	Estimated 2024	Estimated 2025
	COMPANY FUNDED ADDITIONS (Continued)						
	Annual Work Order						
1.	Pump Replacements at Various Locations	324	25 Years	175,446	250,000	350,000	450,000
2.	QA Treatment Improvements	332	25 Years	162,555	37,000	37,000	37,000
3.	Control Valve Refurbishment Program	343	25 Years	156,685	173,000	173,000	173,000
4.	Air Release Valve Replacements	343	25 Years	24,691	61,000	61,000	61,000
5.	Blow-off Replacements	343	25 Years	188,324	84,000	84,000	84,000
6.	Governmental Projects	343	25 Years	158,555	100,000	250,000	400,000
7.	Misc. Pipeline Replacements	343	25 Years	1,209,183	523,000	639,000	755,000
8.	Valve Replacements	343	25 Years	1,165,633	758,000	970,000	1,182,000
9.	Vault Replacements	343	25 Years	37,022	27,000	27,000	27,000
10.	Services	345	25 Years	2,507,310	2,971,000	3,185,000	3,400,000
11.	Meters Replacements	346	5 Years	2,691,031	2,407,000	2,861,000	4,385,000
12.	Meters Box & Lids	346-2	5 Years	53,967	30,000	30,000	30,000
13.	Meters Installations	347	5 Years	468,149	550,000	526,000	700,000
14.	Fire Hydrants Replacement	348	25 Years	708,200	771,000	833,000	896,000
15.	Plant Improvements (Various Locations)	371	25 Years	443,286	142,811	540,000	937,189
16.	Plant Paving Project	371	25 Years	79,787	71,000	72,000	75,000
17.	Security Upgrades	371	25 Years	124,302	190,000	220,000	210,000
18.	TOTAL COMPANY FUNDED ADDITIONS			46,180,359	28,589,855	55,248,642	61,493,571
	NEW BUSINESS ADDITIONS						
19.	Transmission and Distribution Mains	343	25 Years	203,378	7,631,534	100,000	100,000
20.	Services	345	25 Years	693,100	307,580	30,000	30,000
21.	Hydrants	348	25 Years	213,413	37,694		
22.	TOTAL NEW BUSINESS ADDITIONS			1,109,891	7,976,807	130,000	130,000
	DIRECT PURCHASES						
23.	Water Rights	303	N/A	2,000,000	1,098,000	1,006,500	1,006,500
24.	Office Furniture	372-1	7 Years	34,595	17,000	17,000	17,000
25.	Office Equipment	372-2	5 Years	156,362	32,000	32,000	32,000
26.	Computer Hardware	372-3	5 Years	74,121	107,585	134,990	147,405
27.	Computer Software	372-4	5 Years	17,021	2,000	2,000	2,000
28.	Vehicle Replacement	373-1	5 Years	11,511	286,394	729,817	925,250
29.	Communication Equipment/SCADA	376	5 Years	47,101	72,000	72,000	72,000
30.	Tools, Shop and Garage Equipment	378	5 Years	160,032	111,000	111,000	111,000
31.	GIS and Model System Upgrades	381	5 Years	250,185	236,000	393,000	360,000
32.	TOTAL DIRECT PURCHASES			2,750,928	1,961,979	2,498,307	2,673,155
33.	**TOTAL CAPITAL ADDITIONS**			50,041,178	38,528,641	57,876,949	64,296,726
	SUMMARY BY TAX LIFE						
34.	N/A Tax Life		N/A	2,000,000	1,098,000	1,445,988	1,006,500
35.	Five Year Tax Life		5 Years	4,077,574	3,833,979	4,891,807	9,668,663
36.	Seven Year Tax Life		7 Years	34,595	17,000	17,000	17,000
37.	Twenty Five Year Tax Life		25 Years	43,929,010	33,579,662	51,522,154	53,604,563
38.	TOTAL CAPITAL ADDITIONS			50,041,178	38,528,641	57,876,949	64,296,726
39.	Cost of Removal		N/A	0	2,666,108	2,559,150	2,869,700
40.	TOTAL CAPITAL ADDITIONS AND COST OF REMOVAL			50,041,178	41,194,749	60,436,099	67,166,426
	SOURCE OF FUNDS FOR NEW BUSINESS ADDITIONS						
41.	Advances for Construction			80,000	80,000	80,000	80,000
42.	Contributions in Aid of Construction			1,029,891	7,896,807	50,000	50,000
43.	TOTAL NEW BUSINESS FUNDS			1,109,891	7,976,807	130,000	130,000
44.	TOTAL COMPANY FUNDED CAPITAL ADDITIONS			48,931,287	30,551,834	57,746,949	64,166,726

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UTILITY PLANT IN SERVICE - BEGINNING OF YEAR, DOLLARS

TABLE 6-3

Line Number	P.U.C. Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		UTILITY PLANT IN SERVICE - BEGINNING OF YEAR									
		I. INTANGIBLE PLANT									
1.	301	Organization	24,996	24,996	24,996	24,996	24,996	24,996	24,996	24,996	24,996
2.	302	Franchises and Consents	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	447,528
3.	303	Other Intangible Plant	1,231,788	1,231,788	2,042,552	3,268,427	4,945,927	4,961,327	6,961,327	12,522,050	13,528,550
		II. LANDED CAPITAL									
4.	306	Land and Land Rights	1,073,663	1,073,663	1,073,663	1,073,663	1,140,553	1,140,553	1,140,553	1,664,987	1,775,526
		III. SOURCE OF SUPPLY PLANT									
5.	315	Wells	10,029,859	10,529,624	10,813,578	10,813,578	10,840,528	10,965,899	11,983,349	12,990,865	20,153,090
6.	316	Supply Mains	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950
7.	317	Other Source of Supply Plant	255,705	255,705	253,491	253,491	253,491	253,491	253,491	253,491	253,491
		IV. PUMPING PLANT									
8.	321	Structures and Improvements	8,771,086	8,904,510	8,940,676	10,226,870	10,623,666	11,777,273	11,777,273	11,777,273	11,777,273
9.	324	Pumping Equipment	18,680,776	18,923,775	19,241,732	20,946,585	21,446,737	24,010,343	25,801,565	26,248,424	33,132,558
10.	325	Other Pumping Plant	254,376	254,376	254,376	254,376	254,376	254,376	254,376	254,376	254,376
		V. WATER TREATMENT PLANT									
11.	331	Structures and Improvements	1,155,664	1,155,664	1,166,494	1,187,462	1,668,669	2,181,616	2,181,616	2,181,616	2,181,616
12.	332	Water Treatment Equipment	4,014,440	4,510,352	4,778,985	4,789,057	5,090,406	5,313,984	6,326,960	6,397,044	8,586,989
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
13.	341	Structures and Improvements	405,136	405,136	405,136	425,298	470,468	470,468	470,468	470,468	470,468
14.	342	Reservoirs and Tanks	34,866,810	36,227,430	36,532,392	41,791,412	45,041,596	45,651,253	46,015,103	46,264,831	53,220,214
15.	343	Transmission and Distribution Mains	104,941,189	109,745,589	117,295,241	126,210,934	133,108,998	138,245,667	171,102,125	201,651,674	223,775,245
16.	345	Services	32,323,939	35,012,701	38,320,735	42,016,730	45,909,478	49,312,794	52,353,184	55,861,764	58,916,014
17.	346	Meters	6,495,304	6,675,793	8,337,329	10,218,835	11,822,795	14,363,308	16,919,787	19,206,437	21,924,387
18.	346-1	Recycled Meters	36,518	37,223	37,223	37,848	37,822	37,822	37,822	37,822	37,822
19.	346-2	Meters Box & Lids		0	0	0	25,990	62,531	113,800	142,300	170,800
20.	347	Meter Installations	671,436	731,925	965,959	1,132,047	1,346,539	1,716,051	2,160,793	2,683,293	3,182,993
21.	348	Hydrants	9,815,134	10,915,392	11,639,010	12,865,655	14,218,018	15,041,544	15,917,076	16,890,677	17,682,027
		VII. GENERAL PLANT									
22.	371	Structures and Improvements	10,352,730	11,332,144	12,115,049	20,297,555	21,006,659	22,564,029	23,179,035	23,947,897	24,738,297
23.	371-1	Leased Property Improvements	935,481	946,304	965,050	978,441	1,017,647	703,099	862,772	862,772	862,772
24.	372-1	Office Furniture	447,751	458,678	489,045	461,336	461,336	409,740	442,605	458,755	474,905
25.	372-2	Office Equipment	328,694	344,025	358,294	468,395	480,727	469,766	618,310	648,710	679,110
26.	372-3	Computer Equipment	637,041	790,917	861,639	1,034,796	1,113,218	1,103,262	1,173,677	1,275,883	1,404,123
27.	372-4	Software	72,537	169,083	196,929	198,381	202,870	204,430	220,600	222,500	224,400
28.	373	Transportation Equipment	224,493	234,319	234,319	234,319	234,319	244,367	244,367	244,367	244,367
29.	373-1	Vehicles	1,255,647	2,464,907	2,934,652	3,327,779	3,681,921	3,939,055	3,949,990	4,222,064	4,915,390
30.	374	Stores Equipment	0	0	0	0	0	0	0	0	0
31.	375	Laboratory Equipment	0	0	0	0	0	0	0	0	0
32.	376	Communication Equipment	3,834,838	3,987,205	4,194,421	4,860,413	5,243,353	5,786,819	5,972,254	6,040,654	6,109,054
33.	377	Power Operated Equipment	75,008	75,008	75,008	75,008	75,008	75,008	75,008	98,001	98,001
34.	378	Tools, Shop and Garage Equipment	837,555	912,678	1,137,361	1,223,343	1,305,592	1,340,484	1,492,514	1,597,964	1,703,414
35.	379	Other General Plant	0	0	0	0	0	0	0	0	0
36.	380	Automobiles	0	0	0	0	0	0	0	0	0
37.	381	GIS Mapping Facilities	1,670,061	1,816,931	1,992,635	2,192,529	2,391,253	2,668,783	2,906,459	3,130,659	3,504,009
38.	TOTAL UTILITY PLANT IN SERVICE, BEGINNING OF YEAR		262,861,647	277,289,831	294,819,960	330,031,548	352,626,948	372,436,129	420,075,247	467,416,606	523,587,756
39.	DEPRECIABLE UTILITY PLANT IN SERVICE, BEG. OF YEAR		260,523,160	274,951,344	291,670,709	325,656,422	346,507,432	366,301,213	411,940,331	453,196,533	507,811,156

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UTILITY PLANT ADDITIONS, DOLLARS

TABLE 6-4

Line Number	P.U.C. Acct. #	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		UTILITY PLANT ADDITIONS & ADJUSTMENTS DURING YEAR									
		I. INTANGIBLE PLANT									
1.	301	Organization						0	0	0	0
2.	302	Franchises and Consents						0	0	439,488	0
3.	303	Other Intangible Plant		810,764	1,225,875	1,677,500	15,400	2,000,000	1,098,000	1,006,500	1,006,500
		II. LANDED CAPITAL									
4.	306	Land and Land Rights				66,890		0	0	0	0
		III. SOURCE OF SUPPLY PLANT									
5.	311	Structures and Improvements						0	0	0	0
6.	312	Collecting and Impounding Reservoirs						0	0	0	0
7.	313	Lake, River and Other Intakes						0	0	0	0
8.	314	Springs and Tunnels						0	0	0	0
9.	315	Wells	499,765	283,954		26,950	436,275	1,071,000	0	6,481,068	1,961,294
10.	316	Supply Mains						0	0	0	0
11.	317	Other Source of Supply Plant						0	0	0	0
		IV. PUMPING PLANT									
12.	321	Structures and Improvements	133,424	44,177	1,381,820	396,796	1,172,003	0	0	0	0
13.	322	Boiler Plant Equipment						0	0	0	0
14.	323	Other Power Production Equipment						0	0	0	0
15.	324	Pumping Equipment	467,339	369,563	1,781,460	533,715	2,890,270	1,885,498	250,000	7,246,456	5,095,527
16.	325	Other Pumping Plant						0	0	0	0
		V. WATER TREATMENT PLANT									
17.	331	Structures and Improvements		10,830	20,968	481,207	512,947	0	0	0	0
18.	332	Water Treatment Equipment	495,912	272,734	16,777	301,849	223,578	1,066,291	37,000	2,305,205	2,321,736
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
19.	341	Structures and Improvements			20,161	45,171		0	0	0	0
20.	342	Reservoirs and Tanks	2,131,360	312,244	5,259,019	3,272,789	609,657	383,000	0	7,321,456	1,353,200
21.	343	Transmission and Distribution Mains	4,994,968	7,602,072	8,990,980	6,961,929	5,164,218	34,585,745	28,801,578	23,287,969	35,825,000
22.	344	Fire Mains						0	0	0	0
23.	345	Services	2,818,364	3,397,209	3,804,792	4,064,691	3,547,801	3,200,410	3,278,580	3,215,000	3,974,891
24.	346	Meters	284,910	1,903,170	2,006,834	1,863,649	2,884,219	2,691,031	2,407,000	2,861,000	4,385,000
25.	346-1	Recycled Meters	705	0	16,678	2,352		0	0	0	0
26.	346-2	Meters Box & Lids				25,990	36,541	53,967	30,000	30,000	30,000
27.	347	Meter Installations	60,489	234,034	166,088	214,492	369,512	468,149	550,000	526,000	700,000
28.	348	Hydrants	1,135,308	758,156	1,258,965	1,385,328	857,166	921,613	808,694	833,000	896,000
29.	349	Other Transmission and Distribution Plant									
		VII. GENERAL PLANT									
30.	371	Structures and Improvements	998,732	802,941	8,210,664	722,195	1,629,382	647,375	403,811	832,000	2,176,915
31.	371-1	Leased Property Improvements	14,716	18,745	13,392	39,206	42,579	168,077	0	0	0
32.	372-1	Office Furniture	17,560	30,367	20,549			34,595	17,000	17,000	17,000
33.	372-2	Office Equipment	26,108	14,269	110,101	12,331	7,353	156,362	32,000	32,000	32,000
34.	372-3	Computer Equipment	173,328	135,093	188,378	78,422	93,673	74,121	107,585	134,990	147,405
35.	372-4	Software	96,546	27,846	1,452	4,490	1,560	17,021	2,000	2,000	2,000
36.	373	Transportation Equipment	9,826	0		0	10,048	0	0	0	0
37.	373-1	Vehicles	1,222,862	469,745	393,127	361,556	427,491	11,511	286,394	729,817	925,250
38.	374	Stores Equipment						0	0	0	0
39.	375	Laboratory Equipment						0	0	0	0
40.	376	Communication Equipment	152,367	224,628	688,450	389,652	548,766	195,195	72,000	72,000	2,976,008
41.	377	Power Operated Equipment						0	0	0	0
42.	378	Tools, Shop and Garage Equipment	79,010	224,683	85,982	82,249	40,058	160,032	111,000	111,000	111,000
43.	379	Other General Plant						0	0	0	0
44.	380	Automobiles						0	0	0	0
45.	381	GIS Mapping Facilities	146,870	175,704	199,895	198,724	318,546	250,185	236,000	393,000	360,000
46.		TOTAL UTILITY PLANT ADDITIONS DURING YEAR	15,960,468	18,122,929	35,862,407	23,210,123	21,839,042	50,041,178	38,528,641	57,876,949	64,296,726

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UTILITY PLANT RETIREMENTS, DOLLARS

TABLE 6-5

Line Number	P.U.C. Acct.#	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		UTILITY PLANT RETIREMENTS DURING YEAR									
		I. INTANGIBLE PLANT									
1.	301	Organization									
2.	302	Franchises and Consents									
3.	303	Other Intangible Plant									
		II. LANDED CAPITAL									
4.	306	Land and Land Rights									
		III. SOURCE OF SUPPLY PLANT									
5.	311	Structures and Improvements						0	0	0	0
6.	312	Collecting and Impounding Reservoirs						0	0	0	0
7.	313	Lake, River and Other Intakes						0	0	0	0
8.	314	Springs and Tunnels						0	0	0	0
9.	315	Wells					310,903	53,550	0	324,053	98,065
10.	316	Supply Mains						0	0	0	0
11.	317	Other Source of Supply Plant		2,214				0	0	0	0
		IV. PUMPING PLANT									
12.	321	Structures and Improvements		8,011	95,626		18,396	0	0	0	0
13.	322	Boiler Plant Equipment						0	0	0	0
14.	323	Other Power Production Equipment						0	0	0	0
15.	324	Pumping Equipment	224,340	51,606	76,607	33,563	326,664	94,275	12,500	362,323	254,776
16.	325	Other Pumping Plant						0	0	0	0
		V. WATER TREATMENT PLANT									
17.	331	Structures and Improvements						0	0	0	0
18.	332	Water Treatment Equipment		4,101	6,706	500		53,315	1,850	115,260	116,087
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
19.	341	Structures and Improvements						0	0	0	0
20.	342	Reservoirs and Tanks	770,740	7,282		22,605		19,150	0	366,073	67,660
21.	343	Transmission and Distribution Mains	190,568	52,420	75,288	63,865	27,549	1,729,287	1,440,079	1,164,398	1,791,250
22.	344	Fire Mains						0	0	0	0
23.	345	Services	129,602	89,175	108,796	171,943	144,485	160,020	163,929	160,750	198,745
24.	346	Meters	104,421	241,634	125,329	259,688	343,706	134,552	120,350	143,050	219,250
25.	346-1	Recycled Meters	0	0	16,053	2,377	0	0	0	0	0
26.	346-2	Meters Box & Lids						2,698	1,500	1,500	1,500
27.	347	Meter Installations						23,407	27,500	26,300	35,000
28.	348	Hydrants	35,050	34,538	32,320	32,965	33,640	46,081	40,435	41,650	44,800
29.	349	Other Transmission and Distribution Plant						0	0	0	0
		VII. GENERAL PLANT									
30.	371	Structures and Improvements	19,318	20,036	28,158	13,091	72,012	32,369	20,191	41,600	108,846
31.	371-1	Leased Property Improvements	3,893	0			357,128	8,404	0	0	0
32.	372-0	Office Furniture	6,633		48,258	0	51,595	1,730	850	850	850
33.	372-1	Office Equipment	10,778		0	0	18,314	7,818	1,600	1,600	1,600
34.	372-2	Computer Equipment	19,452	64,371	15,221	0	103,629	3,706	5,379	6,750	7,370
35.	372-3	Software	0		0	0	0	851	100	100	100
36.	373	Transportation Equipment	0		0	0	0	0	0	0	0
37.	373-1	Vehicles	13,603		0	7,414	170,356	576	14,320	36,491	46,263
38.	374	Stores Equipment						0	0	0	0
39.	375	Laboratory Equipment						0	0	0	0
40.	376	Communication Equipment		17,412	22,458	6,712	5,299	9,760	3,600	3,600	148,800
41.	377	Power Operated Equipment			0	0	0	0	0	0	0
42.	378	Tools, Shop and Garage Equipment	3,887		0	0	5,167	8,002	5,550	5,550	5,550
43.	379	Other General Plant						0	0	0	0
44.	380	Automobiles						0	0	0	0
45.	381	GIS Mapping Facilities					41,017	12,509	11,800	19,650	18,000
46.		TOTAL UTILITY PLANT RETIREMENTS DURING YEAR	1,532,285	592,800	650,820	614,723	2,029,861	2,402,060	1,871,533	2,821,548	3,164,512
47.		Retirements as Percent of Additions	10.0%	3.0%	2.0%	3.0%	9.0%	5.0%	5.0%	5.0%	5.0%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UTILITY PLANT IN SERVICE - END OF YEAR, DOLLARS

TABLE 6-6

Line Number	P.U.C. Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		UTILITY PLANT IN SERVICE - END OF YEAR									
		I. INTANGIBLE PLANT									
1.	301	Organization	24,996	24,996	24,996	24,996	24,996	24,996	24,996	24,996	24,996
2.	302	Franchises and Consents	8,040	8,040	8,040	8,040	8,040	8,040	8,040	447,528	447,528
3.	303	Other Intangible Plant	1,231,788	2,042,552	3,268,427	4,945,927	4,961,327	6,961,327	8,059,327	13,528,550	14,535,050
		II. LANDED CAPITAL									
4.	306	Land and Land Rights	1,073,663	1,073,663	1,073,663	1,140,553	1,140,553	1,140,553	1,140,553	1,664,987	1,775,526
		III. SOURCE OF SUPPLY PLANT									
5.	315	Wells	10,529,624	10,813,578	10,813,578	10,840,528	10,965,899	11,983,349	11,983,349	19,147,880	22,016,319
6.	316	Supply Mains	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950
7.	317	Other Source of Supply Plant	255,705	253,491	253,491	253,491	253,491	253,491	253,491	253,491	253,491
		IV. PUMPING PLANT									
8.	321	Structures and Improvements	8,904,510	8,940,676	10,226,870	10,623,666	11,777,273	11,777,273	11,777,273	11,777,273	11,777,273
9.	324	Pumping Equipment	18,923,775	19,241,732	20,946,585	21,446,737	24,010,343	25,801,565	26,039,065	33,132,558	37,973,308
10.	325	Other Pumping Plant	254,376	254,376	254,376	254,376	254,376	254,376	254,376	254,376	254,376
		V. WATER TREATMENT PLANT									
11.	331	Structures and Improvements	1,155,664	1,166,494	1,187,462	1,668,669	2,181,616	2,181,616	2,181,616	2,181,616	2,181,616
12.	332	Water Treatment Equipment	4,510,352	4,778,985	4,789,057	5,090,406	5,313,984	6,326,960	6,362,110	8,586,989	10,792,638
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
13.	341	Structures and Improvements	405,136	405,136	425,298	470,468	470,468	470,468	470,468	470,468	470,468
14.	342	Reservoirs and Tanks	36,227,430	36,532,392	41,791,412	45,041,596	45,651,253	46,015,103	46,015,103	53,220,214	54,505,754
15.	343	Transmission and Distribution Mains	109,745,589	117,295,241	126,210,934	133,108,998	138,245,667	171,102,125	198,463,624	223,775,245	257,808,995
16.	345	Services	35,012,701	38,320,735	42,016,730	45,909,478	49,312,794	52,353,184	55,467,834	58,916,014	62,692,161
17.	346	Meters	6,675,793	8,337,329	10,218,835	11,822,795	14,363,308	16,919,787	19,206,437	21,924,387	26,090,137
18.	346-1	Recycled Meters	37,223	37,223	37,848	37,822	37,822	37,822	37,822	37,822	37,822
19.	346-2	Meters Box & Lids	0	0	0	25,990	62,531	113,800	142,300	170,800	199,300
20.	347	Meter Installations	731,925	965,959	1,132,047	1,346,539	1,716,051	2,160,793	2,683,293	3,182,993	3,847,993
21.	348	Hydrants	10,915,392	11,639,010	12,865,655	14,218,018	15,041,544	15,917,076	16,685,335	17,682,027	18,533,227
		VII. GENERAL PLANT									
22.	371	Structures and Improvements	11,332,144	12,115,049	20,297,555	21,006,659	22,564,029	23,179,035	23,562,655	24,738,297	26,806,366
23.	371-1	Leased Property Improvements	946,304	965,050	978,441	1,017,647	703,099	862,772	862,772	862,772	862,772
24.	372-0	Office Furniture	458,678	489,045	461,336	461,336	409,740	442,605	458,755	474,905	491,055
25.	372-1	Office Equipment	344,025	358,294	468,395	480,727	469,766	618,310	648,710	679,110	709,510
26.	372-2	Computer Equipment	790,917	861,639	1,034,796	1,113,218	1,103,262	1,173,677	1,275,883	1,404,123	1,544,158
27.	372-3	Software	169,083	196,929	198,381	202,870	204,430	220,600	222,500	224,400	226,300
28.	373	Transportation Equipment	234,319	234,319	234,319	234,319	244,367	244,367	244,367	244,367	244,367
29.	373-1	Vehicles	2,464,907	2,934,652	3,327,779	3,681,921	3,939,055	3,949,990	4,222,064	4,915,390	5,794,377
30.	374	Stores Equipment	0	0	0	0	0	0	0	0	0
31.	375	Laboratory Equipment	0	0	0	0	0	0	0	0	0
32.	376	Communication Equipment	3,987,205	4,194,421	4,860,413	5,243,353	5,786,819	5,972,254	6,040,654	6,109,054	8,936,262
33.	377	Power Operated Equipment	75,008	75,008	75,008	75,008	75,008	75,008	75,008	98,001	98,001
34.	378	Tools, Shop and Garage Equipment	912,678	1,137,361	1,223,343	1,305,592	1,340,484	1,492,514	1,597,964	1,703,414	1,808,864
35.	379	Other General Plant	0	0	0	0	0	0	0	0	0
36.	380	Automobiles	0	0	0	0	0	0	0	0	0
37.	381	GIS Mapping Facilities	1,816,931	1,992,635	2,192,529	2,391,253	2,668,783	2,906,459	3,130,659	3,504,009	3,846,009
38.		TOTAL UTILITY PLANT IN SERVICE, END OF YEAR	277,289,831	294,819,960	330,031,548	352,626,948	372,436,129	420,075,247	456,732,355	522,472,007	584,719,970
39.		DEPRECIABLE UTILITY PLANT IN SERVICE, END OF YEAR	274,951,344	291,670,709	325,656,422	346,507,432	366,301,213	411,940,331	447,499,439	506,805,946	567,936,870

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
UTILITY PLANT IN SERVICE - AVERAGE FOR YEAR, DOLLARS

TABLE 6-7

Line Number	P.U.C. Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		UTILITY PLANT IN SERVICE - AVERAGE FOR YEAR									
		I. INTANGIBLE PLANT									
1.	301	Organization	24,996	24,996	24,996	24,996	24,996	24,996	24,996	24,996	24,996
2.	302	Franchises and Consents	8,040	8,040	8,040	8,040	8,040	8,040	8,040	227,784	447,528
3.	303	Other Intangible Plant	1,231,788	1,637,170	2,655,490	4,107,177	4,953,627	5,961,327	7,510,327	13,025,300	14,031,800
		II. LANDED CAPITAL									
4.	306	Land and Land Rights	1,073,663	1,073,663	1,073,663	1,107,108	1,140,553	1,140,553	1,140,553	1,664,987	1,775,526
		III. SOURCE OF SUPPLY PLANT									
5.	315	Wells	10,279,742	10,671,601	10,813,578	10,827,053	10,903,214	11,474,624	11,983,349	16,069,373	21,084,705
6.	316	Supply Mains	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950	7,133,950
7.	317	Other Source of Supply Plant	255,705	254,598	253,491	253,491	253,491	253,491	253,491	253,491	253,491
		IV. PUMPING PLANT									
8.	321	Structures and Improvements	8,837,798	8,922,593	9,583,773	10,425,268	11,200,469	11,777,273	11,777,273	11,777,273	11,777,273
9.	324	Pumping Equipment	18,802,275	19,082,753	20,094,158	21,196,661	22,728,540	24,905,954	25,920,315	29,690,491	35,552,933
10.	325	Other Pumping Plant	254,376	254,376	254,376	254,376	254,376	254,376	254,376	254,376	254,376
		V. WATER TREATMENT PLANT									
11.	331	Structures and Improvements	1,155,664	1,161,079	1,176,978	1,428,066	1,925,143	2,181,616	2,181,616	2,181,616	2,181,616
12.	332	Water Treatment Equipment	4,262,396	4,644,669	4,784,021	4,939,731	5,202,195	5,820,472	6,344,535	7,492,017	9,689,814
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
13.	341	Structures and Improvements	405,136	405,136	415,217	447,883	470,468	470,468	470,468	470,468	470,468
14.	342	Reservoirs and Tanks	35,547,120	36,379,911	39,161,902	43,416,504	45,346,425	45,833,178	46,015,103	49,742,523	53,862,984
15.	343	Transmission and Distribution Mains	107,343,389	113,520,415	121,753,088	129,659,966	135,677,333	154,673,896	184,782,875	212,713,459	240,792,120
16.	344	Fire Mains									
17.	345	Services	33,668,320	36,666,718	40,168,733	43,963,104	47,611,136	50,832,989	53,910,509	57,388,889	60,804,087
18.	346	Meters	6,585,549	7,506,561	9,278,082	11,020,815	13,093,052	15,641,548	18,063,112	20,565,412	24,007,262
19.	346-1	Recycled Meters	36,870	37,223	37,535	37,835	37,822	37,822	37,822	37,822	37,822
20.	346-2	Meters Box & Lids	0	0	0	0	12,995	44,260	88,165	128,050	156,550	185,050
21.	347	Meter Installations	701,681	848,942	1,049,003	1,239,293	1,531,295	1,938,422	2,422,043	2,933,143	3,515,493
22.	348	Hydrants	10,365,263	11,277,201	12,252,333	13,541,837	14,629,781	15,479,310	16,301,205	17,286,352	18,107,627
		VII. GENERAL PLANT									
23.	371	Structures and Improvements	10,842,437	11,723,596	16,206,302	20,652,107	21,785,344	22,871,532	23,370,845	24,343,097	25,772,331
24.	371-1	Leased Property Improvements	940,892	955,677	971,746	998,044	860,373	782,935	862,772	862,772	862,772
25.	372-0	Office Furniture	453,215	473,862	475,190	461,336	435,538	426,173	450,680	466,830	482,980
26.	372-1	Office Equipment	336,360	351,159	413,345	474,561	475,246	544,038	633,510	663,910	694,310
27.	372-2	Computer Equipment	713,979	826,278	948,218	1,074,007	1,108,240	1,138,469	1,224,780	1,340,003	1,474,140
28.	372-3	Software	120,810	183,006	197,655	200,626	203,650	212,515	221,550	223,450	225,350
29.	373	Transportation Equipment	229,406	234,319	234,319	234,319	239,343	244,367	244,367	244,367	244,367
30.	373-1	Vehicles	1,860,277	2,699,779	3,131,215	3,504,850	3,810,488	3,944,523	4,086,027	4,568,727	5,354,884
31.	374	Stores Equipment	0	0	0	0	0	0	0	0	0
32.	375	Laboratory Equipment	0	0	0	0	0	0	0	0	0
33.	376	Communication Equipment	3,911,021	4,090,813	4,527,417	5,051,883	5,515,086	5,879,537	6,006,454	6,074,854	7,522,658
34.	377	Power Operated Equipment	75,008	75,008	75,008	75,008	75,008	75,008	75,008	98,001	98,001
35.	378	Tools, Shop and Garage Equipment	875,117	1,025,020	1,180,352	1,264,467	1,323,038	1,416,499	1,545,239	1,650,689	1,756,139
36.	379	Other General Plant	0	0	0	0	0	0	0	0	0
37.	380	Automobiles	0	0	0	0	0	0	0	0	0
38.	381	GIS Mapping Facilities	1,743,496	1,904,783	2,092,582	2,291,891	2,530,018	2,787,621	3,018,559	3,317,334	3,675,009
39.	TOTAL UTILITY PLANT IN SERVICE, AVERAGE FOR YEAR		270,075,739	286,054,895	312,425,756	341,329,248	362,531,538	396,255,687	438,403,799	494,944,306	554,153,862
40.	DEPRECIABLE UTILITY PLANT IN SERVICE, AVG FOR YEAR		267,737,252	283,311,026	308,663,567	336,081,927	356,404,322	389,120,771	429,719,883	480,001,239	537,874,012

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ALTERNATIVE METHOD - UTILITY PLANT IN SERVICE

TABLE 6-8

Line Number	P.U.C. Account Number	Description	Recorded Year					5 Year Average Plant Addition	2021 Year End Utility Plant In Service	Average Test Year	
			2017	2018	2019	2020	2021			2024	2025
			ADDITION DURING YEAR							**Uitlity Plant In Service**	
		UTILITY PLANT IN SERVICE - ALTERNATIVE METHODOLOGY									
		I. INTANGIBLE PLANT									
1.	301	Organization	0	0	0	0	0	0	24,996	24,996	24,996
2.	302	Franchises and Consents	0	0	0	0	0	0	8,040	8,040	8,040
3.	303	Other Intangible Plant	0	810,764	1,225,875	1,677,500	15,400	745,908	4,961,327	7,199,050	7,944,958
		II. LANDED CAPITAL									
4.	306	Land and Land Rights	0	0	0	66,890	0	13,378	1,140,553	1,180,687	1,194,065
		III. SOURCE OF SUPPLY PLANT									
5.	311	Structures and Improvements	0	0	0	0	0	0	0	0	0
6.	312	Collecting and Impounding Reservoirs	0	0	0	0	0	0	0	0	0
7.	313	Lake, River and Other Intakes	0	0	0	0	0	0	0	0	0
8.	314	Springs and Tunnels	0	0	0	0	0	0	0	0	0
9.	315	Wells	499,765	283,954	0	26,950	436,275	249,389	10,965,899	11,714,066	11,963,455
10.	316	Supply Mains	0	0	0	0	0	0	7,133,950	7,133,950	7,133,950
11.	317	Other Source of Supply Plant	0	0	0	0	0	0	253,491	253,491	253,491
		IV. PUMPING PLANT									
12.	321	Structures and Improvements	133,424	44,177	1,381,820	396,796	1,172,003	625,644	11,777,273	13,654,205	14,279,849
13.	322	Boiler Plant Equipment	0	0	0	0	0	0	0	0	0
14.	323	Other Power Production Equipment	0	0	0	0	0	0	0	0	0
15.	324	Pumping Equipment	467,339	369,563	1,781,460	533,715	2,890,270	1,208,469	24,010,343	27,635,751	28,844,220
16.	325	Other Pumping Plant	0	0	0	0	0	0	254,376	254,376	254,376
		V. WATER TREATMENT PLANT									
17.	331	Structures and Improvements	0	10,830	20,968	481,207	512,947	205,190	2,181,616	2,797,188	3,002,378
18.	332	Water Treatment Equipment	495,912	272,734	16,777	301,849	223,578	262,170	5,313,984	6,100,494	6,362,664
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
19.	341	Structures and Improvements	0	0	20,161	45,171	0	13,066	470,468	509,667	522,734
20.	342	Reservoirs and Tanks	2,131,360	312,244	5,259,019	3,272,789	609,657	2,317,014	45,651,253	52,602,295	54,919,309
21.	343	Transmission and Distribution Mains	4,994,968	7,602,072	8,990,980	6,961,929	5,164,218	6,742,834	138,245,667	158,474,168	165,217,001
22.	344	Fire Mains	0	0	0	0	0	0	0	0	0
23.	345	Services	2,818,364	3,397,209	3,804,792	4,064,691	3,547,801	3,526,571	49,312,794	59,892,507	63,419,079
24.	346	Meters	284,910	1,903,170	2,006,834	1,863,649	2,884,219	1,788,556	14,363,308	19,728,978	21,517,534
25.	346-1	RecycledMeters	705	0	16,678	2,352	0	3,947	37,822	49,663	53,610
26.	346-2	Meters Lid & Boxes	0	0	0	25,990	36,541	12,506	62,531	100,049	112,555
27.	347	Meter Installations	60,489	234,034	166,088	214,492	369,512	208,923	1,716,051	2,342,819	2,551,742
28.	348	Hydrants	1,135,308	758,156	1,258,965	1,385,328	857,166	1,078,985	15,041,544	18,278,498	19,357,482
29.	349	Other Transmission and Distribution Plant	0	0	0	0	0	0	0	0	0
		VII. GENERAL PLANT									
30.	371	Structures and Improvements	998,732	802,941	8,210,664	722,195	1,629,382	2,472,783	22,564,029	29,982,377	32,455,160
31.	371-1	Leased Property Improvements	14,716	18,745	13,392	39,206	42,579	25,728	703,099	780,282	806,009
32.	372-0	Office Furniture	17,560	30,367	20,549	0	0	13,695	409,740	450,826	464,521
33.	372-1	Office Equipment	26,108	14,269	110,101	12,331	7,353	34,033	469,766	571,864	605,897
34.	372-2	Computer Equipment	173,328	135,093	188,378	78,422	93,673	133,779	1,103,262	1,504,598	1,638,377
35.	372-3	Software	96,546	27,846	1,452	4,490	1,560	26,379	204,430	283,566	309,945
36.	373	Transportation Equipment	9,826	0	0	0	10,048	3,975	244,367	256,292	260,266
37.	373-1	Vehicles	1,222,862	469,745	393,127	361,556	427,491	574,956	3,939,055	5,663,924	6,238,880
38.	374	Stores Equipment	0	0	0	0	0	0	0	0	0
39.	375	Laboratory Equipment	0	0	0	0	0	0	0	0	0
40.	376	Communication Equipment	152,367	224,628	688,450	389,652	548,766	400,773	5,786,819	6,989,137	7,389,910
41.	377	Power Operated Equipment	0	0	0	0	0	0	75,008	75,008	75,008
42.	378	Tools, Shop and Garage Equipment	79,010	224,683	85,982	82,249	40,058	102,396	1,340,484	1,647,673	1,750,070
43.	379	Other General Plant	0	0	0	0	0	0	0	0	0
44.	380	Automobiles	0	0	0	0	0	0	0	0	0
45.	381	GIS Mapping Facilities	146,870	175,704	199,895	198,724	318,546	207,948	2,668,783	3,292,626	3,500,574
46.		TOTAL AVERAGE UTILITY PLANT ADDITIONS DURING YEAR	15,960,468	18,122,929	35,862,407	23,210,123	21,839,042	22,998,994	372,436,129	441,433,111	464,432,105

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
DEPRECIATION ACCRUAL DETERMINATION
STRAIGHT LINE REMAINING LIFE METHOD

TABLE 7-1

Line No.	P.U.C. Account No.	Description	SWS Gross Plant, $ (Dec 31, 2021)	Sativa at Acquisition (Dec 31, 2021)	Total SWS Gross Plant, $ (Dec 31, 2021)	Est. Future Net Salvage Estimated Gross Salvage Less Cost of Removal		Depreciation Reserve, $ (Dec 31, 2021)	Net Balance, $ (1)-(2)-(3)	Total Service Life		Remaining Life (Years)	Annual Accrual (4)/(5), $	% of Gross Plant (Rate)
						%	Amount, $			Avg. Serv. Life (Years)	Survivors (Years)			
					(1)	(A)	(2)	(3)	(4)	(B)	(C)	(5)	(6)	(E)
1.	315	Wells	$10,965,899	$2,012,726	$12,978,625	-9.00%	(1,168,076)	5,183,607	8,963,094	30.0	13.4	16.6	539,945	4.160%
2.	316	Supply Mains	$7,133,950		$7,133,950	-26.00%	(1,854,827)	4,867,621	4,121,156	50.0	22.6	27.4	150,407	2.108%
3.	317	Other Source of Supply Plant	$253,491		$253,491		0	251,282	2,209	20.0	19.1	0.9	2,454	0.968%
4.	321	Structures and Improvements	$11,777,273		$11,777,273	-1.00%	(117,773)	4,113,892	7,781,154	30.0	9.4	20.6	377,726	3.207%
5.	324	Pumping Equipment	$24,010,343	$209,359	$24,219,702		0	12,640,274	11,579,428	20.0	9.1	10.9	1,062,333	4.386%
6.	325	Other Pumping Plant	$254,376		$254,376		0	152,089	102,287	20.0	10.9	9.1	11,240	4.419%
7.	331	Structures and Improvements	$2,181,616		$2,181,616	-1.00%	(21,816)	611,530	1,591,902	30.0	7.2	22.8	69,820	3.200%
8.	332	Water Treatment Equipment	$5,313,983	$34,934	$5,348,917	-4.00%	(213,957)	3,533,124	2,029,750	20.0	10.3	9.7	209,253	3.912%
9.	341	T&D Plant Structure Impr.	$470,469		$470,469		0	335,316	135,153	20.0	11.2	8.8	15,358	3.264%
10.	342	Reservoirs and Tanks	$45,651,253	$249,728	$45,900,981	-9.00%	(4,131,088)	9,758,725	40,273,344	50.0	12.2	37.8	1,065,432	2.321%
11.	343	Transmission & Distribution Ma	$138,245,667	$3,188,050	$141,433,717	-8.00%	(11,314,697)	46,687,433	106,060,981	49.0	15.0	34.0	3,119,441	2.206%
12.	345	Services	$49,312,795	$393,930	$49,706,725	-59.00%	(29,326,968)	20,844,237	58,189,456	30.0	9.6	20.4	2,852,424	5.739%
13.	346	Meters	$14,300,778		$14,300,778	3.00%	429,023	3,831,860	10,039,895	15.0	4.5	10.5	956,180	6.686%
14.	346-1	Recycled Meters	$37,822		$37,822	3.00%	1,135	1,181	35,506	15.0	4.5	10.5	3,382	8.942%
15.	346-2	Meters Box & Lids	$62,531		$62,531	3.00%	1,876	2,953	57,702	15.0	0.9	14.1	4,092	6.544%
16.	347	Meter Installations	$1,716,050		$1,716,050		0	512,680	1,203,370	15.0	6.9	10.9	110,401	6.433%
17.	348	Hydrants	$15,041,543	$205,342	$15,246,885	-9.00%	(1,372,220)	6,690,125	9,928,980	30.0	11.5	18.5	536,702	3.520%
18.	371	Structures and Improvements	$22,564,030	$385,242	$22,949,272	-1.00%	(229,493)	1,828,228	21,350,537	40.0	6.2	33.8	631,673	2.752%
19.	371-1	Leased Property Improvements	$703,099		$703,099		0	390,201	312,898	10.0	7.9	2.1	148,999	21.192%
20.	372-0	Office Furniture	$409,740		$409,740	5.00%	20,487	74,902	314,351	5.0	3.5	1.5	209,567	51.146%
21.	372-1	Office Equipment	$469,766		$469,766		0	450,159	19,607	5.0	2.6	2.4	8,169	1.739%
22.	372-2	Personal Computers	$1,103,262		$1,103,262	-2.00%	(22,065)	879,421	245,906	5.0	2.1	2.9	84,795	7.686%
23.	372-3	Software	$204,430		$204,430		0	154,959	49,471	5.0	2.1	2.9	17,059	8.345%
24.	373	Transportation Equipment	$244,367		$244,367		0	127,563	116,804	5.0	3.1	1.9	61,476	25.157%
25.	373-1	Vehicles	$3,939,056		$3,939,056	4.00%	157,562	1,850,890	1,930,604	8.0	4.4	3.6	536,279	13.614%
26.	376	Communication Equipment	$5,786,819		$5,786,819		0	4,050,333	1,736,486	10.0	6.5	3.5	496,139	8.574%
27.	377	Power Operated Equipment	$75,008	$22,993	$98,001	5.00%	4,900	86,225	6,876	10.0	7.7	2.3	2,990	3.051%
28.	378	Tools, Shop & Garage Equipm	$1,340,484		$1,340,484		0	1,228,066	112,418	5.0	3.0	2.0	56,209	4.193%
29.	379	Other General Plant	$0		$0		0		0					
30.	380	Automobiles	$0		$0		0		0					
31.	381	GIS Mapping Facilities	$2,668,784		$2,668,784		0	1,766,237	902,547	5.0	3.2	1.8	501,415	18.788%
32.		TOTAL DEPRECIABLE PLAI	$366,238,685	$6,702,304	$372,940,989		(49,157,997)	132,905,113	289,193,873				13,841,360	3.711%
				0										
		CALCULATION OF COMPOSITE DEPRECIATION RATE FOR CONTRIBUTIONS IN AID OF CONSTRUCTION												
		Transmission and Distribution Plant Less Meters & Meter Installations												
33.			$248,822,081	$4,037,050	$252,859,131								7,707,232	**3.048%**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
DEPRECIATION RATES, PERCENT

TABLE 7-2

Line Number	P.U.C. Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		III. SOURCE OF SUPPLY PLANT									
1.	315	Wells	3.980%	3.742%	3.759%	3.759%	3.735%	3.735%	3.735%	4.160%	4.160%
2.	316	Supply Mains	2.236%	2.158%	2.158%	2.158%	2.136%	2.136%	2.136%	2.108%	2.108%
3.	317	Other Source of Supply Plant	1.466%	1.492%	1.491%	1.491%	2.346%	2.346%	2.346%	0.968%	0.968%
		IV. PUMPING PLANT									
4.	321	Structures and Improvements	3.330%	3.260%	3.147%	3.215%	3.047%	3.047%	3.047%	3.207%	3.207%
5.	322	Boiler Plant Equipment									
6.	323	Other Power Production Equipment									
7.	324	Pumping Equipment	4.929%	4.796%	4.724%	4.786%	4.345%	4.345%	4.345%	4.386%	4.386%
8.	325	Other Pumping Plant	4.861%	4.550%	4.550%	4.550%	5.032%	5.032%	5.032%	4.419%	4.419%
		V. WATER TREATMENT PLANT									
9.	331	Structures and Improvements	3.294%	3.202%	3.201%	2.760%	2.884%	2.884%	2.884%	3.200%	3.200%
10.	332	Water Treatment Equipment	4.380%	3.999%	4.045%	3.946%	4.034%	4.034%	4.034%	3.912%	3.912%
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
11.	341	Structures and Improvements	4.760%	4.189%	4.104%	4.013%	3.432%	3.432%	3.432%	3.264%	3.264%
12.	342	Reservoirs and Tanks	2.631%	2.423%	2.292%	2.401%	2.370%	2.370%	2.370%	2.321%	2.321%
13.	343	Transmission and Distribution Mains	2.625%	2.303%	2.337%	2.308%	2.167%	2.167%	2.167%	2.206%	2.206%
14.	344	Fire Mains									
15.	345	Services	7.446%	7.013%	7.021%	6.960%	5.678%	5.678%	5.678%	5.739%	5.739%
16.	346	Meters	7.416%	6.596%	6.874%	6.753%	6.848%	6.848%	6.848%	6.686%	6.686%
17.	346-1	Recycled Meters		6.779%	6.805%	6.789%	5.830%	5.830%	5.830%	8.942%	8.942%
18.	346-2	Meters Box & Lids				6.590%	6.908%	6.908%	6.908%	6.544%	6.544%
19.	347	Meter Installations	6.635%	6.146%	6.535%	6.422%	6.699%	6.699%	6.699%	6.433%	6.433%
20.	348	Hydrants	4.640%	3.486%	3.526%	3.456%	3.323%	3.323%	3.323%	3.520%	3.520%
21.	349	Other Transmission and Distribution Plant									
		VII. GENERAL PLANT									
22.	371	Structures and Improvements	2.851%	2.689%	2.731%	2.733%	2.884%	2.884%	2.884%	2.752%	2.752%
23.	371-1	Leased Property Improvements	19.514%	7.405%	7.404%	7.311%	1.737%	1.737%	1.737%	21.192%	21.192%
24.	372-0	Office Furniture	11.997%	-35.168%	-37.011%	-36.133%	-14.783%	-14.783%	-14.783%	51.146%	51.146%
25.	372-1	Office Equipment	15.509%	14.581%	13.210%	14.671%	3.716%	3.716%	3.716%	1.739%	1.739%
26.	372-2	Computer Equipment	11.485%	11.066%	10.816%	10.678%	10.087%	10.087%	10.087%	7.686%	7.686%
27.	372-3	Software	0.000%	10.003%	10.100%	10.076%	15.058%	15.058%	15.058%	8.345%	8.345%
28.	373	Transportation Equipment	15.734%	-5.139%	-5.139%	-5.139%	17.638%	17.638%	17.638%	25.157%	25.157%
29.	373-1	Vehicles	12.125%	8.123%	8.430%	8.372%	11.844%	11.844%	11.844%	13.614%	13.614%
30.	374	Stores Equipment									
31.	375	Laboratory Equipment									
32.	376	Communication Equipment	4.673%	3.563%	3.443%	3.513%	6.138%	6.138%	6.138%	8.574%	8.574%
33.	377	Power Operated Equipment	-4.416%	14.048%	14.048%	14.048%	20.355%	20.355%	20.355%	3.051%	3.051%
34.	378	Tools, Shop and Garage Equipment	18.267%	8.698%	9.266%	9.340%	6.983%	6.983%	6.983%	4.193%	4.193%
35.	379	Other General Plant	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
36.	380	Automobiles	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
37.	381	GIS Mapping	-12.569%	0.415%	0.415%	0.416%	25.110%	25.110%	25.110%	18.788%	18.788%
38.		COMPOSITE RATE	3.886%	3.482%	3.509%	3.523%	3.567%	3.571%	3.605%	3.613%	3.619%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
DEPRECIATION ACCRUALS AND EXPENSE, DOLLARS

TABLE 7-3

Line Number	P.U.C. Account Number	Description	Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
		III. SOURCE OF SUPPLY PLANT									
1.	315	Wells	409,178	399,367	406,482	406,989	407,268	435,161	526,587	668,486	877,124
2.	316	Supply Mains	159,515	153,951	153,951	153,951	152,381	152,381	152,381	150,384	150,384
3.	317	Other Source of Supply Plant	3,749	3,799	3,780	3,780	5,947	5,947	5,947	2,454	2,454
		IV. PUMPING PLANT									
4.	321	Structures and Improvements	294,292	290,836	301,568	335,158	341,296	358,854	358,854	377,697	377,697
5.	324	Pumping Equipment	926,823	915,159	949,284	1,014,432	987,508	1,083,858	1,146,565	1,302,225	1,559,352
6.	325	Other Pumping Plant	12,365	11,574	11,574	11,574	12,800	12,800	12,800	11,241	11,241
		V. WATER TREATMENT PLANT									
7.	331	Structures and Improvements	38,068	37,176	37,681	39,417	55,524	62,918	62,918	69,812	69,812
8.	332	Water Treatment Equipment	186,676	185,755	193,535	194,926	209,854	235,117	259,763	293,088	379,066
		VI. TRANSMISSION AND DISTRIBUTION PLANT									
9.	341	Structures and Improvements	19,285	16,971	17,042	17,973	16,146	16,146	16,146	15,356	15,356
10.	342	Reservoirs and Tanks	935,265	881,491	897,647	1,042,327	1,074,586	1,086,790	1,097,086	1,154,524	1,250,160
11.	343	Transmission and Distribution Mains	2,817,267	2,614,848	2,845,926	2,992,111	2,940,779	3,361,849	4,125,040	4,692,459	5,311,874
12.	344	Fire Mains									
13.	345	Services	2,506,841	2,571,395	2,820,048	3,059,757	2,703,427	2,891,791	3,126,971	3,293,548	3,489,547
14.	346	Meters	488,391	495,150	637,819	744,257	896,648	1,071,133	1,236,962	1,375,003	1,605,126
15.	346-1	Recycled Meters	2,723	2,523	2,554	2,569	2,205	2,205	2,205	3,382	3,382
16.	346-2	Meters Box & Lids				856	3,058	6,090	8,846	10,245	12,110
17.	347	Meter Installations	46,556	52,173	68,555	79,581	102,584	129,855	162,253	188,689	226,152
18.	348	Hydrants	480,964	393,092	432,010	467,986	486,172	517,708	581,657	608,480	637,388
		VII. GENERAL PLANT									
19.	371	Structures and Improvements	309,119	315,262	442,625	564,375	628,242	661,604	697,885	669,922	709,255
20.	371-1	Leased Property Improvements	183,606	70,764	71,947	72,970	14,946	13,600	14,986	182,839	182,839
21.	372-0	Office Furniture	54,372	(166,648)	(175,872)	(166,694)	(64,387)	(63,001)	(66,624)	238,765	247,025
22.	372-1	Office Equipment	52,167	51,202	54,601	69,625	17,662	20,216	23,541	11,545	12,074
23.	372-2	Computer Equipment	81,999	91,435	102,559	114,683	111,791	114,837	123,544	102,993	113,302
24.	372-3	Software	11,918	18,305	19,963	20,214	30,667	32,001	33,361	18,647	18,805
25.	373	Transportation Equipment	36,095	(12,042)	(12,042)	(12,042)	42,216	43,101	43,101	61,475	61,475
26.	373-1	Vehicles	225,567	219,310	263,977	293,427	451,333	467,189	483,949	621,986	729,014
27.	374	Stores Equipment									
28.	375	Laboratory Equipment									
29.	376	Communication Equipment	182,754	145,774	155,895	177,486	338,506	360,886	368,676	520,858	644,993
30.	377	Power Operated Equipment	(3,312)	10,537	10,537	10,537	15,268	15,501	18,068	2,990	2,990
31.	378	Tools, Shop and Garage Equipment	159,858	89,158	109,372	118,106	92,385	98,914	107,904	69,213	73,635
32.	379	Other General Plant									
33.	380	Automobiles									
34.	381	GIS Mapping	(219,136)	7,912	8,680	9,543	635,296	699,972	757,960	623,261	690,461
35.	390	Other Tangible Property									
36.		TOTAL DEPRECIATION ACCRUAL	10,402,963	9,866,228	10,831,697	11,839,874	12,712,104	13,895,423	15,489,332	17,341,567	19,464,093
37.	Less Depreciation Charged to Contributions In Aid Of Construction		1,202,900	999,225	1,084,670	1,079,524	1,008,482	1,008,482	1,187,369	1,308,478	1,310,002
38.		NET DEPRECIATION EXPENSE	9,200,064	8,867,004	9,747,027	10,760,350	11,703,622	12,886,941	14,301,963	16,033,089	18,154,091

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
DEPRECIATION RESERVE, DOLLARS

TABLE 7-4

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	DEPRECIATION RESERVE									
1.	Depreciation Reserve, Beginning of Year Balance	95,871,344	103,069,763	109,825,071	117,367,917	125,791,829	132,952,469	144,524,657	155,539,195	167,562,911
	Add:									
2.	Depreciation Accrual	10,402,963	9,866,228	10,831,697	11,839,874	12,712,104	13,895,423	15,489,332	17,341,567	19,464,093
3.	Salvage	38,382	48,002	85,714	26,235	115,901	78,826	62,847	62,847	62,847
	Less:									
4.	Retirements	1,532,285	592,800	650,820	614,723	2,029,861	2,402,060	1,871,533	2,821,548	3,164,512
5.	Cost of Removal	1,710,642	2,566,122	2,723,746	2,827,475	3,637,504	0	2,666,108	2,559,150	2,869,700
6.	Adjustments									
7.	Depreciation Reserve, End of Year Balance	103,069,763	109,825,071	117,367,917	125,791,829	132,952,469	144,524,657	155,539,195	167,562,911	181,055,639
8.	AVERAGE DEPRECIATION RESERVE FOR RATE BASE	99,470,553	106,447,417	113,596,494	121,579,873	129,372,149	138,738,563	150,031,926	161,551,053	174,309,275

COST OF REMOVAL:

	P.U.C. Account No.	Description	Estimated Year		Test Year	
			2022	2023	2024	2025
9.	343	T&D (valves and miscellaenous pipelines)		512,100	724,050	936,000
10.	345	Service Replacement		1,188,400	1,274,000	1,360,000
11.	347	Meters Installations		412,500	394,500	394,500
12.	348	Hydrants		154,200	166,600	179,200
13.				2,267,200	2,559,150	2,869,700
14.	342	Cost of Removal Plant 128		398,908		
15.				**2,666,108**	**2,559,150**	**2,869,700**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
RATE BASE, DOLLARS

TABLE 8-1

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
1.	Utility Plant in Service, Average for Year (Table 6-7)	270,075,739	286,054,895	312,425,756	341,329,248	362,531,538	406,939,938	449,088,050	494,944,306	554,153,862
2.	Construction Work In Progress, Average for Year (Table 6-1, line 7)	9,728,926	18,527,797	17,714,789	12,479,573	18,638,498	13,055,064	5,255,458	4,869,211	14,902,507
3.	Materials and Supplies, Average for Year A\	558,705	585,911	536,064	530,694	513,036	672,095	677,471	677,065	685,190
4.	Working Cash (Table 8-2)						(1,054,963)	(590,911)	(350,185)	874,891
5.	TOTAL ADDITIONS TO RATE BASE	280,363,370	305,168,603	330,676,608	354,339,515	381,683,072	419,612,134	454,430,068	500,140,397	570,616,450
	LESS DEDUCTIONS FROM RATE BASE:									
6.	Reserve for Depreciation (Table 7-4)	99,470,553	106,447,417	113,596,494	121,579,873	129,372,149	138,738,563	150,031,926	161,551,053	174,309,275
7.	Advances for Construction (Table 8-3)	7,174,508	8,088,550	8,299,314	8,090,747	7,827,819	7,554,790	7,318,471	7,080,731	6,840,991
8.	Contributions in Aid of Construction (C.I.A.C.) (Table 8-4)	15,620,158	15,646,242	15,148,350	14,644,871	14,122,243	13,821,564	17,165,565	19,891,045	18,631,805
9.	Unamortized Investment Tax Credits (Table 8-5)	146,787	123,148	100,939	81,315	67,437	56,720	46,003	35,286	24,569
10.	Accumulated Deferred Taxes, Taxable Advances For Construction (Table 8-6)	(85,047)	(79,673)	(75,163)	(70,393)	(65,436)	(60,685)	(56,139)	(51,662)	(47,382)
11.	Accumulated Deferred Taxes, Taxable C.I.A.C. (Table 8-7)	0	(7,749)	(24,690)	(50,188)	(74,319)	(263,640)	(1,839,888)	(3,177,171)	(3,061,869)
12.	Unamortized Deferred Revenue, Taxable C.I.A.C. (Table 8-8)	13,516	37,002	89,677	167,951	235,276	266,983	298,690	330,397	362,104
13.	Accumulated Deferred Tax Asset Related to C.I.A.C. Utility Plant (Table 8-9)	0	(38,292)	(119,682)	(240,595)	(352,171)	(407,309)	(668,304)	(889,776)	(853,421)
14.	Accumulated Deferred Income Taxes Depreciation Timing Differences (Table 9-3)	13,157,305	12,754,314	12,679,164	12,705,147	12,777,917	12,888,771	13,022,918	13,149,652	13,360,712
15.	Accumulated Deferred Income Taxes - Interest During Construction (IDC)	(1,514,607)	(1,691,667)	(1,865,096)	(1,916,320)	(2,070,517)	(2,313,238)	(2,568,349)	(2,974,381)	(3,741,950)
16.	Amortization of Interest During Construction	241,197	305,322	376,457	452,084	531,820	619,494	717,125	827,979	962,304
17.	TCJA - Cumulative Unprotected IDC and Other (per AL 337-W)	0	14,532	29,064	43,596	58,128	72,660	87,192	101,724	116,256
18.	TCJA - Protected Excess Deferred Items (per AL 337-W)	0	(214,887)	(424,831)	(634,991)	(852,125)	(1,081,352)	(1,290,192)	(1,476,722)	(1,655,979)
19.	TOTAL DEDUCTIONS FROM RATE BASE	134,224,370	141,384,258	147,809,996	154,853,096	161,578,220	169,893,321	182,265,017	194,398,155	205,247,414
20.	Add Allocated SWWC (Parent Co.) Rate Base		566,963	1,608,008	2,359,413	2,811,353	3,578,048	4,329,422	4,986,123	5,975,069
21.	TOTAL RATE BASE	146,139,000	164,351,307	184,474,619	201,845,831	222,916,205	253,296,861	276,494,473	310,728,365	371,344,104
22.	A\ Materials and Supplies Escalation Factors	2017	2018	2019	2020	2021	2022	2023	2024	2025
23.	AS OF AUGUST 2022	103.62%	103.82%	101.62%	102.54%	111.06%	109.74%	100.80%	99.94%	101.20%
24.	Inflation Escalation Factor Total	103.62%	103.82%	101.62%	102.54%	111.06%	109.74%	100.80%	99.94%	101.20%

Line	TCJA per AL 337-W	Amount	# of Year	Year#	1	2	3	4	5	6	7	8
25.					2018	2019	2020	2021	2022	2023	2024	2025
26.	Unprotected IDC	509,369	37		13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767
27.	Unprotected Other	28,305	37		765	765	765	765	765	765	765	765
28.				Total Unprotected Annually	14,532	14,532	14,532	14,532	14,532	14,532	14,532	14,532
29.				Cumulative Amount	14,532	29,064	43,596	58,128	72,660	87,192	101,724	116,256
30.												
31.				Protected Amount Annually	(214,887)	(209,944)	(210,160)	(217,134)	(229,227)	(208,840)	(186,529)	(179,257)
32.				Protected Amount, Cumulative	(214,887)	(424,831)	(634,991)	(852,125)	(1,081,352)	(1,290,192)	(1,476,722)	(1,655,979)

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF WORKING CASH ALLOWANCE, DOLLARS

TABLE 8-2

Line Number	Item	Average Days Lag	Estimated 2022 Expense	Dollar-Days Lag	Estimated 2023 Expense	Dollar-Days Lag	Estimated 2024 Expense	Dollar-Days Lag	Estimated 2025 Expense	Dollar-Days Lag
		(1)	(2)	(3)						
1.	Labor	12.5	13,119,429	163,992,866	13,775,156	172,189,445	13,860,071	173,250,883	14,305,279	178,815,989
2.	Pumped Water Assessments, M.B.	261.0	9,234,018	2,410,078,604	9,024,267	2,355,333,644	9,494,950	2,478,182,059	7,357,708	1,920,361,663
3.	Pumped Water Assessments, C.B.	54.3	228,700	12,418,429	254,785	13,834,827	1,398,043	75,913,718	1,430,821	77,693,573
4.	Purchased Water	24.8	20,218,299	501,413,822	22,947,354	569,094,373	22,576,088	559,886,984	21,024,592	521,409,876
5.	Other Source of Supply	11.2	312	3,495	315	3,528	315	3,528	319	3,573
6.	Purchased Power	28.7	3,321,071	95,314,738	3,247,788	93,211,504	3,533,402	101,408,639	3,487,431	100,089,273
7.	Postage	(26.3)	484,883	(12,752,427)	489,483	(12,873,403)	501,919	(13,200,470)	508,671	(13,378,047)
8.	Uncollectible Accounts	0.0	130,981	0	409,564	0	449,430	0	437,619	0
9.	Franchise Requirements *	289.1	1,066,557	308,341,629	1,111,675	321,385,243	1,357,727	392,518,876	1,394,095	403,032,865
10.	Regulatory Commission Expenses	46.4	382,327	17,739,953	382,327	17,739,953	609,101	28,262,304	609,101	28,262,304
11.	P.U.C. Reimbursement Fee *	73.7	748,461	55,161,576	780,123	57,495,065	957,098	70,538,123	982,735	72,427,570
12.	Transportation Expenses	26.2	730,776	19,146,336	769,821	20,169,308	751,589	19,691,633	769,768	20,167,919
13.	Property Insurance	14.5	679,763	9,856,570	696,679	10,101,846	754,503	10,940,299	817,127	11,848,343
14.	Insurance, Injuries & Damages	15.0	752,783	11,291,746	881,928	13,228,920	949,394	14,240,917	1,023,328	15,349,922
15.	Employees' 401K	12.5	787,166	9,839,572	826,509	10,331,367	831,604	10,395,053	858,317	10,728,959
16.	Employee Benefits - Health Insurance	12.5	1,463,166	18,289,572	1,591,316	19,891,450	1,792,396	22,404,945	1,981,337	24,766,707
17.	Employee Benefits - Training & Rec.	(56.4)	633,812	(35,746,988)	638,020	(35,984,342)	692,592	(39,062,203)	703,243	(39,662,919)
18.	Other Operating Expenses	5.6	858,844	4,809,528	(168,620)	(944,270)	668,194	3,741,889	(2,447,338)	(13,705,094)
19.	Depreciation Expense	0.0	12,886,941	0	14,301,963	0	16,033,089	0	18,154,091	0
20.	F.I.C.A.	12.5	1,079,886	13,498,575	1,133,861	14,173,263	1,140,850	14,260,625	1,177,496	14,718,700
21.	Other Payroll Taxes	12.5	(15,632)	(195,400)	(19,443)	(243,038)	(19,051)	(238,138)	(21,638)	(270,475)
22.	Property Taxes	28.2	2,015,251	56,830,078	2,242,427	63,236,441	2,515,847	70,946,885	2,835,675	79,966,035
23.	Current Income Taxes **	14.5	2,773,864	40,221,028	1,040,135	15,081,962	5,697,835	82,618,602	8,665,604	125,651,263
24.	Deferred Income Taxes	0.0	73,716	0	1,437,556	0	1,206,071	0	(330,641)	0
25.	Deferred Investment Tax Credits	0.0	0	0	0	0	0	0	0	0
26.	TOTAL		73,655,374	3,699,553,302	77,794,988	3,716,457,086	87,753,059	4,076,705,151	85,724,739	3,538,277,999
27.	Revenue Lag Days		**45.0**		45.0		45.0		45.0	
28.	Expense Lag Days (Dollar-Lag Days / Expense)		50.2		47.8		46.5		41.3	
29.	Net Expense Lag Days		(5.2)		(2.8)		(1.5)		3.7	
30.	Working Cash (Exp X Net Exp Lag Days / 365)		**(1,054,963)**		**(590,911)**		**(350,185)**		**874,891**	

31. **NOTE**: * These expenses are based on proposed rates for test years 2024 and 2025. Manually input amounts are based on Table 11-2.
** Estimated Years 2022 and 2023 are based on Table 10-1 lines 17. Test years 2024 and 2025 are based on proposed rates from Table 11-2 line 13.

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
ADVANCES FOR CONSTRUCTION, DOLLARS

TABLE 8-3

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	ADVANCES FOR CONSTRUCTION									
	2-1/2% OF ANNUAL PAYMENT BASIS									
	Advances for Construction Prior to 1987									
1.	BEGINNING OF YEAR BALANCE	300,842	275,248	250,857	226,465	202,073	177,681	153,290	128,898	104,506
2.	Additions During Year	0	0	0	0	0	0	0	0	0
3.	Refunds, Percent of Advances	25,594	24,392	24,392	24,392	24,392	24,392	24,392	24,392	24,392
4.	END OF YEAR BALANCE	275,248	250,857	226,465	202,073	177,681	153,290	128,898	104,506	80,114
5.	AVERAGE FOR YEAR, ADVANCES PRIOR TO 1987	**288,045**	263,052	238,661	214,269	189,877	165,485	141,094	116,702	92,310
	Advances for Construction, 1987 and Later									
6.	BEGINNING OF YEAR BALANCE	5,849,227	7,102,852	7,773,120	7,618,985	7,449,548	7,169,716	6,981,143	6,790,570	6,597,997
7.	Additions During Year	1,467,380	884,023	109,879	106,072	0	80,000	80,000	80,000	80,000
8.	Refunds, Percent of Advances	213,755	213,755	264,015	275,508	279,832	268,573	270,573	272,573	274,573
9.	END OF YEAR BALANCE	7,102,852	7,773,120	7,618,985	7,449,548	7,169,716	6,981,143	6,790,570	6,597,997	6,403,424
10.	AVERAGE FOR YEAR, ADVANCES 1987 and LATER	**6,476,040**	7,437,986	7,696,053	7,534,267	7,309,632	7,075,430	6,885,857	6,694,284	6,500,711
	Gross-Up for Construction, 1987 and Later									
11.	BEGINNING OF YEAR BALANCE	421,879	398,967	376,056	353,144	331,278	325,343	302,408	280,633	258,858
12.	Additions During Year	0	0	0	0	19,092	0	0	0	0
13.	Refunds, Percent of Advances	22,912	22,912	22,912	21,866	25,027	22,935	21,775	21,775	21,775
14.	END OF YEAR BALANCE	398,967	376,056	353,144	331,278	325,343	302,408	280,633	258,858	237,083
15.	AVERAGE FOR YEAR, GROSS-UP 1987 and LATER	**410,423**	387,512	364,600	342,211	328,310	313,875	291,520	269,745	247,970
16.	**AVERAGE ADVANCES FOR CONSTRUCTION FOR RATE BASE**	7,174,508	8,088,550	8,299,314	8,090,747	7,827,819	7,554,790	7,318,471	7,080,731	6,840,991

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
CONTRIBUTIONS IN AID OF CONSTRUCTION, DOLLARS

TABLE 8-4

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	CONTRIBUTIONS IN AID OF CONSTRUCTION									
	GROSS CONTRIBUTIONS, DEPRECIABLE									
1.	BEGINNING OF YEAR BALANCE	30,137,299	31,846,526	32,391,590	32,934,635	33,548,828	33,977,385	35,007,276	42,904,083	42,954,083
2.	Additions During Year	1,709,227	545,064	543,045	614,193	428,557	1,029,891	7,896,807	50,000	50,000
3.	Adjustments During Year	0	0	0	0	0	0	0	0	0
4.	END OF YEAR BALANCE	31,846,526	32,391,590	32,934,635	33,548,828	33,977,385	35,007,276	42,904,083	42,954,083	43,004,083
5.	AVERAGE OF YEAR	30,991,912	32,119,058	32,663,113	33,241,731	33,763,106	34,492,331	38,955,680	42,929,083	42,979,083
	DEPRECIATION CHARGED TO CONTRIBUTIONS									
6.	BEGINNING OF YEAR BALANCE	15,033,094	16,235,994	17,235,218	18,319,888	19,399,412	20,407,894	21,459,220	22,646,589	23,955,067
7.	Composite Depreciation Rate	3.881%	3.111%	3.321%	3.247%	2.987%	3.048%	3.048%	3.048%	3.048%
8.	Charged During Year	1,202,900	999,225	1,084,670	1,079,524	1,008,482	1,051,326	1,187,369	1,308,478	1,310,002
9.	END OF YEAR BALANCE	16,235,994	17,235,218	18,319,888	19,399,412	20,407,894	21,459,220	22,646,589	23,955,067	25,265,069
10.	AVERAGE FOR YEAR	15,634,544	16,735,606	17,777,553	18,859,650	19,903,653	20,933,557	22,052,905	23,300,828	24,610,068
11.	NET DEPRECIABLE CONTRIBUTIONS, AVERAGE FOR YEAR	15,357,368	15,383,452	14,885,560	14,382,081	13,859,453	13,558,774	16,902,775	19,628,255	18,369,015
12.	NON-DEPRECIABLE CONTRIBUTIONS, AVERAGE FOR YEAR	262,790	262,790	262,790	262,790	262,790	262,790	262,790	262,790	262,790
13.	CONTRIBUTIONS IN AID OF CONSTRUCTION FOR RATE BASE	15,620,158	15,646,242	15,148,350	14,644,871	14,122,243	13,821,564	17,165,565	19,891,045	18,631,805

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
INVESTMENT TAX CREDIT (ITC), DOLLARS

TABLE 8-5

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
1.	BEGINNING OF YEAR BALANCE	159,322	134,252	112,043	89,834	72,795	62,078	51,361	40,644	29,927
2.	Addition During the Year	0	0	0	0	0	0	0	0	0
3.	Amortization for the Year	25,070	22,209	22,209	17,039	10,717	10,717	10,717	10,717	10,717
4.	END OF YEAR BALANCE	134,252	112,043	89,834	72,795	62,078	51,361	40,644	29,927	19,210
5.	AVERAGE ITC BALANCE	146,787	123,148	100,939	81,315	67,437	56,720	46,003	35,286	24,569

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF DEFERRED INCOME TAXES ASSOCIATED WITH TAXABLE ADVANCES FOR CONSTRUCTION, DOLLARS

TABLE 8-6 (1)

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
1.	Accumulated Deferred Income Taxes for Advances for Construction, Balance B.O.Y.	(88,203)	(81,892)	(77,455)	(72,872)	(67,915)	(62,958)	(58,412)	(53,866)	(49,458)
	Adjustment									
3.	Timing Difference: State	136	319	364	407	407	407	407	407	407
2.	Federal	6,175	4,118	4,219	4,550	4,550	4,139	4,139	4,001	3,744
4.	Total	6,311	4,437	4,583	4,957	4,957	4,546	4,546	4,408	4,151
5.	Accumulated Deferred Taxes, Balance End of Year	(81,892)	(77,455)	(72,872)	(67,915)	(62,958)	(58,412)	(53,866)	(49,458)	(45,307)
6.	AVERAGE DEFERRED INCOME TAXES FOR ADVANCES FOR CONSTRUCTION	(85,047)	(79,673)	(75,163)	(70,393)	(65,436)	(60,685)	(56,139)	(51,662)	(47,382)
	State - Activity									
7.	Advances Gross-Up - 1992	37	37	37	37	37	37	37	37	37
8.	Advances Gross-Up - 1993	0	0	0	0	0	0	0	0	0
9.	Advances Gross-Up - 1994	93	93	93	93	93	93	93	93	93
10.	Advances Gross-Up - 1995	0	0	0	0	0	0	0	0	0
11.	Advances Gross-Up - 1996	6	6	6	6	6	6	6	6	6
12.	Advances Gross-Up - 2018		183	183	183	183	183	183	183	183
13.	Advances Gross-Up - 2019			45	45	45	45	45	45	45
14.	Advances Gross-Up - 2020				43	43	43	43	43	43
15.	Advances Gross-Up - 2021					0	0	0	0	0
16.	Total Activity	136	319	364	407	407	407	407	407	407
17.	Advances Gross-Up - Addition									
	<u>Ending Balance</u>									
18.	Advances Gross-Up - 1992	512	475	438	401	364	327	290	253	216
19.	Advances Gross-Up - 1993	0	0	0	0	0	0	0	0	0
20.	Advances Gross-Up - 1994	1,472	1,379	1,286	1,193	1,100	1,007	914	821	728
21.	Advances Gross-Up - 1995	0	0	0	0	0	0	0	0	0
22.	Advances Gross-Up - 1996	94	88	82	76	70	64	58	52	46
23.	Advances Gross-Up - 2018	0	7,152	6,969	6,786	6,603	6,420	6,237	6,054	5,871
24.	Advances Gross-Up - 2019		1,793	1,748	1,703	1,658	1,613	1,568	1,523	1,478
25.	Advances Gross-Up - 2020			1,731	1,688	1,645	1,602	1,559	1,516	1,473
26.	Advances Gross-Up - 2021				0	0	0	0	0	0
		2,078	10,887	12,254	11,847	11,440	11,033	10,626	10,219	9,812

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF DEFERRED INCOME TAXES ASSOCIATED WITH TAXABLE ADVANCES FOR CONSTRUCTION (Continued), DOLLARS

TABLE 8-6 (2)

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	Federal									
	Activity									
1.	Advances Gross-Up - 1987	177	106	106	106	106	106	106	106	106
2.	Advances Gross-Up - 1988	658	395	395	395	395	395	395	257	0
3.	Advances Gross-Up - 1989	1,996	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198
4.	Advances Gross-Up - 1990	214	129	129	129	129	129	129	129	129
5.	Advances Gross-Up - 1991	368	221	221	221	221	221	221	221	221
6.	Advances Gross-Up - 1992	508	305	305	305	305	305	305	305	305
7.	Advances Gross-Up - 1993	1,190	714	714	714	714	714	714	714	714
8.	Advances Gross-Up - 1994	986	592	592	592	592	592	592	592	592
9.	Advances Gross-Up - 1995	0	0	0	0	0	0	0	0	0
10.	Advances Gross-Up - 1996	78	47	47	47	47	47	47	47	47
11.	Advances Gross-Up - 2018		411	411	411	411	0	0	0	0
12.	Advances Gross-Up - 2019			101	101	101	101	101	101	101
13.	Advances Gross-Up - 2020				331	331	331	331	331	331
14.	Advances Gross-Up - 2021					0	0	0	0	0
15.										
16.		**6,175**	**4,118**	**4,219**	**4,550**	**4,550**	**4,139**	**4,139**	**4,001**	**3,744**
	Ending Balance									
17.	Advances Gross-Up - 1987	1,120	1,014	908	802	696	590	484	378	272
18.	Advances Gross-Up - 1988	2,627	2,232	1,837	1,442	1,047	652	257	0	0
19.	Advances Gross-Up - 1989	13,175	11,977	10,779	9,581	8,383	7,185	5,987	4,789	3,591
20.	Advances Gross-Up - 1990	1,534	1,405	1,276	1,147	1,018	889	760	631	502
21.	Advances Gross-Up - 1991	2,857	2,636	2,415	2,194	1,973	1,752	1,531	1,310	1,089
22.	Advances Gross-Up - 1992	4,254	3,949	3,644	3,339	3,034	2,729	2,424	2,119	1,814
23.	Advances Gross-Up - 1993	10,711	9,997	9,283	8,569	7,855	7,141	6,427	5,713	4,999
24.	Advances Gross-Up - 1994	9,463	8,871	8,279	7,687	7,095	6,503	5,911	5,319	4,727
25.	Advances Gross-Up - 1995	0	0	0	0	0	0	0	0	0
26.	Advances Gross-Up - 1996	834	787	740	693	646	599	552	505	458
27.	Advances Gross-Up - 2018	16,408	15,997	15,586	15,175	14,764	14,764	14,764	14,764	14,764
28.	Advances Gross-Up - 2019		4,013	3,912	3,811	3,710	3,609	3,508	3,407	3,306
29.	Advances Gross-Up - 2020			4,340	4,009	3,678	3,347	3,016	2,685	2,354
30.	Advances Gross-Up - 2021				0	0	0	0	0	0
31.		62,983	62,878	62,999	58,449	53,899	49,760	45,621	41,620	37,876

TOTAL COMPANY

TABLE 8-7

COMPUTATION OF DEFERRED INCOME TAXES ASSOCIATED WITH TAXABLE CONTRIBUTIONS IN AID OF CONSTRUCTION, DOLLARS

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
1.	Accumulated Deferred Income Taxes for Contribution in Aid of Construction, Balance B.O.Y.	0	0	(15,497)	(33,882)	(66,494)	(82,144)	(445,137)	(3,234,640)	(3,119,701)
2.	Adddition State		(5,068)	(6,219)	(11,125)	(5,914)	(110,689)	(848,723)	(5,374)	(5,374)
3.	Federal		(11,062)	(13,575)	(24,284)	(12,909)	(262,950)	(2,016,197)	(12,766)	(12,766)
4.	Activity: State	0	199	443	879	997	3,211	22,399	39,481	39,696
5.	Federal	0	434	966	1,918	2,176	7,435	53,018	93,597	94,108
6.	Total	0	(15,497)	(18,385)	(32,612)	(15,650)	(362,993)	(2,789,503)	114,938	115,664
7.	Accumulated Deferred Taxes, Balance End of Year	0	(15,497)	(33,882)	(66,494)	(82,144)	(445,137)	(3,234,640)	(3,119,701)	(3,004,037)
8.	AVERAGE DEFERRED INCOME TAXES FOR C.I.A.C.	0	(7,749)	(24,690)	(50,188)	(74,319)	(263,640)	(1,839,888)	(3,177,171)	(3,061,869)
9.	**State - Activity**									
10.	CIAC Gross-Up - 2018		199	199	199	199	199	199	199	199
11.	CIAC Gross-Up - 2019			244	244	244	244	244	244	244
12.	CIAC Gross-Up - 2020				436	436	436	436	436	436
13.	CIAC Gross-Up - 2021					118	118	118	118	118
14.	CIAC Gross-Up - 2022						2,214	4,428	4,428	4,428
15.	CIAC Gross-Up - 2023							16,974	33,949	33,949
16.	CIAC Gross-Up - 2024								107	215
17.	CIAC Gross-Up - 2025									107
18.										
19.			199	443	879	997	3,211	22,399	39,481	39,696
	Ending Balance									
20.	CIAC Gross-Up - 2018		(4,869)	(4,670)	(4,471)	(4,272)	(4,073)	(3,874)	(3,675)	(3,476)
21.	CIAC Gross-Up - 2019			(5,975)	(5,731)	(5,487)	(5,243)	(4,999)	(4,755)	(4,511)
22.	CIAC Gross-Up - 2020				(10,689)	(10,253)	(9,817)	(9,381)	(8,945)	(8,509)
23.	CIAC Gross-Up - 2021					(5,796)	(5,678)	(5,560)	(5,442)	(5,324)
24.	CIAC Gross-Up - 2022						(108,476)	(104,048)	(99,620)	(95,193)
25.	CIAC Gross-Up - 2023							(831,748)	(797,800)	(763,851)
26.	CIAC Gross-Up - 2024								(5,266)	(5,051)
27.	CIAC Gross-Up - 2025									(5,266)
28.		0	(4,869)	(10,645)	(20,891)	(25,808)	(133,287)	(959,610)	(925,503)	(891,181)
	Federal - Activity									
29.	CIAC Gross-Up - 2018		434	434	434	434	434	434	434	434
30.	CIAC Gross-Up - 2019			532	532	532	532	532	532	532
31.	CIAC Gross-Up - 2020				952	952	952	952	952	952
32.	CIAC Gross-Up - 2021					258	258	258	258	258
33.	CIAC Gross-Up - 2022						5,259	10,518	10,518	10,518
34.	CIAC Gross-Up - 2023							40,324	80,648	80,648
35.	CIAC Gross-Up - 2024								255	511
36.	CIAC Gross-Up - 2025									255
37.			**434**	**966**	**1,918**	**2,176**	**7,435**	**53,018**	**93,597**	**94,108**
	Ending Balance									
38.	CIAC Gross-Up - 2018		(10,628)	(10,194)	(9,760)	(9,326)	(8,892)	(8,458)	(8,024)	(7,590)
39.	CIAC Gross-Up - 2019			(13,043)	(12,511)	(11,979)	(11,447)	(10,915)	(10,383)	(9,851)
40.	CIAC Gross-Up - 2020				(23,332)	(22,380)	(21,428)	(20,476)	(19,524)	(18,572)
41.	CIAC Gross-Up - 2021					(12,651)	(12,393)	(12,135)	(11,877)	(11,619)
42.	CIAC Gross-Up - 2022						(257,691)	(247,173)	(236,655)	(226,137)
43.	CIAC Gross-Up - 2023							(1,975,873)	(1,895,225)	(1,814,577)
44.	CIAC Gross-Up - 2024								(12,511)	(12,000)
45.	CIAC Gross-Up - 2025									(12,511)
		0	(10,628)	(23,237)	(45,603)	(56,336)	(311,851)	(2,275,029)	(2,194,198)	(2,112,856)

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF DEFERRED REVENUES ASSOCIATED WITH TAXABLE CONTRIBUTIONS IN AID OF CONSTRUCTION (C.I.A.C.), DOLLARS

TABLE 8-8

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	DEFERRED REVENUES - CONTRIBUTIONS IN AID OF CONSTRUCTION									
1.	Accumulated Deferred Revenues, Beginning Of Year Balance	15,902	11,130	62,873	116,480	219,422	251,129	282,836	314,543	346,250
2.	Additional Deferred Revenues	0	56,516	69,357	124,069	67,271	67,271	67,271	67,271	67,271
3.	Amortization of Deferred Revenues	(4,772)	(4,772)	(15,750)	(21,127)	(35,564)	(35,564)	(35,564)	(35,564)	(35,564)
4.	Accumulated Deferred Revenues, End Of Year Balance	11,130	62,873	116,480	219,422	251,129	282,836	314,543	346,250	377,957
5.	UNAMORTIZED DEFERRED REVENUES, C.I.A.C., AVERAGE FOR YEAR	13,516	37,002	89,677	167,951	235,276	266,983	298,690	330,397	362,104

SUBURBAN WATER SYSTEMS
TOTAL COMPANY

TABLE 8-9

COMPUTATION OF ACCUMULATED DEFERRED TAXES ASSET RELATED TO CONTRIBUTION IN AID OF CONSTRUCTION (C.I.A.C.) UTILITY PLANT, DOLLARS

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	COMPUTATION OF C.I.A.C. UTILITY PLANT DEFERRED TAX ASSET									
1.	C.I.A.C. Deferred Tax Asset, Beginning of Year Balance	0	0	(76,585)	(162,780)	(318,410)	(385,932)	(428,685)	(907,922)	(871,631)
2.	Addition State	0	(23,151)	(28,411)	(50,823)	(27,557)	(19,647)	(150,645)	(954)	(954)
	Federal		(54,997)	(67,495)	(120,734)	(65,463)	(46,673)	(357,867)	(2,266)	(2,266)
	Less Amortization									
3.	State		463	1,494	3,079	4,647	5,591	8,996	12,028	12,067
4.	Federal		1,100	8,217	12,848	20,851	17,976	20,280	27,482	27,573
5.	C.I.A.C. Gross-Up, End of Year Balance	0	(76,585)	(162,780)	(318,410)	(385,932)	(428,685)	(907,922)	(871,631)	(835,211)
6.	AVERAGE C.I.A.C. GROSS-UP FOR RATE BASE	0	(38,292)	(119,682)	(240,595)	(352,171)	(407,309)	(668,304)	(889,776)	(853,421)
	State - Activity									
7.	CIAC Utility Plant Gross-Up - 2018		463	926	926	926	926	926	926	926
8.	CIAC Utility Plant Gross-Up - 2019			568	1,136	1,136	1,136	1,136	1,136	1,136
9.	CIAC Utility Plant Gross-Up - 2020				1,016	2,033	2,033	2,033	2,033	2,033
10.	CIAC Utility Plant Gross-Up - 2021					551	1,102	1,102	1,102	1,102
11.	CIAC Utility Plant Gross-Up - 2022						393	786	786	786
12.	CIAC Utility Plant Gross-Up - 2023							3,013	6,026	6,026
13.	CIAC Utility Plant Gross-Up - 2024								19	38
14.	CIAC Utility Plant Gross-Up - 2025									19
15.		0	463	1,494	3,079	4,647	5,591	8,996	12,028	12,067
	Ending Balance									
16.	CIAC Utility Plant Gross-Up - 2018		(22,688)	(21,762)	(20,836)	(19,910)	(18,984)	(18,058)	(17,132)	(16,206)
17.	CIAC Utility Plant Gross-Up - 2019			(27,843)	(26,706)	(25,570)	(24,433)	(23,297)	(22,160)	(21,024)
18.	CIAC Utility Plant Gross-Up - 2020				(49,807)	(47,774)	(45,741)	(43,708)	(41,675)	(39,642)
19.	CIAC Utility Plant Gross-Up - 2021					(27,006)	(25,903)	(24,801)	(23,699)	(22,596)
20.	CIAC Utility Plant Gross-Up - 2022						(19,254)	(18,468)	(17,682)	(16,896)
21.	CIAC Utility Plant Gross-Up - 2023							(147,632)	(141,606)	(135,581)
22.	CIAC Utility Plant Gross-Up - 2024								(935)	(897)
23.	CIAC Utility Plant Gross-Up - 2025									(935)
24.		-	(22,688)	(49,605)	(97,349)	(120,259)	(134,315)	(275,964)	(264,889)	(253,777)
	Federal - Activity									
25.	CIAC Utility Plant Gross-Up - 2018		1,100	6,867	2,005	2,005	2,005	2,005	2,005	2,005
26.	CIAC Utility Plant Gross-Up - 2019			1,350	8,428	2,461	2,461	2,461	2,461	2,461
27.	CIAC Utility Plant Gross-Up - 2020				2,415	15,075	4,402	4,402	4,402	4,402
28.	CIAC Utility Plant Gross-Up - 2021					1,309	8,174	2,387	2,387	2,387
29.	CIAC Utility Plant Gross-Up - 2022						933	1,867	1,867	1,867
30.	CIAC Utility Plant Gross-Up - 2023							7,157	14,315	14,315
31.	CIAC Utility Plant Gross-Up - 2024								45	91
32.	CIAC Utility Plant Gross-Up - 2025									45
33.		0	1,100	8,217	12,848	20,851	17,976	20,280	27,482	27,573
	Ending Balance									
34.	CIAC Utility Plant Gross-Up - 2018		(53,897)	(47,030)	(45,025)	(43,020)	(41,015)	(39,010)	(37,005)	(35,000)
35.	CIAC Utility Plant Gross-Up - 2019			(66,145)	(64,140)	(62,135)	(60,130)	(58,125)	(56,120)	(54,115)
36.	CIAC Utility Plant Gross-Up - 2020				(118,319)	(103,244)	(98,842)	(94,439)	(90,037)	(85,634)
37.	CIAC Utility Plant Gross-Up - 2021					(64,153)	(55,979)	(53,592)	(51,205)	(48,818)
38.	CIAC Utility Plant Gross-Up - 2022						(45,739)	(43,872)	(42,005)	(40,138)
39.	CIAC Utility Plant Gross-Up - 2023							(350,710)	(336,395)	(322,081)
40.	CIAC Utility Plant Gross-Up - 2024								(2,221)	(2,130)
41.	CIAC Utility Plant Gross-Up - 2025									(2,221)
42.		-	(53,897)	(113,175)	(227,484)	(272,552)	(301,705)	(639,749)	(614,988)	(590,137)

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
TAXES AT PRESENT RATES, DOLLARS

TABLE 9-1

Line Number	Description	Composite Payroll Taxes Tax Rate	Recorded Year 2017	2018	2019	2020	2021	Estimated Year 2022	2023	Test Year 2024	2025
	TAXES OTHER THAN INCOME										
1.	TOTAL CITY AND COUNTY AD VALOREM TAXES		1,427,443	1,528,352	1,743,960	1,943,445	1,953,302	2,015,251	2,242,427	2,515,847	2,835,675
2.	F.I.C.A. Taxes - OASDI & Medicare	7.65%	726,442	761,427	812,348	868,429	915,877	1,079,886	1,133,861	1,140,850	1,177,496
3.	F.U.I. Taxes - On The First $7,000	0.60%	8,529	3,482	16,258	4,963	28,072	5,754	5,754	5,838	5,838
4.	S.U.I. Taxes - On The First $7,000	6.20%	59,532	70,785	57,461	57,418	45,391	59,458	59,458	60,326	60,326
5.	Subtotal F.I.C.A., F.U.I., S.U.I., and E.T.F. Taxes		794,503	835,694	886,067	930,810	989,340	1,145,098	1,199,073	1,207,014	1,243,660
6.	Payroll Taxes Capitalized		(62,353)	(60,298)	(58,457)	(71,325)	(64,757)	(80,844)	(84,655)	(85,215)	(87,802)
7.	SUBTOTAL PAYROLL TAXES		732,150	775,396	827,610	859,485	924,583	1,064,254	1,114,418	1,121,799	1,155,858
	TOTAL TAXES OTHER THAN INCOME										
8.	TOTAL CITY AND COUNTY AD VALOREM TAXES		1,427,443	1,528,352	1,743,960	1,943,445	1,953,302	2,015,251	2,242,427	2,515,847	2,835,675
9.	TOTAL PAYROLL TAX EXPENSE		732,150	775,396	827,610	859,485	924,583	1,064,254	1,114,418	1,121,799	1,155,858
10.	TOTAL TAXES OTHER THAN INCOME		2,159,593	2,303,748	2,571,570	2,802,930	2,877,885	3,079,505	3,356,845	3,637,646	3,991,533
	INCOME TAXES										
11.	State Income Tax		1,307,340	1,659,690	1,659,850	1,564,262	1,340,665	929,125	807,312	482,261	404,595
12.	Federal Income Tax		5,176,470	3,667,898	3,593,747	3,365,653	2,854,369	1,918,449	1,670,379	616,018	412,888
13.	TOTAL INCOME TAXES		6,483,810	5,327,588	5,253,597	4,929,915	4,195,034	2,847,574	2,477,691	1,098,279	817,483
14.	TOTAL TAX EXPENSE		8,643,403	7,631,336	7,825,167	7,732,845	7,072,919	5,927,079	5,834,536	4,735,925	4,809,016

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF PAYROLL TAXES CAPITALIZED

WORKSHEET 9-1A

Line Number			2022	2023	2024	2025
1.	CAPITALIZED PAYROLL		$996,601	$1,046,412	$1,052,863	$1,086,683
2.	TOTAL PAYROLL		$14,116,162	$14,821,706	$14,913,073	$15,392,105
3.	PERCENT OF CAPITALIZED PAYROLL TO TOTAL PAYROLL		7.06%	7.06%	7.06%	7.06%
4.	F.I.C.A. Taxes - OASDI & Medicare		$1,079,886	$1,133,861	$1,140,850	$1,177,496
5.	0					
6.	F.U.I. Taxes - On The First	$7,000	$5,754	$5,754	$5,838	$5,838
7.	S.U.I. Taxes - On The First	$7,000	$59,458	$59,458	$60,326	$60,326
8.	TOTAL PAYROLL TAXES PRIOR TO CAPITALIZED PAYROLL TAXES		$1,145,098	$1,199,073	$1,207,014	$1,243,660
9.	PERCENT OF CAPITALIZED PAYROLL TO TOTAL PAYROLL		7.06%	7.06%	7.06%	7.06%
10.	PAYROLL TAXES CAPITALIZED		$80,844	$84,655	$85,215	$87,802

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF AD VALOREM TAXES, DOLLARS

TABLE 9-2

Line Number	Description		Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
1.	Depreciable Utility Plant, Beginning of Year Balance		260,523,160	274,951,344	291,670,709	325,656,422	346,507,432	366,301,213	411,940,331	453,196,533	507,811,156
	Less:										
2.	Depreciation Reserve, Beginning of Year Balance		95,871,344	103,069,763	109,825,071	117,367,917	125,791,829	132,952,469	144,524,657	155,539,195	167,562,911
3.	Advances for Construction x 0.5		150,421	137,624	125,428	113,232	101,037	88,841	76,645	64,449	52,253
4.	Contributions in Aid of Construction (Net) A/		15,104,205	15,610,532	15,156,372	14,614,747	14,149,416	13,569,491	13,548,056	20,257,494	18,999,016
	Plus:										
5.	Material and Supplies		558,705	585,911	536,064	530,694	513,036	672,095	677,471	677,065	685,190
6.	Land and Land Rights		1,073,663	1,073,663	1,073,663	1,107,108	1,140,553	1,140,553	1,140,553	1,664,987	1,775,526
7.	TOTAL TAXABLE PLANT		151,029,558	157,792,999	168,173,564	195,198,327	208,118,740	221,503,060	255,608,997	279,677,447	323,657,692
8.	TAX RATE, $ per $100		0.91%	0.94%	0.97%	0.94%	0.94%	0.940%	0.940%	0.940%	0.940%
9.	AD VALOREM TAXES, FISCAL YEAR		1,369,665	1,477,898	1,636,156	1,843,703	1,948,374	2,082,129	2,402,725	2,628,968	3,042,382
10.	AD VALOREM TAXES, CALENDAR YEAR	1,311,887	1,427,443	1,528,352	1,743,960	1,943,445	1,953,302	2,015,251	2,242,427	2,515,847	2,835,675

A/ Contributions in Aid of Construction less Amortization Reserve for Contributions in Aid of Construction.

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
TABLE 9-3
COMPUTATION OF DEFERRED INCOME TAX EXPENSE AND ACCUMULATED DEFERRED INCOME TAXES, DEPRECIATION TIMING DIFFERENCES, DOLLARS

Line Number	Description		Recorded Year					Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
1.	5 Yr MACRS Accrual		1,620,026	2,051,720	2,681,638	3,074,170	3,473,776	3,902,663	3,989,098	4,128,781	5,435,744
2.	7 Yr MACRS Accrual		20,493	24,028	24,880	17,941	11,463	14,533	18,331	17,971	17,075
3.	20 Yr MACRS Accrual		0	0	0	0	0	0	0	0	0
4.	25 Yr MACRS Accrual		5,657,289	6,123,664	6,992,391	7,963,811	8,615,865	9,628,015	10,913,848	12,474,012	14,123,698
5.	Pe-'82 Vintage Plant		0	0	0	0	0	0	0	0	0
6.	Accelerated Cost Recovery Method (ACRS), 1982 and Later Assets		0	0	0	0	0	0	0	0	0
7.	Bonus Depreciation - 25 Year Asset Vintage		0	0	0	0	0	0	0	0	0
8.	Bonus Depreciation - 7 Year Asset Vintage		0	0	0	0	0	0	0	0	0
9.	Bonus Depreciation - 5 Year Asset Vintage		0	0	0	0	0	0	0	0	0
10.	Total Tax Depreciation		7,297,808	8,199,412	9,698,909	11,055,922	12,101,104	13,545,211	14,921,277	16,620,764	19,576,517
11.	Book Depreciation		9,200,064	8,867,004	9,747,027	10,760,350	11,703,622	12,886,941	14,301,963	16,033,089	18,154,091
12.	Timing Difference		(1,902,255)	(667,591)	(48,118)	295,572	397,482	658,270	619,314	587,675	1,422,426
13.	Federal Tax Rate		35.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
14.	Increase/(Decrease) In Deferred Taxes		(665,789)	(140,194)	(10,105)	62,070	83,471	138,237	130,056	123,412	298,709
15.	Accumulated Deferred Income Taxes - Depreciation Timing Differences	13,490,200	12,824,411	12,684,216	12,674,112	12,736,182	12,819,653	12,957,890	13,087,946	13,211,357	13,510,067
16.	Average Accumulated Deferred Income Taxes - Depreciation Timing Differences		13,157,305	12,754,314	12,679,164	12,705,147	12,777,917	12,888,771	13,022,918	13,149,652	13,360,712

DEFERRED INCOME TAXES

		2020	2021	2022	2023	2024	2025
17.	Deferred Taxes-Dep	12,705,147	12,777,917	12,888,771	13,022,918	13,149,652	13,360,712
18.	Pension reserve	0	0	0	0	0	0
19.	CIAC	(50,188)	(74,319)	(263,640)	(1,839,888)	(3,177,171)	(3,061,869)
20.	Advances	(70,393)	(65,436)	(60,685)	(56,139)	(51,662)	(47,382)
21.		12,584,565	12,638,162	12,564,446	11,126,890	9,920,819	10,251,460
22.	Change		53,597	(73,716)	(1,437,556)	(1,206,071)	330,641

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF TAXES ON INCOME AT PRESENT WATER RATES, DOLLARS

TABLE 9-4

Line Number	Description	Recorded Year						Estimated Year		Test Year	
			2017	2018	2019	2020	2021	2022	2023	2024	2025
	STATE INCOME TAXES										
1.	Water Service Revenues		76,276,815	81,593,249	80,828,099	87,294,483	94,560,997	93,557,590	97,515,343	99,873,237	97,248,583
2.	P.U.C. Reimbursement Fee		1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
3.	Other Water Revenues		378,134	391,585	383,632	(293,175)	7,424	251,861	203,988	233,098	234,387
4.	Amortization of Deferred Revenues		4,772	4,772	15,750	21,127	35,564	35,564	35,564	35,564	35,564
5.	Total Taxable Operating Revenues		77,754,438	83,075,861	82,216,075	88,211,182	95,933,656	94,593,476	98,535,018	100,940,885	98,296,523
	DEDUCTIONS										
6.	Operating Expenses; Less Franchise Expense, Uncollectibles, PUC Reimb. Fee, & CR		46,246,003	47,392,545	46,053,157	50,357,701	59,490,012	60,851,613	63,824,947	67,253,385	61,715,967
7.	CR Reimbursements & Benefit to Ratepayers		(502,794)	(636,842)	(1,810,947)	(1,026,517)	(1,605,094)	(241,588)	(238,734)	(245,135)	(222,833)
8.	Franchise Expense		874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
9.	Uncollectibles		80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
10.	P.U.C. Reimbursement Fee		1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
11.	Tax Depreciation, State		9,199,066	8,866,006	9,746,030	10,759,353	11,702,625	12,885,944	14,300,966	16,032,092	18,153,094
12.	Taxes Other than Income		2,159,593	2,303,748	2,571,570	2,802,930	2,877,885	3,079,505	3,356,845	3,637,646	3,991,533
13.	Interest Expense		3,814,228	4,289,569	4,814,788	5,268,176	5,818,113	5,597,861	6,110,528	6,867,097	8,206,705
14.	SUBTOTAL, DEDUCTIONS		62,965,521	64,303,337	63,444,500	70,525,852	80,779,038	84,119,333	89,655,914	95,932,056	94,168,708
15.	TAXABLE INCOME, CCFT		14,788,917	18,772,525	18,771,575	17,685,330	15,154,618	10,474,143	8,879,104	5,008,829	4,127,815
16.	CCFT Rate		8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
17.	CURRENT CALIFORNIA CORP. FRANCHISE TAX		1,307,340	1,659,491	1,659,407	1,563,383	1,339,668	925,914	784,913	442,780	364,899
18.	Plus Deferred Tax Expense, Taxable Contributions		0	199	443	879	997	3,211	22,399	39,481	39,696
19.	TOTAL STATE INCOME TAX EXPENSE		1,307,340	1,659,690	1,659,850	1,564,262	1,340,665	929,125	807,312	482,261	404,595
	FEDERAL INCOME TAX										
20.	Taxable Income, CCFT		14,788,917	18,772,525	18,771,575	17,685,330	15,154,618	10,474,143	8,879,104	5,008,829	4,127,815
21.	Plus Addt'l Tax Depreciation		998	998	997	997	997	997	997	997	997
22.	Less Prior Year CCFT		0	1,307,340	1,659,491	1,659,407	1,563,383	1,339,668	925,914	2,076,408	2,162,678
23.	TAXABLE INCOME, FEDERAL		14,789,915	17,466,183	17,113,081	16,026,920	13,592,232	9,135,472	7,954,187	2,933,418	1,966,134
24.	Federal Income Tax Rate		35.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
25.	Federal Income Tax		5,176,470	3,667,898	3,593,747	3,365,653	2,854,369	1,918,449	1,670,379	616,018	412,888
26.	Less Investment Tax Credits		0	0	0	0	0	0	0	0	0
27.	CURRENT FEDERAL INCOME TAX		5,176,470	3,667,898	3,593,747	3,365,653	2,854,369	1,918,449	1,670,379	616,018	412,888
28.	Plus Deferred Tax Expense, Taxable Contributions		0	0	0	0	0	0	0	0	0
29.	Plus Deferred Tax Expense, Depreciation Timing Differences		0	0	0	0	0	0	0	0	0
30.	Plus Deferred Tax Expense, Deferred Pension Expense		0	0	0	0	0	0	0	0	0
31.	DEFERRED FEDERAL INCOME TAX EXPENSE		0	0	0	0	0	0	0	0	0
32.	TOTAL FEDERAL INCOME TAX EXPENSE		5,176,470	3,667,898	3,593,747	3,365,653	2,854,369	1,918,449	1,670,379	616,018	412,888
33.	TOTAL INCOME TAX EXPENSE		**6,483,810**	**5,327,588**	**5,253,597**	**4,929,915**	**4,195,034**	**2,847,574**	**2,477,691**	**1,098,279**	**817,483**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
STATE TAX DEPRECIATION

TABLE 9-5

	State Tax Depreciation	Activity										
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1.	Advances - Utility Plant 1992	523	523	523	523	523	523	523	523	523	523	523
2.	Advances - Utility Plant 1993	9	9	9	9	9	9	9	9	9	9	9
3.	Advances - Utility Plant 1994	254	254	254	254	254	254	254	254	254	254	254
4.	Advances - Utility Plant 1996	75	75	75	75	75	75	75	75	75	75	75
5.	Advances - Utility Plant 1997	0	0	0	0	0	0	0	0	0	0	0
6.	CIAC (Contrib) Gross-Up - 1992	0	0	0	0	0	0	0	0	0	0	0
7.	CIAC (Contrib) Gross-Up - 1993	0	0	0	0	0	0	0	0	0	0	0
8.	CIAC (Contrib) Gross-Up - 1994	0	0	0	0	0	0	0	0	0	0	0
9.	CIAC (Contrib) Gross-Up - 1995	0	0	0	0	0	0	0	0	0	0	0
10.	CIAC (Contrib) Gross-Up - 1996	1,737	0	0	0	0	0	0	0	0	0	0
11.	CIAC (Contrib) Gross-Up - 1997	0	0	0	0	0	0	0	0	0	0	0
12.	Advances _ Gross-up - 1992	37	37	37	37	37	37	37	37	37	37	37
13.	Advances _ Gross-up - 1993	1	1	1	1	0	0	0	0	0	0	0
14.	Advances _ Gross-up - 1994	93	93	93	93	93	93	93	93	93	93	93
15.	Advances _ Gross-up - 1995	0	0	0	0	0	0	0	0	0	0	0
16.	Advances _ Gross-up - 1996	6	6	6	6	6	6	6	6	6	6	6
17.	Advances _ Gross-up - 1997	0	0	0	0	0	0	0	0	0	0	0
18.		2,735	998	998	998	997	997	997	997	997	997	997

		Ending Balance, December 31										
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
19.	Advances - Utility Plant 1992	8,373	7,850	7,327	6,804	6,281	5,758	5,235	4,712	4,189	3,666	3,143
20.	Advances - Utility Plant 1993	141	132	123	114	105	96	87	78	69	60	51
21.	Advances - Utility Plant 1994	4,566	4,312	4,058	3,804	3,550	3,296	3,042	2,788	2,534	2,280	2,026
22.	Advances - Utility Plant 1996	1,490	1,415	1,340	1,265	1,190	1,115	1,040	965	890	815	740
23.	Advances - Utility Plant 1997	0	0	0	0	0	0	0	0	0	0	0
24.	CIAC (Contrib) Gross-Up - 1992	0	0	0	0	0	0	0	0	0	0	0
25.	CIAC (Contrib) Gross-Up - 1993	0	0	0	0	0	0	0	0	0	0	0
26.	CIAC (Contrib) Gross-Up - 1994	0	0	0	0	0	0	0	0	0	0	0
27.	CIAC (Contrib) Gross-Up - 1995	0	0	0	0	0	0	0	0	0	0	0
28.	CIAC (Contrib) Gross-Up - 1996	0	0	0	0	0	0	0	0	0	0	0
29.	CIAC (Contrib) Gross-Up - 1997	0	0	0	0	0	0	0	0	0	0	0
30.	Advances _ Gross-up - 1992	586	549	512	475	438	401	364	327	290	253	216
31.	Advances _ Gross-up - 1993	3	2	1	0	0	0	0	0	0	0	0
32.	Advances _ Gross-up - 1994	1,658	1,565	1,472	1,379	1,286	1,193	1,100	1,007	914	821	728
33.	Advances _ Gross-up - 1995	0	0	0	0	0	0	0	0	0	0	0
34.	Advances _ Gross-up - 1996	106	100	94	88	82	76	70	64	58	52	46
35.	Advances _ Gross-up - 1997	0	0	0	0	0	0	0	0	0	0	0
36.		16,923	15,925	14,927	13,929	12,932	11,935	10,938	9,941	8,944	7,947	6,950

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
SUMMARY OF EARNINGS AT PRESENT RATES, DOLLARS

TABLE 10-1

Line Number	Description	Recorded Year					Estimated Year		Test Year	
		2017	2018	2019	2020	2021	2022	2023	2024	2025
	SUMMARY OF EARNINGS AT PRESENT RATES									
	OPERATING REVENUES, PRESENT RATES									
1.	Water Service Revenues, Less P.U.C. Reimbursement Fee	76,276,815	81,593,249	80,828,099	87,294,483	94,560,997	93,557,590	97,515,343	99,873,237	97,248,583
2.	P.U.C. Reimbursement Fee	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
3.	Other Water Revenues	378,134	391,585	383,632	(293,175)	7,424	251,861	203,988	233,098	234,387
4.	Amortization Of Deferred Revenues	4,772	4,772	15,750	21,127	35,564	35,564	35,564	35,564	35,564
5.	TOTAL OPERATING REVENUES, PRESENT RATES	77,754,438	83,075,861	82,216,075	88,211,182	95,933,656	94,593,476	98,535,018	100,940,885	98,296,523
	OPERATION EXPENSES									
6.	Payroll Expense	9,501,550	9,983,906	10,313,448	10,777,870	12,472,961	13,119,429	13,775,156	13,860,071	14,305,279
7.	Volume Related Expenses	25,327,130	28,158,672	24,943,974	32,474,649	34,854,260	33,243,676	35,821,933	37,247,618	33,686,462
8.	CR Reimbursements & Benefit to Ratepayers	(502,794)	(636,842)	(1,810,947)	(1,026,517)	(1,605,094)	(241,588)	(238,734)	(245,135)	(222,833)
9.	Franchise Expense	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
10.	Uncollectibles	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
11.	P.U.C. Reimbursement Fee	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
12.	Other Operating Expenses	11,417,323	9,249,967	10,795,735	7,105,181	12,162,791	14,488,507	14,227,859	16,145,696	13,724,226
13.	Subtotal O & M and A & G Operating Expenses	47,792,634	48,844,014	46,312,111	51,695,392	60,380,415	62,556,024	65,887,575	69,395,221	63,817,376
14.	Depreciation Expense	9,200,064	8,867,004	9,747,027	10,760,350	11,703,622	12,886,941	14,301,963	16,033,089	18,154,091
15.	Payroll Taxes	732,150	775,396	827,610	859,485	924,583	1,064,254	1,114,418	1,121,799	1,155,858
16.	Ad Valorem Taxes	1,427,443	1,528,352	1,743,960	1,943,445	1,953,302	2,015,251	2,242,427	2,515,847	2,835,675
17.	Current Income Taxes	6,483,810	5,327,588	5,253,597	4,929,915	4,195,034	2,847,574	2,477,691	1,098,279	817,483
18.	TOTAL OPERATION EXPENSES	65,636,101	65,342,354	63,884,306	70,188,588	79,156,956	81,370,043	86,024,074	90,164,235	86,780,483
19.	Net Operating Income	12,118,337	17,733,508	18,331,769	18,022,594	16,776,700	13,223,433	12,510,944	10,776,650	11,516,040
20.	Rate Base	146,139,000	164,351,307	184,474,619	201,845,831	222,916,205	253,296,861	276,494,473	310,728,365	371,344,104
21.	Rate of Return, Percent	8.29%	10.79%	9.94%	8.93%	7.53%	5.22%	4.52%	3.47%	3.10%
	FRANCHISE EXPENSE, UNCOLLECTIBLES, & P.U.C. REIMBURSEMENT FEE, PRESENT RATES									
22.	Franchise Expense	874,449	909,189	944,795	1,020,630	1,051,826	1,066,557	1,111,675	1,138,555	1,108,634
23.	Uncollectibles	80,260	92,866	136,513	154,831	114,000	130,981	409,564	449,430	437,619
24.	P.U.C. Reimbursement Fee	1,094,717	1,086,255	988,594	1,188,747	1,329,671	748,461	780,123	798,986	777,989
25.	Franchise, Uncollectibles & P.U.C. Reimb. Fee, Present Rates	2,049,425	2,088,310	2,069,902	2,364,208	2,495,497	1,945,999	2,301,362	2,386,971	2,324,242
	TAXES OTHER THAN INCOME TAXES, PRESENT RATES									
26.	Payroll Taxes	732,150	775,396	827,610	859,485	924,583	1,064,254	1,114,418	1,121,799	1,155,858
27.	Ad Valorem Taxes	1,427,443	1,528,352	1,743,960	1,943,445	1,953,302	2,015,251	2,242,427	2,515,847	2,835,675
28.	Taxes Other Than Income Taxes, Present Rates	2,159,593	2,303,748	2,571,570	2,802,930	2,877,885	3,079,505	3,356,845	3,637,646	3,991,533

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
SUMMARY OF EARNINGS AT PROPOSED RATES, DOLLARS

TABLE 10-2

Line Number	Description	Test Year 2024 At 2024 Proposed Rates	 2025 At 2024 Proposed Rates
	SUMMARY OF EARNINGS AT PROPOSED RATES		
	OPERATING REVENUES, PRESENT RATES		
1.	Water Service Revenues, Less P.U.C. Reimb. Fee	119,637,198	116,456,229
2.	P.U.C. Reimbursement Fee 0.80%	957,098	931,650
3.	Other Water Revenues	233,098	234,387
4.	Amortization Of Deferred Revenues	35,564	35,564
5.	TOTAL OPERATING REVENUES, PRESENT RATES	120,862,957	117,657,830
	OPERATION EXPENSES		
6.	Payroll Expense	13,860,071	14,305,279
7.	Volume Related Expenses	37,247,618	33,686,462
8.	CR Reimbursement	(245,135)	(222,833)
9.	Other Operating Expenses	16,145,696	13,724,226
10.	Depreciation Expense	16,033,089	18,154,091
11.	Payroll Taxes	1,121,799	1,155,858
12.	Ad Valorem Taxes	2,515,847	2,835,675
13.	Income Tax Expense	6,903,906	6,459,337
14.	P.U.C. Reimbursement Fee	957,098	931,650
15.	Franchise Expense 1.14%	1,357,727	1,321,613
16.	Uncollectibles 0.45%	538,367	525,268
17.	TOTAL OPERATION EXPENSES	96,436,082	92,876,626
18.	Net Operating Income	24,426,875	24,781,204
19.	Rate Base	310,728,365	371,344,104
20.	Rate of Return, Percent	7.86%	6.67%

		2021	2022
21.	State income Tax	$2,202,159	$2,631,623
22.	Federal income tax	$4,701,747	$5,703,340
23.		$6,903,906	$8,334,963

Line Number	Description	Test Year **2024 At 2024** Proposed Rates	Attrition Year 2025 At 2024 Proposed Rates	Attrition Year **2025 At 2025** Proposed Rates
	STATE INCOME TAXES			
1.	Water Service Revenues	119,637,198	116,456,229	122,841,841
2.	P.U.C. Reimbursement Fee	957,098	931,650	982,735
3.	Other Water Revenues	233,098	234,387	234,387
4.	Amortization of Deferred Revenues	35,564	35,564	35,564
5.	Total Taxable Operating Revenues	120,862,957	117,657,830	124,094,527
	DEDUCTIONS			
6.	Operating Expenses; Less Franchise Expense, Uncollectibles, PUC Reimbursement Fee, & CR Reimbursement	67,253,385	61,715,967	61,715,967
7.	CR Reimbursement & Benefit to Ratepayer	(245,135)	(222,833)	(222,833)
8.	Franchise Expense	1,357,727	1,321,613	1,394,095
9.	Uncollectibles	538,367	525,268	552,788
10.	P.U.C. Reimbursement Fee	957,098	931,650	982,735
11.	Tax Depreciation, State	16,032,092	18,153,094	18,153,094
12.	Taxes Other than Income	3,637,646	3,991,533	3,991,533
13.	Interest Expense	6,867,097	8,206,705	8,206,705
14.	SUBTOTAL, DEDUCTIONS	96,398,276	94,622,997	94,774,084
15.	TAXABLE INCOME, CCFT	24,464,681	23,034,833	29,320,443
16.	CCFT Rate	8.84%	8.84%	8.84%
17.	CURRENT CALIFORNIA CORP. FRANCHISE TAX	2,162,678	2,036,279	2,591,927
18.	Plus Deferred Tax Expense, Taxable Contributions	39,481	39,696	39,696
19.	TOTAL STATE INCOME TAX EXPENSE	2,202,159	2,075,975	2,631,623
	FEDERAL INCOME TAX			
20.	Taxable Income, CCFT	24,464,681	23,034,833	29,320,443
21.	Plus Addt'l Tax Depreciation	997	997	997
22.	Less Prior Year CCFT	2,076,408	2,162,678	2,162,678
23.	TAXABLE INCOME, FEDERAL	22,389,270	20,873,152	27,158,762
		22,389,270	20,873,152	27,158,762
24.	Federal Income Tax Rate	21.00%	21.00%	21.00%
25.	Federal Income Tax	4,701,747	4,383,362	5,703,340
26.	Less Investment Tax Credits	0	0	0
27.	CURRENT FEDERAL INCOME TAX	4,701,747	4,383,362	5,703,340
28.	Plus Deferred Tax Expense, Taxable Contributions	0	0	0
29.	Plus Deferred Tax Expense, Depreciation Timing Differences	0	0	0
30.	Plus Deferred Tax Expense, Deferred Pension Expense	0	0	0
31.	DEFERRED FEDERAL INCOME TAX EXPENSE	0	0	0
32.	TOTAL FEDERAL INCOME TAX EXPENSE	4,701,747	4,383,362	5,703,340
33.	TOTAL INCOME TAX EXPENSE	**6,903,906**	**6,459,337**	**8,334,963**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF REVENUE REQUIREMENTS, DOLLARS

TABLE 11-1

Line Number		REVENUE REQUIREMENTS	2024	2025	Attrition 2026
1.		Weighted Average Rate Base	310,728,365	371,344,104	
2.		Rate of Return Requested	7.86%	7.86%	
3.		Utility Operating Income Required	24,423,250	29,187,647	
4.		Utility Operating Income At Present Rates	10,776,650	11,516,040	
5.		Gross Revenues Additional Required	13,646,600	17,671,607	
6.		Net-To-Gross Multiplier	1.44827	1.44827	
		Gross Revenues			
7.		Additional Required	19,763,961	25,593,258	31,981,251
8.		At Present Rates	99,873,237	97,248,583	97,248,583
9.		TOTAL	119,637,198	122,841,841	129,229,834
10.		Cumulative Increase	19.79%	26.32%	32.89%
11.		Annual Increase	**19.79%**	**5.45%**	**5.20%**
12.	0.80%	PUC Reimbursement Fee	$957,098	$982,735	$1,033,839
		Net To Gross Multiplier:			
13.		Uncollectible Accounts	0.45%	0.45%	
14.		State Corporate Franchise Tax	8.84%	8.84%	
15.		Federal Income Tax	21.00%	21.00%	
16.		Net-To-Gross Multiplier	1.44827	1.44827	
17.		PUC Reimbursement Rate	0.80%	0.80%	

Attrition Calculations for 2026

Financials:	
2026 Proposed Rate of Return	7.86%
2025 Proposed Rate of Return	7.86%
Difference	0.00%
Operational:	
2025 Rate of Return at 2024 Proposed Rates	6.67%
2024 Rate of Return at 2024 Proposed Rates	7.86%
Difference	1.19%
Total Attrition	**1.19%**
Net to Gross Multiplier	1.44827
2025 Rate Base	$ 371,344,104
2026 Attrition = Total Attrition X 2025 Rate Base X N.T.G. Escalation Year 2026 Expense Increase	$ 6,387,993
Operating Revenues for 2026 = (2025 Operating Revenue + 2026 Attrition)	
Operating Revenue for 2025	$123,111,792
Operating Revenue for 2026	$129,499,785
Total Increase from 2025 to 2026	5.19%

	Operating Revenues:	Increase	2025	2026	**Increase**
18.	**Water**	**$6,387,993**	**$122,841,841**	**$129,229,834**	**5.20%**
19.	Other Revenues		$234,387	$234,387	
20.	Deferred		$35,564	$35,564	
21.			$123,111,792	$129,499,785	5.19%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
SUMMARY OF EARNINGS AT PROPOSED RATES, DOLLARS

TABLE 11-2

Line Number	Description	Estimated Test Year 2024 (1)	Estimated Test Year 2025 (2)
	SUMMARY OF EARNINGS AT PROPOSED RATES		
	OPERATING REVENUES, PROPOSED RATES		
1.	Water Service Revenues, Excludes P.U.C. Reimbursement Fee	$119,637,198	$122,841,841
2.	P.U.C. Reimbursement Fee 0.80%	$957,098	982,735
3.	Other Water Revenues	$233,098	$234,387
4.	Amortization Of Deferred Revenues	$35,564	$35,564
5.	TOTAL OPERATING REVENUES	$120,862,957	$124,094,527
	OPERATION EXPENSES		
6.	Payroll Expense	$13,860,071	$14,305,279
7.	Volume Related Expenses	$37,247,618	$33,686,462
8.	CR Reimbursements & Benefit to Ratepayers	($245,135)	($222,833)
9.	Other Operating Expenses	$16,145,696	$13,724,226
10.	Depreciation Expense	$16,033,089	$18,154,091
11.	Payroll Taxes	$1,121,799	$1,155,858
12.	Ad Valorem Taxes	$2,515,847	$2,835,675
13.	Income Tax Expense	$6,903,906	$8,334,963
14.	P.U.C. Reimbursement Fee	$957,098	$982,735
15.	Franchise Expense	$1,357,727	$1,394,095
16.	Uncollectibles	$538,367	$552,788
17.	TOTAL OPERATION EXPENSES	$96,436,082	$94,903,339
18.	NET OPERATING INCOME	$24,426,875	$29,191,187
19.	RATE BASE	$310,728,365	$371,344,104
20.	RETURN ON RATE BASE, PERCENT	7.86%	7.86%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF CAPITAL RATIO, COST OF DEBT, AND COST OF PREFERRED STOCK

TABLE 11-3

PURSUANT TO COST OF CAPITAL DECISION No. 18-12-002

Line Number	Description		Capital Ratio	Cost Factor	Weighted Cost
	PER COST OF CAPITAL DECISION No. 13-05-027				
1.	Years 2013 - 2018	LONG-TERM DEBT	37.00%	7.05%	2.61%
	Test Year 2024				
1.	LONG-TERM DEBT		37.74%	5.85%	2.21%
2.	PREFERRED STOCK		2.26%	4.24%	0.10%
3.	COMMON EQUITY		60.00%	9.25%	5.55%
4.	TOTAL CAPITALIZATION		100.00%		
5.	RATE OF RETURN				7.86%
	Attrition Year 2025				
6.	LONG-TERM DEBT		37.74%	5.85%	2.21%
7.	PREFERRED STOCK		2.26%	4.24%	0.10%
8.	COMMON EQUITY		60.00%	9.25%	5.55%
9.	TOTAL CAPITALIZATION		100.00%		
10.	RATE OF RETURN				7.86%
	Attrition Year 2026				
11.	LONG-TERM DEBT		37.74%	5.85%	2.21%
12.	PREFERRED STOCK		2.26%	4.24%	0.10%
13.	COMMON EQUITY		60.00%	9.25%	5.55%
14.	TOTAL CAPITALIZATION		100.00%		
15.	RATE OF RETURN				7.86%

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF NET TO GROSS MULTIPLIER

TABLE 11-4

Line Number	DESCRIPTION		
1.	Uncollectibles	0.45%	0.45000%
2.	1 minus line 1	=	0.99550
3.	Local Franchise (x line 2)	1.14%	1.13487%
4.	Business License (x line 2)	0.00%	0.00000%
5.	SUBTOTAL (line 1+ line 3 + line 4)		1.58487%
6.	Remaining Amount (1 - line 5)		98.4151%
	Line 6 Subject to CCFT and FIT		
7.	CCFT (x line 6)	8.84%	8.69990%
8.	FIT (x line 6)	21.00%	20.66718%
9.	Total Taxes Paid (line 5+ line 7+ line 8)		30.95194%
10.	Net After Taxes (1- line 9)		0.69048
11.	Net To Gross Multiplier (1 / line 10)		**1.44827**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PRESENT RATES, DOLLARS

TABLE 12-1

Line Number	PRESENT RATE SCHEDULE, GENERAL METERED SERVICE (At Proposed Rates to be Effective on 1-1-2017 Filed by AL 318-W on 11-15-2016)	Schedules:	SAN JOSE HILLS SERVICE AREA **SJ-1**	 **SJ-2**	 **SJ-3** 85% of SJ-2	WHITTIER/LA MIRADA SERVICE AREA **WLM-1**	 **WLM-2**
	Quantity Rates, for all water per 100 cubic feet:						
1.	Tariff Area No. 1	Tier 1	$3.935	$4.055	$3.447	$3.376	$3.460
2.		Tier 2	$4.417			$3.811	
3.	Tariff Area No. 2	Tier 1	$4.095	$4.189	$3.560	$3.588	$3.660
4.		Tier 2	$4.514			$3.956	
5.	Tariff Area Increment			$0.134	$0.113		$0.200
6.	Tariff Area No. 3	Tier 1	$4.271	$4.338	$3.688	$3.878	$4.005
7.		Tier 2	$4.881			$4.207	
8.	Tariff Area Increment			$0.283	$0.241		$0.545
	Service Charge, per meter per month:						
9.	For 5/8 x 3/4-inch meter		$16.30	$16.30	$16.30	$16.30	$16.30
10.	For 3/4-inch meter		$24.44	$24.44	$24.44	$24.44	$24.44
11.	For 1-inch meter		$40.74	$40.74	$40.74	$40.74	$40.74
12.	For 1-1/2-inch meter		$81.47	$81.47	$81.47	$81.47	$81.47
13.	For 2-inch meter		$130.35	$130.35	$130.35	$130.35	$130.35
14.	For 3-inch meter		$244.40	$244.40	$244.40	$244.40	$244.40
15.	For 4-inch meter		$407.35	$407.35	$407.35	$407.35	$407.35
16.	For 6-inch meter		$814.69	$814.69	$814.69	$814.69	$814.69
17.	For 8-inch meter		$1,303.50	$1,303.50	$1,303.50	$1,303.50	$1,303.50
18.	For 10-inch meter		$1,873.79	$1,873.79	$1,873.79	$1,873.79	$1,873.79
	PRESENT RATE SCHEDULE No. 4, PRIVATE FIRE PROTECTION SERVICE						
	Rates, for all Tariff Areas:						
19.	For each inch of diameter of service connection, per month			$28.16			$28.16
	PRESENT RATE SCHEDULE No. 4A, FIRE HYDRANT SERVICE ON PRIVATE PROPERTY						
	Rates, for all Tariff Areas:						
20.	For each 6-inch riser fire hydrant with steamer head, per month			$37.25			$37.25
21.	For each 6-inch standard fire hydrant, per month			$37.25			$37.25

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COST OF SERVICE CALCULATION

TABLE 12-2

			TEST YEAR		
			2024		**2025**
1.	Operating Revenues - Present Rates		$100,141,899		$97,518,534
2.	Operating Expenses		$89,365,249		$86,002,494
3.	Net Operating Income		$10,776,650		$11,516,040
4.	Rate Base		$310,728,365		$371,344,104
5.	Rate of Return, Percent		3.47%		3.10%
6.	Rate Base		$310,728,365		$371,344,104
7.	Rate of Return Requested		7.86%		7.86%
8.	Utility Operating Income Required		$24,423,250		$29,187,647
9.	Utility Operating Income At Present Rates		$10,776,650		$11,516,040
10.	Additional		$13,646,600		$17,671,607
11.	Net-To-Gross Multiplier		1.44827		1.44827
12.	Gross Revenues Additional Required		$19,763,961		$25,593,258
13.	Gross Revenues At Present Rates		$99,873,237		$97,248,583
14.	**TOTAL REVENUES AT PROPOSED RATES**		**$119,637,198**		**$122,841,841**
15.	Percent Increase, Cumulative		19.79%		26.32%
16.	Percent Increase Annually		19.79%		5.45%
17.	**TOTAL REVENUES AT PROPOSED RATES**		**$119,637,198**		**$122,841,841**
18.	To Be Recovered Through Service Charges (a)	30.00%	$35,891,159	Fixed Cost	$36,852,552
19.	To Be Recovered Through Usage Charges	70.00%	$83,746,038	Variable Cost	$85,989,289
20.		100.00%	$119,637,198		$122,841,841
	Fixed Costs Recovered from Private Fire Service & Hydrants:				
	Private Fire Protection Service (Schedule No. 4)				
21.	Present Rate Revenues		$1,822,740		$2,209,368
22.	Proposed Percentage Rate Increase		19.79%		5.45%
23.	Proposed Revenue Increase		$360,720		$120,437
24.	Proposed Rate Revenues		$2,183,461		$2,329,805
	Fire Hydrant Service on Private Property (Schedule No. 4A)				
25.	Present Rate Revenues		$223,053		$269,872
26.	Proposed Percentage Rate Increase		19.79%		5.45%
27.	Proposed Revenue Increase		$44,142		$14,711
28.	Proposed Rate Revenues		$267,195		$284,584
29.	**Total Proposed Rate Fire Service Revenues (b)**		**$2,450,656**		**$2,614,389**
30.	Balance of Fixed Costs Recovered Through Service Charges (a) - (b) =		$33,440,503		$34,238,164
31.	**Total Revenue Required - Usage Charges**		**$83,746,038**		**$85,989,289**
	Less:				
32.	Present Rate Tariff Area Increment Revenues		$1,994,171		$2,289,801
33.	Proposed Percentage Rate Increase		19.79%		5.45%
34.	Proposed Tariff Area Increment Revenue Increase		$394,646		$124,822
35.	Proposed Rate Tariff Area Increment Revenues		$2,388,817		$2,414,622
36.	**Balance Revenue Required, Tariff Area 1 Rate**		**$81,357,221**		**$83,574,666**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COST OF SERVICE CALCULATION

TABLE 12-3

						TEST YEAR			
				2024			2025		
				Total Company	San Jose Hills Service Area	Whit./LaMir. Service Area	Total Company	San Jose Hills Service Area	Whit./LaMir. Service Area
1.	Source Of Supply Expense, San Jose Hills Service Area Less CR Reimbursements, Dollars				$21,132,820			$19,850,730	
2.	Water Sales, San Jose Hills Service Area, Ccf				9,842,806			9,399,517	
3.	Average Production Cost, San Jose Hills Service Area, $/Ccf				$2.147			$2.112	
4.	Source Of Supply Expense, Whittier/La Mirada Service Area, Less Lease-out Central Basin Rights, Dollars					$12,336,261			$10,125,468
5.	Water Sales, Whittier/La Mirada Service Area, Ccf					7,749,103			7,504,411
6.	Average Production Cost, Whittier/La Mirada Service Area, $/Ccf					$1.592			$1.349
7.	Average Production Cost, San Jose Hills Service Area exceeds Whittier/La Mirada Service Area, $/Ccf			$0.555			$0.763		
8.	**Revenue Required, Tariff Area 1 Rate**			$81,357,221			$83,574,666		
9.	San Jose Hills Service Area, Ccf				9,842,806			9,399,517	
10.	Additional Source Of Supply Cost, San Jose Hills Service Area, $/Ccf				$0.555			$0.763	
11.	Additional Source Of Supply Cost, San Jose Hills Service Area, Dollars			$5,462,757	$5,462,757		$7,171,831	$7,171,831	
12.	Balance Revenue Required, Tariff Area 1 Rate			$75,894,464			$76,402,835		
13.	Total Water Sales, Ccf	83,759,033	85,996,008	17,591,909	9,842,806	7,749,103	16,903,928	9,399,517	7,504,411
		83,746,038	85,989,289						
14.	Computed Tariff Area 1 Usage Rate, Dollars per Ccf	12,995	6,719	$4.314	$4.869	$4.314	$4.520	$5.283	$4.520
15.	**Proposed Tariff Area 1 Usage Rate, Dollars per Ccf**				**$4.869**	**$4.314**		**$5.283**	**$4.520**
16.	**Proposed Tariff Area 1 Rate Revenues**			$81,357,222	$47,926,284	$33,430,938	$83,574,667	$49,656,025	$33,918,642
17.	**Tariff Area 2 Water Sales, Ccf**			11,048,655	4,148,250	6,900,405	10,651,049	3,974,108	6,676,941
18.	Tariff Area 2 Rate Increment, Present Rates, $/Ccf				$0.134	$0.200		$0.161	$0.240
19.	Tariff Area 2 Rate Increment Revenues, Present Rates, Dollars				$555,866	$1,380,081		$637,918	$1,599,662
20.	Proposed Rate Increase, Percent				19.79%	19.79%		5.45%	5.45%
21.	Tariff Area 2 Rate Increment Revenue Requirement, Proposed Rates			$2,319,070	$665,871	$1,653,199	$2,359,555	$672,692	$1,686,862
22.	Computed Tariff Area 2 Rate Increment , Dollars per Ccf			$0.210	$0.161	$0.240	$0.222	$0.169	$0.253
23.	**Proposed Tariff Area 2 Rate Increment Revenues**				**$0.161**	**$0.240**		**$0.169**	**$0.253**
24.	**Proposed Tariff Area 2 Rate Revenues**			$2,319,070	$665,871	$1,653,199	$2,359,555	$672,692	$1,686,862
25.	**Tariff Area 3 Water Sales, Ccf**			908,689	874,982	33,707	858,254	825,911	32,343
26.	Tariff Area 3 Rate Increment, Present Rates, $/Ccf				$0.283	$0.545		$0.339	$0.653
27.	Tariff Area 3 Rate Increment Revenues, Present Rates, Dollars				$247,620	$18,370		$279,989	$21,115
28.	Proposed Rate Increase, Percent				19.79%	19.79%		5.45%	5.45%
29.	Tariff Area 3 Rate Increment Revenue Requirement, Proposed Rates			$318,630	$296,624	$22,006	$317,518	$295,251	$22,266
30.	Computed Tariff Area 3 Rate Increment , Dollars per Ccf			$0.351	$0.339	$0.653	$0.370	$0.357	$0.688
31.	**Proposed Tariff Area 3 Rate Increment Revenues**				**$0.339**	**$0.653**		**$0.357**	**$0.688**
32.	**Proposed Tariff Area 3 Rate Revenues**			$318,630	$296,624	$22,006	$317,518	$295,251	$22,266
33.	**Total Usage Rate Revenues**			**$83,994,922**	**$48,888,779**	**$35,106,143**	**$86,251,739**	**$50,623,969**	**$35,627,771**

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF METER EQUIVALENTS AND SERVICE CHARGE BY METER SIZE

TABLE 12-4

		TEST YEAR					
		2024			2025		
	Meter Size	TOTAL	San Jose Hills Service Area	Whit./LaMir. Service Area	TOTAL	San Jose Hills Service Area	Whit./LaMir. Service Area
1.	5/8" x 3/4"	7,570	2,144	5,426	7,584	2,157	5,427
2.	3/4"	53,209	30,841	22,368	53,210	30,839	22,371
3.	1"	13,309	7,556	5,753	13,377	7,599	5,778
4.	1-1/2"	1,481	793	688	1,475	783	692
5.	2"	1,508	860	648	1,523	870	653
7.	3"	246	155	91	251	158	93
9.	4"	136	66	70	138	67	71
10.	6"	20	9	11	20	9	11
11.	8"	6	5	1	6	5	1
12.	10"	1	1		1	1	
13.	TOTAL	77,486	42,430	35,056	77,585	42,488	35,097
	Meter Equivalents by Meter Size						
14.	5/8" x 3/4"	1.0	1.0	1.0	1.0	1.0	1.0
15.	3/4"	1.5	1.5	1.5	1.5	1.5	1.5
16.	1"	2.5	2.5	2.5	2.5	2.5	2.5
17.	1-1/2"	5.0	5.0	5.0	5.0	5.0	5.0
18.	2"	8.0	8.0	8.0	8.0	8.0	8.0
19.	3"	15.0	15.0	15.0	15.0	15.0	15.0
20.	4"	25.0	25.0	25.0	25.0	25.0	25.0
21.	6"	50.0	50.0	50.0	50.0	50.0	50.0
22.	8"	80.0	80.0	80.0	80.0	80.0	80.0
23.	10"	115.0	115.0	115.0	115.0	115.0	115.0
	Meter Equivalents						
24.	5/8" x 3/4"	7,570	2,144	5,426	7,584	2,157	5,427
25.	3/4"	79,814	46,262	33,552	79,815	46,259	33,557
26.	1"	33,273	18,890	14,383	33,443	18,998	14,445
27.	1-1/2"	7,405	3,965	3,440	7,375	3,915	3,460
28.	2"	12,064	6,880	5,184	12,184	6,960	5,224
29.	3"	3,690	2,325	1,365	3,765	2,370	1,395
30.	4"	3,400	1,650	1,750	3,450	1,675	1,775
31.	6"	1,000	450	550	1,000	450	550
32.	8"	480	400	80	480	400	80
33.	10"	115	115	0	115	115	0
34.	TOTAL	148,810	83,081	65,730	149,211	83,298	65,913
35.	Fixed Costs Recoverable From Monthly Service Charges	$33,440,503	$18,669,805	$14,770,698	$34,238,164	$19,113,739	$15,124,425
36.	Annual Cost per Meter Equivalent, Dollars	$224.72			$229.46		
37.	Monthly Meter Equivalent Cost, Dollars (Rate for 5/8 x 3/4 in.-meter)	$18.73	$18.73	$18.73	$19.12	$19.12	$19.12

SERVICE CHARGE RATE BY METER SIZE, DOLLARS

		TEST YEAR			
		2024		2025	
	Meter Size	San Jose Hills Service Area	Whit./LaMir. Service Area	San Jose Hills Service Area	Whit./LaMir. Service Area
38.	5/8" x 3/4"	$18.73	$18.73	$19.12	$19.12
39.	3/4"	$28.09	$28.09	$28.68	$28.68
40.	1"	$46.82	$46.82	$47.80	$47.80
41.	1-1/2"	$93.63	$93.63	$95.61	$95.61
42.	2"	$149.81	$149.81	$152.97	$152.97
43.	3"	$280.90	$280.90	$286.83	$286.83
44.	4"	$468.17	$468.17	$478.05	$478.05
45.	6"	$936.33	$936.33	$956.09	$956.09
46.	8"	$1,498.13	$1,498.13	$1,529.75	$1,529.75
47.	10"	$2,153.56	$2,153.56	$2,199.01	$2,199.01

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPUTATION OF FIRE SERVICE RATES

TABLE 12-5

		2024			TEST YEARS	2025		
		TOTAL	San Jose Hills Service Area	Whit./LaMir. Service Area		TOTAL	San Jose Hills Service Area	Whit./LaMir. Service Area
	Private Fire Protection Service, Schedule No. 4							
1.	Inches Of Diameter	5,394	2,596	2,798		5,458	2,624	2,834
2.	Present Rate		$28.16	$28.16			$33.73	$33.73
3.	Present Rate Revenues	$1,822,740	$877,240	$945,500		$2,209,368	$1,062,180	$1,147,187
4.	Proposed Rate Increase, Percent		19.79%	19.79%			5.45%	5.45%
5.	Proposed Rate Revenues	**$2,183,461**	$1,050,846	$1,132,615		**$2,329,805**	$1,120,082	$1,209,723
6.	Computed Rate, Per Inch Per Month, Dollars	$33.73	$33.73	$33.73		$35.57	$35.57	$35.57
7.	Rounded Rate, Per Inch Per Month, Dollars	$33.73	**$33.73**	**$33.73**		$35.57	**$35.57**	**$35.57**
	Fire Hydrant Service On Private Property, Schedule No. 4-A							
8.	Average Customers By Hydrant Type							
9.	6" Riser/Standard Type Fire Hydrant	499	264	235		504	267	237
10.								
11.	SUBTOTAL CUSTOMERS	499	264	235		504	267	237
	Present Rates, Per Hydrant Per Month							
12.	6" Riser/Standard Type Fire Hydrant		$37.25	$37.25			$44.62	$44.62
13.	0		$37.25	$37.25			$44.62	$44.62
	Present Rate Revenues							
14.	6" Riser/Standard Type Fire Hydrant	$223,053	$118,008	$105,045		$269,872	$142,968	$126,904
15.								
16.	TOTAL	$223,053	$118,008	$105,045		$269,872	$142,968	$126,904
17.	Proposed Rate Increase, Percent		19.79%	19.79%			5.45%	5.45%
18.	Proposed Rate Revenues	**$267,195**	$141,362	$125,833		**$284,584**	$150,762	$133,822
19.	Computed Rate, Per Hydrant Per Month, Dollars	$44.62	$44.62	$44.62		$47.05	$47.05	$47.05
20.	Proposed Rate, Per Inch Per Month, Dollars		**$44.62**	**$44.62**			**$47.05**	**$47.05**
21.	Fire Service Revenue Requirement, Proposed Rates	$2,450,656				$2,614,389		
	check	$2,450,656				$2,614,389		
		0				0		

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
PROPOSED RATES, DOLLARS

TABLE 12-6

PROPOSED RATE SCHEDULES

			TEST YEAR 2024 - Metered Services					ATTRITION YEAR 2025 - Metered Services				
			San Jose Hills Service Area			Whittier/La Mirada Service Area		San Jose Hills Service Area			Whittier/La Mirada Serv. Area	
	Proposed Rate Schedule No.:		SJ-1	SJ-2	SJ-3	WLM-1	WLM-2	SJ-1	SJ-2	SJ-3	WLM-1	WLM-2
	Quantity Rates:		RESIDENTIAL	NON RESIDENTIAL	RECYCLED WATER	RESIDENTIAL	NON RESIDENTIAL	RESIDENTIAL	NON RESIDENTIAL	RECYCLED WATER	RESIDENTIAL	NON RESIDENTIAL
	For all water delivered per 100 cubic feet				85% of SJ-2					85% of SJ-2		
1.	Tariff Area No. 1 . . .	Tier 1	$4.725	$4.869	$4.139	$4.200	$4.314	$5.123	$5.283	$4.490	$4.401	$4.520
		Tier 2	$5.303			$4.741		$5.751			$4.968	
2.	Tariff Area No. 2 . . .	Tier 1	$4.917	$5.030	$4.275	$4.463	$4.554	$5.331	$5.452	$4.634	$4.678	$4.772
		Tier 2	$5.420			$4.921		$5.877			$5.157	
3.	Tariff Area No. 3 . . .	Tier 1	$5.128	$5.208	$4.427	$4.824	$4.967	$5.560	$5.640	$4.794	$5.056	$5.208
		Tier 2	$5.860			$5.233		$6.355			$5.485	
	Service Charge For:	Residential Tier 1 Usage Up To (Ccf)										
4.	5/8 x 3/4-inch meter	20	$18.73	$18.73	$18.73	$18.73	$18.73	$19.12	$19.12	$19.12	$19.12	$19.12
5.	3/4-inch meter	20	$28.09	$28.09	$28.09	$28.09	$28.09	$28.68	$28.68	$28.68	$28.68	$28.68
6.	1-inch meter	28	$46.82	$46.82	$46.82	$46.82	$46.82	$47.80	$47.80	$47.80	$47.80	$47.80
7.	1-1/2-inch meter	70	$93.63	$93.63	$93.63	$93.63	$93.63	$95.61	$95.61	$95.61	$95.61	$95.61
8.	2-inch meter	233	$149.81	$149.81	$149.81	$149.81	$149.81	$152.97	$152.97	$152.97	$152.97	$152.97
9.	3-inch meter	321	$280.90	$280.90	$280.90	$280.90	$280.90	$286.83	$286.83	$286.83	$286.83	$286.83
10.	4-inch meter		$468.17	$468.17	$468.17		$468.17	$478.05	$478.05	$478.05		$478.05
11.	6-inch meter		$936.33	$936.33	$936.33		$936.33	$956.09	$956.09	$956.09		$956.09
12.	8-inch meter		$1,498.13	$1,498.13	$1,498.13		$1,498.13	$1,529.75	$1,529.75	$1,529.75		$1,529.75
13.	10-inch meter		$2,153.56	$2,153.56	$2,153.56		$2,153.56	$2,199.01	$2,199.01	$2,199.01		$2,199.01

PROPOSED RATE SCHEDULE No. 4, PRIVATE FIRE PROTECTION SERVICE

		PER SERVICE PER MONTH			
	Rates for all Tariff Areas	2024	TEST YEARS	2025	
		San Jose Hills Service Area	Whit./LaMir. Service Area	San Jose Hills Service Area	Whit./LaMir. Service Area
14.	Per Inch Per Month	$33.73	$33.73	$35.57	$35.57

PROPOSED RATE SCHEDULE No. 4A, FIRE HYDRANT SERVICE ON PRIVATE PROPERTY

		PER SERVICE PER MONTH			
	Rates for all Tariff Areas	2024	TEST YEARS	2025	
		San Jose Hills Service Area	Whit./LaMir. Service Area	San Jose Hills Service Area	Whit./LaMir. Service Area
15.	For each 6-inch fire hydrant, per month	$44.62	$44.62	$47.05	$47.05
16.	For each 6-inch riser fire hydrant with steamer	$44.62	$44.62	$47.05	$47.05

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
OPERATING REVENUES AT PROPOSED WATER RATES, DOLLARS

TABLE 12-7

Line Number	Customer Class (PUC Account #)	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
	OPERATING REVENUES AT PROPOSED WATER RATES			
	METERED WATER SERVICE REVENUES			
1.	Residential Sales (601.11.)	84,288,300	81,151,864	85,435,083
2.	Business Sales (601.12.)	24,407,341	24,307,992	25,733,669
3.	Industrial Sales (601.2.)	2,253,728	2,253,728	2,417,982
4.	Sales to Public Authorities (601.3.)	4,506,657	4,506,657	4,764,250
5.	Sales to Other Water Utilities for Resale (606.)	59,082	59,082	61,254
6.	Construction Water Service (609.)	221,170	233,845	243,565
7.	Recycled Water Sales	1,463,820	1,463,820	1,578,943
8.	TOTAL METERED WATER SERVICE REVENUES	117,200,099	113,976,989	120,234,746
	OTHER WATER SERVICE REVENUES			
9.	Private Fire Protection Service (604.)	2,183,461	2,209,368	2,329,805
10.	Fire Hydrant Service on Private Property (604.A)	267,195	269,872	284,584
11.	Subtotal, Private Fire Service Revenues	2,450,656	2,479,240	2,614,389
12.	P.U.C. Reimbursement Fee 0.80%	957,206	931,650	982,793
13.	TOTAL OTHER WATER SERVICE REVENUES	3,407,862	3,410,890	3,597,182
14.	TOTAL WATER SERVICE REVENUES	120,607,961	117,387,879	123,831,928
	OTHER WATER REVENUES			
15.	Miscellaneous Service Revenues (611.)	24,401	24,401	24,401
16.	Other Revenues - Non Tariffed Products & Services	209,639	210,928	210,928
17.	TOTAL OTHER WATER REVENUES	234,040	235,329	235,329
18.	AMORTIZATION OF DEFERRED REVENUES	35,564	35,564	35,564
19.	TOTAL OPERATING REVENUES AT PROPOSED RATES	120,877,565	117,658,772	124,102,821
20.	Total Water Service Revenues Less P.U.C. Reimbursement Fee	119,650,755	116,456,229	122,849,135
	Check Total Water Service Revenues	119,637,198		122,841,841
	Reconciliation: — Percentage from Total			
21.	Service Charge (Fixed Cost) — 30.00%			
22.	San Jose Hills Service Area	19,862,014	19,923,831	20,384,583
23.	Whittier/La Mirada Service Area	16,029,708	16,086,475	16,468,543
24.		35,891,722	36,010,306	36,853,127
		35,891,159		36,852,552
	0	563		574
25.	Usage Charge (Variable Cost) — 70.00%			
26.	San Jose Hills Service Area	48,652,888	46,449,850	50,368,237
27.	Whittier/La Mirada Service Area	35,106,145	33,996,073	35,627,771
28.	100.00%	83,759,033	80,445,923	85,996,008
	check	83,746,038		85,989,289
		12,995		6,719

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
OPERATING REVENUES AT PROPOSED WATER RATES, DOLLARS

WORKSHEET 12-7A

Line Number	Customer Class (PUC Account #)	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
	METERED WATER SERVICE REVENUES			
1.	Residential Sales (601.11.)	48,076,816	45,908,426	48,818,288
2.	Business Sales (601.12.)	13,834,469	13,842,646	14,832,318
3.	Industrial Sales (601.2.)	1,728,241	1,728,241	1,868,630
4.	Sales to Public Authorities (601.3.)	2,116,471	2,116,471	2,269,536
5.	Sales to Other Water Utilities for Resale (606.)	0	0	0
6.	Construction Water Service (609.)	102,877	108,929	114,262
7.	Recycled Water Service	1,463,820	1,463,820	1,578,943
8.	TOTAL METERED WATER SERVICE REVENUES	67,322,694	65,168,533	69,481,976
	OTHER WATER SERVICE REVENUES			
9.	Private Fire Protection Service (604.)	1,050,846	1,062,180	1,120,082
10.	Fire Hydrant Service on Private Property (604.A)	141,362	142,968	150,762
11.	TOTAL OTHER WATER SERVICE REVENUES	1,192,208	1,205,148	1,270,844
12.	TOTAL GENERAL SERVICE RATE REVENUES	68,514,902	66,373,681	70,752,820

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION REVENUES AT PROPOSED RATES, DOLLARS

WORKSHEET 12-7B

	RESIDENTIAL SALES (601.11.)			**BUSINESS SALES (601.12.)**			**INDUSTRIAL SALES (601.2.)**		
	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
Average Customer by Meter Size									
5/8 x 3/4 - inch meter	2,057	2,062	2,062	81	89	89	0	0	0
3/4 - inch meter	30,449	30,453	30,453	383	377	377	2	2	2
1 - inch meter	6,859	6,898	6,898	678	682	682	2	2	2
1-1/2 - inch meter	352	344	344	431	429	429	0	0	0
2 - inch meter	106	107	107	674	683	683	9	9	9
3 - inch meter	9	9	9	84	86	86	0	0	0
4 - inch meter	0	0	0	31	32	32	5	5	5
6 - inch meter	0	0	0	3	3	3	2	2	2
8 - inch meter	0	0	0	4	4	4	0	0	0
10 - inch meter							1	1	1
SUBTOTAL AVERAGE CUSTOMERS	39,832	39,873	39,873	2,369	2,385	2,385	21	21	21
Service Charge by Meter Size									
5/8 x 3/4 - inch meter	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12
3/4 - inch meter	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68
1 - inch meter	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80
1-1/2 - inch meter	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61
2 - inch meter	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97
3 - inch meter	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83
4 - inch meter	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05
6 - inch meter	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09
8 - inch meter	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75
10 - inch meter	$2,153.56	$2,153.56	$2,199.01	$2,153.56	$2,153.56	$2,199.01	$2,153.56	$2,153.56	$2,199.01
Service Charge Revenue by Meter Size									
5/8 x 3/4 - inch meter	$462,248	$463,372	$473,151	$18,202	$20,000	$20,422	$0	$0	$0
3/4 - inch meter	$10,263,724	$10,265,073	$10,481,717	$129,101	$127,079	$129,761	$674	$674	$688
1 - inch meter	$3,853,377	$3,875,287	$3,957,075	$380,899	$383,147	$391,233	$1,124	$1,124	$1,147
1-1/2 - inch meter	$395,506	$386,517	$394,675	$484,270	$482,023	$492,196	$0	$0	$0
2 - inch meter	$190,562	$192,360	$196,420	$1,211,687	$1,227,867	$1,253,781	$16,180	$16,180	$16,521
3 - inch meter	$30,337	$30,337	$30,977	$283,147	$289,888	$296,006	$0	$0	$0
4 - inch meter	$0	$0	$0	$174,158	$179,776	$183,570	$28,090	$28,090	$28,683
6 - inch meter	$0	$0	$0	$33,708	$33,708	$34,419	$22,472	$22,472	$22,946
8 - inch meter	$0	$0	$0	$71,910	$71,910	$73,428	$0	$0	$0
10 - inch meter							$25,843	$25,843	$26,388
SUBTOTAL SERVICE CHARGE REVENUE	$15,195,755	$15,212,946	$15,534,015	$2,787,083	$2,815,398	$2,874,817	$94,382	$94,382	$96,374
Usage by Tariff Area									
Tariff Area 1 Usage	3,283,415	3,065,169	3,065,169	1,003,830	1,002,000	1,002,000	249,575	249,575	249,575
Tariff Area 2 Usage	2,597,499	2,424,845	2,424,845	1,108,441	1,106,420	1,106,420	83,233	83,233	83,233
Tariff Area 3 Usage	735,181	686,314	686,314	112,219	112,015	112,015	0	0	0
SUBTOTAL USAGE	6,616,095	6,176,328	6,176,328	2,224,490	2,220,435	2,220,435	332,808	332,808	332,808
Usage Rate by Tariff Area per 100 cubic feet									
Tariff Area 1 Usage	$4.869	$4.869	$5.283	$4.869	$4.869	$5.283	$4.869	$4.869	$5.283
Tariff Area 2 Usage	$5.030	$5.030	$5.452	$5.030	$5.030	$5.452	$5.030	$5.030	$5.452
Tariff Area 3 Usage	$5.208	$5.208	$5.640	$5.208	$5.208	$5.640	$5.208	$5.208	$5.640
Usage Revenue by Tariff Area									
Tariff Area 1 Usage	$15,987,502	$14,924,825	$16,192,759	$4,887,818	$4,878,907	$5,293,393	$1,215,223	$1,215,223	$1,318,462
Tariff Area 2 Usage	$13,064,608	$12,196,212	$13,220,488	$5,575,112	$5,564,947	$6,032,308	$418,636	$418,636	$453,794
Tariff Area 3 Usage	$3,828,951	$3,574,443	$3,871,026	$584,456	$583,394	$631,800	$0	$0	$0
SUBTOTAL USAGE REVENUE	$32,881,061	$30,695,480	$33,284,273	$11,047,386	$11,027,248	$11,957,501	$1,633,859	$1,633,859	$1,772,256
TOTAL REVENUES	$48,076,816	$45,908,426	$48,818,288	$13,834,469	$13,842,646	$14,832,318	$1,728,241	$1,728,241	$1,868,630

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION REVENUES AT PROPOSED RATES, DOLLARS

WORKSHEET 12-7C

	SALES TO PUBLIC AUTHORITIES (601.3.)			SALES TO OTHER WATER UTILITIES FOR RESALE (606.)			CONSTRUCTION WATER SERVICE (609.)		
Average Customer by Meter Size	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
5/8 x 3/4 - inch meter	6	6	6	0	0	0	0	0	0
3/4 - inch meter	7	7	7	0	0	0	0	0	0
1 - inch meter	16	16	16	0	0	0	0	0	0
1-1/2 - inch meter	10	10	10	0	0	0	0	0	0
2 - inch meter	45	45	45	0	0	0	0	0	0
3 - inch meter	38	38	38	0	0	0	17	18	18
4 - inch meter	24	24	24	0	0	0	0	0	0
6 - inch meter	2	2	2	0	0	0	0	0	0
8 - inch meter	1	1	1	0	0	0	0	0	0
10 - inch meter									
SUBTOTAL AVERAGE CUSTOMERS	149	149	149	0	0	0	17	18	18
Service Charge by Meter Size									
5/8 x 3/4 - inch meter	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12
3/4 - inch meter	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68
1 - inch meter	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80
1-1/2 - inch meter	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61
2 - inch meter	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97
3 - inch meter	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83
4 - inch meter	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05
6 - inch meter	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09
8 - inch meter	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75
10 - inch meter	$2,153.56	$2,153.56	$2,199.01	$2,153.56	$2,153.56	$2,199.01	$2,153.56	$2,153.56	$2,199.01
Service Charge Revenue by Meter Size									
5/8 x 3/4 - inch meter	$1,348	$1,348	$1,377	$0	$0	$0	$0	$0	$0
3/4 - inch meter	$2,360	$2,360	$2,409	$0	$0	$0	$0	$0	$0
1 - inch meter	$8,989	$8,989	$9,178	$0	$0	$0	$0	$0	$0
1-1/2 - inch meter	$11,236	$11,236	$11,473	$0	$0	$0	$0	$0	$0
2 - inch meter	$80,899	$80,899	$82,606	$0	$0	$0	0	$0	$0
3 - inch meter	$128,090	$128,090	$130,793	$0	$0	$0	$57,303	$60,674	$61,955
4 - inch meter	$134,832	$134,832	$137,677	$0	$0	$0	$0	$0	$0
6 - inch meter	$22,472	$22,472	$22,946	$0	$0	$0	$0	$0	$0
8 - inch meter	$17,978	$17,978	$18,357	$0	$0	$0	$0	$0	$0
10 - inch meter	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$408,203	$408,203	$416,818	$0	$0	$0	$57,303	$60,674	$61,955
Usage by Tariff Area									
Tariff Area 1 Usage	234,075	234,075	234,075	0	0	0	0	0	0
Tariff Area 2 Usage	88,775	88,775	88,775	0	0	0	9,061	9,594	9,594
Tariff Area 3 Usage	23,426	23,426	23,426	0	0	0	0	0	0
SUBTOTAL USAGE	346,276	346,276	346,276	0	0	0	9,061	9,594	9,594
Usage Rate by Tariff Area per 100 cubic feet									
Tariff Area 1 Usage	$4.869	$4.869	$5.283	$4.869	$4.869	$5.283	$4.869	$4.869	$5.283
Tariff Area 2 Usage	$5.030	$5.030	$5.452	$5.030	$5.030	$5.452	$5.030	$5.030	$5.452
Tariff Area 3 Usage	$5.208	$5.208	$5.640	$5.208	$5.208	$5.640	$5.208	$5.208	$5.640
Usage Revenue by Tariff Area									
Tariff Area 1 Usage	$1,139,751	$1,139,751	$1,236,578	$0	$0	$0	$0	$0	$0
Tariff Area 2 Usage	$446,510	$446,510	$484,010	$0	$0	$0	$45,574	$48,255	$52,307
Tariff Area 3 Usage	$122,007	$122,007	$132,130	$0	$0	$0	$0	$0	$0
SUBTOTAL USAGE REVENUE	$1,708,268	$1,708,268	$1,852,718	$0	$0	$0	$45,574	$48,255	$52,307
TOTAL REVENUES	$2,116,471	$2,116,471	$2,269,536	$0	$0	$0	$102,877	$108,929	$114,262

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPUTATION OF RECYCLED WATER, PRIVATE FIRE PROTECTION, AND HYDRANT SERVICE REVENUES AT PROPOSED RATES, DOLLARS

WORKSHEET 12-7D

RECLYCLED WATER SALES

	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
Average Customer by Meter Size			
3/4 - inch meter	0	0	0
1 - inch meter	1	1	1
1-1/2 - inch meter	0	0	0
2 - inch meter	26	26	26
3 - inch meter	7	7	7
4 - inch meter	6	6	6
6 - inch meter	2	2	2
8 - inch meter	0	0	0
10 - inch meter	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	42	42	42
Monthly Service Charge by Meter Size			
3/4 - inch meter	$28.09	$28.09	$28.68
1 - inch meter	$46.82	$46.82	$47.80
1-1/2 - inch meter	$93.63	$93.63	$95.61
2 - inch meter	$149.81	$149.81	$152.97
3 - inch meter	$280.90	$280.90	$286.83
4 - inch meter	$468.17	$468.17	$478.05
6 - inch meter	$936.33	$936.33	$956.09
8 - inch meter	$1,498.13	$1,498.13	$1,529.75
10 - inch meter	$2,153.56	$2,153.56	$2,199.01
Service Charge Revenue by Meter Size			
3/4 - inch meter	$0	$0	$0
1 - inch meter	$562	$562	$574
1-1/2 - inch meter	$0	$0	$0
2 - inch meter	$46,742	$46,742	$47,728
3 - inch meter	$23,596	$23,596	$24,094
4 - inch meter	$33,708	$33,708	$34,419
6 - inch meter	$22,472	$22,472	$22,946
8 - inch meter	$0	$0	$0
10 - inch meter	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$127,080	$127,080	$129,761
Usage by Tariff Area			
Tariff Area 1 Usage	48,680	48,680	48,680
Tariff Area 2 Usage	261,241	261,241	261,241
Tariff Area 3 Usage	4,156	4,156	4,156
SUBTOTAL USAGE	314,077	314,077	314,077
Usage Rate by Tariff Area per 100 cubic feet -	**85%**	Of SJ-2 Rates (Non-Residential)	
Tariff Area 1 Usage	4.138793458	$4.139	$4.490
Tariff Area 2 Usage	$4.275	$4.275	$4.634
Tariff Area 3 Usage	$4.427	$4.427	$4.794
Usage Revenue by Tariff Area			
Tariff Area 1 Usage	$201,476	$201,476	$218,593
Tariff Area 2 Usage	$1,116,866	$1,116,866	$1,210,664
Tariff Area 3 Usage	$18,398	$18,398	$19,925
SUBTOTAL USAGE REVENUE	$1,336,740	$1,336,740	$1,449,182
TOTAL REVENUES	$1,463,820	$1,463,820	$1,578,943

PRIVATE FIRE PROTECTION SERVICE (Schedule No. 4)

	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
Customers by Meter Size			
2 - inch meter	0	0	0
4 - inch meter	61	61	61
6 - inch meter	138	140	140
8 - inch meter	158	160	160
10 - inch meter	26	26	26
SUBTOTAL CUSTOMERS	383	387	387
Inches by Meter Size			
2 - inch meter	0	0	0
4 - inch meter	244	244	244
6 - inch meter	828	840	840
8 - inch meter	1,264	1,280	1,280
10 - inch meter	260	260	260
TOTAL INCHES	2,596	2,624	2,624
Service Charge per inch / Month	$33.73	$33.73	$35.57
Revenue by Meter Size			
2 - inch meter	$0	$0	$0
4 - inch meter	$98,770	$98,770	$104,154
6 - inch meter	$335,170	$340,027	$358,563
8 - inch meter	$511,660	$518,137	$546,381
10 - inch meter	$105,247	$105,247	$110,984
TOTAL REVENUE	$1,050,846	$1,062,180	$1,120,082

FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (Schedule No. 4-A)

6" Riser Type F Hydrants	264	267	267
6" Std Type Fire Hydrant	0	0	0
SUBTOTAL CUSTOMERS	264	267	267
Service Charge Per Hydrant Per Month	$44.62	$44.62	$47.05
TOTAL REVENUE	$141,362	$142,968	$150,762

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
OPERATING REVENUES AT PROPOSED WATER RATES, DOLLARS

Line Number	Customer Class (PUC Account #)	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
	METERED WATER SERVICE REVENUES			
1.	Residential Sales (601.11.)	36,211,484	35,243,439	36,616,796
2.	Business Sales (601.12.)	10,572,872	10,465,347	10,901,351
3.	Industrial Sales (601.2.)	525,487	525,487	549,352
4.	Sales to Public Authorities (601.3.)	2,390,186	2,390,186	2,494,714
5.	Sales to Other Water Utilities for Resale (606.)	59,082	59,082	61,254
6.	Construction Water Service (609.)	118,293	124,916	129,303
7.	Recycled Water Service	0	0	0
8.	TOTAL METERED WATER SERVICE REVENUES	49,877,405	48,808,456	50,752,769
	OTHER WATER SERVICE REVENUES			
9.	Private Fire Protection Service (604.)	1,132,615	1,147,187	1,209,723
10.	Fire Hydrant Service on Private Property (604.A)	125,833	126,904	133,822
11.	TOTAL OTHER WATER SERVICE REVENUES	1,258,448	1,274,092	1,343,545
12.	TOTAL GENERAL SERVICE RATE REVENUES	51,135,853	50,082,548	52,096,314

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION REVENUES AT PROPOSED RATES, DOLLARS

WORKSHEET 12-7F

	RESIDENTIAL SALES (601.11.)			BUSINESS SALES (601.12.)			INDUSTRIAL SALES (601.2.)		
Average Customer by Meter Size	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
5/8 x 3/4 - inch meter	5,340	5,345	5,345	81	77	77	0	0	0
3/4 - inch meter	22,006	22,008	22,008	348	349	349	0	0	0
1 - inch meter	5,300	5,329	5,329	414	410	410	2	2	2
1-1/2 - inch meter	167	168	168	512	515	515	1	1	1
2 - inch meter	20	20	20	583	588	588	8	8	8
3 - inch meter	2	2	2	58	59	59	0	0	0
4 - inch meter	0	0	0	35	36	36	3	3	3
6 - inch meter	0	0	0	5	5	5	1	1	1
8 - inch meter	0	0	0	0	0	0	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	32,835	32,872	32,872	2,036	2,039	2,039	15	15	15
Service Charge by Meter Size									
5/8 x 3/4 - inch meter	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12
3/4 - inch meter	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68
1 - inch meter	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80
1-1/2 - inch meter	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61
2 - inch meter	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97
3 - inch meter	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83
4 - inch meter	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05
6 - inch meter	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09
8 - inch meter	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75
Service Charge Revenue by Meter Size									
5/8 x 3/4 - inch meter	$1,200,002	$1,201,126	$1,226,475	$18,202	$17,303	$17,669	$0	$0	$0
3/4 - inch meter	$7,417,765	$7,418,439	$7,575,005	$117,304	$117,641	$120,123	$0	$0	$0
1 - inch meter	$2,977,533	$2,993,825	$3,057,010	$232,585	$230,337	$235,199	$1,124	$1,124	$1,147
1-1/2 - inch meter	$187,641	$188,764	$192,748	$575,282	$578,653	$590,865	$1,124	$1,124	$1,147
2 - inch meter	$35,955	$35,955	$36,714	$1,048,092	$1,057,080	$1,079,390	$14,382	$14,382	$14,686
3 - inch meter	$6,742	$6,742	$6,884	$195,506	$198,877	$203,074	$0	$0	$0
4 - inch meter	$0	$0	$0	$196,630	$202,248	$206,516	$16,854	$16,854	$17,210
6 - inch meter	$0	$0	$0	$56,180	$56,180	$57,366	$11,236	$11,236	$11,473
8 - inch meter	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$11,825,637	$11,844,851	$12,094,836	$2,439,779	$2,458,319	$2,510,201	$44,719	$44,719	$45,663
Usage by Tariff Area									
Tariff Area 1 Usage	375,370	360,173	360,173	301,079	296,412	296,412	109,648	109,648	109,648
Tariff Area 2 Usage	4,962,747	4,761,831	4,761,831	1,500,763	1,477,501	1,477,501	1,697	1,697	1,697
Tariff Area 3 Usage	33,689	32,325	32,325	18	18	18	0	0	0
SUBTOTAL USAGE	5,371,806	5,154,329	5,154,329	1,801,860	1,773,931	1,773,931	111,345	111,345	111,345
Usage Rate by Tariff Area per 100 cubic feet									
Tariff Area 1 Usage	$4.314	$4.314	$4.520	$4.314	$4.314	$4.520	$4.314	$4.314	$4.520
Tariff Area 2 Usage	$4.554	$4.554	$4.772	$4.554	$4.554	$4.772	$4.554	$4.554	$4.772
Tariff Area 3 Usage	$4.967	$4.967	$5.208	$4.967	$4.967	$5.208	$4.967	$4.967	$5.208
Usage Revenue by Tariff Area									
Tariff Area 1 Usage	$1,619,410	$1,553,847	$1,627,920	$1,298,906	$1,278,771	$1,339,731	$473,040	$473,040	$495,590
Tariff Area 2 Usage	$22,599,103	$21,684,182	$22,725,683	$6,834,098	$6,728,168	$7,051,325	$7,728	$7,728	$8,099
Tariff Area 3 Usage	$167,334	$160,559	$168,357	$89	$89	$94	$0	$0	$0
SUBTOTAL USAGE REVENUE	$24,385,847	$23,398,588	$24,521,960	$8,133,093	$8,007,028	$8,391,150	$480,768	$480,768	$503,689
TOTAL REVENUES	$36,211,484	$35,243,439	$36,616,796	$10,572,872	$10,465,347	$10,901,351	$525,487	$525,487	$549,352

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION REVENUES AT PROPOSED RATES, DOLLARS

WORKSHEET 12-7G

	SALES TO PUBLIC AUTHORITIES (601.3.)			SALES TO OTHER WATER UTILITIES FOR RESALE (606.)			CONSTRUCTION WATER SERVICE (609.)		
Average Customer by Meter Size	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
5/8 x 3/4 - inch meter	4	4	4	1	1	1	0	0	0
3/4 - inch meter	7	7	7	7	7	7	0	0	0
1 - inch meter	36	36	36	1	1	1	1	1	1
1-1/2 - inch meter	7	7	7	1	1	1	0	0	0
2 - inch meter	32	32	32	2	2	2	3	3	3
3 - inch meter	16	16	16	0	0	0	15	16	16
4 - inch meter	31	31	31	1	1	1	0	0	0
6 - inch meter	4	4	4	1	1	1	0	0	0
8 - inch meter	1	1	1	0	0	0	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	138	138	138	14	14	14	19	20	20
Service Charge by Meter Size									
5/8 x 3/4 - inch meter	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12	$18.73	$18.73	$19.12
3/4 - inch meter	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68	$28.09	$28.09	$28.68
1 - inch meter	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80	$46.82	$46.82	$47.80
1-1/2 - inch meter	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61	$93.63	$93.63	$95.61
2 - inch meter	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97	$149.81	$149.81	$152.97
3 - inch meter	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83	$280.90	$280.90	$286.83
4 - inch meter	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05	$468.17	$468.17	$478.05
6 - inch meter	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09	$936.33	$936.33	$956.09
8 - inch meter	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75	$1,498.13	$1,498.13	$1,529.75
Service Charge Revenue by Meter Size									
5/8 x 3/4 - inch meter	$899	$899	$918	$225	$225	$229	$0	$0	$0
3/4 - inch meter	$2,360	$2,360	$2,409	$2,360	$2,360	$2,409	$0	$0	$0
1 - inch meter	$20,225	$20,225	$20,652	$562	$562	$574	$562	$562	$574
1-1/2 - inch meter	$7,865	$7,865	$8,031	$1,124	$1,124	$1,147	$0	$0	$0
2 - inch meter	$57,528	$57,528	$58,742	$3,596	$3,596	$3,671	$5,393	$5,393	$5,507
3 - inch meter	$53,933	$53,933	$55,071	$0	$0	$0	50561.87925	$53,933	$55,071
4 - inch meter	$174,158	$174,158	$177,833	$5,618	$5,618	$5,737	$0	$0	$0
6 - inch meter	$44,944	$44,944	$45,892	$11,236	$11,236	$11,473	$0	$0	$0
8 - inch meter	$17,978	$17,978	$18,357	$0	$0	$0	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$379,888	$379,888	$387,906	$24,719	$24,719	$25,241	$56,517	$59,888	$61,152
Usage by Tariff Area									
Tariff Area 1 Usage	28,894	28,894	28,894	0	0	0	0	0	0
Tariff Area 2 Usage	414,086	414,086	414,086	7,546	7,546	7,546	13,566	14,280	14,280
Tariff Area 3 Usage	0	0	0	0	0	0	0	0	0
SUBTOTAL USAGE	442,980	442,980	442,980	7,546	7,546	7,546	13,566	14,280	14,280
Usage Rate by Tariff Area per 100 cubic feet									
Tariff Area 1 Usage	$4.314	$4.314	$4.520	$4.314	$4.314	$4.520	$4.314	$4.314	$4.520
Tariff Area 2 Usage	$4.554	$4.554	$4.772	$4.554	$4.554	$4.772	$4.554	$4.554	$4.772
Tariff Area 3 Usage	$4.967	$4.967	$5.208	$4.967	$4.967	$5.208	$4.967	$4.967	$5.208
Usage Revenue by Tariff Area									
Tariff Area 1 Usage	$124,654	$124,654	$130,596	$0	$0	$0	$0	$0	$0
Tariff Area 2 Usage	$1,885,644	$1,885,644	$1,976,212	$34,363	$34,363	$36,013	$61,776	$65,028	$68,151
Tariff Area 3 Usage	$0	$0	$0	$0	$0	$0	$0	$0	$0
SUBTOTAL USAGE REVENUE	$2,010,298	$2,010,298	$2,106,808	$34,363	$34,363	$36,013	$61,776	$65,028	$68,151
TOTAL REVENUES	$2,390,186	$2,390,186	$2,494,714	$59,082	$59,082	$61,254	$118,293	$124,916	$129,303

SUBURBAN WATER SYSTEMS
WHITTIER/LA MIRADA SERVICE AREA
COMPUTATION OF RECYCLED WATER (n/a), PRIVATE FIRE PROTECTION, AND HYDRANT SERVICE REVENUES AT PROPOSED RATES, DOLLARS

WORKSHEET 12-7H

RECLYCLED WATER SALES

	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
Average Customer by Meter Size			
3/4 - inch meter	0	0	0
1 - inch meter	0	0	0
1-1/2 - inch meter	0	0	0
2 - inch meter	0	0	0
3 - inch meter	0	0	0
4 - inch meter	0	0	0
6 - inch meter	0	0	0
8 - inch meter	0	0	0
10 - inch meter	0	0	0
SUBTOTAL AVERAGE CUSTOMERS	0	0	0
Monthly Service Charge by Meter Size			
3/4 - inch meter	$28.09	$28.09	$28.68
1 - inch meter	$46.82	$46.82	$47.80
1-1/2 - inch meter	$93.63	$93.63	$95.61
2 - inch meter	$149.81	$149.81	$152.97
3 - inch meter	$280.90	$280.90	$286.83
4 - inch meter	$468.17	$468.17	$478.05
6 - inch meter	$936.33	$936.33	$956.09
8 - inch meter	$1,498.13	$1,498.13	$1,529.75
10 - inch meter	$2,153.56	$2,153.56	$2,199.01
Service Charge Revenue by Meter Size			
3/4 - inch meter	$0	$0	$0
1 - inch meter	$0	$0	$0
1-1/2 - inch meter	$0	$0	$0
2 - inch meter	$0	$0	$0
3 - inch meter	$0	$0	$0
4 - inch meter	$0	$0	$0
6 - inch meter	$0	$0	$0
8 - inch meter	$0	$0	$0
10 - inch meter	$0	$0	$0
SUBTOTAL SERVICE CHARGE REVENUE	$0	$0	$0
Usage by Tariff Area			
Tariff Area 1 Usage	0	0	0
Tariff Area 2 Usage	0	0	0
Tariff Area 3 Usage	0	0	0
SUBTOTAL USAGE	0	0	0
Usage Rate by Tariff Area per 100 cubic feet -	**85%**	Of WLM-2 Rates (Non-Residential)	
Tariff Area 1 Usage	$3.667	$3.667	$3.842
Tariff Area 2 Usage	$3.871	$3.871	$4.057
Tariff Area 3 Usage	$4.222	$4.222	$4.427
Usage Revenue by Tariff Area			
Tariff Area 1 Usage	$0	$0	$0
Tariff Area 2 Usage	$0	$0	$0
Tariff Area 3 Usage	$0	$0	$0
SUBTOTAL USAGE REVENUE	$0	$0	$0
TOTAL REVENUES	$0	$0	$0

PRIVATE FIRE PROTECTION SERVICE (Schedule No. 4)

	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
Customers by Meter Size			
3 - inch meter	0	0	0
4 - inch meter	79	80	80
6 - inch meter	139	140	140
8 - inch meter	143	145	145
10 - inch meter	48	49	49
12 - inch meter	2	2	2
SUBTOTAL CUSTOMERS	411	416	416
Inches by Meter Size			
3 - inch meter	0	0	0
4 - inch meter	316	320	320
6 - inch meter	834	840	840
8 - inch meter	1,144	1,160	1,160
10 - inch meter	480	490	490
12 - inch meter	24	24	24
TOTAL INCHES	2,798	2,834	2,834
Service Charge per inch, per Month	$33.73	$33.73	$35.57
Revenue by Meter Size			
3 - inch meter	$0	$0	$0
4 - inch meter	$127,915	$129,534	$136,595
6 - inch meter	$337,599	$340,027	$358,563
8 - inch meter	$463,085	$469,561	$495,158
10 - inch meter	$194,301	$198,349	$209,162
12 - inch meter	$9,715	$9,715	$10,245
TOTAL REVENUE	$1,132,615	$1,147,187	$1,209,723

FIRE HYDRANT SERVICE ON PRIVATE PROPERTY (Schedule No. 4-A)

	2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates
6" Riser Type Fire Hy Hydrants	235	237	237
6" Std Type Fire Hydrant	0	0	0
SUBTOTAL CUSTOMERS	235	237	237
Service Charge Per Hydrant Per Month	$44.62	$44.62	$47.05
TOTAL REVENUE	$125,833	$126,904	$133,822

SUBURBAN WATER SYSTEMS
TOTAL COMPANY
COMPARISON OF REVENUES AT PRESENT AND PROPOSED RATES, TEST YEARS 2024, AND 2025, DOLLARS

TABLE 12-8

Line Number	Customer Class (PUC Account #)	2024 @ Present 2024 Rates	2024 @ Proposed 2024 Rates	Revenue Increase	Percent
	TEST YEAR 2024				
1.	Residential Sales (601.11.)	$70,493,637	$84,288,300	$13,794,663	19.57%
2.	Business Sales (601.12.)	$20,283,097	$24,407,341	$4,124,244	20.33%
3.	Industrial Sales (601.2.)	$1,867,316	$2,253,728	$386,412	20.69%
4.	Sales to Public Authorities (601.3.)	$3,723,912	$4,506,657	$782,745	21.02%
5.	Sales to Other Water Utilities for Resale (606.)	$49,126	$59,082	$9,956	20.27%
6.	Construction Water Service (609.)	$186,641	$221,170	$34,529	18.50%
7.	Private Fire Protection Service (604.)	$1,822,740	$2,183,461	$360,721	19.79%
8.	Fire Hydrant Service on Private Property (604.A)	$223,053	$267,195	$44,142	19.79%
9.	Recycled Water Sales	$1,223,715	$1,463,820	$240,105	19.62%
10.	Total Billed Rates	$99,873,237	$119,650,755	$19,777,518	19.80%

Line Number	Customer Class (PUC Account #)	2025 @ Proposed 2024 Rates	2025 @ Proposed 2025 Rates	Revenue Increase	Percent
	TEST YEAR 2025				
10.	Residential Sales (601.11.)	$81,151,864	$85,435,083	$4,283,219	5.28%
11.	Business Sales (601.12.)	$24,307,992	$25,733,669	$1,425,677	5.87%
12.	Industrial Sales (601.2.)	$2,253,728	$2,417,982	$164,254	7.29%
13.	Sales to Public Authorities (601.3.)	$4,506,657	$4,764,250	$257,593	5.72%
14.	Sales to Other Water Utilities for Resale (606.)	$59,082	$61,254	$2,172	3.68%
15.	Construction Water Service (609.)	$233,845	$243,565	$9,720	4.16%
16.	Private Fire Protection Service (604.)	$2,209,368	$2,329,805	$120,437	5.45%
17.	Fire Hydrant Service on Private Property (604.A)	$269,872	$284,584	$14,712	5.45%
18.	Recycled Water Sales	$1,463,820	$1,578,943	$115,123	7.86%
19.	Total Billed Rates	$116,456,229	$122,849,135	$6,392,906	5.49%

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-9

COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 5/8x3/4" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

		SAN JOSE HILLS Service Area, 5/8 x 3/4 Inch Meter					WHITTIER / LA MIRADA Service Area, 5/8 x 3/4 Inch Meter				
			Monthly Bill, Dollars					Monthly Bill, Dollars			
		Usage	Present	Proposed	Increase		Usage	Present	Proposed	Increase	
Line Number		in Ccf	SJH-2 Rates	SJH-2 Rates	Dollars	Percent	in Ccf	WLM-2 Rates	WLM-2 Rates	Dollars	Percent
	TARIFF AREA NUMBER 1:										
1.		0	$16.43	$18.88	$2.45	14.91%	0	$16.43	$18.88	$2.45	14.91%
2.		2	$24.61	$28.69	$4.08	16.58%	2	$23.41	$27.57	$4.16	17.77%
3.		5	$36.87	$43.42	$6.55	17.77%	5	$33.87	$40.62	$6.75	19.93%
4.		7	$45.04	$53.23	$8.19	18.18%	7	$40.84	$49.32	$8.48	20.76%
5.		10	$57.30	$67.96	$10.66	18.60%	10	$51.31	$62.36	$11.05	21.54%
6.		12	$65.48	$77.77	$12.29	18.77%	12	$58.28	$71.06	$12.78	21.93%
7.		15	$77.74	$92.50	$14.76	18.99%	15	$68.75	$84.11	$15.36	22.34%
8.		17	$85.92	$102.31	$16.39	19.08%	17	$75.72	$92.80	$17.08	22.56%
9.		20	$98.18	$117.04	$18.86	19.21%	20	$86.18	$105.85	$19.67	22.82%
10.		25	$118.62	$141.58	$22.96	19.36%	25	$103.62	$127.59	$23.97	23.13%
11.		30	$139.05	$166.12	$27.07	19.47%	30	$121.06	$149.34	$28.28	23.36%
12.		40	$179.93	$215.20	$35.27	19.60%	40	$155.94	$192.82	$36.88	23.65%
13.		50	$220.80	$264.28	$43.48	19.69%	50	$190.81	$236.31	$45.50	23.85%
14.		100	$425.17	$509.69	$84.52	19.88%	100	$365.20	$453.74	$88.54	24.24%
	TARIFF AREA NUMBER 2:										
15.		0	$16.43	$18.88	$2.45	14.91%	0	$16.43	$18.88	$2.45	14.91%
16.		2	$24.88	$29.02	$4.14	16.64%	2	$23.81	$28.06	$4.25	17.85%
17.		5	$37.54	$44.23	$6.69	17.82%	5	$34.88	$41.83	$6.95	19.93%
18.		7	$45.99	$54.37	$8.38	18.22%	7	$42.26	$51.01	$8.75	20.71%
19.		10	$58.66	$69.58	$10.92	18.62%	10	$53.32	$64.78	$11.46	21.49%
20.		12	$67.10	$79.72	$12.62	18.81%	12	$60.70	$73.96	$13.26	21.85%
21.		15	$79.77	$94.93	$15.16	19.00%	15	$71.77	$87.73	$15.96	22.24%
22.		17	$88.21	$105.07	$16.86	19.11%	17	$79.15	$96.91	$17.76	22.44%
23.		20	$100.88	$120.27	$19.39	19.22%	20	$90.22	$110.68	$20.46	22.68%
24.		25	$121.99	$145.62	$23.63	19.37%	25	$108.66	$133.63	$24.97	22.98%
25.		30	$143.11	$170.97	$27.86	19.47%	30	$127.11	$156.58	$29.47	23.18%
26.		40	$185.33	$221.67	$36.34	19.61%	40	$164.00	$202.48	$38.48	23.46%
27.		50	$227.56	$272.37	$44.81	19.69%	50	$200.89	$248.39	$47.50	23.64%
28.		100	$438.68	$525.87	$87.19	19.88%	100	$385.36	$477.89	$92.53	24.01%
	TARIFF AREA NUMBER 3:										
29.		0	$16.43	$18.88	$2.45	14.91%					
30.		2	$25.18	$29.38	$4.20	16.68%					
31.		5	$38.29	$45.13	$6.84	17.86%					
32.		7	$47.04	$55.63	$8.59	18.26%					
33.		10	$60.16	$71.37	$11.21	18.63%					
34.		12	$68.90	$81.87	$12.97	18.82%					
35.		15	$82.02	$97.62	$15.60	19.02%					
36.		17	$90.77	$108.12	$17.35	19.11%					
37.		20	$103.88	$123.87	$19.99	19.24%					
38.		25	$125.75	$150.12	$24.37	19.38%					
39.		30	$147.61	$176.37	$28.76	19.48%					
40.		40	$191.34	$228.87	$37.53	19.61%					
41.		50	$235.07	$281.37	$46.30	19.70%					
42.		100	$453.70	$543.86	$90.16	19.87%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-10

COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 3/4" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	SAN JOSE HILLS Service Area, 3/4 Inch Meter					WHITTIER / LA MIRADA Service Area, 3/4 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
				Increase					Increase	
Line Number	Usage in Ccf	Present SJH-2 Rates	Proposed SJH-2 Rates	Dollars	Percent	Usage in Ccf	Present WLM-2 Rates	Proposed WLM-2 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$24.64	$28.31	$3.67	14.89%	0	$24.64	$28.31	$3.67	14.89%
2.	2	$32.81	$38.13	$5.32	16.21%	2	$31.61	$37.01	$5.40	17.08%
3.	5	$45.07	$52.86	$7.79	17.28%	5	$42.07	$50.06	$7.99	18.99%
4.	7	$53.25	$62.67	$9.42	17.69%	7	$49.05	$58.76	$9.71	19.80%
5.	10	$65.51	$77.40	$11.89	18.15%	10	$59.51	$71.80	$12.29	20.65%
6.	12	$73.68	$87.21	$13.53	18.36%	12	$66.49	$80.50	$14.01	21.07%
7.	15	$85.95	$101.94	$15.99	18.60%	15	$76.95	$93.54	$16.59	21.56%
8.	17	$94.12	$111.75	$17.63	18.73%	17	$83.93	$102.24	$18.31	21.82%
9.	20	$106.38	$126.48	$20.10	18.89%	20	$94.39	$115.29	$20.90	22.14%
10.	25	$126.82	$151.02	$24.20	19.08%	25	$111.83	$137.03	$25.20	22.53%
11.	30	$147.26	$175.56	$28.30	19.22%	30	$129.27	$158.78	$29.51	22.83%
12.	40	$188.13	$224.64	$36.51	19.41%	40	$164.14	$202.26	$38.12	23.22%
13.	50	$229.01	$273.72	$44.71	19.52%	50	$199.02	$245.75	$46.73	23.48%
14.	100	$433.38	$519.13	$85.75	19.79%	100	$373.40	$463.18	$89.78	24.04%
TARIFF AREA NUMBER 2:										
15.	0	$24.64	$28.31	$3.67	14.89%	0	$24.64	$28.31	$3.67	14.89%
16.	2	$33.08	$38.45	$5.37	16.23%	2	$32.01	$37.50	$5.49	17.15%
17.	5	$45.75	$53.66	$7.91	17.29%	5	$43.08	$51.27	$8.19	19.01%
18.	7	$54.19	$63.80	$9.61	17.73%	7	$50.46	$60.45	$9.99	19.80%
19.	10	$66.86	$79.01	$12.15	18.17%	10	$61.53	$74.22	$12.69	20.62%
20.	12	$75.31	$89.15	$13.84	18.38%	12	$68.91	$83.40	$14.49	21.03%
21.	15	$87.97	$104.36	$16.39	18.63%	15	$79.97	$97.17	$17.20	21.51%
22.	17	$96.42	$114.50	$18.08	18.75%	17	$87.35	$106.35	$19.00	21.75%
23.	20	$109.09	$129.71	$20.62	18.90%	20	$98.42	$120.12	$21.70	22.05%
24.	25	$130.20	$155.06	$24.86	19.09%	25	$116.87	$143.07	$26.20	22.42%
25.	30	$151.31	$180.41	$29.10	19.23%	30	$135.31	$166.02	$30.71	22.70%
26.	40	$193.54	$231.11	$37.57	19.41%	40	$172.21	$211.92	$39.71	23.06%
27.	50	$235.76	$281.81	$46.05	19.53%	50	$209.10	$257.82	$48.72	23.30%
28.	100	$446.89	$535.31	$88.42	19.79%	100	$393.56	$487.33	$93.77	23.83%
TARIFF AREA NUMBER 3:										
29.	0	$24.64	$28.31	$3.67	14.89%					
30.	2	$33.38	$38.81	$5.43	16.27%					
31.	5	$46.50	$54.56	$8.06	17.33%					
32.	7	$55.24	$65.06	$9.82	17.78%					
33.	10	$68.36	$80.81	$12.45	18.21%					
34.	12	$77.11	$91.31	$14.20	18.42%					
35.	15	$90.23	$107.06	$16.83	18.65%					
36.	17	$98.97	$117.56	$18.59	18.78%					
37.	20	$112.09	$133.31	$21.22	18.93%					
38.	25	$133.95	$159.56	$25.61	19.12%					
39.	30	$155.82	$185.81	$29.99	19.25%					
40.	40	$199.54	$238.31	$38.77	19.43%					
41.	50	$243.27	$290.81	$47.54	19.54%					
42.	100	$461.91	$553.30	$91.39	19.79%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-11

COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 1" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	SAN JOSE HILLS Service Area, 1 Inch Meter					WHITTIER / LA MIRADA Service Area, 1 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
				Increase					Increase	
Line Number	Usage in Ccf	Present SJH-2 Rates	Proposed SJH-2 Rates	Dollars	Percent	Usage in Ccf	Present WLM-2 Rates	Proposed WLM-2 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$41.07	$47.19	$6.12	14.90%	0	$41.07	$47.19	$6.12	14.90%
2.	2	$49.24	$57.01	$7.77	15.78%	2	$48.04	$55.89	$7.85	16.34%
3.	5	$61.50	$71.73	$10.23	16.63%	5	$58.50	$68.93	$10.43	17.83%
4.	7	$69.68	$81.55	$11.87	17.04%	7	$65.48	$77.63	$12.15	18.56%
5.	10	$81.94	$96.27	$14.33	17.49%	10	$75.94	$90.68	$14.74	19.41%
6.	12	$90.12	$106.09	$15.97	17.72%	12	$82.92	$99.38	$16.46	19.85%
7.	15	$102.38	$120.81	$18.43	18.00%	15	$93.38	$112.42	$19.04	20.39%
8.	17	$110.55	$130.63	$20.08	18.16%	17	$100.36	$121.12	$20.76	20.69%
9.	20	$122.81	$145.35	$22.54	18.35%	20	$110.82	$134.16	$23.34	21.06%
10.	25	$143.25	$169.89	$26.64	18.60%	25	$128.26	$155.91	$27.65	21.56%
11.	30	$163.69	$194.43	$30.74	18.78%	30	$145.70	$177.65	$31.95	21.93%
12.	40	$204.56	$243.52	$38.96	19.05%	40	$180.57	$221.14	$40.57	22.47%
13.	50	$245.44	$292.60	$47.16	19.21%	50	$215.45	$264.63	$49.18	22.83%
14.	100	$449.81	$538.00	$88.19	19.61%	100	$389.83	$482.06	$92.23	23.66%
TARIFF AREA NUMBER 2:										
15.	0	$41.07	$47.19	$6.12	14.90%	0	$41.07	$47.19	$6.12	14.90%
16.	2	$49.51	$57.33	$7.82	15.79%	2	$48.44	$56.37	$7.93	16.37%
17.	5	$62.18	$72.54	$10.36	16.66%	5	$59.51	$70.14	$10.63	17.86%
18.	7	$70.62	$82.68	$12.06	17.08%	7	$66.89	$79.32	$12.43	18.58%
19.	10	$83.29	$97.89	$14.60	17.53%	10	$77.96	$93.09	$15.13	19.41%
20.	12	$91.74	$108.03	$16.29	17.76%	12	$85.34	$102.27	$16.93	19.84%
21.	15	$104.40	$123.24	$18.84	18.05%	15	$96.41	$116.04	$19.63	20.36%
22.	17	$112.85	$133.38	$20.53	18.19%	17	$103.78	$125.22	$21.44	20.66%
23.	20	$125.52	$148.59	$23.07	18.38%	20	$114.85	$138.99	$24.14	21.02%
24.	25	$146.63	$173.94	$27.31	18.63%	25	$133.30	$161.95	$28.65	21.49%
25.	30	$167.74	$199.29	$31.55	18.81%	30	$151.74	$184.90	$33.16	21.85%
26.	40	$209.97	$249.99	$40.02	19.06%	40	$188.64	$230.80	$42.16	22.35%
27.	50	$252.19	$300.69	$48.50	19.23%	50	$225.53	$276.70	$51.17	22.69%
28.	100	$463.32	$554.18	$90.86	19.61%	100	$409.99	$506.21	$96.22	23.47%
TARIFF AREA NUMBER 3:										
29.	0	$41.07	$47.19	$6.12	14.90%					
30.	2	$49.81	$57.69	$7.88	15.82%					
31.	5	$62.93	$73.44	$10.51	16.70%					
32.	7	$71.67	$83.94	$12.27	17.12%					
33.	10	$84.79	$99.69	$14.90	17.57%					
34.	12	$93.54	$110.19	$16.65	17.80%					
35.	15	$106.66	$125.94	$19.28	18.08%					
36.	17	$115.40	$136.44	$21.04	18.23%					
37.	20	$128.52	$152.19	$23.67	18.42%					
38.	25	$150.38	$178.44	$28.06	18.66%					
39.	30	$172.25	$204.69	$32.44	18.83%					
40.	40	$215.97	$257.18	$41.21	19.08%					
41.	50	$259.70	$309.68	$49.98	19.25%					
42.	100	$478.34	$572.18	$93.84	19.62%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS
COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 1-1/2" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

TABLE 12-12

	SAN JOSE HILLS Service Area, 1-1/2 Inch Meter					WHITTIER / LA MIRADA Service Area, 1-1/2 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
Line Number	Usage in Ccf	Present SJH-2 Rates	Proposed SJH-2 Rates	Increase Dollars	Percent	Usage in Ccf	Present WLM-2 Rates	Proposed WLM-2 Rates	Increase Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$82.12	$94.38	$12.26	14.93%	0	$82.12	$94.38	$12.26	14.93%
2.	3	$94.38	$109.11	$14.73	15.61%	3	$92.58	$107.43	$14.85	16.04%
3.	5	$102.56	$118.92	$16.36	15.95%	5	$99.56	$116.13	$16.57	16.64%
4.	10	$123.00	$143.46	$20.46	16.63%	10	$117.00	$137.87	$20.87	17.84%
5.	25	$184.31	$217.09	$32.78	17.79%	25	$169.31	$203.10	$33.79	19.96%
6.	50	$286.49	$339.79	$53.30	18.60%	50	$256.51	$311.82	$55.31	21.56%
7.	75	$388.68	$462.49	$73.81	18.99%	75	$343.70	$420.53	$76.83	22.35%
8.	100	$490.87	$585.19	$94.32	19.21%	100	$430.89	$529.25	$98.36	22.83%
9.	125	$593.05	$707.90	$114.85	19.37%	125	$518.08	$637.97	$119.89	23.14%
10.	150	$695.24	$830.60	$135.36	19.47%	150	$605.27	$746.68	$141.41	23.36%
11.	200	$899.61	$1,076.01	$176.40	19.61%	200	$779.66	$964.12	$184.46	23.66%
12.	250	$1,103.98	$1,321.41	$217.43	19.70%	250	$954.04	$1,181.55	$227.51	23.85%
13.	375	$1,614.91	$1,934.93	$320.02	19.82%	375	$1,390.00	$1,725.14	$335.14	24.11%
14.	500	$2,125.84	$2,548.44	$422.60	19.88%	500	$1,825.96	$2,268.72	$442.76	24.25%
TARIFF AREA NUMBER 2:										
15.	0	$82.12	$94.38	$12.26	14.93%	0	$82.12	$94.38	$12.26	14.93%
16.	3	$94.79	$109.59	$14.80	15.61%	3	$93.19	$108.15	$14.96	16.05%
17.	5	$103.23	$119.73	$16.50	15.98%	5	$100.57	$117.33	$16.76	16.67%
18.	10	$124.35	$145.08	$20.73	16.67%	10	$119.01	$140.28	$21.27	17.87%
19.	25	$187.68	$221.13	$33.45	17.82%	25	$174.35	$209.14	$34.79	19.95%
20.	50	$293.25	$347.88	$54.63	18.63%	50	$266.59	$323.89	$57.30	21.49%
21.	75	$398.81	$474.63	$75.82	19.01%	75	$358.82	$438.65	$79.83	22.25%
22.	100	$504.37	$601.37	$97.00	19.23%	100	$451.05	$553.40	$102.35	22.69%
23.	125	$609.94	$728.12	$118.18	19.38%	125	$543.28	$668.15	$124.87	22.98%
24.	150	$715.50	$854.87	$139.37	19.48%	150	$635.51	$782.91	$147.40	23.19%
25.	200	$926.62	$1,108.37	$181.75	19.61%	200	$819.98	$1,012.42	$192.44	23.47%
26.	250	$1,137.75	$1,361.86	$224.11	19.70%	250	$1,004.44	$1,241.93	$237.49	23.64%
27.	375	$1,665.56	$1,995.60	$330.04	19.82%	375	$1,465.60	$1,815.70	$350.10	23.89%
28.	500	$2,193.38	$2,629.34	$435.96	19.88%	500	$1,926.76	$2,389.47	$462.71	24.01%
TARIFF AREA NUMBER 3:										
29.	0	$82.12	$94.38	$12.26	14.93%					
30.	3	$95.24	$110.13	$14.89	15.63%					
31.	5	$103.99	$120.63	$16.64	16.00%					
32.	10	$125.85	$146.88	$21.03	16.71%					
33.	25	$191.44	$225.63	$34.19	17.86%					
34.	50	$300.76	$356.87	$56.11	18.66%					
35.	75	$410.07	$488.12	$78.05	19.03%					
36.	100	$519.39	$619.37	$99.98	19.25%					
37.	125	$628.71	$750.61	$121.90	19.39%					
38.	150	$738.03	$881.86	$143.83	19.49%					
39.	200	$956.66	$1,144.35	$187.69	19.62%					
40.	250	$1,175.30	$1,406.84	$231.54	19.70%					
41.	375	$1,721.89	$2,063.07	$341.18	19.81%					
42.	500	$2,268.47	$2,719.30	$450.83	19.87%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS
COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 2" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

TABLE 12-13

	SAN JOSE HILLS Service Area, 2 Inch Meter					WHITTIER / LA MIRADA Service Area 2 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
				Increase					Increase	
Line Number	Usage in Ccf	Present SJH-2 Rates	Proposed SJH-2 Rates	Dollars	Percent	Usage in Ccf	Present WLM-2 Rates	Proposed WLM-2 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$131.39	$151.01	$19.62	14.93%	0	$131.39	$151.01	$19.62	14.93%
2.	3	$143.66	$165.74	$22.08	15.37%	3	$141.86	$164.06	$22.20	15.65%
3.	5	$151.83	$175.55	$23.72	15.62%	5	$148.83	$172.75	$23.92	16.07%
4.	10	$172.27	$200.09	$27.82	16.15%	10	$166.27	$194.50	$28.23	16.98%
5.	25	$233.58	$273.71	$40.13	17.18%	25	$218.58	$259.73	$41.15	18.83%
6.	50	$335.76	$396.42	$60.66	18.07%	50	$305.78	$368.45	$62.67	20.50%
7.	75	$437.95	$519.12	$81.17	18.53%	75	$392.97	$477.16	$84.19	21.42%
8.	100	$540.14	$641.82	$101.68	18.82%	100	$480.16	$585.88	$105.72	22.02%
9.	125	$642.32	$764.53	$122.21	19.03%	125	$567.35	$694.60	$127.25	22.43%
10.	150	$744.51	$887.23	$142.72	19.17%	150	$654.54	$803.31	$148.77	22.73%
11.	200	$948.88	$1,132.64	$183.76	19.37%	200	$828.93	$1,020.75	$191.82	23.14%
12.	250	$1,153.25	$1,378.04	$224.79	19.49%	250	$1,003.31	$1,238.18	$234.87	23.41%
13.	375	$1,664.18	$1,991.56	$327.38	19.67%	375	$1,439.27	$1,781.77	$342.50	23.80%
14.	500	$2,175.11	$2,605.07	$429.96	19.77%	500	$1,875.23	$2,325.35	$450.12	24.00%
TARIFF AREA NUMBER 2:										
15.	0	$131.39	$151.01	$19.62	14.93%	0	$131.39	$151.01	$19.62	14.93%
16.	3	$144.06	$166.22	$22.16	15.38%	3	$142.46	$164.78	$22.32	15.67%
17.	5	$152.51	$176.36	$23.85	15.64%	5	$149.84	$173.96	$24.12	16.10%
18.	10	$173.62	$201.71	$28.09	16.18%	10	$168.29	$196.91	$28.62	17.01%
19.	25	$236.96	$277.76	$40.80	17.22%	25	$223.62	$265.77	$42.15	18.85%
20.	50	$342.52	$404.51	$61.99	18.10%	50	$315.86	$380.52	$64.66	20.47%
21.	75	$448.08	$531.26	$83.18	18.56%	75	$408.09	$495.27	$87.18	21.36%
22.	100	$553.64	$658.00	$104.36	18.85%	100	$500.32	$610.03	$109.71	21.93%
23.	125	$659.21	$784.75	$125.54	19.04%	125	$592.55	$724.78	$132.23	22.32%
24.	150	$764.77	$911.50	$146.73	19.19%	150	$684.78	$839.54	$154.76	22.60%
25.	200	$975.90	$1,165.00	$189.10	19.38%	200	$869.25	$1,069.05	$199.80	22.99%
26.	250	$1,187.02	$1,418.49	$231.47	19.50%	250	$1,053.71	$1,298.56	$244.85	23.24%
27.	375	$1,714.83	$2,052.23	$337.40	19.68%	375	$1,514.87	$1,872.33	$357.46	23.60%
28.	500	$2,242.65	$2,685.97	$443.32	19.77%	500	$1,976.03	$2,446.10	$470.07	23.79%
TARIFF AREA NUMBER 3:										
29.	0	$131.39	$151.01	$19.62	14.93%					
30.	3	$144.51	$166.76	$22.25	15.40%					
31.	5	$153.26	$177.26	$24.00	15.66%					
32.	10	$175.12	$203.51	$28.39	16.21%					
33.	25	$240.71	$282.26	$41.55	17.26%					
34.	50	$350.03	$413.50	$63.47	18.13%					
35.	75	$459.35	$544.75	$85.40	18.59%					
36.	100	$568.66	$676.00	$107.34	18.88%					
37.	125	$677.98	$807.24	$129.26	19.07%					
38.	150	$787.30	$938.49	$151.19	19.20%					
39.	200	$1,005.93	$1,200.98	$195.05	19.39%					
40.	250	$1,224.57	$1,463.47	$238.90	19.51%					
41.	375	$1,771.16	$2,119.70	$348.54	19.68%					
42.	500	$2,317.74	$2,775.93	$458.19	19.77%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS
COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 3" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

TABLE 12-14

	SAN JOSE HILLS Service Area, 3 Inch Meter					WHITTIER / LA MIRADA Service Area 3 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
	Usage	Present	Proposed	Increase		Usage	Present	Proposed	Increase	
Line Number	in Ccf	SJH-2 Rates	SJH-2 Rates	Dollars	Percent	in Ccf	WLM-2 Rates	WLM-2 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$246.36	$283.15	$36.79	14.93%	0	$246.36	$283.15	$36.79	14.93%
2.	5	$266.79	$307.69	$40.90	15.33%	5	$263.79	$304.89	$41.10	15.58%
3.	10	$287.23	$332.23	$45.00	15.67%	10	$281.23	$326.63	$45.40	16.14%
4.	20	$328.10	$381.31	$53.21	16.22%	20	$316.11	$370.12	$54.01	17.09%
5.	50	$450.73	$528.55	$77.82	17.27%	50	$420.74	$500.58	$79.84	18.98%
6.	75	$552.91	$651.26	$98.35	17.79%	75	$507.93	$609.30	$101.37	19.96%
7.	100	$655.10	$773.96	$118.86	18.14%	100	$595.12	$718.01	$122.89	20.65%
8.	150	$859.47	$1,019.36	$159.89	18.60%	150	$769.51	$935.45	$165.94	21.56%
9.	200	$1,063.84	$1,264.77	$200.93	18.89%	200	$943.89	$1,152.88	$208.99	22.14%
10.	300	$1,472.59	$1,755.58	$282.99	19.22%	300	$1,292.66	$1,587.75	$295.09	22.83%
11.	400	$1,881.33	$2,246.40	$365.07	19.40%	400	$1,641.43	$2,022.62	$381.19	23.22%
12.	500	$2,290.08	$2,737.21	$447.13	19.52%	500	$1,990.20	$2,457.49	$467.29	23.48%
13.	750	$3,311.94	$3,964.24	$652.30	19.70%	750	$2,862.12	$3,544.66	$682.54	23.85%
14.	1,000	$4,333.80	$5,191.27	$857.47	19.79%	1,000	$3,734.04	$4,631.83	$897.79	24.04%
TARIFF AREA NUMBER 2:										
15.	0	$246.36	$283.15	$36.79	14.93%	0	$246.36	$283.15	$36.79	14.93%
16.	5	$267.47	$308.50	$41.03	15.34%	5	$264.80	$306.10	$41.30	15.60%
17.	10	$288.58	$333.85	$45.27	15.69%	10	$283.25	$329.05	$45.80	16.17%
18.	20	$330.81	$384.55	$53.74	16.24%	20	$320.14	$374.95	$54.81	17.12%
19.	50	$457.48	$536.64	$79.16	17.30%	50	$430.82	$512.66	$81.84	19.00%
20.	75	$563.04	$663.39	$100.35	17.82%	75	$523.05	$627.41	$104.36	19.95%
21.	100	$668.61	$790.14	$121.53	18.18%	100	$615.28	$742.16	$126.88	20.62%
22.	150	$879.73	$1,043.64	$163.91	18.63%	150	$799.75	$971.67	$171.92	21.50%
23.	200	$1,090.86	$1,297.13	$206.27	18.91%	200	$984.21	$1,201.18	$216.97	22.05%
24.	300	$1,513.11	$1,804.12	$291.01	19.23%	300	$1,353.14	$1,660.20	$307.06	22.69%
25.	400	$1,935.36	$2,311.12	$375.76	19.42%	400	$1,722.07	$2,119.22	$397.15	23.06%
26.	500	$2,357.61	$2,818.11	$460.50	19.53%	500	$2,091.00	$2,578.24	$487.24	23.30%
27.	750	$3,413.24	$4,085.59	$672.35	19.70%	750	$3,013.32	$3,725.78	$712.46	23.64%
28.	1,000	$4,468.87	$5,353.07	$884.20	19.79%	1,000	$3,935.64	$4,873.33	$937.69	23.83%
TARIFF AREA NUMBER 3:										
29.	0	$246.36	$283.15	$36.79	14.93%					
30.	5	$268.22	$309.40	$41.18	15.35%					
31.	10	$290.08	$335.64	$45.56	15.71%					
32.	20	$333.81	$388.14	$54.33	16.28%					
33.	50	$464.99	$545.64	$80.65	17.34%					
34.	75	$574.31	$676.88	$102.57	17.86%					
35.	100	$683.63	$808.13	$124.50	18.21%					
36.	150	$902.26	$1,070.62	$168.36	18.66%					
37.	200	$1,120.90	$1,333.11	$212.21	18.93%					
38.	300	$1,558.17	$1,858.10	$299.93	19.25%					
39.	400	$1,995.44	$2,383.08	$387.64	19.43%					
40.	500	$2,432.71	$2,908.07	$475.36	19.54%					
41.	750	$3,525.88	$4,220.53	$694.65	19.70%					
42.	1,000	$4,619.06	$5,532.99	$913.93	19.79%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-15

COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 4" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	SAN JOSE HILLS Service Area, 4 Inch Meter					WHITTIER / LA MIRADA Service Area, 4 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
Line Number	Usage in Ccf	Present SJH-2 Rates	Proposed SJH-2 Rates	Increase Dollars	Increase Percent	Usage in Ccf	Present WLM-2 Rates	Proposed WLM-2 Rates	Increase Dollars	Increase Percent
TARIFF AREA NUMBER 1:										
1.	0	$410.61	$471.91	$61.30	14.93%	0	$410.61	$471.91	$61.30	14.93%
2.	5	$431.05	$496.45	$65.40	15.17%	5	$428.05	$493.65	$65.60	15.33%
3.	10	$451.48	$520.99	$69.51	15.40%	10	$445.49	$515.40	$69.91	15.69%
4.	20	$492.36	$570.07	$77.71	15.78%	20	$480.36	$558.88	$78.52	16.35%
5.	50	$614.98	$717.32	$102.34	16.64%	50	$584.99	$689.34	$104.35	17.84%
6.	75	$717.17	$840.02	$122.85	17.13%	75	$672.18	$798.06	$125.88	18.73%
7.	100	$819.35	$962.72	$143.37	17.50%	100	$759.38	$906.78	$147.40	19.41%
8.	150	$1,023.72	$1,208.13	$184.41	18.01%	150	$933.76	$1,124.21	$190.45	20.40%
9.	200	$1,228.10	$1,453.54	$225.44	18.36%	200	$1,108.14	$1,341.65	$233.51	21.07%
10.	300	$1,636.84	$1,944.35	$307.51	18.79%	300	$1,456.91	$1,776.52	$319.61	21.94%
11.	400	$2,045.58	$2,435.16	$389.58	19.04%	400	$1,805.68	$2,211.38	$405.70	22.47%
12.	500	$2,454.33	$2,925.97	$471.64	19.22%	500	$2,154.45	$2,646.25	$491.80	22.83%
13.	750	$3,476.19	$4,153.00	$676.81	19.47%	750	$3,026.37	$3,733.42	$707.05	23.36%
14.	1,000	$4,498.05	$5,380.03	$881.98	19.61%	1,000	$3,898.29	$4,820.59	$922.30	23.66%
TARIFF AREA NUMBER 2:										
15.	0	$410.61	$471.91	$61.30	14.93%	0	$410.61	$471.91	$61.30	14.93%
16.	5	$431.72	$497.26	$65.54	15.18%	5	$429.06	$494.86	$65.80	15.34%
17.	10	$452.83	$522.61	$69.78	15.41%	10	$447.50	$517.81	$70.31	15.71%
18.	20	$495.06	$573.31	$78.25	15.81%	20	$484.39	$563.71	$79.32	16.38%
19.	50	$621.73	$725.41	$103.68	16.68%	50	$595.07	$701.42	$106.35	17.87%
20.	75	$727.30	$852.16	$124.86	17.17%	75	$687.30	$816.17	$128.87	18.75%
21.	100	$832.86	$978.90	$146.04	17.53%	100	$779.54	$930.93	$151.39	19.42%
22.	150	$1,043.99	$1,232.40	$188.41	18.05%	150	$964.00	$1,160.44	$196.44	20.38%
23.	200	$1,255.11	$1,485.90	$230.79	18.39%	200	$1,148.46	$1,389.95	$241.49	21.03%
24.	300	$1,677.36	$1,992.89	$315.53	18.81%	300	$1,517.39	$1,848.96	$331.57	21.85%
25.	400	$2,099.61	$2,499.88	$400.27	19.06%	400	$1,886.32	$2,307.98	$421.66	22.35%
26.	500	$2,521.86	$3,006.87	$485.01	19.23%	500	$2,255.25	$2,767.00	$511.75	22.69%
27.	750	$3,577.49	$4,274.35	$696.86	19.48%	750	$3,177.57	$3,914.54	$736.97	23.19%
28.	1,000	$4,633.12	$5,541.84	$908.72	19.61%	1,000	$4,099.89	$5,062.09	$962.20	23.47%
TARIFF AREA NUMBER 3:										
29.	0	$410.61	$471.91	$61.30	14.93%					
30.	5	$432.47	$498.16	$65.69	15.19%					
31.	10	$454.34	$524.41	$70.07	15.42%					
32.	20	$498.06	$576.91	$78.85	15.83%					
33.	50	$629.24	$734.40	$105.16	16.71%					
34.	75	$738.56	$865.65	$127.09	17.21%					
35.	100	$847.88	$996.89	$149.01	17.57%					
36.	150	$1,066.51	$1,259.39	$192.88	18.09%					
37.	200	$1,285.15	$1,521.88	$236.73	18.42%					
38.	300	$1,722.42	$2,046.86	$324.44	18.84%					
39.	400	$2,159.69	$2,571.85	$412.16	19.08%					
40.	500	$2,596.96	$3,096.83	$499.87	19.25%					
41.	750	$3,690.14	$4,409.29	$719.15	19.49%					
42.	1,000	$4,783.31	$5,721.75	$938.44	19.62%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS
COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 6" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

TABLE 12-16

	SAN JOSE HILLS Service Area, 6 Inch Meter					WHITTIER / LA MIRADA Service Area, 6 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
				Increase					Increase	
Line Number	Usage in Ccf	Present SJH-2 Rates	Proposed SJH-2 Rates	Dollars	Percent	Usage in Ccf	Present WLM-2 Rates	Proposed WLM-2 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$821.21	$943.82	$122.61	14.93%	0	$821.21	$943.82	$122.61	14.93%
2.	5	$841.64	$968.36	$126.72	15.06%	5	$838.65	$965.57	$126.92	15.13%
3.	10	$862.08	$992.90	$130.82	15.17%	10	$856.08	$987.31	$131.23	15.33%
4.	20	$902.96	$1,041.98	$139.02	15.40%	20	$890.96	$1,030.80	$139.84	15.70%
5.	50	$1,025.58	$1,189.23	$163.65	15.96%	50	$995.59	$1,161.26	$165.67	16.64%
6.	75	$1,127.77	$1,311.93	$184.16	16.33%	75	$1,082.78	$1,269.97	$187.19	17.29%
7.	100	$1,229.95	$1,434.63	$204.68	16.64%	100	$1,169.98	$1,378.69	$208.71	17.84%
8.	150	$1,434.32	$1,680.04	$245.72	17.13%	150	$1,344.36	$1,596.12	$251.76	18.73%
9.	200	$1,638.70	$1,925.45	$286.75	17.50%	200	$1,518.74	$1,813.56	$294.82	19.41%
10.	300	$2,047.44	$2,416.26	$368.82	18.01%	300	$1,867.51	$2,248.43	$380.92	20.40%
11.	400	$2,456.18	$2,907.07	$450.89	18.36%	400	$2,216.28	$2,683.29	$467.01	21.07%
12.	500	$2,864.93	$3,397.88	$532.95	18.60%	500	$2,565.05	$3,118.16	$553.11	21.56%
13.	750	$3,886.79	$4,624.91	$738.12	18.99%	750	$3,436.97	$4,205.33	$768.36	22.36%
14.	1,000	$4,908.65	$5,851.94	$943.29	19.22%	1,000	$4,308.89	$5,292.50	$983.61	22.83%
TARIFF AREA NUMBER 2:										
15.	0	$821.21	$943.82	$122.61	14.93%	0	$821.21	$943.82	$122.61	14.93%
16.	5	$842.32	$969.17	$126.85	15.06%	5	$839.65	$966.77	$127.12	15.14%
17.	10	$863.43	$994.52	$131.09	15.18%	10	$858.10	$989.72	$131.62	15.34%
18.	20	$905.66	$1,045.22	$139.56	15.41%	20	$894.99	$1,035.63	$140.64	15.71%
19.	50	$1,032.33	$1,197.32	$164.99	15.98%	50	$1,005.67	$1,173.33	$167.66	16.67%
20.	75	$1,137.90	$1,324.07	$186.17	16.36%	75	$1,097.90	$1,288.09	$190.19	17.32%
21.	100	$1,243.46	$1,450.81	$207.35	16.68%	100	$1,190.14	$1,402.84	$212.70	17.87%
22.	150	$1,454.58	$1,704.31	$249.73	17.17%	150	$1,374.60	$1,632.35	$257.75	18.75%
23.	200	$1,665.71	$1,957.81	$292.10	17.54%	200	$1,559.06	$1,861.86	$302.80	19.42%
24.	300	$2,087.96	$2,464.80	$376.84	18.05%	300	$1,927.99	$2,320.88	$392.89	20.38%
25.	400	$2,510.21	$2,971.79	$461.58	18.39%	400	$2,296.92	$2,779.89	$482.97	21.03%
26.	500	$2,932.46	$3,478.78	$546.32	18.63%	500	$2,665.85	$3,238.91	$573.06	21.50%
27.	750	$3,988.09	$4,746.27	$758.18	19.01%	750	$3,588.17	$4,386.46	$798.29	22.25%
28.	1,000	$5,043.72	$6,013.75	$970.03	19.23%	1,000	$4,510.49	$5,534.00	$1,023.51	22.69%
TARIFF AREA NUMBER 3:										
29.	0	$821.21	$943.82	$122.61	14.93%					
30.	5	$843.07	$970.07	$127.00	15.06%					
31.	10	$864.93	$996.32	$131.39	15.19%					
32.	20	$908.66	$1,048.82	$140.16	15.42%					
33.	50	$1,039.84	$1,206.31	$166.47	16.01%					
34.	75	$1,149.16	$1,337.56	$188.40	16.39%					
35.	100	$1,258.48	$1,468.81	$210.33	16.71%					
36.	150	$1,477.11	$1,731.30	$254.19	17.21%					
37.	200	$1,695.75	$1,993.79	$298.04	17.58%					
38.	300	$2,133.02	$2,518.77	$385.75	18.08%					
39.	400	$2,570.29	$3,043.76	$473.47	18.42%					
40.	500	$3,007.56	$3,568.74	$561.18	18.66%					
41.	750	$4,100.74	$4,881.20	$780.46	19.03%					
42.	1,000	$5,193.91	$6,193.66	$999.75	19.25%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-17

COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 8" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	SAN JOSE HILLS Service Area, 8 Inch Meter					WHITTIER / LA MIRADA Service Area, 8 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
	Usage	Present	Proposed	Increase		Usage	Present	Proposed	Increase	
Line Number	in Ccf	SJH-2 Rates	SJH-2 Rates	Dollars	Percent	in Ccf	WLM-2 Rates	WLM-2 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$1,313.93	$1,510.11	$196.18	14.93%	0	$1,313.93	$1,510.11	$196.18	14.93%
2.	5	$1,334.37	$1,534.66	$200.29	15.01%	5	$1,331.37	$1,531.86	$200.49	15.06%
3.	10	$1,354.80	$1,559.20	$204.40	15.09%	10	$1,348.80	$1,553.60	$204.80	15.18%
4.	20	$1,395.68	$1,608.28	$212.60	15.23%	20	$1,383.68	$1,597.09	$213.41	15.42%
5.	50	$1,518.30	$1,755.52	$237.22	15.62%	50	$1,488.31	$1,727.55	$239.24	16.07%
6.	75	$1,620.49	$1,878.22	$257.73	15.90%	75	$1,575.50	$1,836.27	$260.77	16.55%
7.	100	$1,722.67	$2,000.93	$278.26	16.15%	100	$1,662.70	$1,944.98	$282.28	16.98%
8.	150	$1,927.04	$2,246.33	$319.29	16.57%	150	$1,837.08	$2,162.42	$325.34	17.71%
9.	200	$2,131.42	$2,491.74	$360.32	16.91%	200	$2,011.46	$2,379.85	$368.39	18.31%
10.	300	$2,540.16	$2,982.55	$442.39	17.42%	300	$2,360.23	$2,814.72	$454.49	19.26%
11.	400	$2,948.90	$3,473.36	$524.46	17.78%	400	$2,709.00	$3,249.59	$540.59	19.96%
12.	500	$3,357.65	$3,964.18	$606.53	18.06%	500	$3,057.77	$3,684.46	$626.69	20.50%
13.	750	$4,379.51	$5,191.21	$811.70	18.53%	750	$3,929.69	$4,771.63	$841.94	21.43%
14.	1,000	$5,401.37	$6,418.24	$1,016.87	18.83%	1,000	$4,801.61	$5,858.80	$1,057.19	22.02%
TARIFF AREA NUMBER 2:										
15.	0	$1,313.93	$1,510.11	$196.18	14.93%	0	$1,313.93	$1,510.11	$196.18	14.93%
16.	5	$1,335.04	$1,535.46	$200.42	15.01%	5	$1,332.37	$1,533.07	$200.70	15.06%
17.	10	$1,356.15	$1,560.81	$204.66	15.09%	10	$1,350.82	$1,556.02	$205.20	15.19%
18.	20	$1,398.38	$1,611.51	$213.13	15.24%	20	$1,387.71	$1,601.92	$214.21	15.44%
19.	50	$1,525.05	$1,763.61	$238.56	15.64%	50	$1,498.39	$1,739.62	$241.23	16.10%
20.	75	$1,630.62	$1,890.36	$259.74	15.93%	75	$1,590.62	$1,854.38	$263.76	16.58%
21.	100	$1,736.18	$2,017.11	$280.93	16.18%	100	$1,682.86	$1,969.13	$286.27	17.01%
22.	150	$1,947.30	$2,270.60	$323.30	16.60%	150	$1,867.32	$2,198.64	$331.32	17.74%
23.	200	$2,158.43	$2,524.10	$365.67	16.94%	200	$2,051.78	$2,428.15	$376.37	18.34%
24.	300	$2,580.68	$3,031.09	$450.41	17.45%	300	$2,420.71	$2,887.17	$466.46	19.27%
25.	400	$3,002.93	$3,538.08	$535.15	17.82%	400	$2,789.64	$3,346.19	$556.55	19.95%
26.	500	$3,425.18	$4,045.08	$619.90	18.10%	500	$3,158.57	$3,805.20	$646.63	20.47%
27.	750	$4,480.81	$5,312.56	$831.75	18.56%	750	$4,080.89	$4,952.75	$871.86	21.36%
28.	1,000	$5,536.44	$6,580.04	$1,043.60	18.85%	1,000	$5,003.21	$6,100.29	$1,097.08	21.93%
TARIFF AREA NUMBER 3:										
29.	0	$1,313.93	$1,510.11	$196.18	14.93%					
30.	5	$1,335.79	$1,536.36	$200.57	15.02%					
31.	10	$1,357.66	$1,562.61	$204.95	15.10%					
32.	20	$1,401.38	$1,615.11	$213.73	15.25%					
33.	50	$1,532.56	$1,772.61	$240.05	15.66%					
34.	75	$1,641.88	$1,903.85	$261.97	15.96%					
35.	100	$1,751.20	$2,035.10	$283.90	16.21%					
36.	150	$1,969.83	$2,297.59	$327.76	16.64%					
37.	200	$2,188.47	$2,560.08	$371.61	16.98%					
38.	300	$2,625.74	$3,085.07	$459.33	17.49%					
39.	400	$3,063.01	$3,610.05	$547.04	17.86%					
40.	500	$3,500.28	$4,135.03	$634.75	18.13%					
41.	750	$4,593.46	$5,447.49	$854.03	18.59%					
42.	1,000	$5,686.63	$6,759.95	$1,073.32	18.87%					

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS SERVICE AREA
COMPARISON OF PRESENT AND PROPOSED RATES - MONTHLY BILLS FOR 10" NON RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

TABLE 12-18

	SAN JOSE HILLS Service Area, 10 Inch Meter				
		Monthly Bill, Dollars			
Line Number	Usage in Ccf	Present SJH-2 Rates	Proposed SJH-2 Rates	Increase Dollars	Increase Percent
TARIFF AREA NUMBER 1:					
1.	0	$1,888.78	$2,170.79	$282.01	14.93%
2.	3	$1,901.04	$2,185.51	$284.47	14.96%
3.	5	$1,909.22	$2,195.33	$286.11	14.99%
4.	10	$1,929.65	$2,219.87	$290.22	15.04%
5.	25	$1,990.97	$2,293.49	$302.52	15.19%
6.	50	$2,093.15	$2,416.20	$323.05	15.43%
7.	75	$2,195.34	$2,538.90	$343.56	15.65%
8.	100	$2,297.52	$2,661.60	$364.08	15.85%
9.	125	$2,399.71	$2,784.31	$384.60	16.03%
10.	150	$2,501.90	$2,907.01	$405.11	16.19%
11.	200	$2,706.27	$3,152.41	$446.14	16.49%
12.	250	$2,910.64	$3,397.82	$487.18	16.74%
13.	375	$3,421.57	$4,011.34	$589.77	17.24%
14.	500	$3,932.50	$4,624.85	$692.35	17.61%
TARIFF AREA NUMBER 2:					
15.	0	$1,888.78	$2,170.79	$282.01	14.93%
16.	3	$1,901.45	$2,186.00	$284.55	14.96%
17.	5	$1,909.89	$2,196.14	$286.25	14.99%
18.	10	$1,931.01	$2,221.49	$290.48	15.04%
19.	25	$1,994.34	$2,297.54	$303.20	15.20%
20.	50	$2,099.91	$2,424.29	$324.38	15.45%
21.	75	$2,205.47	$2,551.03	$345.56	15.67%
22.	100	$2,311.03	$2,677.78	$366.75	15.87%
23.	125	$2,416.59	$2,804.53	$387.94	16.05%
24.	150	$2,522.16	$2,931.28	$409.12	16.22%
25.	200	$2,733.28	$3,184.77	$451.49	16.52%
26.	250	$2,944.41	$3,438.27	$493.86	16.77%
27.	375	$3,472.22	$4,072.01	$599.79	17.27%
28.	500	$4,000.04	$4,705.75	$705.71	17.64%
TARIFF AREA NUMBER 3:					
29.	0	$1,888.78	$2,170.79	$282.01	14.93%
30.	3	$1,901.90	$2,186.54	$284.64	14.97%
31.	5	$1,910.64	$2,197.04	$286.40	14.99%
32.	10	$1,932.51	$2,223.29	$290.78	15.05%
33.	25	$1,998.10	$2,302.04	$303.94	15.21%
34.	50	$2,107.42	$2,433.28	$325.86	15.46%
35.	75	$2,216.73	$2,564.53	$347.80	15.69%
36.	100	$2,326.05	$2,695.77	$369.72	15.89%
37.	125	$2,435.37	$2,827.02	$391.65	16.08%
38.	150	$2,544.69	$2,958.27	$413.58	16.25%
39.	200	$2,763.32	$3,220.76	$457.44	16.55%
40.	250	$2,981.96	$3,483.25	$501.29	16.81%
41.	375	$3,528.54	$4,139.48	$610.94	17.31%
42.	500	$4,075.13	$4,795.71	$720.58	17.68%

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, and WHITTIER/LA MIRADA SERVICE AREAS
CONSERVATION USAGE RATES FOR RESIDENTIAL CUSTOMERS AT PRESENT RATES

TABLE 12-19

Line Number		SAN JOSE HILLS SERVICE AREA			
		Estimated Usage (Ccf)		Test Year Usage (Ccf)	
		2022	2023	2024	2025
1.	Tariff Area 1	3,283,752	3,206,548	3,283,415	3,065,169
2.	Tariff Area 2	2,597,765	2,536,689	2,597,499	2,424,845
3.	Tariff Area 3	735,256	717,970	735,181	686,314
4.		6,616,773	6,461,207	6,616,095	6,176,328

	WHITTIER/LA MIRADA SERVICE AREA			
	Estimated Usage (Ccf)		Test Year Usage (Ccf)	
	2022	2023	2024	2025
Tariff Area 1	359,772	353,683	375,370	360,173
Tariff Area 2	4,756,526	4,676,026	4,962,747	4,761,831
Tariff Area 3	32,289	31,743	33,689	32,325
	5,148,587	5,061,452	5,371,806	5,154,329

	PRESENT RATES:		Adopted 2007 Usage
5.	T.A. 1	Tier 1	3,976,660
6.		Tier 2	1,057,975
7.	T.A. 2	Tier 1	3,110,966
8.		Tier 2	1,054,384
9.	T.A. 3	Tier 1	801,425
10.		Tier 2	177,075
11.			10,178,485

PRESENT RATES:		Adopted 2007 Usage
T.A. 1	Tier 1	444,044
	Tier 2	81,812
T.A. 2	Tier 1	5,191,064
	Tier 2	1,311,752
T.A. 3	Tier 1	23,179
	Tier 2	21,875
		7,073,726

			Estimated Usage (Ccf)		Test Year Usage (Ccf)	
			2022	2023	2024	2025
12.	Tariff Area 1	Tier 1	2,593,706	2,532,726	2,593,440	2,421,056
13.		Tier 2	690,046	673,822	689,975	644,113
14.	Tariff Area 2	Tier 1	1,940,187	1,894,571	1,939,988	1,811,039
15.		Tier 2	657,578	642,118	657,511	613,806
16.	Tariff Area 3	Tier 1	602,200	588,042	602,138	562,115
17.		Tier 2	133,056	129,928	133,043	124,199
18.			6,616,773	6,461,207	6,616,095	6,176,328
		check	6,616,773	6,461,207	6,616,095	6,176,328
			0	0	0	0

		Estimated Usage (Ccf)		Test Year Usage (Ccf)	
		2022	2023	2024	2025
Tariff Area 1	Tier 1	303,799	298,657	316,970	304,138
	Tier 2	55,973	55,026	58,400	56,035
Tariff Area 2	Tier 1	3,797,037	3,732,775	3,961,659	3,801,272
	Tier 2	959,489	943,251	1,001,088	960,559
Tariff Area 3	Tier 1	16,612	16,331	17,332	16,630
	Tier 2	15,677	15,412	16,357	15,695
		5,148,587	5,061,452	5,371,806	5,154,329
	check	5,148,587	5,061,452	5,371,806	5,154,329
		0	0	0	0

			(a) 1/1/2023 Present Rate/Ccf	Estimated Revenue ($)		Test Year Revenue ($)		
				2022	2023	2024	2025	
19.	T.A. 1	Tier 1	$3.935	$9,695,275	$9,966,277	$10,205,187	$9,526,857	
20.		Tier 2	$4.417	$2,895,431	$2,976,272	$3,047,618	$2,845,046	
21.	T.A. 2	Tier 1	$4.095	$7,547,328	$7,758,270	$7,944,253	$7,416,204	
22.		Tier 2	$4.514	$2,819,694	$2,898,519	$2,968,002	$2,770,721	
23.	T.A. 3	Tier 1	$4.271	$2,443,125	$2,511,527	$2,571,733	$2,400,792	
24.		Tier 2	$4.881	$616,981	$634,179	$649,381	$606,217	
25.				$26,017,834	$26,745,043	$27,386,175	$25,565,836	**(b)**
			check	26,015,510	26,743,296	27,384,386	25,564,166	
				(2,324)	(1,747)	(1,789)	(1,670)	

	2022 Rates			
26.	T.A. 1 - Tier 1	$3.738		
27.	T.A. 1 - Tier 2	$4.196	T.A. 3 - Tier 1	$4.057
28.	T.A. 2 - Tier 1	$3.890	T.A. 3 - Tier 2	$4.637
29.	T.A. 2 - Tier 2	$4.288		

		(a) 1/1/2023 Present Rate/Ccf	Estimated Revenue ($)		Test Year Revenue ($)	
			2022	2023	2024	2025
T.A. 1	Tier 1	$3.376	$974,284	$1,008,268	$1,070,092	$1,026,769
	Tier 2	$3.811	$202,622	$209,702	$222,561	$213,550
T.A. 2	Tier 1	$3.588	$12,940,301	$13,393,197	$14,214,431	$13,638,962
	Tier 2	$3.956	$3,605,761	$3,731,500	$3,960,305	$3,799,973
T.A. 3	Tier 1	$3.878	$61,198	$63,331	$67,214	$64,492
	Tier 2	$4.207	$62,646	$64,839	$68,814	$66,028
		(b)	$17,846,811	$18,470,837	$19,603,417	$18,809,775
		check	17,843,872	18,465,129	19,597,358	18,803,962
			(2,939)	(5,708)	(6,059)	(5,813)

2022 Rates			
T.A. 1 - Tier 1	$3.207		
T.A. 1 - Tier 2	$3.620	T.A. 3 - Tier 1	$3.684
T.A. 2 - Tier 1	$3.408	T.A. 3 - Tier 2	$3.996
T.A. 2 - Tier 2	$3.758		

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, and WHITTIER/LA MIRADA SERVICE AREAS
TABLE 12-20

CONSERVATION USAGE RATES FOR RESIDENTIAL CUSTOMERS AT PROPOSED RATES

SAN JOSE HILLS SERVICE AREA
RESIDENTIAL SALES (601.11.)

Line Number			2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	
	Usage by Tariff Area					
1.	Tariff Area 1 Usage		3,283,415	3,065,169	3,065,169	
2.	Tariff Area 2 Usage		2,597,499	2,424,845	2,424,845	
3.	Tariff Area 3 Usage		735,181	686,314	686,314	
4.	SUBTOTAL USAGE		6,616,095	6,176,328	6,176,328	
	Usage Rate by Tariff Area per 100 cubic feet					
5.	Tariff Area 1 Usage		$4.869	$4.869	$5.283	
6.	Tariff Area 2 Usage		$5.030	$5.030	$5.452	
7.	Tariff Area 3 Usage		$5.208	$5.208	$5.640	
	Usage Revenue by Tariff Area					
8.	Tariff Area 1 Usage		$15,987,502	$14,924,825	$16,192,759	
9.	Tariff Area 2 Usage		$13,064,608	$12,196,212	$13,220,488	
10.	Tariff Area 3 Usage		$3,828,951	$3,574,443	$3,871,026	
11.	SUBTOTAL USAGE REVENUE		$32,881,061	$30,695,480	$33,284,273	(c)
	CONSERVATION USAGE BY Tariff Area (Ccf)					
12.	Tariff Area 1	Tier 1	2,593,440	2,421,056	2,421,056	
13.		Tier 2	689,975	644,113	644,113	
14.	Tariff Area 2	Tier 1	1,939,988	1,811,039	1,811,039	
15.		Tier 2	657,511	613,806	613,806	
16.	Tariff Area 3	Tier 1	602,138	562,115	562,115	
17.		Tier 2	133,043	124,199	124,199	
18.			6,616,095	6,176,328	6,176,328	
	CONSERVATION USAGE RATE by ZONE per 100 CUBIC FEET = (c / b) x a					
19.	**T.A. 1**	**Tier 1**	**$4.725**	**$4.725**	**$5.123**	
20.		**Tier 2**	**$5.303**	**$5.303**	**$5.751**	
21.	**T.A. 2**	**Tier 1**	**$4.917**	**$4.917**	**$5.331**	
22.		**Tier 2**	**$5.420**	**$5.420**	**$5.877**	
23.	**T.A. 3**	**Tier 1**	**$5.128**	**$5.128**	**$5.560**	
24.		**Tier 2**	**$5.860**	**$5.860**	**$6.355**	
	CONSERVATION USAGE REVENUE BY ZONE					
25.	T.A. 1	Tier 1	$12,252,802	$11,438,368	$12,403,056	
26.		Tier 2	$3,659,106	$3,415,888	$3,703,977	
27.	T.A. 2	Tier 1	$9,538,224	$8,904,224	$9,655,188	
28.		Tier 2	$3,563,516	$3,326,651	$3,607,214	
29.	T.A. 3	Tier 1	$3,087,737	$2,882,497	$3,125,601	
30.		Tier 2	$779,676	$727,851	$789,236	
31.			$32,881,061	$30,695,481	$33,284,273	
		check	32,881,061	30,695,480	33,284,273	
			0	(1)	0	

WHITTIER/LA MIRADA SERVICE AREA
RESIDENTIAL SALES (601.11.)

		2024 @ 2024 Rates	2025 @ 2024 Rates	2025 @ 2025 Rates	
Usage by Tariff Area					
Tariff Area 1 Usage		375,370	360,173	360,173	
Tariff Area 2 Usage		4,962,747	4,761,831	4,761,831	
Tariff Area 3 Usage		33,689	32,325	32,325	
SUBTOTAL USAGE		5,371,806	5,154,329	5,154,329	
Usage Rate by Tariff Area per 100 cubic feet					
Tariff Area 1 Usage		$4.314	$4.314	$4.520	
Tariff Area 2 Usage		$4.554	$4.554	$4.772	
Tariff Area 3 Usage		$4.967	$4.967	$5.208	
Usage Revenue by Tariff Area					
Tariff Area 1 Usage		$1,619,410	$1,553,847	$1,627,920	
Tariff Area 2 Usage		$22,599,103	$21,684,182	$22,725,683	
Tariff Area 3 Usage		$167,334	$160,559	$168,357	
SUBTOTAL USAGE REVENUE		$24,385,847	$23,398,588	$24,521,960	(c)
CONSERVATION USAGE BY Tariff Area (Ccf)					
Tariff Area 1	Tier 1	316,970	304,138	304,138	
	Tier 2	58,400	56,035	56,035	
Tariff Area 2	Tier 1	3,961,659	3,801,272	3,801,272	
	Tier 2	1,001,088	960,559	960,559	
Tariff Area 3	Tier 1	17,332	16,630	16,630	
	Tier 2	16,357	15,695	15,695	
		5,371,806	5,154,329	5,154,329	
CONSERVATION USAGE RATE by ZONE per 100 CUBIC FEET = (c / b) x a					
T.A. 1	**Tier 1**	**$4.200**	**$4.200**	**$4.401**	
	Tier 2	**$4.741**	**$4.741**	**$4.968**	
T.A. 2	**Tier 1**	**$4.463**	**$4.463**	**$4.678**	
	Tier 2	**$4.921**	**$4.921**	**$5.157**	
T.A. 3	**Tier 1**	**$4.824**	**$4.824**	**$5.056**	
	Tier 2	**$5.233**	**$5.233**	**$5.485**	
CONSERVATION USAGE REVENUE BY T.A.					
T.A. 1	Tier 1	$1,331,151	$1,277,259	$1,338,580	
	Tier 2	$276,857	$265,648	$278,402	
T.A. 2	Tier 1	$17,682,170	$16,966,310	$17,780,866	
	Tier 2	$4,926,458	$4,727,011	$4,953,956	
T.A. 3	Tier 1	$83,611	$80,226	$84,077	
	Tier 2	$85,602	$82,136	$86,079	
		$24,385,847	$23,398,589	$24,521,960	
	check	24,385,847	23,398,588	24,521,960	
		0	(1)	0	

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS
TABLE 12-21
COMPARISON OF PRESENT (UNIFORM) RATES AND PROPOSED MONTHLY BILLS FOR 5/8x3/4" WITH CONSERVATION RATES - RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	Ccf
Tier 1, Up To	20
Tier 2, Over	20

	SAN JOSE HILLS Service Area, 5/8 x 3/4 Inch Meter					WHITTIER / LA MIRADA Service Area, 5/8 x 3/4 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
				Increase					Increase	
Line Number	Usage in Ccf	Uniform Rates SJH-2 Rates	Conservation Rat SJH-1 Rates	Dollars	Percent	Usage in Ccf	Uniform Rates WLM-2 Rates	Conservation Rate WLM-1 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$16.43	$18.88	$2.45	14.91%	0	$16.43	$18.88	$2.45	14.91%
2.	2	$24.61	$28.40	$3.79	15.40%	2	$23.41	$27.34	$3.93	16.79%
3.	5	$36.87	$42.69	$5.82	15.79%	5	$33.87	$40.04	$6.17	18.22%
4.	7	$45.04	$52.21	$7.17	15.92%	7	$40.84	$48.51	$7.67	18.78%
5.	10	$57.30	$66.50	$9.20	16.06%	10	$51.31	$61.21	$9.90	19.29%
6.	12	$65.48	$76.02	$10.54	16.10%	12	$58.28	$69.67	$11.39	19.54%
7.	15	$77.74	$90.31	$12.57	16.17%	15	$68.75	$82.37	$13.62	19.81%
8.	17	$85.92	$99.84	$13.92	16.20%	17	$75.72	$90.84	$15.12	19.97%
9.	20	$98.18	$114.12	$15.94	16.24%	20	$86.18	$103.54	$17.36	20.14%
10.	25	$118.62	$140.85	$22.23	18.74%	25	$103.62	$127.43	$23.81	22.98%
11.	30	$139.05	$167.58	$28.53	20.52%	30	$121.06	$151.33	$30.27	25.00%
12.	40	$179.93	$221.04	$41.11	22.85%	40	$155.94	$199.11	$43.17	27.68%
13.	50	$220.80	$274.49	$53.69	24.32%	50	$190.81	$246.90	$56.09	29.40%
14.	100	$425.17	$541.78	$116.61	27.43%	100	$365.20	$485.83	$120.63	33.03%
TARIFF AREA NUMBER 2:										
15.	0	$16.43	$18.88	$2.45	14.91%	0	$16.43	$18.88	$2.45	14.91%
16.	2	$24.88	$28.79	$3.91	15.72%	2	$23.81	$27.87	$4.06	17.05%
17.	5	$37.54	$43.66	$6.12	16.30%	5	$34.88	$41.37	$6.49	18.61%
18.	7	$45.99	$53.57	$7.58	16.48%	7	$42.26	$50.37	$8.11	19.19%
19.	10	$58.66	$68.44	$9.78	16.67%	10	$53.32	$63.87	$10.55	19.79%
20.	12	$67.10	$78.35	$11.25	16.77%	12	$60.70	$72.86	$12.16	20.03%
21.	15	$79.77	$93.22	$13.45	16.86%	15	$71.77	$86.36	$14.59	20.33%
22.	17	$88.21	$103.13	$14.92	16.91%	17	$79.15	$95.36	$16.21	20.48%
23.	20	$100.88	$118.00	$17.12	16.97%	20	$90.22	$108.86	$18.64	20.66%
24.	25	$121.99	$145.31	$23.32	19.12%	25	$108.66	$133.66	$25.00	23.01%
25.	30	$143.11	$172.63	$29.52	20.63%	30	$127.11	$158.46	$31.35	24.66%
26.	40	$185.33	$227.26	$41.93	22.62%	40	$164.00	$208.07	$44.07	26.87%
27.	50	$227.56	$281.89	$54.33	23.88%	50	$200.89	$257.67	$56.78	28.26%
28.	100	$438.68	$555.04	$116.36	26.53%	100	$385.36	$505.69	$120.33	31.23%
TARIFF AREA NUMBER 3:										
29.	0	$16.43	$18.88	$2.45	14.91%	0	$16.43	$18.88	$2.45	14.91%
30.	2	$25.18	$29.21	$4.03	16.00%	2	$24.50	$28.60	$4.10	16.73%
31.	5	$38.29	$44.72	$6.43	16.79%	5	$36.62	$43.19	$6.57	17.94%
32.	7	$47.04	$55.06	$8.02	17.05%	7	$44.69	$52.92	$8.23	18.42%
33.	10	$60.16	$70.57	$10.41	17.30%	10	$56.80	$67.50	$10.70	18.84%
34.	12	$68.90	$80.90	$12.00	17.42%	12	$64.87	$77.23	$12.36	19.05%
35.	15	$82.02	$96.41	$14.39	17.54%	15	$76.99	$91.82	$14.83	19.26%
36.	17	$90.77	$106.75	$15.98	17.60%	17	$85.06	$101.54	$16.48	19.37%
37.	20	$103.88	$122.26	$18.38	17.69%	20	$97.17	$116.13	$18.96	19.51%
38.	25	$125.75	$151.79	$26.04	20.71%	25	$117.36	$142.51	$25.15	21.43%
39.	30	$147.61	$181.33	$33.72	22.84%	30	$137.54	$168.88	$31.34	22.79%
40.	40	$191.34	$240.40	$49.06	25.64%	40	$177.91	$221.63	$43.72	24.57%
41.	50	$235.07	$299.47	$64.40	27.40%	50	$218.28	$274.39	$56.11	25.71%
42.	100	$453.70	$594.83	$141.13	31.11%	100	$420.13	$538.15	$118.02	28.09%

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-22

COMPARISON OF PRESENT (UNIFORM) RATES AND PROPOSED MONTHLY BILLS FOR 3/4" WITH CONSERVATION RATES - RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	Ccf
Tier 1, Up To	20
Tier 2, Over	20

	SAN JOSE HILLS Service Area, 3/4 Inch Meter					WHITTIER / LA MIRADA Service Area, 3/4 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
				Increase					Increase	
Line Number	Usage in Ccf	Uniform Rates SJH-2 Rates	Conservation Rat SJH-1 Rates	Dollars	Percent	Usage in Ccf	Uniform Rates WLM-2 Rates	Conservation Rate WLM-1 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$24.64	$28.31	$3.67	14.89%	0	$24.64	$28.31	$3.67	14.89%
2.	2	$32.81	$37.84	$5.03	15.33%	2	$31.61	$36.78	$5.17	16.36%
3.	5	$45.07	$52.13	$7.06	15.66%	5	$42.07	$49.48	$7.41	17.61%
4.	7	$53.25	$61.65	$8.40	15.77%	7	$49.05	$57.95	$8.90	18.14%
5.	10	$65.51	$75.94	$10.43	15.92%	10	$59.51	$70.65	$11.14	18.72%
6.	12	$73.68	$85.46	$11.78	15.99%	12	$66.49	$79.11	$12.62	18.98%
7.	15	$85.95	$99.75	$13.80	16.06%	15	$76.95	$91.81	$14.86	19.31%
8.	17	$94.12	$109.27	$15.15	16.10%	17	$83.93	$100.28	$16.35	19.48%
9.	20	$106.38	$123.56	$17.18	16.15%	20	$94.39	$112.98	$18.59	19.69%
10.	25	$126.82	$150.29	$23.47	18.51%	25	$111.83	$136.87	$25.04	22.39%
11.	30	$147.26	$177.02	$29.76	20.21%	30	$129.27	$160.77	$31.50	24.37%
12.	40	$188.13	$230.47	$42.34	22.51%	40	$164.14	$208.55	$44.41	27.06%
13.	50	$229.01	$283.93	$54.92	23.98%	50	$199.02	$256.34	$57.32	28.80%
14.	100	$433.38	$551.22	$117.84	27.19%	100	$373.40	$495.27	$121.87	32.64%
TARIFF AREA NUMBER 2:										
15.	0	$24.64	$28.31	$3.67	14.89%	0	$24.64	$28.31	$3.67	14.89%
16.	2	$33.08	$38.23	$5.15	15.57%	2	$32.01	$37.31	$5.30	16.56%
17.	5	$45.75	$53.09	$7.34	16.04%	5	$43.08	$50.81	$7.73	17.94%
18.	7	$54.19	$63.01	$8.82	16.28%	7	$50.46	$59.81	$9.35	18.53%
19.	10	$66.86	$77.87	$11.01	16.47%	10	$61.53	$73.30	$11.77	19.13%
20.	12	$75.31	$87.79	$12.48	16.57%	12	$68.91	$82.30	$13.39	19.43%
21.	15	$87.97	$102.65	$14.68	16.69%	15	$79.97	$95.80	$15.83	19.79%
22.	17	$96.42	$112.57	$16.15	16.75%	17	$87.35	$104.80	$17.45	19.98%
23.	20	$109.09	$127.43	$18.34	16.81%	20	$98.42	$118.30	$19.88	20.20%
24.	25	$130.20	$154.75	$24.55	18.86%	25	$116.87	$143.10	$26.23	22.44%
25.	30	$151.31	$182.06	$30.75	20.32%	30	$135.31	$167.90	$32.59	24.09%
26.	40	$193.54	$236.70	$43.16	22.30%	40	$172.21	$217.50	$45.29	26.30%
27.	50	$235.76	$291.33	$55.57	23.57%	50	$209.10	$267.11	$58.01	27.74%
28.	100	$446.89	$564.48	$117.59	26.31%	100	$393.56	$515.13	$121.57	30.89%
TARIFF AREA NUMBER 3:										
29.	0	$24.64	$28.31	$3.67	14.89%	0	$24.64	$28.31	$3.67	14.89%
30.	2	$33.38	$38.65	$5.27	15.79%	2	$32.71	$38.04	$5.33	16.29%
31.	5	$46.50	$54.16	$7.66	16.47%	5	$44.82	$52.63	$7.81	17.43%
32.	7	$55.24	$64.50	$9.26	16.76%	7	$52.89	$62.35	$9.46	17.89%
33.	10	$68.36	$80.00	$11.64	17.03%	10	$65.01	$76.94	$11.93	18.35%
34.	12	$77.11	$90.34	$13.23	17.16%	12	$73.08	$86.67	$13.59	18.60%
35.	15	$90.23	$105.85	$15.62	17.31%	15	$85.19	$101.25	$16.06	18.85%
36.	17	$98.97	$116.19	$17.22	17.40%	17	$93.27	$110.98	$17.71	18.99%
37.	20	$112.09	$131.69	$19.60	17.49%	20	$105.38	$125.57	$20.19	19.16%
38.	25	$133.95	$161.23	$27.28	20.37%	25	$125.56	$151.94	$26.38	21.01%
39.	30	$155.82	$190.77	$34.95	22.43%	30	$145.75	$178.32	$32.57	22.35%
40.	40	$199.54	$249.84	$50.30	25.21%	40	$186.12	$231.07	$44.95	24.15%
41.	50	$243.27	$308.91	$65.64	26.98%	50	$226.49	$283.82	$57.33	25.31%
42.	100	$461.91	$604.27	$142.36	30.82%	100	$428.34	$547.58	$119.24	27.84%

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-23

COMPARISON OF PRESENT (UNIFORM) RATES AND PROPOSED MONTHLY BILLS FOR 1" WITH CONSERVATION RATES - RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	Ccf
Tier 1, Up To	28
Tier 2, Over	28

	SAN JOSE HILLS Service Area, 1 Inch Meter					WHITTIER / LA MIRADA Service Area, 1 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
Line Number	Usage in Ccf	Uniform Rates SJH-2 Rates	Conservation Rat SJH-1 Rates	Increase Dollars	Percent	Usage in Ccf	Uniform Rates WLM-2 Rates	Conservation Rate WLM-1 Rates	Increase Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$41.07	$47.19	$6.12	14.90%	0	$41.07	$47.19	$6.12	14.90%
2.	2	$49.24	$56.72	$7.48	15.19%	2	$48.04	$55.66	$7.62	15.86%
3.	5	$61.50	$71.00	$9.50	15.45%	5	$58.50	$68.36	$9.86	16.85%
4.	7	$69.68	$80.53	$10.85	15.57%	7	$65.48	$76.82	$11.34	17.32%
5.	10	$81.94	$94.81	$12.87	15.71%	10	$75.94	$89.52	$13.58	17.88%
6.	12	$90.12	$104.34	$14.22	15.78%	12	$82.92	$97.99	$15.07	18.17%
7.	15	$102.38	$118.63	$16.25	15.87%	15	$93.38	$110.69	$17.31	18.54%
8.	17	$110.55	$128.15	$17.60	15.92%	17	$100.36	$119.16	$18.80	18.73%
9.	20	$122.81	$142.44	$19.63	15.98%	20	$110.82	$131.86	$21.04	18.99%
10.	25	$143.25	$166.25	$23.00	16.06%	25	$128.26	$153.02	$24.76	19.30%
11.	30	$163.69	$191.23	$27.54	16.82%	30	$145.70	$175.28	$29.58	20.30%
12.	40	$204.56	$244.68	$40.12	19.61%	40	$180.57	$223.06	$42.49	23.53%
13.	50	$245.44	$298.14	$52.70	21.47%	50	$215.45	$270.85	$55.40	25.71%
14.	100	$449.81	$565.42	$115.61	25.70%	100	$389.83	$509.78	$119.95	30.77%
TARIFF AREA NUMBER 2:										
15.	0	$41.07	$47.19	$6.12	14.90%	0	$41.07	$47.19	$6.12	14.90%
16.	2	$49.51	$57.10	$7.59	15.33%	2	$48.44	$56.19	$7.75	16.00%
17.	5	$62.18	$71.97	$9.79	15.74%	5	$59.51	$69.69	$10.18	17.11%
18.	7	$70.62	$81.88	$11.26	15.94%	7	$66.89	$78.68	$11.79	17.63%
19.	10	$83.29	$96.75	$13.46	16.16%	10	$77.96	$92.18	$14.22	18.24%
20.	12	$91.74	$106.66	$14.92	16.26%	12	$85.34	$101.18	$15.84	18.56%
21.	15	$104.40	$121.53	$17.13	16.41%	15	$96.41	$114.68	$18.27	18.95%
22.	17	$112.85	$131.44	$18.59	16.47%	17	$103.78	$123.67	$19.89	19.17%
23.	20	$125.52	$146.31	$20.79	16.56%	20	$114.85	$137.17	$22.32	19.43%
24.	25	$146.63	$171.09	$24.46	16.68%	25	$133.30	$159.67	$26.37	19.78%
25.	30	$167.74	$196.88	$29.14	17.37%	30	$151.74	$183.08	$31.34	20.65%
26.	40	$209.97	$251.52	$41.55	19.79%	40	$188.64	$232.69	$44.05	23.35%
27.	50	$252.19	$306.15	$53.96	21.40%	50	$225.53	$282.29	$56.76	25.17%
28.	100	$463.32	$579.30	$115.98	25.03%	100	$409.99	$530.32	$120.33	29.35%
TARIFF AREA NUMBER 3:										
29.	0	$41.07	$47.19	$6.12	14.90%	0	$41.07	$47.19	$6.12	14.90%
30.	2	$49.81	$57.53	$7.72	15.50%	2	$49.14	$56.92	$7.78	15.83%
31.	5	$62.93	$73.04	$10.11	16.07%	5	$61.25	$71.50	$10.25	16.73%
32.	7	$71.67	$83.37	$11.70	16.32%	7	$69.33	$81.23	$11.90	17.16%
33.	10	$84.79	$98.88	$14.09	16.62%	10	$81.44	$95.82	$14.38	17.66%
34.	12	$93.54	$109.22	$15.68	16.76%	12	$89.51	$105.54	$16.03	17.91%
35.	15	$106.66	$124.73	$18.07	16.94%	15	$101.62	$120.13	$18.51	18.21%
36.	17	$115.40	$135.06	$19.66	17.04%	17	$109.70	$129.86	$20.16	18.38%
37.	20	$128.52	$150.57	$22.05	17.16%	20	$121.81	$144.44	$22.63	18.58%
38.	25	$150.38	$176.42	$26.04	17.32%	25	$141.99	$168.76	$26.77	18.85%
39.	30	$172.25	$203.74	$31.49	18.28%	30	$162.18	$193.90	$31.72	19.56%
40.	40	$215.97	$262.81	$46.84	21.69%	40	$202.55	$246.65	$44.10	21.77%
41.	50	$259.70	$321.88	$62.18	23.94%	50	$242.92	$299.40	$56.48	23.25%
42.	100	$478.34	$617.24	$138.90	29.04%	100	$444.77	$563.16	$118.39	26.62%

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS

TABLE 12-24

COMPARISON OF PRESENT (UNIFORM) RATES AND PROPOSED MONTHLY BILLS FOR 1-1/2" WITH CONSERVATION RATES - RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	Ccf
Tier 1, Up To	70
Tier 2, Over	70

Line Number	SAN JOSE HILLS Service Area, 1-1/2 Inch Meter Usage in Ccf	Monthly Bill, Dollars Uniform Rates SJH-2 Rates	Conservation Rat SJH-1 Rates	Increase Dollars	Percent	WHITTIER / LA MIRADA Service Area, 1-1/2 Inch Meter Usage in Ccf	Monthly Bill, Dollars Uniform Rates WLM-2 Rates	Conservation Rate WLM-1 Rates	Increase Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$82.12	$94.38	$12.26	14.93%	0	$82.12	$94.38	$12.26	14.93%
2.	3	$94.38	$108.67	$14.29	15.14%	3	$92.58	$107.08	$14.50	15.66%
3.	5	$102.56	$118.19	$15.63	15.24%	5	$99.56	$115.55	$15.99	16.06%
4.	10	$123.00	$142.01	$19.01	15.46%	10	$117.00	$136.71	$19.71	16.85%
5.	25	$184.31	$213.44	$29.13	15.80%	25	$169.31	$200.21	$30.90	18.25%
6.	50	$286.49	$332.50	$46.01	16.06%	50	$256.51	$306.04	$49.53	19.31%
7.	75	$388.68	$454.47	$65.79	16.93%	75	$343.70	$414.60	$70.90	20.63%
8.	100	$490.87	$588.12	$97.25	19.81%	100	$430.89	$534.07	$103.18	23.95%
9.	125	$593.05	$721.76	$128.71	21.70%	125	$518.08	$653.53	$135.45	26.14%
10.	150	$695.24	$855.40	$160.16	23.04%	150	$605.27	$773.00	$167.73	27.71%
11.	200	$899.61	$1,122.68	$223.07	24.80%	200	$779.66	$1,011.93	$232.27	29.79%
12.	250	$1,103.98	$1,389.97	$285.99	25.91%	250	$954.04	$1,250.86	$296.82	31.11%
13.	375	$1,614.91	$2,058.18	$443.27	27.45%	375	$1,390.00	$1,848.20	$458.20	32.96%
14.	500	$2,125.84	$2,726.38	$600.54	28.25%	500	$1,825.96	$2,445.53	$619.57	33.93%
TARIFF AREA NUMBER 2:										
15.	0	$82.12	$94.38	$12.26	14.93%	0	$82.12	$94.38	$12.26	14.93%
16.	3	$94.79	$109.25	$14.46	15.25%	3	$93.19	$107.88	$14.69	15.76%
17.	5	$103.23	$119.16	$15.93	15.43%	5	$100.57	$116.88	$16.31	16.22%
18.	10	$124.35	$143.94	$19.59	15.75%	10	$119.01	$139.37	$20.36	17.11%
19.	25	$187.68	$218.28	$30.60	16.30%	25	$174.35	$206.86	$32.51	18.65%
20.	50	$293.25	$342.18	$48.93	16.69%	50	$266.59	$319.33	$52.74	19.78%
21.	75	$398.81	$468.62	$69.81	17.50%	75	$358.82	$434.12	$75.30	20.99%
22.	100	$504.37	$605.19	$100.82	19.99%	100	$451.05	$558.13	$107.08	23.74%
23.	125	$609.94	$741.77	$131.83	21.61%	125	$543.28	$682.14	$138.86	25.56%
24.	150	$715.50	$878.35	$162.85	22.76%	150	$635.51	$806.15	$170.64	26.85%
25.	200	$926.62	$1,151.50	$224.88	24.27%	200	$819.98	$1,054.18	$234.20	28.56%
26.	250	$1,137.75	$1,424.65	$286.90	25.22%	250	$1,004.44	$1,302.20	$297.76	29.64%
27.	375	$1,665.56	$2,107.54	$441.98	26.54%	375	$1,465.60	$1,922.26	$456.66	31.16%
28.	500	$2,193.38	$2,790.42	$597.04	27.22%	500	$1,926.76	$2,542.32	$615.56	31.95%
TARIFF AREA NUMBER 3:										
29.	0	$82.12	$94.38	$12.26	14.93%	0	$82.12	$94.38	$12.26	14.93%
30.	3	$95.24	$109.89	$14.65	15.38%	3	$94.23	$108.97	$14.74	15.64%
31.	5	$103.99	$120.23	$16.24	15.62%	5	$102.31	$118.70	$16.39	16.02%
32.	10	$125.85	$146.07	$20.22	16.07%	10	$122.49	$143.01	$20.52	16.75%
33.	25	$191.44	$223.61	$32.17	16.80%	25	$183.05	$215.95	$32.90	17.97%
34.	50	$300.76	$352.83	$52.07	17.31%	50	$283.97	$337.52	$53.55	18.86%
35.	75	$410.07	$485.75	$75.68	18.46%	75	$384.90	$461.14	$76.24	19.81%
36.	100	$519.39	$633.43	$114.04	21.96%	100	$485.83	$593.02	$107.19	22.06%
37.	125	$628.71	$781.11	$152.40	24.24%	125	$586.75	$724.90	$138.15	23.54%
38.	150	$738.03	$928.79	$190.76	25.85%	150	$687.68	$856.78	$169.10	24.59%
39.	200	$956.66	$1,224.15	$267.49	27.96%	200	$889.53	$1,120.55	$231.02	25.97%
40.	250	$1,175.30	$1,519.51	$344.21	29.29%	250	$1,091.38	$1,384.31	$292.93	26.84%
41.	375	$1,721.89	$2,257.92	$536.03	31.13%	375	$1,596.01	$2,043.71	$447.70	28.05%
42.	500	$2,268.47	$2,996.32	$727.85	32.09%	500	$2,100.64	$2,703.11	$602.47	28.68%

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS
COMPARISON OF PRESENT (UNIFORM) RATES AND PROPOSED MONTHLY BILLS FOR 2" WTH CONSERVATION RATES - RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

TABLE 12-25

	Ccf
Tier 1, Up To	233
Tier 2, Over	233

	SAN JOSE HILLS Service Area, 2 Inch Meter					WHITTIER / LA MIRADA Service Area, 2 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
Line Number	Usage in Ccf	Uniform Rates SJH-2 Rates	Conservation Rat SJH-1 Rates	Increase Dollars	Percent	Usage in Ccf	Uniform Rates WLM-2 Rates	Conservation Rate WLM-1 Rates	Increase Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$131.39	$151.01	$19.62	14.93%	0	$131.39	$151.01	$19.62	14.93%
2.	3	$143.66	$165.30	$21.64	15.06%	3	$141.86	$163.71	$21.85	15.40%
3.	5	$151.83	$174.82	$22.99	15.14%	5	$148.83	$172.18	$23.35	15.69%
4.	10	$172.27	$198.63	$26.36	15.30%	10	$166.27	$193.34	$27.07	16.28%
5.	25	$233.58	$270.07	$36.49	15.62%	25	$218.58	$256.84	$38.26	17.50%
6.	50	$335.76	$389.13	$53.37	15.90%	50	$305.78	$362.67	$56.89	18.60%
7.	75	$437.95	$508.19	$70.24	16.04%	75	$392.97	$468.50	$75.53	19.22%
8.	100	$540.14	$627.24	$87.10	16.13%	100	$480.16	$574.33	$94.17	19.61%
9.	125	$642.32	$746.30	$103.98	16.19%	125	$567.35	$680.16	$112.81	19.88%
10.	150	$744.51	$865.36	$120.85	16.23%	150	$654.54	$785.99	$131.45	20.08%
11.	200	$948.88	$1,103.48	$154.60	16.29%	200	$828.93	$997.65	$168.72	20.35%
12.	250	$1,153.25	$1,351.51	$198.26	17.19%	250	$1,003.31	$1,218.58	$215.27	21.46%
13.	375	$1,664.18	$2,019.72	$355.54	21.36%	375	$1,439.27	$1,815.92	$376.65	26.17%
14.	500	$2,175.11	$2,687.93	$512.82	23.58%	500	$1,875.23	$2,413.25	$538.02	28.69%
TARIFF AREA NUMBER 2:										
15.	0	$131.39	$151.01	$19.62	14.93%	0	$131.39	$151.01	$19.62	14.93%
16.	3	$144.06	$165.88	$21.82	15.15%	3	$142.46	$164.51	$22.05	15.48%
17.	5	$152.51	$175.79	$23.28	15.26%	5	$149.84	$173.51	$23.67	15.80%
18.	10	$173.62	$200.57	$26.95	15.52%	10	$168.29	$196.00	$27.71	16.47%
19.	25	$236.96	$274.91	$37.95	16.02%	25	$223.62	$263.49	$39.87	17.83%
20.	50	$342.52	$398.81	$56.29	16.43%	50	$315.86	$375.96	$60.10	19.03%
21.	75	$448.08	$522.71	$74.63	16.66%	75	$408.09	$488.44	$80.35	19.69%
22.	100	$553.64	$646.61	$92.97	16.79%	100	$500.32	$600.91	$100.59	20.11%
23.	125	$659.21	$770.51	$111.30	16.88%	125	$592.55	$713.39	$120.84	20.39%
24.	150	$764.77	$894.41	$129.64	16.95%	150	$684.78	$825.87	$141.09	20.60%
25.	200	$975.90	$1,142.21	$166.31	17.04%	200	$869.25	$1,050.82	$181.57	20.89%
26.	250	$1,187.02	$1,398.63	$211.61	17.83%	250	$1,053.71	$1,283.61	$229.90	21.82%
27.	375	$1,714.83	$2,081.51	$366.68	21.38%	375	$1,514.87	$1,903.67	$388.80	25.67%
28.	500	$2,242.65	$2,764.39	$521.74	23.26%	500	$1,976.03	$2,523.73	$547.70	27.72%
TARIFF AREA NUMBER 3:										
29.	0	$131.39	$151.01	$19.62	14.93%	0	$131.39	$151.01	$19.62	14.93%
30.	3	$144.51	$166.52	$22.01	15.23%	3	$143.50	$165.60	$22.10	15.40%
31.	5	$153.26	$176.86	$23.60	15.40%	5	$151.58	$175.32	$23.74	15.66%
32.	10	$175.12	$202.70	$27.58	15.75%	10	$171.76	$199.64	$27.88	16.23%
33.	25	$240.71	$280.24	$39.53	16.42%	25	$232.32	$272.58	$40.26	17.33%
34.	50	$350.03	$409.46	$59.43	16.98%	50	$333.24	$394.14	$60.90	18.28%
35.	75	$459.35	$538.68	$79.33	17.27%	75	$434.17	$515.71	$81.54	18.78%
36.	100	$568.66	$667.91	$99.25	17.45%	100	$535.10	$637.28	$102.18	19.10%
37.	125	$677.98	$797.13	$119.15	17.57%	125	$636.02	$758.84	$122.82	19.31%
38.	150	$787.30	$926.36	$139.06	17.66%	150	$736.95	$880.41	$143.46	19.47%
39.	200	$1,005.93	$1,184.81	$178.88	17.78%	200	$938.80	$1,123.54	$184.74	19.68%
40.	250	$1,224.57	$1,455.81	$231.24	18.88%	250	$1,140.65	$1,373.69	$233.04	20.43%
41.	375	$1,771.16	$2,194.21	$423.05	23.89%	375	$1,645.28	$2,033.09	$387.81	23.57%
42.	500	$2,317.74	$2,932.61	$614.87	26.53%	500	$2,149.91	$2,692.49	$542.58	25.24%

SUBURBAN WATER SYSTEMS
SAN JOSE HILLS, WHITTIER/LA MIRADA SERVICE AREAS
TABLE 12-26
COMPARISON OF PRESENT (UNIFORM) RATES AND PROPOSED MONTHLY BILLS FOR 3" WTH CONSERVATION RATES - RESIDENTIAL METERED SERVICE
BILLS INCLUDE PUC REIMBURSEMENT SURCHARGE OF 0.80%

	Ccf
Tier 1, Up To	321
Tier 2, Over	321

	SAN JOSE HILLS Service Area, 3 Inch Meter					WHITTIER / LA MIRADA Service Area, 3 Inch Meter				
		Monthly Bill, Dollars					Monthly Bill, Dollars			
		Uniform Rates	Conservation Rat	Increase			Uniform Rates	Conservation Rate	Increase	
Line Number	Usage in Ccf	SJH-2 Rates	SJH-1 Rates	Dollars	Percent	Usage in Ccf	WLM-2 Rates	WLM-1 Rates	Dollars	Percent
TARIFF AREA NUMBER 1:										
1.	0	$246.36	$283.15	$36.79	14.93%	0	$246.36	$283.15	$36.79	14.93%
2.	5	$266.79	$306.96	$40.17	15.06%	5	$263.79	$304.31	$40.52	15.36%
3.	10	$287.23	$330.77	$43.54	15.16%	10	$281.23	$325.48	$44.25	15.73%
4.	20	$328.10	$378.39	$50.29	15.33%	20	$316.11	$367.81	$51.70	16.36%
5.	50	$450.73	$521.26	$70.53	15.65%	50	$420.74	$494.81	$74.07	17.60%
6.	75	$552.91	$640.32	$87.41	15.81%	75	$507.93	$600.64	$92.71	18.25%
7.	100	$655.10	$759.38	$104.28	15.92%	100	$595.12	$706.47	$111.35	18.71%
8.	150	$859.47	$997.50	$138.03	16.06%	150	$769.51	$918.13	$148.62	19.31%
9.	200	$1,063.84	$1,235.61	$171.77	16.15%	200	$943.89	$1,129.79	$185.90	19.70%
10.	300	$1,472.59	$1,711.85	$239.26	16.25%	300	$1,292.66	$1,553.11	$260.45	20.15%
11.	400	$1,881.33	$2,234.16	$352.83	18.75%	400	$1,641.43	$2,019.52	$378.09	23.03%
12.	500	$2,290.08	$2,768.73	$478.65	20.90%	500	$1,990.20	$2,497.38	$507.18	25.48%
13.	750	$3,311.94	$4,105.15	$793.21	23.95%	750	$2,862.12	$3,692.05	$829.93	29.00%
14.	1,000	$4,333.80	$5,441.57	$1,107.77	25.56%	1,000	$3,734.04	$4,886.71	$1,152.67	30.87%
TARIFF AREA NUMBER 2:										
15.	0	$246.36	$283.15	$36.79	14.93%	0	$246.36	$283.15	$36.79	14.93%
16.	5	$267.47	$307.93	$40.46	15.13%	5	$264.80	$305.64	$40.84	15.42%
17.	10	$288.58	$332.71	$44.13	15.29%	10	$283.25	$328.14	$44.89	15.85%
18.	20	$330.81	$382.27	$51.46	15.56%	20	$320.14	$373.13	$52.99	16.55%
19.	50	$457.48	$530.95	$73.47	16.06%	50	$430.82	$508.10	$77.28	17.94%
20.	75	$563.04	$654.84	$91.80	16.30%	75	$523.05	$620.57	$97.52	18.64%
21.	100	$668.61	$778.74	$110.13	16.47%	100	$615.28	$733.05	$117.77	19.14%
22.	150	$879.73	$1,026.54	$146.81	16.69%	150	$799.75	$958.00	$158.25	19.79%
23.	200	$1,090.86	$1,274.34	$183.48	16.82%	200	$984.21	$1,182.95	$198.74	20.19%
24.	300	$1,513.11	$1,769.94	$256.83	16.97%	300	$1,353.14	$1,632.86	$279.72	20.67%
25.	400	$1,935.36	$2,305.60	$370.24	19.13%	400	$1,722.07	$2,119.21	$397.14	23.06%
26.	500	$2,357.61	$2,851.90	$494.29	20.97%	500	$2,091.00	$2,615.26	$524.26	25.07%
27.	750	$3,413.24	$4,217.67	$804.43	23.57%	750	$3,013.32	$3,855.38	$842.06	27.94%
28.	1,000	$4,468.87	$5,583.44	$1,114.57	24.94%	1,000	$3,935.64	$5,095.50	$1,159.86	29.47%
TARIFF AREA NUMBER 3:										
29.	0	$246.36	$283.15	$36.79	14.93%	0	$246.36	$283.15	$36.79	14.93%
30.	5	$268.22	$308.99	$40.77	15.20%	5	$266.54	$307.46	$40.92	15.35%
31.	10	$290.08	$334.84	$44.76	15.43%	10	$286.73	$331.77	$45.04	15.71%
32.	20	$333.81	$386.53	$52.72	15.79%	20	$327.10	$380.40	$53.30	16.29%
33.	50	$464.99	$541.60	$76.61	16.48%	50	$448.21	$526.28	$78.07	17.42%
34.	75	$574.31	$670.82	$96.51	16.80%	75	$549.13	$647.85	$98.72	17.98%
35.	100	$683.63	$800.04	$116.41	17.03%	100	$650.06	$769.41	$119.35	18.36%
36.	150	$902.26	$1,058.49	$156.23	17.32%	150	$851.91	$1,012.55	$160.64	18.86%
37.	200	$1,120.90	$1,316.94	$196.04	17.49%	200	$1,053.76	$1,255.68	$201.92	19.16%
38.	300	$1,558.17	$1,833.84	$275.67	17.69%	300	$1,457.47	$1,741.95	$284.48	19.52%
39.	400	$1,995.44	$2,409.06	$413.62	20.73%	400	$1,861.17	$2,260.80	$399.63	21.47%
40.	500	$2,432.71	$2,999.78	$567.07	23.31%	500	$2,264.88	$2,788.32	$523.44	23.11%
41.	750	$3,525.88	$4,476.59	$950.71	26.96%	750	$3,274.14	$4,107.12	$832.98	25.44%
42.	1,000	$4,619.06	$5,953.40	$1,334.34	28.89%	1,000	$4,283.40	$5,425.92	$1,142.52	26.67%