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Exhibit Number : Cal Adv - #
Commissioner : Matthew Baker
Administrative Law Judge : Amin Nojan
Public Advocates Office
Witness(es) : Daphne Goldberg



PUBLIC ADVOCATES OFFICE
CALIFORNIA PUBLIC UTILITIES COMMISSION

**REPORT ON THE ADMINISTRATIVE
AND GENERAL EXPENSES, OPERATIONS
AND MAINTENANCE EXPENSES,
CONSERVATION, AND
SPECIAL REQUEST NUMBER 8**

Suburban Water Systems
General Rate Case Application 26-01-001
Test Year 2027

San Francisco, California
April 15, 2026

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MEMORANDUM

1 The Public Advocates Office at the California Public Utilities Commission (“Cal
2 Advocates”) examined application material, data request responses, and other
3 information presented by Suburban Water Systems (“Suburban”) in Application (“A.”)
4 26-01-001 to provide the California Public Utilities Commission (“Commission” or
5 “CPUC”) with recommendations in the interests of ratepayers for safe and reliable
6 service at the lowest cost. This Report is prepared by Mrs. Daphne Goldberg. Mr.
7 Suliman Ibrahim is Cal Advocates’ project lead for this proceeding. Mr. Hani Moussa is
8 the oversight supervisor. Mr. Corwin Hockema is the legal counsel.

9 Although every effort was made to comprehensively review, analyze, and provide
10 the Commission with recommendations on each ratemaking and policy aspect presented
11 in the Application, the absence of any particular issue from Cal Advocates’ testimony
12 connotes neither agreement nor disagreement with the underlying request, methodology,
13 or policy position related to that issue.

Chapter #	Description	Witness
1	Administrative and General Expenses	Goldberg
2	Operations and Maintenance Expenses	Goldberg
3	Conservation	Goldberg
4	Special Request Number 8	Goldberg

CHAPTER 1 ADMINISTRATIVE AND GENERAL EXPENSES

1 I. INTRODUCTION

2 Suburban’s recorded 2020-2024 administrative and general expenses (A&G)
3 include many unreasonable, unjustified, and inappropriate entries which do not provide
4 ratepayer benefit and should be excluded from Suburban’s forecasted Test Year 2027
5 expense budget. The Commission’s 1996 Decision states that “in a normal general rate
6 case, the utility must demonstrate the reasonableness of every dollar in its revenue
7 requirement”.¹ However, Suburban does not meet this burden of proof. Instead, Suburban
8 states that “all recorded expenses flow into the forecast as booked, and any consideration
9 of whether individual expenses should be normalized or excluded is addressed during the
10 GRC process, and the Commission’s evaluation of the reasonableness of recorded
11 costs.”²

12 Suburban’s accounting practices are deficient for two primary reasons. First, the
13 company does not ensure the removal from the General Ledger of expenses that are
14 simultaneously recorded in memorandum accounts. For example, in its 2023 GRC
15 application, Suburban included identical expense items in both its General Ledger and
16 its Per- and Polyfluoroalkyl Substances (PFAS) Memorandum Account, creating a risk
17 of double recovery from ratepayers if such duplication is not identified and corrected.³
18 Ratepayers should not be charged twice for utility expenses and the burden for
19 demonstrating rates are reasonable rests with Suburban. Second, Suburban fails to
20 comply with the Commission’s 2004 Rate Case Plan decision, which requires that
21 nonrecurring and significant test-year items be excluded from the revenue requirement
22 used to calculate the escalation-year revenue requirement.⁴ The Commission’s 2004

¹ D.96-12-066 at 5.

² Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.2.

³ See A.23-01-001 Public Advocates Office “Report on Sales & Operational Revenues, Rate Design and BAMA” at 3-30 to 3-31.

⁴ D.04-06-018 at 12.

1 Decision defines “significant” as “representing more than 1% test year gross revenue.”⁵
2 In its current application, Suburban provided limited or no justification for thousands of
3 recorded expense line items. A few examples of these entries are multiple “P-CARD”
4 entries, multiple entries that include the phrase “Entertainment-CLIENTS” and
5 “Entertainment-STAFF”.⁶ In its current GRC application, Suburban failed to
6 demonstrate the reasonableness of every dollar in its revenue requirement. Therefore,
7 ratepayers should not be burdened with expenses that are unreasonable, unjustified, and
8 inappropriate for ratemaking expense forecasts and do not benefit ratepayers.

9 Suburban’s requested Test Year 2027 total A&G budget consists of the following
10 expense accounts: Office Supplies and Other Expenses; Property Insurance; Insurance,
11 Injuries and Damages; Employee Pension and Benefits; Franchise Requirements;
12 Regulatory Commission Expenses; Outside Services Employed; Miscellaneous General
13 Expenses – Professional dues; Affiliated Transaction Rules (ATR) expense; Maintenance
14 of General Plant; and Parent Company Allocation. Specifically, this Chapter includes
15 analysis and recommendations regarding the following Suburban account requests that
16 are unreasonable, unjustified, and inappropriate for ratemaking expense forecasts that do
17 not benefit ratepayers: 1) Office Supply and Other Expenses; 2) Insurance, Injuries and
18 Damages; 3) Employees’ Pension and Benefits; 4) Outside Services Employed; 5)
19 Maintenance of General Plant; 6) Miscellaneous General Expenses; and 7) Regulatory
20 Commission Expenses.

21 **II. SUMMARY OF RECOMMENDATIONS**

22 The Commission should deny Suburban’s forecasted 2027 budget of \$50,000 for
23 its Injuries and Damages Account, Claims Reserve subaccount. Ratepayers should not
24 pay claim settlement amounts for which Suburban is at fault; therefore, those expenses
25 should be excluded from rates.

⁵ D.04-06-018 at 12.

⁶ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Worksheet Attachments 5.1K, 5.1L, and 5.1M.

1 The Commission should authorize \$105,078 for Suburban’s 2027 Regulatory
2 Commission Expenses, Regulatory Expenses subaccount.⁷ In light of Suburban’s
3 1) revisions to its 2020–2024 recorded Regulatory Commission Expenses, 2) the absence
4 of supporting invoices and payment records for that period, 3) the unsupported budgets
5 presented in its GRC application for 2027, and 4) the similarly unsupported updated
6 forecasts for those years, an alternative methodology should be used to calculate
7 Suburban’s 2027 Regulatory Commission Expenses.

8 The Commission should reduce, by 11%, Suburban’s forecasted 2027 budgets for
9 the following A&G accounts: 1) Office Supplies and Other Expenses (Account 792), 2)
10 Employee Pension and Benefits (Account 795), Subaccounts: Employee Welfare
11 (Subaccount 416), Training/Seminars (Subaccount 320), and Employee Education (420)
12 3) Outside Services Employed (Account 798), Subaccounts: Legal Fees (Subaccount
13 310) and Other Professional Services (Subaccount 324), 4) Maintenance of General Plant
14 (Account 805), Subaccount Machine Rent/Repair (Subaccount 338), and 5)
15 Miscellaneous General Expenses (Account 799) Subaccount: Professional Dues –
16 Company (Subaccount 330). A review of an \$11,714,010⁸ sample of Suburban’s 2020-
17 2024 recorded A&G expenses concludes that 11%, (\$1,277,299) of expenses are
18 unreasonable, unjustified, and inappropriate for Suburban’s expense forecast for Test
19 Year 2027.

20 The Commission should order Suburban to develop and use by its next GRC,
21 written procedures, such as a manual based on internal policies to instruct employees on

⁷ A.26-01-001 RO Model (Final Application, March 17, 2026, Update), tab Model, Cell O2337. Note that in the same file, tab 3-17-26 Updates, Rows 14-18, includes a different 2027 budget, \$426,184.

⁸ The total of \$11,714,010 includes the following amounts from Suburban 2020-2024 recorded expense accounts: Office Supplies and Other Expenses (Account 792) total:\$8,602,145; Employee Pension and Benefits (Account 795) total:\$1,121,781; Outside Services Employed (Account 798) total:\$834,346; Maintenance of General Plant (Account 805) total:\$394,468; Miscellaneous General Expenses (Account 799) total:\$761,270. \$1,277,299 of expenses are unjustified. Therefore, \$1,277,299/\$11,714,010 = 10.9% (11% rounded).

1 how to identify and exclude unreasonable, one-time, and inappropriate expenses for
2 ratemaking purposes.

3 **III. ANALYSIS**

4 **A. Expenses That Do Not Provide Any Ratepayer Benefit**
5 **Should be Excluded**

6 **1. Insurance, Injuries and Damages, Claims Reserve -**
7 **Account 794 (Subaccount 233)**

8 The Commission should deny Suburban’s forecasted 2027 budget of \$50,000 for
9 its Injuries and Damages Account, Claims Reserve subaccount. Suburban states that its
10 Claims Reserve account includes accounting entries “recorded to recognize the potential
11 for a future payment obligation.”⁹ Suburban’s customers should not pay settlements due
12 to Suburban’s negligence, therefore; those expenses should be excluded from rates.¹⁰
13 During the years 2020-2024, Suburban paid claims with a total amount of \$29,783.¹¹

14 Suburban’s application excludes a detailed explanation of its Injuries and
15 Damages expenses. Suburban provided its General Ledger in response to discovery,
16 which included limited Claims Reserve account entry descriptions.¹² Suburban provided
17 descriptions, explanations, payment receipts, and invoices to support a sample of its
18 account entries in response to additional discovery.¹³ For example, Suburban states that it
19 made a \$6,065 payment to Southern California Gas Company as a reimbursement for

⁹ Attachment 1-3: Suburban’s response to Public Advocates Office data request DKG-003, Q.6.

¹⁰ Suburban’s Insurance, Injuries, and Damages Account includes eight additional subaccounts with a forecasted 2027 total budget of \$949,033. A.26-01-001 RO Model (Final Application), tab Model, Rows 2291 to 2299.

¹¹ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Attachment Worksheet 5.1L, column E “Source Code Description” Filter: Claims Paid.

¹² Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Attachment Worksheet 5.1L.

¹³ Attachment 1-4: Suburban’s response to Public Advocates Office data request DKG-003, Attachment DKG-002 Payment Receipts (PDF file) and Excel file.

1 damage to property.¹⁴ Suburban also has a “Trip and Fall Reserve” in the amount of
2 \$50,000, for which Suburban states is “an accounting entry recorded to recognize the
3 potential for a future payment obligation.”¹⁵ Ratepayers should not be expected to pay for
4 Suburban’s negligence because the acts that would trigger such payments are speculative,
5 and the funds would not be returned to ratepayers if unused, which does not benefit them.

6 Suburban also forecasts \$50,000 of settlement amounts in 2027 in its Claims
7 Reserve account,¹⁶ which indicates that Suburban anticipates new settlements due to its
8 own negligence. For the same reasons as above, Suburban should not expect ratepayers to
9 continue to pay for future company negligence or settlement of claims of negligence.
10 Therefore, the Commission should deny Suburban’s forecasted Insurance, Injuries and
11 Damages – Claims Reserve budget.

12 **B. Unjustified Expenses**

13 **1. Regulatory Commission Expenses - Account 797,** 14 **Regulatory Expenses (Subaccount 344)**

15 The Commission should authorize \$105,078 for Suburban’s 2027 Regulatory
16 Commission Expenses Account, Regulatory Expenses subaccount. In its General Rate
17 Case (GRC) application, Suburban forecasted Regulatory Commission Expenses of
18 \$940,352 for 2027.¹⁷ However, in response to discovery, Suburban stated that
19 “supporting invoices are not available for the referenced amounts” and did not provide
20 any alternative documentation to substantiate either its originally reported 2020–2024
21 recorded costs or its subsequently updated figures for that period which reduced its
22 request by approximately half.¹⁸ More troubling, Suburban’s Annual Reports to the

¹⁴ Attachment 1-3: Suburban’s response to Public Advocates Office data request DKG-003, Q.23.

¹⁵ Attachment 1-3: Suburban’s response to Public Advocates Office data request DKG-003, Q.21.

¹⁶ Suburban’s 2027 forecasted Claims Reserve account budget is in A.26-01-001 RO Model (Final Application), tab Model, Cell O2291.

¹⁷ Suburban’s Regulatory Commission Expenses budget is included in its A.26-01-001 RO Model and its (Final Application, March 17, 2026, Update). Suburban’s Final Application includes \$940,352 for 2027.

¹⁸ Suburban’s A.26-01-001, March 17, 2026, Update includes a 2027 amount of \$435,817. See tab Model,

1 Commission include different recorded Regulatory Commission Expenses than
2 Suburban’s discovery response.¹⁹ For example, Suburban’s 2024 Annual Report to the
3 Commission includes \$1,102,751²⁰ for Regulatory Commission Expenses and
4 Suburban’s discovery response includes a 2024 amount of \$395,248.²¹ Consequently, it is
5 not possible to determine the basis upon which Suburban calculated its projected amount
6 for Test Year 2027. Moreover, it is implausible that Suburban lacks recorded Regulatory
7 Commission Expenses or supporting documentation, particularly with respect to costs
8 associated with legal representation in proceedings before the Commission. Ratepayers
9 should not be held responsible for expenses that are not adequately supported.

10 Rather than providing the recorded data as required by both the Rate Case Plan
11 and the Annual Reports, Suburban asserts that “Regulatory Expense totals for the years
12 2020 through 2024 reflect Commission-authorized amounts adopted in Suburban’s
13 General Rate Case” and that these amounts are amortized on a monthly basis.²² In its
14 discovery responses, Suburban “revised” its recorded 2020–2024 amounts to align with
15 Commission-authorized figures and “recalculated” its projected regulatory expenses for
16 2025 through 2028.²³ However, the Commission’s previously authorized amounts are not
17 equivalent to actual recorded costs and are not a reasonable basis for forecasting.
18 Reliance on prior authorized forecasts to project future expenses constitutes a circular
19 methodology that undermines the reliability of the resulting estimates. Suburban also
20 relied on these revised and recalculated amounts in its March 17, 2026, GRC Application

Cell O2337. Note that in the same file, tab 3-17-26 Updates, Rows 14-18, includes a different 2027 budget of \$426,184.

¹⁹ Attachment 1-4: Suburban’s response to Public Advocates Office to DKG-004, Q.4.a.

²⁰ Attachment 1-6: Suburban Water Systems 2024 Annual Report, Schedule B-2.

²¹ Attachment 1-4: Suburban’s response to Public Advocates Office to DKG-004, Q.4.a.

²² Attachment 1-4: Suburban’s response to Public Advocates Office to DKG-004, Q.4.c.

²³ Attachment 1-5: Suburban’s response to Public Advocates Office to DKG-004, Q.4.a.

1 Update, reflecting an annual total of \$435,817 for 2027²⁴, and correspondingly updated
2 its recorded Regulatory Commission Expenses for the 2020–2024 period.²⁵

3 In addition, Suburban’s Regulatory Commission Expenses account includes 24
4 entries identified as “GRC Costs” without any supporting justification or descriptive
5 detail, as well as an expense attributed to the California Water Association. This latter
6 expense should not be included in rates, as Suburban’s membership in the California
7 Water Association primarily supports the Association’s litigation activities in CPUC
8 proceedings that are adverse to ratepayer interests.²⁶

9 An alternative methodology is necessary to forecast Suburban’s 2027 Regulatory
10 Commission Expenses in light of Suburban’s 1) revisions to its 2020–2024 recorded
11 Regulatory Commission Expenses, 2) the absence of supporting invoices and payment
12 records for that period, 3) the unsupported budgets presented in its GRC application for
13 Test Year 2027, and 4) the similarly unsupported updated forecasts for those years. For
14 comparative purposes, a neighboring utility to Suburban, Liberty Utilities’ Apple Valley
15 service area, with 24,181 active service connections²⁷ reported average recorded 2020-
16 2024 Regulatory Commission Expenses of \$105,078²⁸, as reflected in its Annual Reports
17 to the Commission. Based on this comparison, the Commission should authorize
18 \$105,078 for Suburban’s forecasted 2027 Regulatory Commission Expenses.

²⁴ A.26-01-001 RO Model (Final Application, March 17, 2026, Update), tab Model, Cell O2337.

²⁵ A.26-01-001 RO Model (Final Application, March 17, 2026, Update), tab Model, Cells H2337- L2337.

²⁶ See CWA’s Opening Brief in A.22-07-001 (Cal Am GRC) and CWA’s Reply Brief in A.21-07-002. (Cal Water GRC).

²⁷ Attachment 1-6: Liberty Utilities 2024 Annual Report, Apple Valley Schedule D-4.

²⁸ Attachment 1-6: 2024 Regulatory Commission Expenses: \$11,665, Liberty Utilities 2024 Annual Report, Apple Valley Schedule B-2; 2023 Regulatory Commission Expenses: \$127,680, Liberty Utilities 2023 Annual Report, Apple Valley Schedule B-2; 2022 Regulatory Commission Expenses: \$129,979, Liberty Utilities 2022 Annual Report, Apple Valley Schedule B-2; 2021 Regulatory Commission Expenses: \$128,387, Liberty Utilities 2021 Annual Report, Apple Valley Schedule B-2; 2020 Regulatory Commission Expenses: \$127,680, Liberty Utilities 2020 Annual Report, Apple Valley Schedule B-2. The sum of 2020-2024 is: \$525,391. Therefore, the 2020-2024 average is: $\$525,391/5 = \$105,078$.

1 While Cal Advocates is primarily focused on developing a reasonable budget for
2 calculating reasonable rates, the Commission may determine that Suburban’s
3 representation of previously authorized Commission budget as actual recorded cost in
4 both its GRC workpapers and Annual Reports to the Commission warrants additional
5 consequences.

6 **C. Unreasonable, Inappropriate, and Unjustified Expenses**
7 **That Do Not Provide Any Ratepayer Benefit Should Be**
8 **Excluded from Expense Budget Forecast Calculations**

9 The Commission should reduce by 11% Suburban’s forecasted 2027 budgets for
10 the following A&G accounts, based on a sample of Suburban expenses which include
11 unreasonable, inappropriate, and unjustified A&G expenses recorded between 2020 and
12 2024, and included in Suburban’s expense forecast methodology: 1) Office Supplies and
13 Other Expenses (Account 792), 2) Employee Pension and Benefits (Account 795),
14 Subaccounts: Employee Welfare (Subaccount 416), Training/Seminars (Subaccount 320),
15 and Employee Education (420) 3) Outside Services Employed (Account 798),
16 Subaccounts: Legal Fees (Subaccount 310) and Other Professional Services (Subaccount
17 324) 4) Maintenance of General Plant (Account 805), Subaccount Machine Rent/Repair
18 (Subaccount 338) and 5) Miscellaneous General Expenses (Account 799) Subaccount:
19 Professional Dues – Company (Subaccount 330).

20 Suburban does not have an accounting process to remove inappropriate expenses
21 from its books before those expenses are used to forecast future expenses. Instead, it
22 relies on the Commission to sift through thousands of recorded expense entries lacking
23 detailed explanations and to correct the books by removing expenses that are
24 inappropriate for expense forecasting. Suburban states that it “does not maintain any
25 employee guidance, written procedures, or internal policies instructing employees on how
26 to identify or exclude such costs. No responsive internal guidance documents exist.”²⁹
27 Suburban’s inadequate accounting processes permit expenses that should be excluded

²⁹ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.2.

1 from rates to be included, unless they are specifically identified and removed by the
2 Commission. The California Code of Regulations states, in part, that “political
3 contributions and lobbying” expenses, “executive compensation that exceeds the
4 reasonable amount for such compensation”, advertising expenses “not aimed at obtaining
5 business for a specific insurer and not providing consumers with information pertinent to
6 the decision whether to buy the insurer's product”, and “fines and penalties” should be
7 excluded.³⁰ In addition, the Commission’s Standards of Practice identifies expenses
8 which should be excluded from recorded data. For example, Standard Practice titled
9 “Adjusting and Estimating Operating Expenses of Water Utilities” (U-26) identifies
10 Operations and Maintenance expenses that must always be excluded from recorded data
11 such as “nonrecurring expenses (or spread over a reasonable period of years)
12 and...nonutility expenses.”³¹ Without employee guidance, written procedures, or internal
13 policies, many of Suburban’s recorded expenses lack the detailed justification required by
14 the Commission to determine ratepayer benefit, justification, and reasonableness. In
15 addition, Suburban refused to justify its recorded expenses in many instances. For
16 example, Suburban included payment for Oregon Water Utilities in its recorded
17 expenses. Suburban decided it is not necessary to explain to the Commission why its
18 California customers should pay for a water utility bill in Oregon. In response to a
19 discovery request regarding the Oregon Water Utilities charge, Suburban simply stated
20 that the charge was a “water bill.”³²

21 To ensure a timely GRC application review, it is reasonable to evaluate a sample
22 of Suburban’s 2020-2024 recorded A&G expenses because recorded data contains
23 thousands of expense line items. The 2020-2024 recorded A&G expense sample, totaling

³⁰ California Code of Regulations Title 10 – Investment Chapter 5 - Insurance Commissioner Subchapter 4.8 - Review of Rates Article 4 - Determination of Reasonable Rates Section 2644.10 - Excluded Expenses [California Code of Regulations, Article 4, Section 2644.10 - Excluded Expenses | California Code of Regulations | Justia](#)

³¹ Commission Standard Practice U-26, at 9, Item 5.c.

³² Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.20.

1 \$11,714,010,³³ developed from a review of Suburban’s general ledger entries³⁴ and
2 responses to discovery requests,³⁵ produced 11% (\$1,277,299) of expenses that are
3 unreasonable, unjustified, and inappropriate for Suburban’s expense forecast for Test
4 Year 2027. The expense sample includes those accounts/subaccounts with numerous
5 entries of 1) no descriptions, such as “P-card”, 2) limited descriptions, such as
6 “Professional Subscriptions”, 3) expenses with descriptions that are not beneficial to
7 ratepayers, but included for ratemaking purposes, such as “Pacific Palms Conference
8 Resort”, “California Country Club”, and “Entertainment-Staff”, 3) advertising expenses,
9 4) out-of-state utility charges, such as “Alabama Utilities Services”, and many others, as
10 discussed below.

11 **1. Office Supplies and Other Expenses (Account 792)**

12 Suburban’s Office Supplies and Other Expenses account includes 164 entries that
13 have “entertainment” in the description, and 4 entries for a Disc Jockey. Suburban
14 includes both staff and client entertainment expenses for forecasting the expenses that it
15 intends to include in customer rates. Suburban also includes 289 “P-card” entries, none of
16 which have any detailed description. For example, the majority of the P-card entries do
17 not have any additional information, while others only list “P-card Before Cut-Off
18 Amazon.com” or “P-card After Cut-Off – Costco Delivery.”³⁶ Suburban also includes
19 expenses associated with creating and maintaining its social media presence, such as

³³ The total of \$11,714,010 includes the following amounts from Suburban 2020-2024 recorded expense accounts: Office Supplies and Other Expenses (Account 792) total:\$8,602,145; Employee Pension and Benefits (Account 795) total:\$1,121,781; Outside Services Employed (Account 798) total:\$834,346; Maintenance of General Plant (Account 805) total:\$394,468; Miscellaneous General Expenses (Account 799) total:\$761,270. \$1,277,299 of expenses are unjustified. Therefore, $\$1,277,299/\$11,714,010 = 10.9\%$ (11% rounded).

³⁴ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Worksheets 5.1K, 5.1L, and 5.1M.

³⁵ Attachments 1-3,1-4,1-5, 4-1: Suburban’s response to Public Advocates Office data request DKG-001, DKG-002, DKG-003, DKG-004.

³⁶ Attachment 1-2: All table entries are included in Suburban’s response to Public Advocates Office data request SIB-001, Attachment Worksheets 5.1K, 5.1L, and 5.1M.

1 “Active Social Media LLC”³⁷ and marketing and advertising expenses such as “Next
2 Level Empyre.”³⁸ Suburban should not expect ratepayers to fund a \$1,500 purchase for a
3 children’s book “based on water treatment process” from the DR POOCH
4 FOUNDATION³⁹ when there is copious and free material online about water treatment,
5 such as from the California Department of Water Resources.⁴⁰ Suburban also includes
6 erroneous expenses, such as “Alabama Utilities Services”, for which Suburban
7 erroneously claims that “the vendor is Verizon Wireless rather than Alabama Utilities”⁴¹
8 and “Joe Money Machinery Co” as a recruiting expense without any justification for why
9 payments to a construction equipment company constitute a recruiting expense.⁴²
10 Additional examples include: a \$705 payment to a consultant for the “La Mirada Theater
11 Trash Program” which included a \$25 late fee because of a past due payment for this
12 expense;⁴³ a \$980 purchase of “pet water bowls”⁴⁴; \$1,500 catering sponsorship⁴⁵ of the
13 City of Walnut’s Mayor prayer breakfast; \$2,500 for the purchase of a wagon with
14 Suburban’s logo on it⁴⁶; \$593 for “Serving Our Community t-shirts”⁴⁷; and a payment of
15 \$1,800 to California Water Association for the “Investment Campaign Special
16 Assessment.”⁴⁸

³⁷ [\(12\) Active Social: Overview | LinkedIn](#)

³⁸ [Next Level 24/7 - Award Winning Digital Marketing for Today's Generation](#)

³⁹ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.10 and attachments.

⁴⁰ California Department of Water Resources Education website: [Education](#)

⁴¹ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.21.

⁴² [Joe Money Machinery Co., Inc. | Construction Equipment](#)

⁴³ Attachment 1-4: Suburban’s response to Public Advocates Office data request DKG-004, Q.6.a.15.

⁴⁴ Attachment 1-4: Suburban’s response to Public Advocates Office data request DKG-004, Q.6.d.75.

⁴⁵ Attachment 1-4: Suburban’s response to Public Advocates Office data request DKG-004, Q.6.f.28.

⁴⁶ Attachment 1-4: Suburban’s response to Public Advocates Office data request DKG-004, Q.6.f.43.

⁴⁷ Attachment 1-4: Suburban’s response to Public Advocates Office data request DKG-004, Q.6.d.8.

⁴⁸ Attachment 1-4: Suburban’s response to Public Advocates Office data request DKG-004, Q.6.f.5.

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Table 1-1: Office Supplies and Other Expenses (Account 792)⁴⁹

Office Supplies and Other Expenses (Account 792)		
Subaccount Name	Expense Description	Suburban 2020-2024 Recorded Total Amount
Meal and Entertainment 50%	Entertainment (163 entries)	\$ 22,241
	P-card (289 entries)	\$ 35,119
	Total	\$ 57,360
Printing Communications	DR POOCH FOUNDATION	\$ 1,416
	ACP Publications and Marketing (13 entries)	\$ 17,855
	P-card (10 entries)	\$ 215
	Total	\$ 19,486
Community Relations	ACTIVE SOCIAL MEDIA LLC	\$ 850
	Charitable Contributions- multiple charities (7 entries)	\$ 18,547
	HOTDOGS ESTILO SINALOA (3 entries)	\$ 1,770
	Modern SUV Limousine Inc. (3 entries)	\$ 3,716
	California Water Association	\$ 1,800
	DJ Tempoe (4 entries)	\$ 4,613
	Next Level Empyre LLC (12 entries)	\$ 51,750
	Wagon with Suburban Logo	\$ 2,503
	P-card (15 entries)	\$ 1,081
	Total	\$ 86,630
Dues & Subscriptions	Professional Subscriptions (38 entries)	\$ 11,305
	California Chamber of Commerce (7 entries)	\$ 2,062
	P-card (44 entries)	\$ 5,671
	Economic Research Institute	\$ 4,688
	Total	\$ 23,726
Telecommunications	The Conference Group LLC (12 entries)	\$ 1,233
	P-card (25 entries)	\$ 7,448
	Alabama Utilities Services	\$ 8,93
	Total	\$ 8,690
Recruiting Expenses	P-card (211 entries)	\$ 106,121
	California Water Association	\$ 3,000
	Joe Money Machinery Co	\$ 234
	Total	\$ 109,355
Building Utilities	Oregon Water Utilities	\$ 49.58
	La Mirada Theater Trash Service (2 entries)	\$ 1,391.00
	Total	\$ 1,441
Coffee Shop	P-card (88 entries)	\$ 37,290
	Total	\$ 37,290
Computer Miscellaneous	P-card (41 entries)	\$ 10,973
	Total	\$ 10,973
Office Supplies	P-card (45 entries)	\$ 7,815
	Total	\$ 7,815
Other Expenses	P-card (17 entries)	\$ 7,090
	Total	\$ 7,090
Professional Dues - Personal	P-card (6 entries)	\$ 789
	Total	\$ 789
Safety Supplies	P-card (1 entry)	\$ 397
	Total	\$ 397
Travel and Expense Reports	P-card (209 entries)	\$ 29,210
	Total	\$ 29,210
Postage-General	P-card (4 entries)	\$ 48
	Total	\$ 48
	Subaccounts Total	\$ 400,300

2

3 Of the Account 792 sample of 2020-2024 recorded expenses totaling \$8,602,145,
 4 an amount of \$400,300 represents costs that are inappropriate, unreasonable, and
 5 unjustified, and therefore should not be borne by ratepayers.

⁴⁹ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Worksheet 5.1K.

1 **2. Employee Pension and Benefits Expenses (Account 795)**

2 Suburban’s Employee Pension and Benefits Expenses account, Subaccounts:
3 Employee Welfare (Subaccount 416), Training/Seminars (Subaccount 320), and
4 Employee Education (Subaccount 420) include a total of six entries for the “California
5 Country Club”, which Suburban states were for employee events⁵⁰ and a total of six
6 entries for the Pacific Palms Conference Resort, which Suburban states were for
7 “CWUEC meeting expenses” and an employee event.⁵¹ Suburban does not explain what
8 “CWUEC” is or provide details of any of the employee events.

9 The first result from a Google search of “CWUEC” identifies the “Central
10 Women's University English Club.” However, assuming that the unidentified “CWUEC”
11 actually refers to “California Water Utility Executive Council,” the website for this
12 organization identifies its primary purpose as “evaluat[ing] legislation” and “proactively
13 engag[ing] with legislative and regulatory bodies.”⁵² Regardless of Section 748.3 of the
14 California Public Utilities Code which prevents utilities from passing the cost of
15 “political influence activities” on to ratepayers, customer bills should not compensate
16 Suburban for expensive accommodations at any country club or golf resort events. As a
17 public utility, Suburban would be reasonable to adhere to the limitations on the cost of
18 accommodations required by all California public agencies.⁵³

19 Additionally, in this account Suburban also includes P-card entries that either have
20 no details or include entries such as “P-Card Before Cut-Off WPY SOUTHERN
21 CALIFORNIA W” or “P-Card Before Cut-Off – SAFETY HOLDINGS” without any
22 explanation of the entry.

⁵⁰ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.6.

⁵¹ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.7.

⁵² https://ca-nv-awwa.org/CNS/CNS/AboutTheSection/committee/Water_UTILITY_Council.aspx

⁵³ Attachment 1-5: State of California Reimbursement Limitations (excerpt). [Human Resources Manual - CalHR](#)

1 **Table 1-2: Employee Pension and Benefits (Account 795)⁵⁴**

Employee Pension and Benefits (Account 795)		
Subaccount Name	Expense Description	Suburban 2020-2024 Recorded Total Amount
Employee Welfare	California Country Club (6 entries)	\$ 9,079
	Pacific Palms Conference Resort (6 entries)	\$ 10,417
	P-card (31 entries)	\$ 4,932
	Total	\$ 24,428
Training/Seminars	P-card (39 entries)	\$ 18,872
	Pacific Palms Conference Resort (4 entries)	\$ 887
	Total	\$ 19,759
Employee Education	P-card (6 entries)	\$ 2,012
	Total	\$ 2,012
	Subaccounts Total	\$ 46,199

2
3 Of the Account 795 sample of 2020-2024 recorded expenses totaling \$1,121,781,
4 an amount of \$46,199 represents costs that are inappropriate, unreasonable, and
5 unjustified, and therefore should not be borne by ratepayers.

6 **3. Outside Services Employed (Account 798)**

7 Suburban’s Outside Services Employed, Subaccounts: Legal Fees (Subaccount
8 310) and Other Professional Services (Subaccount 324) includes a P-card entry for
9 “Sober Living By The Sea” for which Suburban explains is “an employee health
10 insurance reimbursement,”⁵⁵ and an entry for Methodist Hospital, for which Suburban
11 states is an “employee health insurance cost.”⁵⁶ It is not clear whether these costs were
12 made pursuant to a formal health plan, and they do not appear to be recurring. Sober
13 Living by the Sea self-identifies as the “best sober living experience in California” and an
14 “ideal haven for the transition required in the process of developing into a man with the
15 values of respect, fun, camaraderie and above all leadership.”⁵⁷

⁵⁴ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Worksheet 5.1L.

⁵⁵ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.3.

⁵⁶ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.4.

⁵⁷ <https://www.bythesearecovery.com/recovery-homes-north-county/>

1 In the same account, Suburban also includes entries for “GRC Costs” without any
 2 justification or details. An additional category of entries is “Legal Fees.” To prevent
 3 double recovery from ratepayers, these costs should be excluded from rates and
 4 accounted for as part of Suburban’s Water Contamination Litigation Expense
 5 Memorandum Account, based on Suburban’s own description of the specific fees.⁵⁸ For
 6 example, Suburban describes some of the “Legal Fee” entries as, in part, “insurance
 7 coverage counsel engaged to advise on potential claim against pollution coverage
 8 insurer...in anticipation of litigation; matter is pending.”⁵⁹

9 **Table 1-3: Outside Services Employed (Account 798)⁶⁰**

Account 798 Outside Services Employed		
Subaccount Name	Expense Description	Suburban 2020-2024 Recorded Total Amount
Other Professional Services	Methodist Hospital	\$ 2,150
	P-card (7 entries)	\$ 2,173
	Sober Living By The Sea	\$ 2,500
	Total	\$ 6,823
Legal Fees	Legal Fees	\$ 117,338
	P-card (1 entry)	\$ 4,892
	Total	\$ 122,230
	Subaccounts Total	\$ 129,053

10
 11 Of the Account 798 sample of 2020-2024 recorded expenses totaling \$834,346, an
 12 amount of \$129,053 represents costs that are inappropriate, unreasonable, and unjustified,
 13 and therefore should not be borne by ratepayers.

⁵⁸ Direct Testimony of Jorge Lopez at 123. Also see Suburban’s Water Contamination Litigation Expense Memorandum Account Preliminary Statement which states: “Suburban shall maintain the Water Contamination Litigation Expense Memorandum Account (“WCLEMA”) as authorized in Resolution W-4094 dated March 26, 1998. The WCLEMA shall track expenses associated with outside legal and consulting costs for water contamination lawsuits and litigation.” Suburban Memorandum Accounts [preliminary-statement.pdf](#)

⁵⁹ Attachment 1-1: Suburban’s response to Public Advocates Office data request DKG-001, Q.5 and Excel attachment DR DKG-001 #5.

⁶⁰ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Worksheet 5.1M.

1 **4. Maintenance of General Plant (Account 805)**

2 Suburban’s Maintenance of General Plant, Subaccount Machine Rent/Repair
3 (Subaccount 338) includes eighteen P-card entries. Some of the entries are for “P-card”
4 without any explanation, and the other P-card entries state “P-Card Before Cut Off – ID
5 Tech” and “P-Card Before Cut Off- Ring Monthly” without any detailed description of
6 the expense. Again, Suburban ratepayers should not pay for unjustified expenses.

7 **Table 1-4: Maintenance of General Plant (Account 805)⁶¹**

Maintenance of General Plant (Account 805)		
Subaccount Name	Expense Description	Suburban 2020-2024 Recorded Total Amount
Machine Rent/Repair	P-card (18 entries)	\$ 395
	Total	\$ 395
	Subaccounts Total	\$ 395

8
9 Of the Account 805 sample of 2020-2024 recorded expenses totaling \$394,468, an
10 amount of \$395 represents costs that are inappropriate, unreasonable, and unjustified, and
11 therefore should not be borne by ratepayers.

12 **5. Miscellaneous General Expenses (Account 799)**

13 Suburban’s Miscellaneous General Expenses, Subaccount: Professional Dues –
14 Company (Subaccount 330) includes Suburban’s membership expenses in chambers of
15 commerce, business associations, economic partnerships, and lobbying expenses paid.
16 Given the anti-rate-ratepayer positions these organizations have taken in Commission
17 proceedings,⁶² ratepayers are more harmed than helped from Suburban’s membership in
18 any of those organizations.⁶³

⁶¹ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Worksheet 5.1M.

⁶² A couple of examples: CWA’s Opening Brief in A.22-07-001 (Cal Am GRC) and CWA’s Reply Brief in A.21-07-002 (Cal Water GRC).

⁶³ Suburban’s membership dues to the American Water Works Association dues should be included in rates, The American Water Works Association promotes public health, safety, and welfare through the improvement of the quality and quantity of water. [American Water Works Association](https://www.awwa.org/)

Table 1-5: Miscellaneous General Expenses (Account 799)⁶⁴

Miscellaneous General Expenses (Account 799)		
Subaccount Name	Expense Description	Suburban 2020-2024 Recorded Total Amount
Professional Dues - Company	Multiple Chamber of Commerce dues and Economic Partner dues	\$ 701,352
	Total	\$ 701,352
	Subaccounts Total	\$ 701,352

Of the Account 799 sample of 2020–2024 recorded expenses totaling \$761,270, an amount of \$701,352 represents costs that are inappropriate, unreasonable, and unjustified, and therefore should not be borne by ratepayers.

As shown above, the 2020-2024 recorded A&G expense sample, totaling \$11,714,010⁶⁵, identifies 11% (\$1,277,299) of recorded expenses that are unreasonable, unjustified, and inappropriate for Suburban’s expense forecast for Test Year 2027 customer rates. Across those accounts reviewed, the Commission should apply an 11% reduction from the 2027 proposed budgets, including the following accounts: 1) Office Supplies and Other Expenses (Account 792), 2) Employee Pension and Benefits (Account 795), Subaccounts: Employee Welfare (Subaccount 416), Training/Seminars (Subaccount 320), and Employee Education (420), 3) Outside Services Employed (Account 798), Subaccounts: Legal Fees (Subaccount 310) and Other Professional Services (Subaccount 324), 4) Maintenance of General Plant (Account 805), Subaccount Machine Rent/Repair (Subaccount 338), and 5) Miscellaneous General Expenses (Account 799) Subaccount: Professional Dues – Company (Subaccount 330).

⁶⁴ Attachment 1-2: Suburban’s response to Public Advocates Office data request SIB-001, Worksheet 5.1M.

⁶⁵ The total of \$11,714,010 includes the following amounts from Suburban 2020-2024 recorded expense accounts: Office Supplies and Other Expenses (Account 792) total:\$8,602,145; Employee Pension and Benefits (Account 795) total:\$1,121,781; Outside Services Employed (Account 798) total:\$834,346; Maintenance of General Plant (Account 805) total:\$394,468; Miscellaneous General Expenses (Account 799) total:\$761,270. \$1,277,299 of expenses are unjustified. Therefore, \$1,277,299/\$11,714,010 = 10.9% (11% rounded).

1 **D. The Commission should order Suburban to develop and**
2 **use by its next GRC, written procedures, such as a**
3 **manual based on internal policies instructing employees**
4 **on how to identify and exclude unreasonable and**
5 **inappropriate expenses for ratemaking purposes.**

6 Suburban should develop internal policies and a written manual instructing
7 employees how to identify and exclude unreasonable, unjustified, and inappropriate
8 expenses for ratemaking purposes for the following reasons: 1) Suburban has a
9 responsibility to justify every dollar included in its revenue requirement. However,
10 Suburban does not meet its burden of proof by utilizing an approach of basing forecasts
11 on thousands of unscreened individual expense entries with minimal descriptions;
12 2) Internal policies and a manual will help the Commission assess Suburban’s application
13 accurately, since it could use those documents to understand the accounting methods
14 Suburban uses, and 3) It would benefit Suburban since it would avoid the extensive
15 discovery requests in each GRC. Therefore, the Commission should order Suburban to
16 develop, by its next GRC, written procedures, such as a manual for employee use.

17 **IV. CONCLUSION**

18 The Commission should deny Suburban’s forecasted 2027 budget of \$50,000 for
19 its Injuries and Damages Account, Claims Reserve subaccount. Ratepayers should not
20 pay claim settlement amounts for which Suburban is at fault; therefore, those expenses
21 should be excluded from rates.

22 The Commission should authorize \$105,078 for Suburban’s 2027 Regulatory
23 Commission Expenses Account.⁶⁶ In light of Suburban’s 1) revisions to its 2020–2024
24 recorded Regulatory Commission Expenses, 2) the absence of supporting invoices and
25 payment records for that period, 3) the unsupported budgets presented in its GRC
26 application for 2027, and 4) the similarly unsupported updated forecasts for those years,

⁶⁶ A.26-01-001 RO Model (Final Application, March 17, 2026, Update), tab Model, Cell O2337 and P2337. Note that in the same file, tab 3-17-26 Updates, Rows 14-18, includes a different 2027 budget, \$426,184.

1 an alternative methodology should be used to calculate Suburban’s 2027 Regulatory
2 Commission Expenses.

3 The Commission should reduce, by 11%, Suburban’s forecasted 2027 budgets for
4 the following A&G accounts: 1) Office Supplies and Other Expenses (Account 792),
5 2) Employee Pension and Benefits (Account 795), Subaccounts: Employee Welfare
6 (Subaccount 416), Training/Seminars (Subaccount 320), and Employee Education (420)
7 3) Outside Services Employed (Account 798), Subaccounts: Legal Fees (Subaccount
8 310) and Other Professional Services (Subaccount 324) 4) Maintenance of General Plant
9 (Account 805), Subaccount Machine Rent/Repair (Subaccount 338) and 5) Miscellaneous
10 General Expenses (Account 799) Subaccount: Professional Dues – Company
11 (Subaccount 330). A review of an \$11,714,010⁶⁷ sample of Suburban’s 2020-2024
12 recorded A&G expenses concludes that 11% (\$1,277,299) of expenses are unreasonable,
13 unjustified, and inappropriate for Suburban’s expense forecast for Test Year 2027.

14 The Commission should order Suburban to develop and use by its next GRC,
15 written procedures, such as a manual based on internal policies instructing employees on
16 how to identify and exclude unreasonable and inappropriate expenses for ratemaking
17 purposes.

18

⁶⁷ The total of \$11,714,010 includes the following amounts from Suburban 2020-2024 recorded expense accounts: Office Supplies and Other Expenses (Account 792) total:\$8,602,145; Employee Pension and Benefits (Account 795) total:\$1,121,781; Outside Services Employed (Account 798) total:\$834,346; Maintenance of General Plant (Account 805) total:\$394,468; Miscellaneous General Expenses (Account 799) total:\$761,270. \$1,277,299 of expenses are unjustified. Therefore, \$1,277,299/\$11,714,010 = 10.9% (11% rounded).

1

LIST OF ATTACHMENTS FOR CHAPTER 1

Attachment #	Title
Attachment 1-1	Suburban’s response to Public Advocates Office Data Request DKG-001 (PDF and Excel Files Available via Email) CONFIDENTIAL
Attachment 1-2	Suburban’s response to Public Advocates Office Data Request SIB-001, Worksheets 5.1K, 5.1L, and 5.1M, Q.22.b., 2024 WLM Customer Billing Data and 2024 SJH Customer Billing Data attachments (PDF and Excel Files Available via Email)
Attachment 1-3	Suburban’s response to Public Advocates Office Data Request DKG-003 (PDF and Excel Files Available via Email)
Attachment 1-4	Suburban’s response to Public Advocates Office Data Request DKG-004 (PDF and Excel Files Available via Email) CONFIDENTIAL
Attachment 1-5	State of California Reimbursement Limitations (excerpt)
Attachment 1-6	Suburban’s 2024 Annual Report and Liberty Utilities – Apple Valley 2020-2024 Annual Reports (excerpts)

2

3

1 The Commission should deny Suburban’s request for \$58,084 for 2027⁷² to
2 purchase water from the City of Compton to supply its Sativa customers because the
3 purchased water supply will no longer be needed. Sativa customers will be adequately
4 supplied by Suburban’s Well 5 which is anticipated to be completed in the second quarter
5 of this year, 2026.^{73 74}

6 The Commission should recognize Suburban’s updated 2027 Main San Gabriel
7 Basin (MSGB) Operating Safe Yield (OSY) as 160,000 AF,⁷⁵ which the Main San
8 Gabriel Basin Watermaster has historically updated each fiscal year, since at least 2018.⁷⁶
9 The updated OSY saves \$842,940⁷⁷ by reducing the amount of purchased water needed.

10 The Commission should require Suburban to include a market rate of at least
11 \$185/AF for its forecasted lease of unused water rights.⁷⁸ This is the weighted average of
12 available data on Central Basin leased water rights prices between 2023 and 2026.
13 Utilizing the market rate for unused water rights leases will increase the credit
14 Suburban’s ratepayers receive.

⁷² A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O3043.

⁷³ Direct Testimony of Jorge Lopez at 170, lines 23-25.

⁷⁴ For additional discussion of Sativa water supply, see Public Advocates Office “Report on Plant Projects for Whittier-La Mirada and Sativa Systems”, Chapter 2, at 9-10.

⁷⁵ 2024 OSY calculation: $(150,000+130,000)/2 = 140,000$. See <https://www.watermaster.org/reports>

⁷⁶ Attachment 2-2: Main San Gabriel Basin Watermaster Resolutions (excerpts).

⁷⁷To calculate the savings of \$842,940: The updated OSY of 160,000 AF – 154,000 AF = 6,000 AF. The amount of 6,000 AF represents additional water available for Suburban to pump from the MSGB. Suburban’s share is 12.6%. Therefore, $6,000 \text{ AF} * 12.6\% = 756 \text{ AF}$ of additional water that is available for Suburban to pump from the MSGB instead of purchase. The cost of purchasing Replacement water is \$1,317.30/AF and the cost of pumping Suburban’s owned right is \$202.30/AF. Therefore, the difference is: $\$1,317.30 - \$202.30 = \$1,115/\text{AF}$. The resulting savings is $= 756 \text{ AF} * \$1,115 = \$842,940$. See A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O2736 and Cell O2724 for Replacement water cost/AF and Owned Right water cost/AF.

⁷⁸ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O1873 and P1873.

1 The Commission should authorize \$5,108,064⁷⁹ for Test Year 2027 Purchased
2 Power,⁸⁰ which is a 20.5% increase from Suburban’s requested budget. Differences
3 between Suburban’s requested budgets and Cal Advocates’ budget recommendations are
4 due to 1) differing consumption estimates and 2) Suburban’s unreasonable use of the
5 2024 recorded average kilowatt-hour per unit of production and Southern California
6 Edison’s (SCE) per kWh rate as of October 1, 2025, for its 2027 purchased power
7 forecast.⁸¹

8 The Commission should authorize a 0.15%⁸² rate for uncollectible expense for Test
9 Year 2027, which is the average ratio of uncollectible expense to revenue for recorded
10 years 2020-2023.

11 **III. ANALYSIS**

12 **A. Sources of Supply**

13 Suburban’s sources of supply include groundwater pumped from the Main San
14 Gabriel Basin and the Central Basin and water purchased from wholesalers such as the
15 Metropolitan Water District, Cal Domestic, Covina Irrigation, and Walnut Valley to
16 supply its San Jose Hills and Whittier/La Mirada service areas.

17 **1. Purchased Water for Sativa Customers**

18 The Commission should deny Suburban’s request for \$1,181,880 for 2027 to
19 purchase water from Liberty Utilities to supply its Sativa customers because the
20 purchased water supply will no longer be needed. In fact, in its 2024 GRC, Liberty stated
21 that it anticipates that its contract with Suburban to supply its Sativa customers will

⁷⁹ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O1950.

⁸⁰ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O1950.

⁸¹ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales & Operational Revenues, Rate Design and BAMA”.

⁸² A.23-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O2577.

1 terminate in the rate case cycle.⁸³ During the same time period, Suburban forecasted a
2 decreasing amount of Liberty purchased water for its Sativa customers.⁸⁴ Sativa
3 customers will be supplied by Suburban’s Well 5⁸⁵ which will be completed in second
4 quarter of this year, 2026, and will provide adequate supply.⁸⁶ Suburban’s Well 5
5 production will increase Suburban’s total Central Basin pumped water amount by 357.7
6 acre-feet (AF).⁸⁷

7 The Commission should deny Suburban’s request for \$58,084 for 2027 to
8 purchase water from the City of Compton to supply its Sativa customers because the
9 purchased water supply will no longer be needed. As stated above, Suburban’s Well 5
10 project⁸⁸ will be completed in the second quarter of this year, 2026, and will have
11 adequate supply for Sativa’s customers.⁸⁹ Furthermore, Suburban’s Well 5 is included in
12 customer rates.⁹⁰ Additionally, during an emergency, the Sativa system demand can be
13 met by the City of Compton’s well water supply.⁹¹ Since 2023, Suburban has had an
14 “active”⁹² interconnection with the City of Compton. The City of Compton’s purchased

⁸³ Attachment 2-1: A.24-01-002, Liberty Exhibit B, Park Revenue Requirement Report at 132.

⁸⁴ A.23-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 2814.

⁸⁵ Direct Testimony of Jorge Lopez at 170.

⁸⁶ For additional discussion of Sativa water supply, see Public Advocates Office “Report on Plant Projects for Whittier-La Mirada and Sativa systems”, Chapter 2, at 9-10.

⁸⁷ Attachment 2-5: Suburban’s response to Public Advocates Office data request ZS1-001, Q.2.c., and A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O2564.

⁸⁸ Direct Testimony of Jorge Lopez at 170.

⁸⁹ For additional discussion of Sativa water supply, see Public Advocates Office” Report on Plant Projects for Whittier-La Mirada and Sativa systems, Chapter 2, at 9-10.

⁹⁰ Attachment 2-5: Suburban’s response to Public Advocates Office data request ZS1-001, Q.2.d.

⁹¹ Attachment 2-3: State Water Resources Control Board Division of Drinking Water, Southern California Drinking Water Field Operations Branch, PERMIT AMENDMENT NO. 1910147PA-001 Suburban Water Systems - Sativa, Los Angeles County, System No. 1910147, Section 2.1 Source Water for the City of Compton Interconnection and Section 2.2. City of Compton Interconnection, April 2023, at.5-6.

⁹² Attachment 2-3: Division of Drinking Water, “WATER PERMIT AMENDMENT NO. 1910147PA-001”.

1 water rate is \$1,976/AF,⁹³ approximately 55% less than the cost of purchased water from
2 Liberty Utilities, which has a rate of \$3,600/AF.⁹⁴

3 **2. Source of Supply: Main San Gabriel Water Basin 2024** 4 **Operating Safe Yield**

5 The Commission should recognize Suburban’s updated 2027 Main San Gabriel
6 Basin (MSGB) Operating Safe Yield (OSY) as 160,000 AF,⁹⁵ which the Main San
7 Gabriel Basin Watermaster has historically updated each fiscal year, since at least 2018.⁹⁶
8 Suburban should use a 2027 MSGB OSY of 160,000 AF,⁹⁷ instead of an assumed 2027
9 MSGB OSY of 154,000 in its RO model.⁹⁸ The MSGB⁹⁹ Watermaster establishes the
10 OSY for the Main San Gabriel Basin for the following fiscal year and estimates for the
11 next four fiscal years. The OSY is the amount of water that can be pumped in a fiscal
12 year without replacement water assessments and can fluctuate annually.¹⁰⁰ Historically,
13 the MSGB Watermaster establishes five fiscal years’ OSY per each resolution. However,
14 the MSGB Watermaster updates the most recently published OSY from 140,000 to
15 160,000 AF the following fiscal year. For example, the MSGB Watermaster’s May 2024
16 Resolution established the fiscal year 2025/2026 OSY of 140,000 AF,¹⁰¹ but in its May
17 2025 Resolution, it updated the fiscal year 2025/2026 OSY to 160,000 AF.¹⁰² Similarly,

⁹³ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 2815.

⁹⁴ A.26-01-001, Suburban’s RO Model (GRC application), tab MODEL, Row 2905.

⁹⁵ See <https://www.watermaster.org/reports>

⁹⁶ Attachment 2-2: MSGB Watermaster Resolutions.

⁹⁷ Attachment 2-2: MSGB Watermaster Resolutions and see <https://www.watermaster.org/reports>

⁹⁸ A.26-01-001 Suburban’s RO Model, tab MODEL, Cell O2529.

⁹⁹ The Main San Gabriel Basin Watermaster is an agency charged with administering adjudicated water rights and is devoted to the management and protection of groundwater resources, within the watershed and groundwater basin known as the Main San Gabriel Groundwater Basin in Los Angeles County, California. See <https://www.watermaster.org/>

¹⁰⁰ The Main San Gabriel Basin Watermaster issues Resolutions that include the forecasted annual OSY. Resolution No. <https://www.watermaster.org/resolutions>

¹⁰¹ MSGB Watermaster Report, May 1, 2024: [MSGB Watermaster Resolution No. 05-21-307](#)

¹⁰² MSGB Watermaster Report, May 7, 2025: [Microsoft Word - OSYRPT Final_25-26](#)

1 the MSGB Watermaster Resolution dated May 2023 established a fiscal year 2024/2025
2 OSY of 130,000 AF, which it updated to 160,000 AF in its May 2024 Resolution.¹⁰³ The
3 same pattern occurred in the years prior to 2023. For example, the MSGB Watermaster’s
4 May 2021 Resolution established the fiscal year 2022/2023 OSY of 130,000 AF,¹⁰⁴ but in
5 its May 2022 Resolution, it updated the fiscal year 2022/2023 OSY to 150,000 AF.¹⁰⁵
6 Similarly, the MSGB Watermaster Resolution dated May 2022 established a fiscal year
7 2023/2024 OSY of 130,000 AF, which it updated to 150,000 AF in its May 2023
8 Resolution.¹⁰⁶ The Commission also adopted an OSY of 150,000 AF in its 2024
9 Decision, which, at the time, was the updated OSY included in the Watermaster’s
10 Resolutions.¹⁰⁷ The updated OSY saved customers \$2,666,140¹⁰⁸ each year by reducing
11 the amount of purchased water forecasted as needed.

12 Suburban’s 2027 share of the OSY is approximately 12.6%.¹⁰⁹ The 12.6%
13 represents the baseline amount of water Suburban can pump from the MSGB without
14 incurring additional assessments. The higher the OSY, the more water Suburban can
15 pump from the Main San Gabriel Basin.

¹⁰³ MSGB Watermaster Report on Final Determination of Operating Safe Yield For 2024-2025 to 2028-2029, p.17, May 3, 2024.

¹⁰⁴ MSGB Watermaster Resolution No. 05-21-307.

¹⁰⁵ MSGB Watermaster Resolution No. 05-22-312.

¹⁰⁶ MSGB Watermaster Report on Final Determination of Operating Safe Yield For 2023-2024 to 2027-2028, p.17, May 3, 2023.

¹⁰⁷ D.24-12-030 at 50.

¹⁰⁸To calculate the savings of \$2,666,140: The updated OSY of 150,000 AF – 130,000 AF = 20,000 AF. The amount of 20,000 AF represents additional water available for Suburban to pump from the MSGB. Suburban’s share is 12.6%. Therefore, 20,000 AF*12.6% = 2,520 AF of additional water that is available for Suburban to pump from the MSGB instead of purchase. The cost of purchasing Replacement water is \$1,259.30/AF and the cost of pumping Suburban’s owned right is \$201.30/AF. Therefore, the difference is: \$1,259.30–\$201.30 = \$1,058/AF. The resulting savings is = 2,520 AF x \$1,058 = \$2,666,160. See A.23-01-001 Suburban’s Workpapers Vol I Confidential (GRC application), tab MODEL, Cell O3097 and Cell O3098 for Replacement water cost/AF and Owned Right water cost/AF.

¹⁰⁹ A.23-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 2890.

1 The Watermaster’s most recent resolution includes a 2025/2026 OSY of
2 160,000AF and 2026/2027 OSY of 140,000 AF. Based on a review of historical MSGB
3 Watermaster resolutions, the MSGB Watermaster will update the 2027/2028 OSY of
4 140,000 AF to 160,000 AF when it publishes its next resolution. Therefore, the
5 Commission should require Suburban to update its 2027 Main San Gabriel Basin
6 (MSGB) Operating Safe Yield (OSY) to 160,000 AF. The updated OSY more accurately
7 reflects Suburban’s likely pumping share and saves customers \$842,940 each year¹¹⁰ by
8 reducing the amount of purchased water forecasted as needed.

9 **3. Pumped Water - Central Basin Unused Water Rights –**
10 **Compliance with the Commission’s 2021 Decision**

11 Suburban is required to comply with the Commission’s 2021 Decision regarding
12 notification of unused Central Basin water rights leases and corresponding accounting
13 treatment.¹¹¹ ¹¹² During Suburban’s 2020 GRC proceeding,¹¹³ Suburban was found to be
14 leasing out its unused Central Basin water rights, since at least 2004, without notifying
15 the Commission or crediting ratepayers for the revenues received from the leases.¹¹⁴ As a
16 result, the Commission’s 2021 decision included compliance requirements going
17 forward.¹¹⁵

¹¹⁰To calculate the savings of \$842,940: The updated OSY of 160,000 AF – 154,000 AF = 6,000 AF. The amount of 6,000 AF represents additional water available for Suburban to pump from the MSGB. Suburban’s share is 12.6%. Therefore, 6,000 AF*12.6% = 756 AF of additional water that is available for Suburban to pump from the MSGB instead of purchase. The cost of purchasing Replacement water is \$1,317.30/AF and the cost of pumping Suburban’s owned right is \$202.30/AF. Therefore, the difference is: \$1,317.30–\$202.30 = \$1,115/AF. The resulting savings is = 756 AF x \$1,115= \$842,940. See A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O2736 and Cell O2724 for Replacement water cost/AF and Owned Right water cost/AF.

¹¹¹ D.21-10-024, Settlement Agreement, p.30.

¹¹² A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 1873.

¹¹³ A.20-03-001

¹¹⁴ Central Basin Water Master Reports 2005-2018 <https://www.wrd.org/content/central-basin-watermaster-reports>

¹¹⁵ D.21-10-024, Settlement Agreement, p.30-31.

1 **Central Basin Unused Water Rights Lease Price**

2 The Commission should require Suburban to include a market rate of at least
3 \$185/AF for its forecasted lease of unused water rights.¹¹⁶ This is the weighted average of
4 available data on Central Basin leased water rights prices between 2023 and 2026.
5 Suburban’s customers should be credited for revenues Suburban receives from its Central
6 Basin unused water rights leases, according to current market conditions. Therefore, the
7 higher the forecasted lease rate, the higher the revenues and ratepayer credit. For the
8 fiscal years 2025/2026, 2024/2025, and 2023/2024, the ABC Unified School District
9 leased Central Basin water rights at a rate of \$190/AF, \$185/AF, and \$180/AF,
10 respectively. The weighted average rate of \$185/AF represents current market
11 conditions.¹¹⁷

12 **Central Basin Unused Water Rights Ratepayer Credit**

13 Suburban’s ratepayer credit from water rights lease revenues will increase if
14 Suburban forecasts an assumed rate of \$185/AF based on available water right lease rate
15 data.¹¹⁸ For example, if Suburban leases 100AF of unused Central Basin water rights in a
16 one-year period, the ratepayer credit at \$105/AF would be \$10,500. In comparison, the
17 ratepayer credit for 100AF at \$185/AF would be \$18,500, which is approximately 76%
18 higher.

19 Suburban was found to be leasing out its unused Central Basin water rights, since
20 at least 2004, without notifying the Commission or crediting ratepayers for the revenues
21 received from the leases.¹¹⁹ By leasing out its unused Central Basin water rights,
22 Suburban must purchase water, which costs more than pumping well water, which harms
23 ratepayers. For example, Suburban purchases water from MWD (Tier One) at a rate of

¹¹⁶ Suburban forecasts 2,472.72AF of unused Central Basin water rights in 2027 and 2028. A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 2751.

¹¹⁷ Attachment 2-4: The reference for the three ABC Unified School District leases: [MetaViewer.php](#)

¹¹⁸ Assuming Suburban leases all its unused Central Basin water rights at a rate of \$185AF.

¹¹⁹ Central Basin Water Master Reports 2005-2018 <https://www.wrd.org/content/central-basin-watermaster-reports>

1 approximately \$1,498/AF,¹²⁰ compared to \$454/AF,¹²¹ which is the approximate cost of
2 pumping water from one of its wells. If Suburban pumped all its Central Basin water
3 rights, the ratepayer savings would be approximately \$1,044/AF (\$1,498/AF Purchased
4 Water-\$454/AF Pumped Water). To mitigate the harm to ratepayers from Suburban’s
5 leasing out its Central Basin water rights, Suburban should credit ratepayers the current
6 market rate for its unused Central Basin water right leases.

7 In a competitive market, a company could lease its unused water rights at the
8 highest rate the market allows. Therefore, the Commission should require Suburban to
9 include an assumed rate of, at least, \$185/AF for its forecasted unused water rights leases
10 in its Results of Operations Model,¹²² which will increase the corresponding ratepayer
11 credit and minimize the rate impact of additional purchased water cost.

12 **B. Purchased Power**

13 The Commission should authorize \$5,108,064¹²³ for Test Year 2027 Purchased
14 Power, which is a 20.5% increase from Suburban’s requested budget. Differences
15 between Suburban’s requested budgets and Cal Advocates’ budget recommendations are
16 due to 1) differing consumption estimates¹²⁴ and 2) Suburban’s unreasonable use of the
17 2024 recorded average kilowatt-hour per unit of production and Southern California
18 Edison’s (SCE) per kWh rate as of October 1, 2025¹²⁵ for its 2027 purchased power
19 forecast.¹²⁶ Purchased power expense is the cost of electricity and gas needed to pump
20 and deliver water in both the San Jose Hills and Whittier/La Mirada districts. Suburban

¹²⁰ A.26-01-001 Suburban’s RO Model, tab MODEL, Row 2915.

¹²¹ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 2755.

¹²² A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 2752.

¹²³ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O1950.

¹²⁴ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales & Operational Revenues, Rate Design and Decoupling”.

¹²⁵ A.26-01-001 Suburban’s RO Model (Final Application), Tab Edison, Row 4.

¹²⁶ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales & Operational Revenues, Rate Design and Decoupling”.

1 primarily uses power purchased from the Southern California Edison Company (“SCE”)
2 and a small amount of natural gas purchased from the Southern California Gas Company
3 (“SCG”). Suburban’s Test Year 2027 forecast is based on the estimated amount of water
4 to be produced in Test Year 2027, the 2024 recorded production factor¹²⁷ or average
5 kilowatt-hour (“kWh”) per unit of production, and SCE’s per kWh rate as of October 1,
6 2025.¹²⁸ For natural gas, Suburban’s estimate is based on SCG’s average recorded rate
7 from January 2024 through December 2024. Suburban’s methodology for calculating
8 purchased power is flawed, as it results in the undercollection of purchased power
9 expenses, which are subsequently recorded in its Purchased Power Reserve Account.
10 This approach imposes a burden on ratepayers, who must absorb the impact of such
11 undercollections through surcharges. For example, between July 2024 and June 2025,
12 Suburban undercollected \$722,859 in purchased power expenses and, in December 2025,
13 filed an Advice Letter to recover this amount.¹²⁹ The recovery will occur through a 12-
14 month temporary surcharge applied to customer bills. Given that purchased power costs
15 are expected to increase, Suburban should not rely on 2024 or 2025 unit costs when
16 developing a 2027 forecast. Instead, Suburban should escalate the 2024 and 2025 unit
17 costs when developing its 2027 forecast. Therefore, the Commission should authorize
18 \$5,108,064 for Suburban’s 2027 Purchased Power forecast which accounts for differing
19 consumption amounts and escalated power rates.

20 **C. Uncollectible Expense Rate**

21 The Commission should authorize a 0.15%¹³⁰ rate for uncollectible expense for
22 Test Year 2027, which is the average ratio of uncollectible expense to revenue for the

¹²⁷ A.26-01-001 Suburban’s RO Model (Final Application), Tab Edison, Cell L12.

¹²⁸ A.26-01-001 Suburban’s RO Model (Final Application), Tab Edison, Row 4.

¹²⁹ Advice Letter 418-W, Workpaper July 2024-June 2025 Reserve Accounts Amortization Cells H11 and H17.

¹³⁰ A.26-01-001 Suburban’s RO Model (Final Application), Tab Model, Cell O2217.

1 recorded years 2020-2024 data. The uncollectible expense is based on the proposed
2 uncollectible rate, multiplied by Suburban’s estimated water service revenues.

3 Suburban’s estimate of a 0.22%¹³¹ Uncollectible Rate for TY 2027, is
4 unreasonable because it is approximately 47% higher than its recorded four-year average,
5 2020-2023 rate of 0.15%.¹³²

6 In its prior GRC application, Suburban proposed a 2023 Uncollectible Rate of
7 0.42%¹³³, however, the Commission adopted a 0.14% rate.¹³⁴ In Suburban’s prior GRC
8 application, a 0.42% Uncollectible rate resulted in ratepayers paying \$273,043 more than
9 necessary.¹³⁵ In its current GRC application, Suburban’s recorded 2023 Uncollectible
10 Rate is 0.13%.¹³⁶ Therefore, the average of the recorded years (2020-2023) is the most
11 reasonable approach to calculate the uncollectible rate.

12 IV. CONCLUSION

13 The Commission should deny Suburban’s request for \$1,181,880 for 2027¹³⁷ to
14 purchase water from Liberty Utilities to supply its Sativa customers because the
15 purchased water supply will no longer be needed. in its 2024 GRC, Liberty stated that it
16 anticipates that its contract with Suburban to supply its Sativa customers will terminate in

¹³¹ A.26-01-001 Suburban’s RO Model (Final Application), Tab Model, Cell O2217.

¹³² Suburban’s recorded 2020-2023 uncollectible rates are: 2020: 0.18%, 2021: 0.12%, 2022: 0.15%, 2023: 0.13%. Therefore, the average is 0.15% (rounded). A.26-01-001 Suburban’s RO Model (Final Application), Tab Model, Cells H2217 to K2217. Suburban’s recorded 2024 uncollectible rate of 0.54% is excluded from the average uncollectible rate ratio because it is an outlier. Suburban estimates its 2025 rate to be 0.22%, which is a reduction and closer to its 2020-2023 rates. A.26-01-001 Suburban’s RO Model (Final Application), Tab Model, Cell M2217. Attachment 1-5: Suburban’s response to Public Advocates Office data request DKG-004, Q.1.c.

¹³³ A.23-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell N2577.

¹³⁴ D.24-12-030 Ordering Paragraph 43 at 8.

¹³⁵ Suburban’s 2023 0.42% Uncollectible Rate results in a \$409,564 expense compared to a 0.14% Uncollectible Rate, which results in a \$136,521 expense. Therefore $\$409,564 - \$136,521 = \$273,043$.

¹³⁶ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell K2217.

¹³⁷ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O3043.

1 the rate case cycle.¹³⁸ During the same time period, Suburban forecasted a decreasing
2 amount of Liberty purchased water for its Sativa customers.¹³⁹

3 The Commission should deny Suburban’s request for \$58,084 for 2027¹⁴⁰ to
4 purchase water from the City of Compton to supply its Sativa customers because the
5 purchased water supply will no longer be needed. Sativa customers will be supplied by
6 Suburban’s Well 5¹⁴¹ which will be completed in second quarter of this year, 2026, and
7 will provide adequate supply.¹⁴²

8 The Commission should recognize Suburban’s updated 2027 Main San Gabriel
9 Basin (MSGB) Operating Safe Yield (OSY) as 160,000 AF,¹⁴³ which the Main San
10 Gabriel Basin Watermaster has historically updated each fiscal year, since at least
11 2018.¹⁴⁴ The updated OSY saves \$842,940¹⁴⁵ by reducing the amount of purchased water
12 needed.

13 The Commission should require Suburban to include a market rate of at least
14 \$185/AF for its forecasted lease of unused water rights.¹⁴⁶ This is the weighted average of
15 available data on Central Basin leased water rights prices between 2023 and 2026.

¹³⁸ Attachment 2-1: A.24-01-002, Liberty Exhibit B, Park Revenue Requirement Report at 132.

¹³⁹ A.23-01-001 Suburban’s RO Model (GRC application), tab MODEL, Row 2814.

¹⁴⁰ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O3043.

¹⁴¹ Direct Testimony of Jorge Lopez at 170.

¹⁴² For additional discussion of Sativa water supply, see Public Advocates Office” Report on Plant Projects for Whittier-La Mirada and Sativa systems, Chapter 2, at 9-10.

¹⁴³ 2024 OSY calculation: $(150,000+130,000)/2 = 140,000$. See <https://www.watermaster.org/reports>

¹⁴⁴ Attachment 2-2: Main San Gabriel Basin Watermaster Resolutions.

¹⁴⁵To calculate the savings of \$842,940: The updated OSY of 160,000 AF – 154,000 AF = 6,000 AF. The amount of 6,000 AF represents additional water available for Suburban to pump from the MSGB. Suburban’s share is 12.6%. Therefore, $6,000 \text{ AF} \times 12.6\% = 756 \text{ AF}$ of additional water that is available for Suburban to pump from the MSGB instead of purchase. The cost of purchasing Replacement water is \$1,317.30/AF and the cost of pumping Suburban’s owned right is \$202.30/AF. Therefore, the difference is: $\$1,317.30 - \$202.30 = \$1,115/\text{AF}$. The resulting savings is $= 756 \text{ AF} \times \$1,115 = \$842,940$. See A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O2736 and Cell O2724 for Replacement water cost/AF and Owned Right water cost/AF.

¹⁴⁶ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O1873 and P1873.

1 Utilizing the market rate for unused water rights leases will increase the credit
2 Suburban’s ratepayers receive.

3 The Commission should authorize \$5,108,064¹⁴⁷ for Test Year 2027 Purchased
4 Power,¹⁴⁸ which is a 20.5% increase from Suburban’s requested budget. Differences
5 between Suburban’s requested budgets and Cal Advocates’ budget recommendations are
6 due to 1) differing consumption estimates and 2) Suburban’s unreasonable use of the
7 2024 recorded average kilowatt-hour per unit of production and Southern California
8 Edison’s (SCE) per kWh rate as of October 1, 2025 for its 2027 purchased power
9 forecast.¹⁴⁹

10 The Commission should authorize a 0.15%¹⁵⁰ rate for uncollectible expense for
11 Test Year 2027, which is the average ratio of uncollectible expense to revenue for
12 recorded years 2020-2023.

13

¹⁴⁷ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O1950.

¹⁴⁸ A.26-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O1950.

¹⁴⁹ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales & Operational Revenues, Rate Design and Decoupling.”

¹⁵⁰ A.23-01-001 Suburban’s RO Model (GRC application), tab MODEL, Cell O2577.

1

LIST OF ATTACHMENTS FOR CHAPTER 2

Attachment #	Title
Attachment 2-1	A.24-01-002, Liberty Exhibit B, Park Revenue Requirement Report, Page 132, lines 24-27
Attachment 2-2	Main San Gabriel Basin Water Master Resolutions (excerpts)
Attachment 2-3	State Water Resources Control Board Division of Drinking Water, Southern California Drinking Water Field Operations Branch, PERMIT AMENDMENT NO. 1910147PA-001 Suburban Water Systems - Sativa, Los Angeles County, System No. 1910147, Section 2.1 Source Water for the City of Compton Interconnection and Section 2.2. City of Compton Interconnection, April 2023, Pages 5-6
Attachment 2-4	Central Basin Water Lease Agreement Reference
Attachment 2-5	Suburban's response to Public Advocates Office ZS1-001, Q.2.c.

2

1 **CHAPTER 3 CONSERVATION**

2 **I. INTRODUCTION**

3 Suburban proposes a Test Year 2027 conservation budget that is 18% higher than
4 its average recorded 2020-2024 annual conservation expenses.¹⁵¹ Suburban claims that
5 the proposed conservation budget is necessary to comply with state regulations and
6 polices pertaining to water conservation and water loss management.¹⁵² However,
7 Suburban does not consider “demand hardening”, which means that there is a limit to
8 how much customers can reduce their usage.¹⁵³

9 **II. SUMMARY OF RECOMMENDATIONS**

10 The Commission should deny Suburban’s conservation budget proposal and
11 suspend Suburban’s Test Year 2027 conservation budget in the amount of \$500,000
12 because Suburban’s 2020-2024 water sales have decreased, demonstrating that ratepayers
13 have changed their water use habits.

14 **III. ANALYSIS**

15 Suburban’s customers are conserving water. In fact, according to Suburban’s own
16 data, between 2020 and 2024, Suburban’s San Jose Hills service area water sales
17 decreased from 180 ccf in 2020 to 152.4 ccf, or 15%, and in its Whittier/La Mirada
18 service area, water sales decreased from 176.7 ccf in 2020 to 150.3 ccf in 2024, or
19 14.9%.¹⁵⁴ The decrease in water sales over the five-year period demonstrates that
20 Suburban’s ratepayers have changed their water use habits during any weather condition,
21 whether it be periods of drought or extreme rainfall. Since 2008, California’s water use

¹⁵¹ Application 26-01-001 Results of Operations Model Row 1526. The average 2020-2024 conservation cost is \$422,054 (Cells H1526-L1526). Suburban’s forecasted 2027 budgets is \$500,000 (Cell O1526).

¹⁵² Direct Testimony of Lauren James at 3-7.

¹⁵³ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales, Revenues, Rate Design, Operational Revenues, and Decoupling” at 5, lines 19-21.

¹⁵⁴ Application 26-01-001 Results of Operations Model Cells H11-L11 and H13-L13.

1 behaviors have changed due to the state’s 20x2020 Water Conservation Program, in
 2 which Governor Schwarzenegger directed state agencies to develop a plan to reduce
 3 statewide per capita urban water use by 20 percent by the year 2020.¹⁵⁵ One measure that
 4 shows less water usage is the Estimated Monthly Residential Gallons Per Capita Day
 5 (R-GPCD). Suburban’s R-GCPD, calculated by the California Water Board, shows a
 6 24% and 28% decrease in usage for its Whittier/La Mirada and San Jose Hills service
 7 areas, respectively, from 2020 to 2025.¹⁵⁶

8 **Table 3--1: Suburban San Jose Hills R-GPCD**

Month	2020 RGPCD	% Change	2025 RGPCD
January	64	4%	67
February	72	-19%	58
March	64	-7%	59
April	68	-1.4%	67
May	97	-23%	75
June	101	-16%	85
July	110	-16%	92
August	113	-88%	93
September	109	-21%	86
October	99	-23%	76
November	83	-60%	33
December	79	-71%	23
Average		-28%	

9
10

¹⁵⁵ “20x2020 Water Conservation Plan”, State Water Resources Control Board, February 2010, [20x2020 Water Conservation Program Final Report](#)

¹⁵⁶ The State Water Resources Control Board, Supplier Conservation, available at: https://www.waterboards.ca.gov/water_issues/programs/conservation_portal/conservation_reporting.html and [Urban Retail Water Supplier - Water Conservation, Supply, and Demand \(June 2014 onwards\) - Per-Supplier Water Supply and Demand - California Open Data](#) [accessed March 26, 2026]

1

Table 3--2: Suburban Whittier/La Mirada R-GPCD

Month	2020 RGPCD	% Change	2025 RGPCD
January	79	-5%	75
February	87	-26%	64
March	75	-13%	65
April	86	-10%	77
May	117	26%	87
June	125	-23%	96
July	137	-26%	102
August	139	-25%	104
September	130	-25%	97
October	108	-22%	85
November	103	-61%	40
December	106	-80%	21
Average		-24%	

2

The average monthly water usage for an average residential bill for the service

3

areas is another example of a decrease in Suburban customer water usage. The table

4

below shows an average decrease of 13% in average monthly water usage for an average

5

Suburban residential bill.

6

Table 3-3: Average Monthly Usage per Average Residential Customer Bill¹⁵⁷ ¹⁵⁸

Service Area	CCF		%
	2020	2024	Decrease
San Jose Hills	15	13	-13%
Whittier/La Mirada	15	13	-13%
Average			-13%

7

8

¹⁵⁷ Attachment 3-1: Suburban’s Response to Cal Advocates’ Data Request CR8-001, Question 1.b., Usage Data WULM 2020.

¹⁵⁸ Attachment 1-3: Suburban Response to Cal Advocates’ Data Request SIB-001, Q.22.b., 2024 WLM Customer Billing Data and 2024 SJH Customer Billing Data attachments.

1 Suburban’s ratepayers have made conservation a way of life and have been using
2 less water. For example, in 2020, Suburban recorded a 136 gallons per capita per day
3 compared to its Senate Bill (SB X7-7)¹⁵⁹ target of 142 gallons per capita per day.¹⁶⁰ The
4 implementation of Cal Advocates’ conservation rate design and the Conservation
5 Adjustment for Rate Tier mechanism (CART) is reasonable in promoting continued
6 conservation.¹⁶¹ The CART mechanism allows water utilities to recover revenue losses
7 caused specifically by conservation-oriented pricing. The CART mechanism records the
8 difference between revenue that would have been collected under a standard rate design,
9 and revenue actually collected under conservation-oriented tiered rates. If conservation
10 pricing causes revenue to fall below the expected level, the utility can recover part of that
11 difference later through a surcharge.¹⁶² Cal Advocates’ conservation inclining tiered rate
12 design and the CART mechanism will promote continued conservation.¹⁶³

13 Suburban’s proposed informational conservation programs such as the Customer
14 Awareness Communications initiative, Landscape Workshop Series, and Conservation
15 Kits, are not necessary.¹⁶⁴ ¹⁶⁵ Suburban’s own 2020-2024 recorded water sales data
16 demonstrates that ratepayers have responded to conservation rate design signals during
17 those specific years, in addition to prior years.¹⁶⁶ Suburban should also consider

¹⁵⁹ SB X7-7 refers to the Water Conservation Act of 2009. [SB X7-7](#)

¹⁶⁰ Suburban’s 2020 Urban Water Management Plan at ES-2.

¹⁶¹ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales, Revenues, Rate Design, Operational Revenues, and Decoupling.”

¹⁶² For a discussion of sales forecasts, see Public Advocates Office “Report on Sales, Revenues, Rate Design, Operational Revenues, and Decoupling.”

¹⁶³ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales, Revenues, Rate Design, Operational Revenues, and Decoupling.”

¹⁶⁴ Direct Testimony of Lauren James at 10, lines 2-24, at 11, lines 1-12 and at 12, lines -12, lines 1-6.

¹⁶⁵ [California’s water resilience strategy shows major progress after winter storms: state out of drought, according to U.S. Drought Monitor | Governor of California](#)

¹⁶⁶ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales, Revenues, Rate Design, Operational Revenues, and Decoupling.”

1 “demand hardening”, which means that there is a limit to how much customers can
2 reduce their usage.¹⁶⁷ Moreover, should these conservation programs become necessary
3 in the future, the State Water Resources Control Board has authority under the California
4 Water Code to adopt emergency regulations for water conservation in response to
5 drought emergencies.¹⁶⁸ Continuing to forecast these programs results in nothing but
6 increased customer rates. Therefore, the Commission should deny Suburban’s
7 conservation budget proposal and suspend Suburban’s conservation budget for this rate
8 cycle.

9 **IV. CONCLUSION**

10 The Commission should deny Suburban’s conservation budget proposal and
11 suspend Suburban’s Test Year 2027 conservation budget of \$500,000 because
12 1) Suburban’s 2020-2024 water sales have decreased, demonstrating that ratepayers have
13 changed their water use habits and 2) Suburban has met its required conservation target.
14

¹⁶⁷ For a discussion of sales forecasts, see Public Advocates Office “Report on Sales, Revenues, Rate Design, Operational Revenues, and Decoupling.”

¹⁶⁸ California Water Code Section 1058.5; Form STD 400, State of California Office of Administrative Law, available at: https://www.waterboards.ca.gov/drought/mill_deer_creeks/docs/form-400-and-adopted-regulation-text.pdf

1

LIST OF ATTACHMENTS FOR CHAPTER 3

Attachment #	Title
Attachment 3-1	Suburban's Response to Public Advocates Office Data Request CR8-001, Question 1.b., Usage Data WULM 2020 (PDF and Excel Files Available via Email)

2

1 **CHAPTER 4 SPECIAL REQUEST NO.8**

2 **I. INTRODUCTION**

3 Suburban’s request to reinstate its Recycled Water Balancing Account (RWBA) is
4 unjustified and unnecessary because Suburban has the historical cost data to forecast its
5 recycled water costs.

6 **II. SUMMARY OF RECOMMENDATIONS**

7 The Commission should not authorize Suburban’s request to reinstate the RWBA
8 beginning in Test Year 2027 because Suburban’s recorded 2021-2025 annual and average
9 recycled water costs do not justify reinstating it. Suburban can estimate its recycled water
10 expenses using its recycled water historical costs.

11 **III. ANALYSIS**

12 Suburban’s recorded 2021-2025 annual and average recycled water costs do not
13 justify reinstating Suburban’s RWBA. A balancing account is established to track costs
14 of an exceptional nature which are outside of a utility’s control, could not have been
15 reasonably foreseen in the utility’s last general rate case, and that will occur before the
16 utility’s next scheduled rate case, are of a substantial nature in that the amount of money,
17 and have ratepayer benefits.¹⁶⁹ A balancing account tracks the difference between the
18 utility’s authorized revenue (or costs) and the actual revenue collected (or costs incurred)
19 for specific programs or services. Any over-collection or under-collection is recorded in
20 the account and later recovered from or returned to customers through future rate
21 adjustments.¹⁷⁰

22 Balancing accounts do not benefit ratepayers. Balancing accounts defer cost
23 recovery, rather than eliminating it. For example, if a utility’s cost rises, the shortfall
24 accumulates in the account, and the utility applies a surcharge to customer bills to recover

¹⁶⁹ Commission Standard Practice U-27-W at 6.

¹⁷⁰ Commission Standard Practice U-27-W at 8.

1 the balance. Balancing accounts are also limited in transparency for ratepayers because
2 the resulting account collections are requested by the water utility and authorized by the
3 Commission through an Advice Letter process rather than a GRC, which could result in
4 an additional rate increase outside of the GRC proceeding.

5 The Commission authorized Suburban’s RWBA account in 2012.¹⁷¹ Subsequently,
6 the Commission’s 2021 Decision ordered Suburban to close the RWBA at the end of year
7 2023.¹⁷² At the time of its closure, Suburban’s RWBA account had been active for more
8 than a decade. The long-term nature of this cost means that it is neither unforeseeable nor
9 of an exceptional nature. More importantly, Suburban’s recycled water costs are
10 relatively stable and therefore can be reasonably foreseen and forecast. Between 2021
11 and 2025, Suburban paid its recycled water supplier, the Upper San Gabriel Valley
12 Municipal Water District, an average annual amount of \$504,381.¹⁷³ Suburban’s annual
13 2021-2025 recycled water costs ranged from \$392,472 to \$598,251.¹⁷⁴

14 The Commission should not authorize Suburban’s request to reinstate the RWBA
15 since it is not needed. Suburban has not demonstrated that its recycled water expenses are
16 of an exceptional nature, could not have been reasonably foreseen, or outside of the
17 utility’s control, Suburban’s recorded 2021-2025 annual recycled water costs have been
18 consistent, therefore, Suburban can reasonably estimate recycled water expenses using its
19 historical recycled water costs.

20

¹⁷¹ D.12-04-009 Appendix A at 51.

¹⁷² D.21-10-024 at 29-30, 43.

¹⁷³ Attachment 4-1: Suburban’s response to Public Advocates Office data request DKG-002, Q.2, Attachment “2021-2025 Recycled Water Payments”.

¹⁷⁴ Attachment 4-1: Suburban’s response to Public Advocates Office data request DKG-002, Q.2, Attachment “2021-2025 Recycled Water Payments”.

1 **IV. CONCLUSION**

2 Suburban's request to reinstate its RWBA should be denied. Suburban's recorded
3 2021-2025 annual recycled water costs have been consistent, and Suburban can estimate
4 its recycled water expenses using its recycled water historical costs without reinstating
5 the RWBA

6

1

LIST OF ATTACHMENTS FOR CHAPTER 4

Attachment #	Title
Attachment 4-1	Suburban's response to Public Advocates Office Data Request DKG-002 (PDF and Excel Files Available via Email)

2

Appendix A
Qualification of Witness

- 1 Q.4 What is your area of responsibility in this proceeding?
- 2 A.4 My responsibility in this proceeding is Administrative and General Expenses,
3 Operations and Maintenance Expenses, Conservation, and Special Request
4 Number 8 requests.
5
- 6 Q.5 Does that complete your prepared testimony?
- 7 A.5 Yes.

Appendix B
Supporting Attachments

INDEX LIST OF ATTACHMENTS FOR APPENDIX B

Attachment #	Title
Attachment 1-1	Suburban’s response to Public Advocates Office Data Request DKG-001 (PDF and Excel Files Available via Email) CONFIDENTIAL
Attachment 1-2	Suburban’s response to Public Advocates Office Data Request SIB-001, Worksheets 5.1K, 5.1L, and 5.1M, Q.22.b., 2024 WLM Customer Billing Data and 2024 SJH Customer Billing Data attachments (PDF and Excel Files Available via Email) (Available as Ibrahim Attachment 1-3)
Attachment 1-3	Suburban’s response to Public Advocates Office Data Request DKG-003 (PDF and Excel Files Available via Email)
Attachment 1-4	Suburban’s response to Public Advocates Office Data Request DKG-004 (PDF and Excel Files Available via Email) CONFIDENTIAL
Attachment 1-5	State of California Reimbursement Limitations (excerpt)
Attachment 1-6	Suburban’s 2024 Annual Report and Liberty Utilities – Apple Valley 2020-2024 Annual Reports (excerpts)
Attachment 2-1	A.24-01-002, Liberty Exhibit B, Park Revenue Requirement Report, Page 132, lines 24-27
Attachment 2-2	Main San Gabriel Basin Water Master Resolutions (excerpts)
Attachment 2-3	State Water Resources Control Board Division of Drinking Water, Southern California Drinking Water Field Operations Branch, PERMIT AMENDMENT NO. 1910147PA-001 Suburban Water Systems - Sativa, Los Angeles County, System No. 1910147, Section 2.1 Source Water for the City of Compton Interconnection and Section 2.2. City of Compton Interconnection, April 2023, Pages 5-6
Attachment 2-4	Central Basin Water Lease Agreement Reference
Attachment 2-5	Suburban’s response to Public Advocates Office ZS1-001, Q.2.c.
Attachment 3-1	Suburban’s Response to Public Advocates Office Data Request CR8-001, Question 1.b., Usage Data WULM 2020 (PDF and Excel Files Available via Email) (Available as Roncho Testimony Attachment 1-3)
Attachment 4-1	Suburban’s response to Public Advocates Office Data Request DKG-002 (PDF and Excel Files Available via Email)

Attachment 1-1:

**Suburban's response to Public Advocates Office
Data Request DKG-001**

(Available via Email)

CONFIDENTIAL

Note: Due to file size, the data request response documents are available via Kiteworks.

Attachment 1-2:

**Suburban's response to Public Advocates Office
Data Request SIB-001, Worksheets 5.1K,
5.1L, and 5.1M, , Q.22.b.,
2024 WLM Customer Billing Data and 2024 SJH
Customer Billing Data attachments**

(Available via Email)

*Note: Due to file size, the data request response
documents are available via Kiteworks.*

Attachment 1-3:

**Suburban's response to Public Advocates Office
Data Request DKG-003**

(Available via Email)

Note: Due to file size, the data request response documents are available via Kiteworks.

Attachment 1-4:

**Suburban's Response to
Public Advocates Office Data Request DKG-004**

(Available via Email)

CONFIDENTIAL

Note: Due to file size, the data request response documents are available via Kiteworks.

Attachment 1-5:

**State of California Reimbursement Limitations
(excerpt)**



2203 - Allowances and Travel Reimbursements

Category

Travel/Relocation

Audience List

- Accounting Officers
- Budget Officers
- Claims Coordinators
- Employee Benefits Officers
- Labor Relations Officers
- Personnel Officers
- Personnel Transactions Staff
- Travel and Relocation Liaisons

Synopsis

This policy:

- Provides information about allowances and travel reimbursements.
- Provides eligibility criteria.
- States the reimbursement rates.

Introduction

Provisions in the following programs authorize the reimbursement of authorized out-of-pocket expenses such as receipted lodging, meal and/or incidentals expenses that are reasonably, actually, and necessarily incurred as a result of conducting state business:

- Travel Program
- Relocation Program

Statement

Eligibility Criteria for Reimbursement of Travel Expenses

All excluded and represented employees may be eligible for reimbursement of receipted lodging and meal and incidental expenses for authorized business travel. The circumstances of travel will determine eligibility and the rate allowed.

Eligibility Criteria for Reimbursement of Moving and Relocation Expenses

All excluded and represented employees may be eligible for reimbursement of receipted lodging and meal and incidental expenses for authorized employee relocations. The circumstances of travel and the specific relocation will determine eligibility and the rate allowed.

Business and Travel Policy

For bargaining units (BUs) with an existing Memorandum of Understanding (MOU), if the MOU contains state business, travel and relocation language that is in conflict with this policy, the MOU language shall be controlling.

Each state agency shall determine the necessity for travel and the mode of travel to be reimbursed after leveraging available remote technology such as video and/or phone conference. The state reserves the right to direct employees to use contracted or preferred providers for lodging, transportation, and other travel-related services.

When a state agency determines travel is necessary it shall ensure that:

- Allowable travel expenses are incurred in accordance with state policy, including any applicable travel service contracts, such as airline, rental car, or lodging contracts.
- The mode of travel to be reimbursed is in the best interest of the state.

Normally, an official state business trip begins when the traveler leaves their residence or headquarters, whichever occurs last, and ends when the traveler returns to their residence or headquarters, whichever occurs first.

In accordance with CalHR policy, reimbursement shall be for actual, necessary, and appropriate business and travel expenses incurred fifty (50) miles or more from home and headquarters. HR Manual section 2201 – Travel and Relocation Policy provides information on reimbursement for approved travel less than 50 miles from home and headquarters. Lodging and/or meals included in hotel expenses, conference and registration fees, transportation costs such as airline tickets, or otherwise provided shall not be claimed for reimbursement. Employees who are unable to consume meal(s) provided by the state, or included in hotel expenses, or conferences/registration fees because of time constraints or other considerations, such as reasonable accommodation, may be reimbursed in accordance with the rates established in policy, provided an alternate meal was purchased. Snacks and continental breakfasts such as rolls, juice, and coffee are not considered to be meals.

When employees are required to obtain lodging due to state business, reimbursement will be for actual receipted lodging plus applicable mandatory taxes and fees, in accordance with policy and the published lodging maximums. Employees shall only use commercial lodging establishments such as hotels, motels, bed and breakfast inns, public campgrounds, or short-term rentals (such as Airbnb) that cater to the general public. Lodging will not be reimbursed without a valid receipt.

Reimbursement of lodging expenses in excess of specified amounts, excluding taxes, requires advance written approval from CalHR. CalHR may delegate approval authority to departmental Appointing Powers or increase the lodging maximum rate for the geographical area and period of time deemed necessary to meet the needs of the state. Employee may not claim lodging, meal, or incidental expenses within 50 miles of his/her home or headquarters.

Airline Rewards Credits

State employees shall not receive reimbursement for using airline rewards credits (credits, points, etc.) while conducting approved state business. Airline rewards credits do not translate to a cash value to be reimbursed by the state.

Hotel Rewards Credits

State employees shall not receive reimbursement for using hotel rewards credits (credits, points, etc.) while conducting approved state business. Hotel rewards credits do not translate to a cash value to be reimbursed by the state.

Alcoholic Beverages

State employees shall not receive reimbursement for purchasing alcoholic beverages while conducting approved state business.

Receipt Policy

For BUs with an existing MOU, if the MOU contains state business, travel and relocation language that is in conflict with this policy, the MOU language shall be controlling.

Reimbursement will be claimed only for actual and necessary business, travel, and relocation expenses. Regardless of any exceptions to receipt policy, the approving officer may require additional certification and/or explanation from an employee to determine expenses were actually and reasonably incurred. In the absence of a satisfactory explanation, the expense shall not be allowed.

Receipts shall be submitted for every item of expense of \$25 or more except for meal and incidental expenses. When receipts are not required to be submitted with a travel expense claim, it is the employee's responsibility to maintain receipts and records of their actual expenses. Receipts must be made available for audit upon request by employing departments, state control agencies and/or the Internal Revenue Service (IRS). Receipts are required for every item of transportation and business expense incurred as a result of conducting state business.

The following actual expenses are an exception to the receipt policy:

- Railroad and bus fares of less than \$25 when travel is wholly within California.
- Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi, shuttle or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense noted in receipt policy.
- Telephone, fax, or other necessary state business costs of \$5 or less.
- The absence of a receipt shall result in the reduction of the amount claimed to the non-receipted amounts above.

Reimbursement for Meal and Incidental Expenses – Effective for Travel on or after October 1, 2024

For BUs with an existing MOU, if the MOU contains state business, travel and relocation language that is in conflict with this policy, the MOU language shall be controlling.

Effective October 1, 2024, actual meal and incidental expenses incurred while on travel status will be reimbursed in accordance with the maximum rates and time frame requirements outlined below:

- For each full 24 hours of travel: Up to the federal standard rate for meals and incidental expenses established by the U.S. General Services Administration.
- On the first and last day of travel: Up to 75 percent of the federal standard rate for meals and incidental expenses established by the General Services Administration.

The chart directly below provides the daily meal and incidental expense total as well as maximum individual meal reimbursement rates for actual expenses for deduction from the Meal and Incidental Expense Total, if needed (see details below):

Effective October 1, 2024 - September 30, 2026:	First & Last Day of Travel	Breakfast	Lunch	Dinner	Incidental Expenses
Meal and Incidental Expense Total Daily Maximum Reimbursement for Actual Expense*					
Up to \$68	Up to \$51	\$16	\$19	\$28	\$5

*Receipts are not required to claim meal and incidental expenses up to the maximum allowable reimbursement rates specified above. Receipts for meals must be maintained by the employee as substantiation that the amount claimed was not in excess of the amount of the actual expense. The employing department may request receipts at any time.

Attachment 1-6:

**Suburban's 2024 Annual Report and Liberty
Utilities -Apple Valley 2020-2024 Annual Reports
(excerpts)**

Suburban 2024 Annual Report

SCHEDULE B-2 Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		439,010	402,975	\$ 36,035
80	773	Customer records and collection expenses	A			2,043,990	1,814,722	\$ 229,268
81	773	Customer records and accounts expenses		B		-	-	\$ -
82	774	Miscellaneous customer accounts expenses	A			-	-	\$ -
83	775	Uncollectible accounts	A	B	C	556,488	123,872	\$ 432,616
84		Total customer account expenses				\$ 3,039,488	\$ 2,341,569	\$ 697,919
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A			450,643	471,603	\$ (20,960)
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 450,643	\$ 471,603	\$ (20,960)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries*	A	B	C	5,161,460	5,103,206	\$ 58,254
101	792	Office supplies and other expenses	A	B	C	2,203,991	2,306,226	\$ (102,235)
102	793	Property insurance	A			493,483	565,893	\$ (72,410)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			819,789	818,669	\$ 1,120
105	795	Employees' pensions and benefits	A	B	C	5,267,258	5,074,395	\$ 192,863
106	796	Franchise requirements	A	B	C	1,297,346	1,175,901	\$ 121,445
107	797	Regulatory commission expenses	A	B	C	1,102,751	1,186,276	\$ (83,525)
108	798	Outside services employed	A			304,995	349,845	\$ (44,850)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses*	A			7,886,867	8,562,329	\$ (675,462)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	252,285	245,768	\$ 6,517
114		Total administrative and general expenses				\$ 24,790,225	\$ 25,388,508	\$ (598,283)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	575,554	544,872	\$ 30,682
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,551,763)	(5,339,190)	\$ 1,787,427
119	813	Duplicate charges - Cr.	A	B	C			\$ -
119a	901	Charges by associated companies, clearing *	A					\$ -
119b	902	Stores expense, clearing	A					\$ -
119c	903	Transportation expense, clearing *	A					\$ -
119d	906	Tools and work equipment, clearing *	A					\$ -
120		Total miscellaneous				\$ (2,976,209)	\$ (4,794,318)	\$ 1,818,109
121		Total operating expenses				\$ 61,057,833	\$ 49,626,949	\$ 11,430,884

Liberty Apple Valley 2024 Annual Report

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	19,285	19,322		
Commercial	1,472	1,473		
Industrial	2	2		
Public authorities	39	43		
Irrigation	154	156		
Other (specify)	1	1		
Agriculture		-		
Subtotal	20,953	20,997	-	-
Private fire connections	236	209		
Public Auth fire hydrants		21		
Public fire hydrants	2,905	2,954		
Total	24,094	24,181	-	-

SCHEDULE B-2
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		434	20,890	\$ (20,456)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		192,848	100,234	\$ 92,614
80	773	Customer records and collection expenses	A			124,972	300,996	\$ (176,024)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			-	2,151	\$ (2,151)
83	775	Uncollectible accounts	A	B	C	(193,289)	548,849	\$ (742,139)
84		Total customer account expenses				\$ 124,964	\$ 973,120	\$ (848,156)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	1,194	\$ (1,194)
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			377,133	222,747	\$ 154,386
90	783	Advertising expenses	A			119,686	82,349	\$ 37,337
91	784	Miscellaneous, jobbing and contract work	A			-		\$ -
92	785	Merchandising, jobbing and contract work	A			-		\$ -
93		Total sales expenses				\$ 496,819	\$ 306,290	\$ 190,529
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				-	244,923	\$ (244,923)
97		Total recycled water expenses				\$ -	\$ 244,923	\$ (244,923)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	3,405,218	3,670,918	\$ (265,700)
101	792	Office supplies and other expenses	A	B	C	661,593	897,193	\$ (235,600)
102	793	Property insurance	A			313,719	100,514	\$ 213,205
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			433,740	520,313	\$ (86,573)
105	795	Employees' pensions and benefits	A	B	C	531,533	644,475	\$ (112,942)
106	796	Franchise requirements	A	B	C	310,964	330,644	\$ (19,680)
107	797	Regulatory commission expenses	A	B	C	11,665	127,680	\$ (116,015)
108	798	Outside services employed	A			988,746	133,673	\$ 855,073
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			239,529	134,010	\$ 105,520
112		Main Office Allocation	A			2,276,831	2,072,329	\$ 204,502
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	(154,604)	293,468	\$ (448,072)
115		Total administrative and general expenses				\$ 9,018,935	\$ 8,925,217	\$ 93,719
116		XI. MISCELLANEOUS						
117	810	Customer surcredits				-	871,661	\$ (871,661)
118	811	Rents	A	B	C	(10,062)	2,200	\$ (12,262)
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,456,013)	(1,153,763)	\$ (302,250)
120	9XX	Miscellaneous-Clearings	A	B	C	-		\$ -
121		Total miscellaneous				\$ (1,466,075)	\$ (279,902)	\$ (1,186,173)
122		Total operating expenses				\$ 13,890,555	\$ 14,753,339	\$ (862,783)

Liberty Apple Valley 2023 Annual Report

SCHEDULE B-2								
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)								
Respondent should use the group of accounts applicable to its class								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		20,890	60,325	\$ (39,436)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		100,234	71,184	\$ 29,050
80	773	Customer records and collection expenses	A			300,996	489,278	\$ (188,281)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			2,151	7,220	\$ (5,068)
83	775	Uncollectible accounts	A	B	C	548,849	277,329	\$ 271,520
84		Total customer account expenses				\$ 973,120	\$ 905,335	\$ 67,785
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		1,194		\$ 1,194
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			222,747	377,248	\$ (154,501)
90	783	Advertising expenses	A			82,349		\$ 82,349
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 306,290	\$ 377,248	\$ (70,958)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				244,923	236,423	\$ 8,500
97		Total recycled water expenses				\$ 244,923	\$ 236,423	\$ 8,500
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	3,670,918	1,386,625	\$ 2,284,293
101	792	Office supplies and other expenses	A	B	C	897,193	352,762	\$ 544,431
102	793	Property insurance	A			100,514	570,394	\$ (469,880)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			520,313	461,401	\$ 58,912
105	795	Employees' pensions and benefits	A	B	C	644,475	447,864	\$ 196,611
106	796	Franchise requirements	A	B	C	330,644	261,317	\$ 69,327
107	797	Regulatory commission expenses	A	B	C	127,680	129,979	\$ (2,299)
108	798	Outside services employed	A			133,673	191,358	\$ (57,685)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			134,010	125	\$ 133,885
112		Main Office Allocation	A			2,072,329	3,200,486	\$ (1,128,157)
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	293,468	571,324	\$ (277,856)
115		Total administrative and general expenses				\$ 8,925,217	\$ 7,573,634	\$ 1,351,583
116		XI. MISCELLANEOUS						
117	810	Customer surcredits				871,661	1,258,803	\$ (387,142)
118	811	Rents	A	B	C	2,200	3,700	\$ (1,500)
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,153,763)	(1,837,035)	\$ 683,272
120	9XX	Miscellaneous-Clearings	A	B	C			\$ -
121		Total miscellaneous				\$ (279,902)	\$ (574,532)	\$ 294,630
122		Total operating expenses				\$ 14,753,339	\$ 12,221,824	\$ 2,531,514

Liberty Apple Valley 2022 Annual Report

SCHEDULE B-2 Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B	-	-	\$ -	
78	771	Superv., meter read., other customer acct expenses			60,325	63,053	\$ (2,727)	
79	772	Meter reading expenses	A	B	71,184	110,548	\$ (39,364)	
80	773	Customer records and collection expenses	A		489,278	474,536	\$ 14,741	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A		7,220	6,089	\$ 1,130	
83	775	Uncollectible accounts	A	B	277,329	23,679	\$ 253,650	
84		Total customer account expenses			\$ 905,335	\$ 677,906	\$ 227,430	
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses					\$ -	
89	782	Demonstrating selling expenses	A		377,248	238,937	\$ 138,311	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		Total sales expenses			\$ 377,248	\$ 238,937	\$ 138,311	
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses			236,423	153,853	\$ 82,570	
97		Total recycled water expenses			\$ 236,423	\$ 153,853	\$ 82,570	
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	1,386,625	1,239,443	\$ 147,182	
101	792	Office supplies and other expenses	A	B	352,762	267,345	\$ 85,416	
102	793	Property insurance	A		570,394	(227,646)	\$ 798,040	
103	793	Property insurance, injuries and damages		B			\$ -	
104	794	Injuries and damages	A		461,401	560,810	\$ (99,409)	
105	795	Employees' pensions and benefits	A	B	447,864	550,793	\$ (102,929)	
106	796	Franchise requirements	A	B	261,317	253,804	\$ 7,513	
107	797	Regulatory commission expenses	A	B	129,979	128,387	\$ 1,591	
108	798	Outside services employed	A		191,358	464,829	\$ (273,471)	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses					\$ -	
111	799	Miscellaneous general expenses	A		125	2,789	\$ (2,664)	
112		Main Office Allocation	A		3,200,486	3,825,238	\$ (624,752)	
113		Maintenance						
114	805	Maintenance of general plant	A	B	571,324	497,451	\$ 73,873	
115		Total administrative and general expenses			\$ 7,573,634	\$ 7,563,244	\$ 10,390	
116		XI. MISCELLANEOUS						
117	810	Customer surcredits			1,258,803	2,066,915	\$ (808,112)	
118	811	Rents	A	B	3,700	3,700	\$ -	
119	812	Administrative expenses transferred - Cr.	A	B	(1,837,035)	(1,269,227)	\$ (567,808)	
120	9XX	Miscellaneous-Clearings	A	B			\$ -	
121		Total miscellaneous			\$ (574,532)	\$ 801,388	\$ (1,375,920)	
122		Total operating expenses			\$ 12,221,824	\$ 13,081,999	\$ (860,175)	

Liberty Apple Valley 2021 Annual Report

SCHEDULE B-2 Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued) Respondent should use the group of accounts applicable to its class								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		-	-	\$ -
78	771	Superv., meter read., other customer acct expenses			C	63,053	37,793	\$ 25,260
79	772	Meter reading expenses	A	B		110,548	82,825	\$ 27,723
80	773	Customer records and collection expenses	A			474,536	575,442	\$ (100,906)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			6,089	4,927	\$ 1,162
83	775	Uncollectible accounts	A	B	C	23,679	205,380	\$ (181,701)
84		Total customer account expenses				\$ 677,906	\$ 906,368	\$ (228,462)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			238,937	237,236	\$ 1,701
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 238,937	\$ 237,236	\$ 1,701
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				153,853	172,418	\$ (18,566)
97		Total recycled water expenses				\$ 153,853	\$ 172,418	\$ (18,566)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,239,443	1,711,234	\$ (471,791)
101	792	Office supplies and other expenses	A	B	C	267,345	278,198	\$ (10,853)
102	793	Property insurance	A			(227,646)	258,623	\$ (486,269)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			560,810	172,751	\$ 388,059
105	795	Employees' pensions and benefits	A	B	C	550,793	1,577,037	\$ (1,026,244)
106	796	Franchise requirements	A	B	C	253,804	234,344	\$ 19,460
107	797	Regulatory commission expenses	A	B	C	128,387	127,680	\$ 707
108	798	Outside services employed	A			464,829	328,884	\$ 135,945
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			2,789	2,190	\$ 599
112		Main Office Allocation	A			3,825,238	3,857,280	\$ (32,042)
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	497,451	69,440	\$ 428,011
115		Total administrative and general expenses				\$ 7,563,244	\$ 8,617,662	\$ (1,054,418)
116		XI. MISCELLANEOUS						
117	810	Customer surcredits				2,066,915	(309,773)	\$ 2,376,688
118	811	Rents	A	B	C	3,700	4,450	\$ (750)
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,269,227)	(1,158,529)	\$ (110,698)
120	9XX	Miscellaneous-Clearings	A	B	C		490,569	\$ (490,569)
121		Total miscellaneous				\$ 801,388	\$ (973,283)	\$ 1,774,671
122		Total operating expenses				\$ 13,081,999	\$ 12,211,540	\$ 870,460

Liberty Apple Valley 2020 Annual Report

SCHEDULE B-2								
Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)								
Respondent should use the group of accounts applicable to its class								
Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		-	-	\$ -
78	771	Superv., meter read., other customer acct expenses			C	37,793	-	\$ 37,793
79	772	Meter reading expenses	A	B		82,825	78,940	\$ 3,886
80	773	Customer records and collection expenses	A			575,442	505,148	\$ 70,294
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			4,927	14,179	\$ (9,251)
83	775	Uncollectible accounts	A	B	C	205,380	67,097	\$ 138,284
84		Total customer account expenses				\$ 906,368	\$ 665,363	\$ 241,005
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			237,236	83,322	\$ 153,914
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 237,236	\$ 83,322	\$ 153,914
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				172,418	136,743	\$ 35,675
97		Total recycled water expenses				\$ 172,418	\$ 136,743	\$ 35,675
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,711,234	1,049,081	\$ 662,153
101	792	Office supplies and other expenses	A	B	C	278,198	394,998	\$ (116,800)
102	793	Property insurance	A			258,623	211,028	\$ 47,595
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			172,751	172,486	\$ 266
105	795	Employees' pensions and benefits	A	B	C	1,577,037	1,068,182	\$ 508,855
106	796	Franchise requirements	A	B	C	234,344	229,846	\$ 4,498
107	797	Regulatory commission expenses	A	B	C	127,680	83,090	\$ 44,590
108	798	Outside services employed	A			328,884	327,354	\$ 1,529
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			2,190	26,686	\$ (24,496)
112		Main Office Allocation	A			3,857,280	3,372,591	\$ 484,689
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	69,440	91,516	\$ (22,076)
115		Total administrative and general expenses				\$ 8,617,662	\$ 7,026,859	\$ 1,590,803
116		XI. MISCELLANEOUS						
117	810	Customer surcredits				(309,773)	(616,394)	\$ 306,621
118	811	Rents	A	B	C	4,450	26,950	\$ (22,500)
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,158,529)	(1,366,567)	\$ 208,038
120	9XX	Miscellaneous-Clearings	A	B	C	490,569	527,144	\$ (36,574)
121		Total miscellaneous				\$ (973,283)	\$ (1,428,867)	\$ 455,585
122		Total operating expenses				\$ 12,211,540	\$ 9,241,454	\$ 2,970,086

Attachment 2-1:

**A.24-01-002, Liberty Exhibit B,
Park Revenue Requirement Report,
Page 132, lines 24-27.**

13 revenues for the Test Year.

14 **D. MISCELLANEOUS REVENUES**

15 Included in revenue at present and proposed rates is an estimate of \$233,307 per year of
16 miscellaneous revenue from reconnection fees and late fees. [WP 2-89]

17 Also included in Miscellaneous Revenue is an estimate of the ratepayer share of revenues
18 from Liberty Park Water's Non-Tariffed Products and Services ("NTPS") contract. Currently
19 Liberty Park Water has three NTPS contracts. One contract is with HomeServe, a provider of
20 service line emergency repairs insurance. The contract is for the use of Liberty Park Water's
21 marks in HomeServe's marketing communications who are Liberty Park Water's customers.

22 The second contract is with the City of Bell Gardens. This contract is for Liberty Park Water to
23 operate the City of Bell Gardens' water system and terminates in the middle of 2025 and is not
24 expected to renew in this rate cycle. The last contract is with Suburban Water System (SWS),
25 inter-connection. This contract is for SWS to draw water from Liberty Park Water's system to
26 serve its customers in the Sativa water system. Liberty Park Water anticipates this contract will
27 terminate in this rate cycle as SWS finds alternative source of water to serve its customers.

28 Pursuant to Rule X of the Commission's Affiliate Transaction Rules ("ATR"), non-incremental
29 costs are charged to utility expense and incremental costs are charged to the contract and borne
30 by shareholders, 100% of the first \$100,000 of revenues, net of incremental costs, is allocated to
31 ratepayers, and the remainder of the revenues, associated with active contracts are allocated 10%

Attachment 2-2:

**Main San Gabriel Basin Water
Master Resolutions (excerpts)**

ADOPTED OPERATING SAFE YIELD

On May 3, 2023, Watermaster held a hearing on the preliminary determination of Operating Safe Yield, which was submitted to Watermaster on April 5, 2023, in accordance with Section 43(a) of the Judgment. After review by its Engineer and comments received by those at the hearing, Watermaster approved the establishment of the Operating Safe Yield of the Main San Gabriel Basin at 150,000 acre-feet for fiscal year 2023-24, as shown below.

<u>Fiscal Year</u>	<u>Operating Safe Yield (Acre-feet)</u>
2023-24	150,000
2024-25	130,000
2025-26	130,000
2026-27	130,000
2027-28	130,000

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RESOLUTION NO. 05-22-312

**A RESOLUTION OF THE MAIN SAN GABRIEL BASIN
WATERMASTER DETERMINING OPERATING SAFE YIELD FOR
SAID BASIN FOR FISCAL YEAR 2022-23 THROUGH 2026-27**

WHEREAS, Watermaster has caused a report on preliminary determination of the Operating Safe Yield for the Main San Gabriel Basin for Fiscal Years 2022-23 through 2026-27 to be prepared by its Consulting Engineer, and thereafter at its regular meeting of April 6, 2022, received said report; and

WHEREAS, a copy of said report was distributed to all Producers within said Basin, together with an appropriate notice of hearing thereon at the meeting room of Watermaster at 2:30 o'clock p.m. on Wednesday, May 11, 2022 as well as via Zoom Meeting (web-based video conferencing); and

WHEREAS, pursuant to said notice, a hearing was duly and regularly held at said time and place on said report and at which time the engineer submitted updated information, testimony was taken and objections, suggested modifications and comments were solicited and heard; and

WHEREAS, at the close of said hearing, from the evidence presented, it appears appropriate to adopt said report;

NOW, THEREFORE, BE IT RESOLVED BY THE MAIN SAN GABRIEL BASIN WATERMASTER, as follows:

Section 1. The said preliminary report, as updated at the hearing, is hereby adopted as a final report, attached hereto as "Exhibit A," and by this reference incorporated herein and made a part hereof as though here fully set forth at length.

Section 2. It is hereby found and determined that the Operating Safe Yield for the Main San Gabriel Basin for the Fiscal Years 2022-23 through 2026-27 is as follows:

<u>Fiscal Year</u>	<u>Operating Safe Yield (Acre-Feet)</u>
2022-23	150,000
2023-24	130,000
2024-25	130,000
2025-26	130,000
2026-27	130,000

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RESOLUTION NO. 05-21-307

**A RESOLUTION OF THE MAIN SAN GABRIEL BASIN
WATERMASTER DETERMINING OPERATING SAFE YIELD FOR
SAID BASIN FOR FISCAL YEAR 2021-22 THROUGH 2025-26**

WHEREAS, Watermaster has caused a report on preliminary determination of the Operating Safe Yield for the Main San Gabriel Basin for Fiscal Years 2021-22 through 2025-26 to be prepared by its Consulting Engineer, and thereafter at its regular meeting of April 7, 2021, received said report; and

WHEREAS, a copy of said report was mailed to all Producers within said Basin, together with an appropriate notice of hearing thereon at 2:30 o'clock p.m. on Wednesday, May 5, 2021 via Zoom Meeting (web-based video conferencing); and

WHEREAS, pursuant to said notice, a hearing was duly and regularly held at said time and place on said report and at which time the engineer submitted updated information, testimony was taken and objections, suggested modifications and comments were solicited and heard; and

WHEREAS, at the close of said hearing, from the evidence presented, it appears appropriate to adopt said report;

NOW, THEREFORE, BE IT RESOLVED BY THE MAIN SAN GABRIEL BASIN WATERMASTER, as follows:

Section 1. The said preliminary report, as updated at the hearing, is hereby adopted as a final report, attached hereto as "Exhibit A," and by this reference incorporated herein and made a part hereof as though here fully set forth at length.

Section 2. It is hereby found and determined that the Operating Safe Yield for the Main San Gabriel Basin for the Fiscal Years 2021-22 through 2025-26 is as follows:

<u>Fiscal Year</u>	<u>Operating Safe Yield (Acre-Feet)</u>
2021-22	150,000
2022-23	130,000
2023-24	130,000
2024-25	130,000
2025-26	130,000

1 **RESOLUTION NO. 05-20-300**

2 **A RESOLUTION OF THE MAIN SAN GABRIEL BASIN**
3 **WATERMASTER DETERMINING OPERATING SAFE YIELD FOR**
4 **SAID BASIN FOR FISCAL YEAR 2020-21 THROUGH 2024-25**

5 WHEREAS, Watermaster has caused a report on preliminary determination of the Operating
6 Safe Yield for the Main San Gabriel Basin for Fiscal Years 2020-21 through 2024-25 to be prepared by
7 its Consulting Engineer, and thereafter at its regular meeting of April 1, 2020, received said report; and

8 WHEREAS, a copy of said report was mailed to all Producers within said Basin, together with
9 an appropriate notice of hearing thereon at the meeting room of Watermaster at 2:30 o'clock P.M. on
10 Wednesday, May13, 2020; and

11 WHEREAS, pursuant to said notice, a hearing was duly and regularly held at said time and place
12 on said report and at which time the engineer submitted updated information, testimony was taken and
13 objections, suggested modifications and comments were solicited and heard; and

14 WHEREAS, at the close of said hearing, from the evidence presented, it appears appropriate to
15 adopt said report;

16 NOW, THEREFORE, BE IT RESOLVED BY THE MAIN SAN GABRIEL BASIN
17 WATERMASTER, as follows:

18 Section 1. The said preliminary report, as updated at the hearing, is hereby adopted as a final
19 report, attached hereto as "Exhibit A," and by this reference incorporated herein and made a part
20 hereof as though here fully set forth at length.

21 Section 2. It is hereby found and determined that the Operating Safe Yield for the Main San
22 Gabriel Basin for the Fiscal Years 2020-21 through 2024-25 is as follows:

<u>Fiscal Year</u>	<u>Operating Safe Yield</u> <u>(Acre-Feet)</u>
25 2020-21	150,000
26 2021-22	130,000
27 2022-23	130,000
28 2023-24	130,000
29 2024-25	130,000

**MAIN SAN GABRIEL BASIN WATERMASTER
REPORT ON
FINAL DETERMINATION OF
OPERATING SAFE YIELD
FOR 2022-23 THROUGH 2026-27**

May 11, 2022

ADOPTED OPERATING SAFE YIELD

On May 11, 2022, Watermaster held a hearing on the preliminary determination of Operating Safe Yield, which was submitted to Watermaster on April 6, 2022, in accordance with Section 43(a) of the Judgment. After review by its Engineer and comments received by those at the hearing, Watermaster approved the establishment of the Operating Safe Yield of the Main San Gabriel Basin at 150,000 acre-feet for fiscal year 2022-23, as shown below.

<u>Fiscal Year</u>	<u>Operating Safe Yield (Acre-feet)</u>
2022-23	150,000
2023-24	130,000
2024-25	130,000
2025-26	130,000
2026-27	130,000

Attached, as Appendix C, is a tabulation showing each Pumper's Share in percent and the number of acre-feet each Producer can produce from the Basin free of Replacement Water assessments for quantities of Operating Safe Yield 130,000 acre-feet per year to 160,000 acre-feet per year. Those producers shown to have a share less than five acre-feet prior to June 21, 2012 are Minimal Producers and are allowed to produce up to five acre-feet free of Replacement Water assessments.

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**MAIN SAN GABRIEL BASIN WATERMASTER
REPORT ON
FINAL DETERMINATION OF
OPERATING SAFE YIELD
FOR 2023-24 THROUGH 2027-28**

MAY 3, 2023

ADOPTED OPERATING SAFE YIELD

On May 3, 2023, Watermaster held a hearing on the preliminary determination of Operating Safe Yield, which was submitted to Watermaster on April 5, 2023, in accordance with Section 43(a) of the Judgment. After review by its Engineer and comments received by those at the hearing, Watermaster approved the establishment of the Operating Safe Yield of the Main San Gabriel Basin at 150,000 acre-feet for fiscal year 2023-24, as shown below.

<u>Fiscal Year</u>	Operating Safe Yield <u>(Acre-feet)</u>
2023-24	150,000
2024-25	130,000
2025-26	130,000
2026-27	130,000
2027-28	130,000

Attached, as Appendix C, is a tabulation showing each Pumper's Share in percent and the number of acre-feet each Producer can produce from the Basin free of Replacement Water assessments for quantities of Operating Safe Yield 130,000 acre-feet per year to 160,000 acre-feet per year. Those producers shown to have a share less than five acre-feet prior to June 21, 2012 are Minimal Producers and are allowed to produce up to five acre-feet free of Replacement Water assessments.

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**MAIN SAN GABRIEL BASIN WATERMASTER
REPORT ON
FINAL DETERMINATION OF
OPERATING SAFE YIELD
FOR 2024-25 THROUGH 2028-29**

May 1, 2024

ADOPTED OPERATING SAFE YIELD

On May 1, 2024, Watermaster held a hearing on the preliminary determination of Operating Safe Yield, which was submitted to Watermaster on April 3, 2024, in accordance with Section 43(a) of the Judgment. After review by its Engineer and comments received by those at the hearing, Watermaster approved the establishment of the Operating Safe Yield of the Main San Gabriel Basin at 160,000 acre-feet for fiscal year 2024-25, as shown below.

<u>Fiscal Year</u>	Operating Safe Yield <u>(Acre-feet)</u>
2024-25	160,000
2025-26	140,000
2026-27	140,000
2027-28	140,000
2028-29	140,000

**MAIN SAN GABRIEL BASIN WATERMASTER
REPORT ON
FINAL DETERMINATION OF
OPERATING SAFE YIELD
FOR 2025-26 THROUGH 2029-30**

MAY 7, 2025

ADOPTED OPERATING SAFE YIELD

On May 7, 2025, Watermaster held a hearing on the preliminary determination of Operating Safe Yield, which was submitted to Watermaster on April 2, 2025, in accordance with Section 43(a) of the Judgment. After review by its Engineer and comments received by those at the hearing, Watermaster approved the establishment of the Operating Safe Yield of the Main San Gabriel Basin at 160,000 acre-feet for fiscal year 2025-26, as shown below.

<u>Fiscal Year</u>	<u>Operating Safe Yield (Acre-feet)</u>
2025-26	160,000
2026-27	140,000
2027-28	140,000
2028-29	140,000
2029-30	140,000

Attached, as Appendix C, is a tabulation showing each Pumper's Share in percent and the number of acre-feet each Producer can produce from the Basin free of Replacement Water assessments for quantities of Operating Safe Yield 130,000 acre-feet per year to 160,000 acre-feet per year. Those producers shown to have a share less than five acre-feet prior to June 21, 2012 are Minimal Producers and are allowed to produce up to five acre-feet free of Replacement Water assessments.

Attachment 2-3:

**State Water Resources Control Board Division of
Drinking Water, Southern California Drinking
Water Field Operations Branch,
PERMIT AMENDMENT NO. 1910147PA-001
Suburban Water Systems - Sativa,
Los Angeles County, System No. 1910147,
Section 2.1 Source Water for the
City of Compton Interconnection and
Section 2.2. City of Compton Interconnection,
April 2023, Pages 5-6.**

WATER PERMIT AMENDMENT NO. 1910147PA-001

**Suburban Water Systems - Sativa
Water System**

**Los Angeles County
System No. 1910147**

April 2023



**STATE WATER RESOURCES CONTROL BOARD
DIVISION OF DRINKING WATER**

STATE OF CALIFORNIA

AMENDMENT TO THE
DOMESTIC WATER SUPPLY PERMIT ISSUED TO
SUBURBAN WATER SYSTEMS - SATIVA
Public Water System Number: 1910147

REVISED FULL PERMIT NO. **04-22-22P-007**
PERMIT AMENDMENT NO. **1910147PA-001**

DATE OF ISSUE: **11/04/2022**
EFFECTIVE DATE: **04/24/2023**

WHEREAS:

- I. The **Suburban Water Systems (hereafter, Suburban WS)** submitted an application to the Division of Drinking Water of the State Water Resources Control Board on **January 25, 2023**, to amend the Domestic Water Supply Permit issued to the **Suburban WS - Sativa** water system on **November 4, 2022**.
- II. The purpose of this amendment, as stated in the application, is to allow **Suburban WS** to make the following modification to the **Sativa** water system:
 - **Change the status of the City of Compton Interconnection from an emergency interconnection to an active water source for Sativa water system.**
- III. The **Suburban WS** has submitted all of the supporting information required to evaluate the application.
- IV. The Division of Drinking Water of the State Water Resources Control Board has evaluated the application and the supporting materials and has determined that the proposed modification complies with all applicable State drinking water requirements.

THEREFORE:

- I. The Division of Drinking Water (hereafter, Division) of the State Water Resources Control Board hereby approves the application submitted by the **Suburban WS**. The Domestic Water Supply Permit issued to the **Suburban WS - Sativa** water system on **November 4, 2022**, is hereby amended as follows:

The City of Compton Interconnection is now an active source of supply for the Suburban WS - Sativa water system.

II. This permit amendment is subject to the following conditions:

General

1. This document amends and adds to the domestic water supply permit (Permit No. 04-22-22P-007) issued to Suburban WS - Sativa by the Division on November 4, 2022. If any condition of this amendment conflicts with the full permit, the conditions of this amendment shall be followed.
2. The Suburban WS shall comply with all the requirements set forth in the California Safe Drinking Water Act, California Health and Safety Code and any regulations, standards, or orders adopted thereunder.
3. The only sources approved for domestic water supply for the Sativa water system are listed in Table 1 and Table 2:

Table 1. Groundwater Sources

Source	Primary Station (PS) Code	Status	Capacity (gpm)
Well 3	1910147_002_002	Active	424
Well 5	1910147_005_005	Active	650

Table 2. Interconnection

Source	PS Code	Location	Status	Capacity (gpm)
Liberty Utilities – Compton/Willowbrook	1910147_010_010	137 th Street & Paulsen Avenue 8" One Way Connection	Active	1,500
City of Compton	1910147_009_009	Oris Street & Willowbrook Avenue 6" One Way Connection	Active	900

4. The only approved treatment facilities for Sativa are those listed in Table 3:

Table 3. Treatment Facilities

Treatment Plant	Treatment Processes
Wells 3 and 5 Chlorination Facilities	Chlorination for precautionary purposes with 12.5 percent sodium hypochlorite solution.

5. No additions, changes, or modifications to the sources of water supply or water treatment facilities outlined in Conditions 3 and 4 shall be made without prior receipt of an amended domestic water supply permit from the Division.

Water Quality

6. All water supplied by the Sativa water system for domestic purposes shall meet all Maximum Contaminant levels (MCLs) established by the Division. If the water quality does not comply with the California Drinking Water Standards, additional treatment shall be provided to meet standards. The plans and specifications for the proposed treatment facilities shall be submitted to the Division for review and approval prior to construction.
7. The Suburban WS shall monitor all groundwater sources listed in Table 1 in accordance with Title 22, Chapter 15, CCR and the Division's most recent Vulnerability Assessment and Monitoring Frequency Guidelines.
8. Except for bacteriological analyses and constituents without chemical storet numbers, all water quality monitoring results obtained at a certified laboratory shall be submitted to the Division by Electronic Data Transfer using the appropriate Primary Station (PS) Codes. Analytical results of all sample analyses completed in a calendar month shall be reported to the Division no later than the tenth day of the following month.
9. The Suburban WS shall notify the governing body of the local agency in which users of the drinking water reside (i.e., city council and county board of supervisors) when a notification level is exceeded in drinking water that is provided to consumers.

Operator Certifications

10. The distribution system and treatment facilities shall be operated by personnel who have been certified in accordance with Chapter 13, Title 22, CCR, *Operator Certification Regulations*. The chief and shift operator(s) for the Sativa water system's distribution facilities shall have, at minimum, D2 and D1 certifications, respectively. The minimum certification requirements for all disinfection facilities for which no *Giardia* or Virus reduction is required shall either be certified distribution operators or certified treatment operators that have been trained to operate these facilities.

Cross-connection Control Program

11. The Suburban WS shall comply with Title 17, CCR, to prevent the Sativa water system and its facilities from being contaminated by possible cross-connections. The Suburban WS shall maintain a program for the protection of the domestic water system against backflow from premises having dual or unsafe water systems in accordance with Title 17. All backflow prevention assemblies shall be tested annually.

Direct Additives

12. The Suburban WS shall only use additives that have been tested and certified as meeting the specifications of NSF International/American National Standard Institute (NSF/ANSI) Standard 60. This requirement shall be met under testing conducted by a product certification organization accredited for this purpose by ANSI.

Indirect Additives

13. The Suburban WS shall only use chemicals, materials, lubricants, or products that have been tested and certified as meeting the specifications of NSF/ANSI Standard 61 in the production, treatment or distribution of drinking water that will result in its contact with the drinking water, including process media, protection materials (i.e. coating, linings, liners), joining and sealing materials, pipe and related products, and mechanical devices used in treatment/transmission/distribution system, unless conditions listed in Section 64593, Title 22, CCR are met. This requirement shall be met under testing conducted by a product certification organization accredited for this purpose by ANSI.

Chloramines

14. The Suburban WS shall inform the public served by Sativa water system of the possibility of receiving chloraminated water. The Suburban WS shall reach out to kidney dialysis facilities, if any, and home patients to ensure their treatment units can remove chloramines. The Suburban WS shall answer questions that the general public and dialyses centers may have. If chloraminated water is used, the notification shall be repeated yearly in Sativa's consumer confidence report to the consumers.
15. Liberty Utilities and City of Compton may switch to imported surface water from MWDSC, which contains chloramines, when their respective groundwater sources cannot meet their systems demands. The Suburban WS shall develop and implement a transition plan to address the potential water quality issues in case water imported from Liberty Utilities and City of Compton contains chloramines. If the Sativa water system needs to rely on chloraminated water for an extended period, the Suburban WS shall develop a nitrification monitoring and control plan. Special water quality parameters sampling and lead and copper tap sampling shall be conducted to ensure the switch does not cause adverse impact on lead and copper leaching in the area receiving chloraminated water from the interconnection.
16. The Sativa water system shall comply with the minimum residual requirements of the Surface Water Treatment Rule (SWTR) during the time the water system receives treated surface water.

17. If chloraminated water is provided by either the Liberty Utilities or the City of Compton interconnections, the Sativa water system shall begin submitting the monthly SWTR reports to the Division by the tenth day of the following month.

Minimum Pressure Requirement

18. The Suburban WS shall continue to evaluate if the current source, storage and pipeline capacities are adequate to meet the fire flow requirement and the minimum system pressure requirement (20 psi) at the same time; if not, more improvement should be planned.

Compton Interconnection

19. During the start-up of the interconnection, the Suburban WS should flush out the stagnant water in the interconnection and ensure adequate chlorine residuals before discharging the water into the distribution system. The Suburban WS should also collect chlorine residual samples at the adjacent areas shortly after introducing the water to closely monitor any changes in water quality.
20. It is not clear at this time the impact of the new sources to the existing Stage 2 Disinfection Byproduct Rule (DBPR) monitoring. The Suburban WS should monitor closely of the trihalomethanes (TTHM) and haloacetic acids (HAA5) data collected from Sativa distribution system after the Compton Interconnection is placed into service to determine if the existing monitoring sites need to be modified to comply with the sampling location requirements of the Stage 2 DBPR

Consumer Confidence Report

21. Suburban WS shall prepare Sativa water system's Consumer Confidence Report on an annual basis, which must be distributed to customers and a copy provided to the Division by July 1 of each year.

Annual Reports

22. The Suburban WS shall submit an electronic Annual Report to the Division each year, documenting Sativa water system information for the prior year. The report shall be in the format specified by the Division.

Attachment 2-4:

Central Basin Water Lease Agreement Reference



CITY OF CERRITOSSM

CIVIC CENTER • 18125 BLOOMFIELD AVENUE
P.O. BOX 3130 • CERRITOS, CALIFORNIA 90703-3130
PHONE: (562) 860-0311 • WWW.CERRITOS.US



AGENDA REPORT

TO: Honorable Mayor and Members of the City Council

FROM: Art Gallucci, City Manager *AG*

INITIATED BY: Robert A. Lopez, Director of Public Works/Water & Power *RAL*
Jose Arroyo-Gutierrez, Water Superintendent *JA*
Sergio Huizar, Management Analyst *RAL for SH*

DATE: April 27, 2023

SUBJECT: **REVIEW AND CONSIDERATION OF AN AGREEMENT WITH THE ABC UNIFIED SCHOOL DISTRICT FOR THE LEASE OF WATER RIGHTS BY THE CITY OF CERRITOS FOR FISCAL YEARS 2023-2024, 2024-2025, AND 2025-2026.**

BACKGROUND

The City of Cerritos receives its water supply from two sources: (1) groundwater pumped from the Central Groundwater Basin (CGB) and (2) surface water from the Metropolitan Water District of Southern California (MWD). In 2021, the City was able to supply all of its drinking water from local groundwater sources and did not purchase any water supply from MWD. Currently, the City maintains access to groundwater through approximately 4,680 acre-feet (AF) of water rights owned by the City. On average, the City's annual customer demand for water is approximately 8,000 AF to 9,000 AF of water. In order to meet customer demand, the City must also lease water rights from other agencies. For many years, the ABC Unified School District (ABCUSD) has provided the City of Cerritos with needed water rights through lease agreements.

Water agencies own a specified amount of allowed pumping allocation extraction rights in the CGB. The Water Replenishment District (WRD) oversees and limits water purveyors to the extraction of said rights. The WRD allows parties owning groundwater rights to lease excess annual extraction rights to other parties. This is common practice, as any excess amount not leased to another agency is lost altogether.

FINDINGS

Most recently, in 2019, the ABCUSD reached an agreement with the City of Cerritos to lease 250 AF in each of Fiscal Years (FY) 2019-2020, FY 2020-2021, and FY 2021-2022. As this previous agreement was satisfied and has expired, the ABCUSD has proposed a new agreement to lease their water rights for three more years. The

proposed agreement allows for the lease of 250 AF in each of FY 2023-2024, FY 2024-2025, and FY 2025-2026 at a price of \$180 per AF, \$185 per AF, and \$190 per AF respectively. The total amount of the proposed agreement is \$138,750. Given other lease agreements that the City of Cerritos already has in place, 250 AF is sufficient for the City's total water needs.

FISCAL IMPACT

As noted above, the proposed agreement with the ABCUSD allows for the lease of 250 AF in each of FY 2023-2024, FY 2024-2025, and FY 2025-2026 at a price of \$180 per AF, \$185 per AF, and \$190 per AF respectively. The water rights lease payments would total \$45,000 in FY 2023-2024, \$46,250 in FY 2024-2025, and \$47,500 in FY 2025-2026. The total dollar amount of the proposed agreement over the three-year term is \$138,750. The approved Combined Financial Program for Fiscal Year 2022-2023, as amended, identifies a budgeted allocation of \$760,744 for leased water rights, which covers the cost of current water rights leases with multiple agencies. If approved, staff will recommend updated budgeted amounts for the upcoming fiscal years to ensure that the Combined Financial Program provides sufficient funding to cover the total cost of the proposed water rights lease agreement.

RECOMMENDATION

Staff recommends that the City Council:

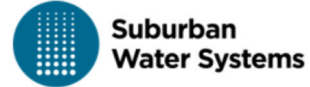
1. Approve and authorize the Mayor to execute a water rights lease agreement for a total of 250 acre-feet of groundwater by the City of Cerritos from the ABC Unified School District for each of Fiscal Years 2023-2024, 2024-2025, and 2025-2026 for a three-year total dollar amount of \$138,750.

Exhibit List:

1. Water Right License and Agreement

Attachment 2-5:

**Suburban's Response to Public Advocates Office
Data Request ZS1-001, Q.2.c.**



1325 N. Grand Ave. Ste. 100, Covina, CA 91724-4044
Phone: 626.543.2500, Fax: 626.331.4848
SuburbanWaterSystems.com

March 17, 2026

To: Zaved Sarkar
Utilities Engineer

Suliman Ibrahim
Project Lead

Corwin Hockema
Attorney for Public Advocates Office

Re.: Responses to A.26-01-001, Public Advocates Office DR ZS1-001 (Sativa Manganese Treatment)

Dear Mr. Sarkar et al.,

Attached is the information you requested in writing for Suburban's Total Company General Rate Case.

Sincerely,

/s/Carmelitha Bordelon

Carmelitha Bordelon
Vice President, Regulatory Affairs & Finance

b. When does Suburban anticipate Well 5 will be online?

Response:

Once power is available, Metro Builder will perform equipment start-up testing. The start-up process is anticipated to take 4 weeks to complete. Well 5 and the manganese treatment are expected to be operational and provide water to Sativa by the end of April 2026.

c. How much annual production (in acre-feet) does Suburban anticipate from Well 5?

Response:

Based on current demand, annual production is anticipated to be 357.7 acre-feet.

Attachment 3-1:

**Suburban's Response to Public Advocates Office
Data Request CR8-001, Question 1.b.,
Usage Data WULM 2020**

(Available via Email)

Note: Due to file size, the data request response documents are available via Kiteworks.

Attachment 4-1:

**Suburban's response to Public Advocates Office
Data Request DKG-002**

(Available via Email)

Note: Due to file size, the data request response documents are available via Kiteworks.