

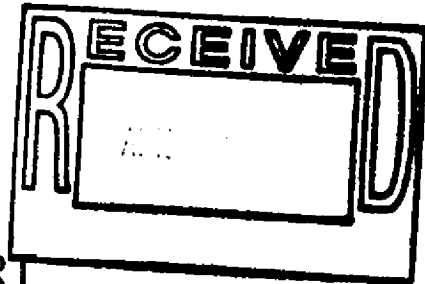
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Received _____

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CLASS A
WATER UTILITIES

U# _____



2004
ANNUAL REPORT
OF

SAN GABRIEL VALLEY WATER COMPANY

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

11142 GARVEY AVENUE

EL MONTE, CALIFORNIA 91734

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: SEANEEN M WILSON
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

SAN GABRIEL VALLEY WATER COMPANY

ANNUAL P.U.C. REPORT

2004

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Year 2004

NAME OF UTILITY San Gabriel Valley Water Company PHONE (626) 448-6183

PERSON RESPONSIBLE FOR THIS REPORT W. R. Lewis
(Prepared from Information in the 2004 annual Report)

	<u>1/1/04</u>	<u>12/31/04</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	<u>20,660</u>	<u>20,660</u>	<u>20,660</u>
2 Land and Land Rights	<u>5,638,575</u>	<u>7,171,164</u>	<u>6,404,870</u>
3 Depreciable Plant	<u>294,315,746</u>	<u>332,038,522</u>	<u>313,177,134</u>
4 Gross Plant in Service	<u>299,974,981</u>	<u>339,230,346</u>	<u>319,602,664</u>
5 Less: Accumulated Depreciation	<u>(68,318,221)</u>	<u>(74,879,199)</u>	<u>(71,598,710)</u>
6 Net Water Plant in Service	<u>231,656,760</u>	<u>264,351,147</u>	<u>248,003,954</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress	<u>6,315,844</u>	<u>21,290,945</u>	<u>13,803,395</u>
9 Materials and Supplies	<u>1,229,724</u>	<u>1,109,356</u>	<u>1,169,540</u>
10 Less: Advances for Construction	<u>(29,872,515)</u>	<u>(33,076,313)</u>	<u>(31,474,414)</u>
11 Less: Contributions in Aid of Construction	<u>(36,575,110)</u>	<u>(39,047,510)</u>	<u>(37,811,310)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(21,805,872)</u>	<u>(25,952,017)</u>	<u>(23,878,945)</u>
13 Net Plant Investment	<u>150,948,831</u>	<u>188,675,608</u>	<u>169,812,220</u>
CAPITALIZATION			
14 Common Stock	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,400,000</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>249,352</u>	<u>249,352</u>	<u>249,352</u>
17 Retained Earnings	<u>93,552,039</u>	<u>101,377,964</u>	<u>97,465,002</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>96,201,391</u>	<u>104,027,316</u>	<u>100,114,354</u>
19 Preferred Stock			
20 Long-Term Debt	<u>29,000,000</u>	<u>29,000,000</u>	<u>29,000,000</u>
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>125,201,391</u>	<u>133,027,316</u>	<u>129,114,354</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Adjusted to Exclude Non-Regulated Activity
Year 2004

NAME OF UTILITY San Gabriel Valley Water Company PHONE (626) 448-6183

PERSON RESPONSIBLE FOR THIS REPORT W. R. Lewis
(Prepared from Information in the 2004 annual Report)

	<u>1/1/04</u>	<u>12/31/04</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	20,660	20,660	20,660
2 Land and Land Rights	5,638,575	7,171,164	6,404,870
3 Depreciable Plant	294,315,746	332,038,522	313,177,134
4 Gross Plant in Service	299,974,981	339,230,346	319,602,664
5 Less: Accumulated Depreciation	(68,318,221)	(74,879,199)	(71,598,710)
6 Net Water Plant in Service	231,656,760	264,351,147	248,003,954
7 Water Plant Held for Future Use			
8 Construction Work in Progress	6,315,844	21,290,945	13,803,395
9 Materials and Supplies	1,229,724	1,109,356	1,169,540
10 Less: Advances for Construction	(29,872,515)	(33,076,313)	(31,474,414)
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12 Less: Accumulated Deferred Income and Investment Tax Credits	(21,805,872)	(25,952,017)	(23,878,945)
13	150,948,831	188,675,608	169,812,220
CAPITALIZATION			
14 Common Stock	2,400,000	2,400,000	2,400,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	249,352	249,352	249,352
17 Retained Earnings	93,552,039	101,377,964	97,465,002
18 Common Stock and Equity (Lines 14 through 17)	96,201,391	104,027,316	100,114,354
19 Preferred Stock			
20 Long-Term Debt	29,000,000	29,000,000	29,000,000
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	125,201,391	133,027,316	129,114,354

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2004

NAME OF UTILITY San Gabriel Valley Water Co. PHONE (626) 448-6183

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	587,244
24 Fire Protection Revenue	1,181,226
25 Irrigation Revenue	552
26 Metered Water Revenue	76,734,791
27 Total Operating Revenue	78,503,813
28 <u>Operating Expenses</u>	47,668,511
29 Depreciation Expense (Composite Rate _____)	6,062,678
30 Amortization and Property Losses	0
31 Property Taxes	1,687,917
32 Taxes Other Than Income Taxes	835,257
33 Total Operating Revenue Deduction Before Taxes	56,254,363
34 California Corp. Franchise Tax	1,757,778
35 Federal Corporate Income Tax	6,979,769
36 Total Operating Revenue Deduction After Taxes	64,991,910
37 Net Operating Income (Loss) - California Water Operations	13,511,903
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(49,232)
39 Income Available for Fixed Charges	13,462,671
40 Interest Expense	2,531,099
41 Net Income (Loss) Before Dividends	10,931,572
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	10,931,572

OTHER DATA

44 Refunds of Advances for Construction	928,953
45 Total Payroll Charged to Operating Expenses	11,376,878
46 Purchased Water	18,376,957
47 Power	8,397,705
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	5,545,770
b. Pre-TRA 1986 Advances for Construction	4,092,136
c. Post TRA 1986 Contributions in Aid of Construction	33,501,740
d. Post TRA 1986 Advances for Construction	26,205,106

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		86,089	87,257	86,673
50 Flat Rate Service Connections		0	0	0
51 Total Active Service Connections		86,089	87,257	86,673

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2004

Adjusted to Exclude Non-Regulated Activity

NAME OF UTILITY San Gabriel Valley Water Co. PHONE (626) 448-6183

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	587,244
24	Fire Protection Revenue	1,181,226
25	Irrigation Revenue	552
26	Metered Water Revenue	76,734,791
27	Total Operating Revenue	78,503,813
28	<u>Operating Expenses</u>	47,668,511
29	Depreciation Expense (Composite Rate _____)	6,062,678
30	Amortization and Property Losses	0
31	Property Taxes	1,687,917
32	Taxes Other Than Income Taxes	835,257
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35	Federal Corporate Income Tax	6,979,769
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37		13,511,903
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(49,232)
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40	Interest Expense	2,531,099
41	Net Income (Loss) Before Dividends	10,931,572
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OTHER DATA		
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47	Power	8,397,705
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b.	Pre-TRA 1986 Advances for Construction	4,092,136
c.	Post TRA 1986 Contributions in Aid of Construction	33,501,740
d.	Post TRA 1986 Advances for Construction	26,205,106

	Active Service Connections	(Exc. Fire Protect.)	Annual		
			Jan. 1	Dec. 31	Average
49	Metered Service Connections		86,089	87,257	86,673
50	Flat Rate Service Connections		0	0	0
51	Total Active Service Connections		86,089	87,257	86,673

Notes to Adjusted Selected Financial Data

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

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GENERAL INFORMATION

1 Name under which utility is doing business: San Gabriel Valley Water Company

2 Official mailing address: P. O. Box 6010
El Monte, California ZIP 91734-2010

3 Name and title of person to whom correspondence should be addressed:
M. L. Whitehead, President Telephone:(626) 448-6183

4 Address where accounting records are maintained:
11142 Garvey Avenue, El Monte, California 91733

5 Service Area (Refer to district reports if applicable):
See Los Angeles County and Fontana Water Company Division Reports

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
 Name: _____
 Address: _____ Telephone: _____

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>San Gabriel Valley Water Company</u>
	Organized under laws of (state)	<u>California</u> <u>Date: February 26, 1945</u>

Principal Officers:

	<u>R. H. Nicholson, Jr.</u>	<u>(Title)</u>	<u>Chairman of the Board</u>
<u>(Name)</u>	<u>M. L. Whitehead</u>	<u>(Title)</u>	<u>President</u>
<u>(Name)</u>	<u>D. M. Batt</u>	<u>(Title)</u>	<u>Vice President and Treasurer</u>
<u>(Name)</u>	<u>T. J. Ryan</u>	<u>(Title)</u>	<u>Secretary, General Counsel</u>
			<u>Vice President</u>
<u>(Name)</u>	<u>F. A. LoGuidice</u>	<u>(Title)</u>	<u>Engineering and Operations</u>
<u>(Name)</u>	<u>R. W. Nicholson</u>	<u>(Title)</u>	<u>Vice President</u>

8 Names of associated companies:
Utility Investment Company, Rosemead Properties, Inc.
Arizona Water Company, United Resources, Inc.

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

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

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	8	339,230,345.99	299,974,980.76
3	107	Utility plant adjustments			
4		Total utility plant		339,230,345.99	299,974,980.76
5	250	Reserve for depreciation of utility plant	12	74,878,468.95	68,317,636.09
6	251	Reserve for amortization of limited term utility investments	12	729.81	585.21
7	252	Reserve for amortization of utility plant acquisition adjustment			
8		Total utility plant reserves		74,879,198.76	68,318,221.30
9		Total utility plant less reserves		264,351,147.23	231,656,759.46
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property			
13	253	Reserve for depreciation and amortization of other property			
14		Other physical property less reserve			
15	111	Investments in associated companies			
16	112	Other investments	14	989,341.05	989,261.05
17		Sinking funds			
18	114	Miscellaneous special funds			
19		Total investments and fund accounts		989,341.05	989,261.05
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		104,449.18	125,465.94
23	121	Special deposits			
24	122	Working funds		4,070.00	4,070.00
25	123	Temporary cash investments		4,547.17	4,162,932.82
26	124	Notes receivable			
27	125	Accounts receivable		7,345,398.17	7,436,042.84
28	126	Receivables from associated companies			
29	131	Materials and supplies		1,109,356.10	1,229,723.56
30	132	Prepayments	17	538,266.29	47,370.44
31	133	Other current and accrued assets			
32		Total current and accrued assets		9,106,086.91	13,005,605.60
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	18	120,682.17	126,675.93
36	141	Extraordinary property losses			
37	142	Preliminary survey and investigation charges			
38	143	Clearing accounts		255.72	968.53
39	145	Other work in progress		215,039.33	145,446.27
40	146	Other deferred debits	19	5,591,916.00	5,200,719.12
41		Total deferred debits		5,927,893.22	5,473,809.85
42		Total assets and other debits		280,374,468.41	251,125,435.96
43					

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. CORPORATE CAPITAL AND SURPLUS			
2	200	Common capital stock	20	2,400,000.00	2,400,000.00
3	201	Preferred capital stock			
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	20	69,000.00	69,000.00
6	150	Discount on capital stock			
7	151	Capital stock expense	19	(207.00)	(207.00)
8	270	Capital surplus	21	180,559.21	180,559.21
9	271	Earned surplus	21	101,377,964.18	93,552,038.54
10		Total corporate capital and surplus		104,027,316.39	96,201,390.75
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (Individual or partnership)			
14	205	Undistributed profits of proprietorship or partnership			
15		Total proprietary capital			
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	23	29,000,000.00	29,000,000.00
19	211	Receivers' certificates			
20	212	Advances from associated companies			
21	213	Miscellaneous long-term debt			
22		Total long-term debt		29,000,000.00	29,000,000.00
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable		10,000,000.00	0.00
26	221	Notes receivable discounted			
27	222	Accounts payable		10,049,217.75	11,001,790.95
28	223	Payables to associated companies			
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		36,479.11	33,335.39
33	228	Taxes accrued	26	(113,591.26)	3,424,476.04
34	229	Interest accrued		802,166.65	802,166.65
35	230	Other current and accrued liabilities	25	11,579,675.92	11,265,251.71
36		Total current and accrued liabilities		32,353,948.17	26,527,020.74
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt			
40	241	Advances for construction	27	33,076,312.74	29,872,515.40
41	242	Other deferred credits	28	16,917,364.08	11,143,526.29
42		Total deferred credits		49,993,676.82	41,016,041.69
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts			
46	255	Insurance reserve			
47	256	Injuries and damages reserve			
48	257	Employees' provident reserve			
49	258	Other reserves	28	25,952,017.15	21,805,872.32
50		Total reserves		25,952,017.15	21,805,872.32
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	29	39,047,509.88	36,575,110.46
54		Total liabilities and other credits		280,374,468.41	251,125,435.96

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues	30	78,503,812.75
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	31-33	47,668,510.99
6	503	Depreciation	12	6,062,533.00
7	504	Amortization of limited-term utility investments	12	144.60
8	505	Amortization of utility plant acquisition adjustments		
9	506	Property losses chargeable to operations		
10	507	Taxes	34	11,260,721.36
11		Total operating revenue deductions		64,991,909.95
12		Net operating revenues		
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		13,511,902.80
16				
17		II. OTHER INCOME		
18		Income from nonutility operations (Net)		
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		64,014.88
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues		
24	527	Nonoperating revenue deductions - (Dr.)	36	(113,246.99)
25		Total other income		(49,232.11)
26		Net income before income deductions		13,462,670.69
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		2,412,100.00
30	531	Amortization of debt discount and expense	18	5,993.76
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	36	69,936.87
35	536	Interest charged to construction - Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	36	43,068.24
38		Total income deductions		2,531,098.87
39		Net income		10,931,571.82
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 21		10,931,571.82
46				

SCHEDULE A-1
Account 100 - Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100-1	Utility plant in service (Schedule A-1a)	293,698,711.34	25,572,425.88	1,292,160.87		317,978,976.35
2	100-2	Utility plant leased to others					
3	100-3	Construction work in progress	6,315,844.45	14,975,100.22	XXXXXXXXXX		21,290,944.67
4	100-4	Utility plant held for future use (Sch A-1c)					
5	100-5	Utility plant acquisition adjustments	(39,575.03)		XXXXXXXXXX		(39,575.03)
6	100-6	Utility plant in process of reclassification					
7		Total utility plant	299,974,980.76	40,547,526.10	1,292,160.87		339,230,345.99

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
8		I. INTANGIBLE PLANT					
9	301	Organization	16,097.68				16,097.68
10	302	Franchises and consents(Schedule A-1b)	4,552.36				4,552.36
11	303	Other intangible plant	10.00				10.00
12		Total intangible plant	20,660.04				20,660.04
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	5,638,575.08	1,532,589.00			7,171,164.08
16							
17		III. SOURCE OF SUPPLY PLANT					
18	311	Structures and improvements					
19	312	Collecting and impounding reservoirs					
20	313	Lake, river and other intakes					
21	314	Springs and tunnels					
22	315	Wells	9,021,038.08	39,102.62			9,060,140.70
23	316	Supply mains					
24	317	Other source of supply plant					
25		Total source of supply plant	9,021,038.08	39,102.62			9,060,140.70
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	4,263,895.90	42,203.98			4,306,099.88
29	322	Boiler plant equipment					
30	323	Other power production equipment					
31	324	Pumping equipment	32,039,541.06	1,409,089.55			33,448,630.61
32	325	Other pumping plant					
33		Total pumping plant	36,303,436.96	1,451,293.53			37,754,730.49
34							
35		V. WATER TREATMENT PLANT					
36	331	Structures and improvements	626,480.46				626,480.46
37	332	Water treatment equipment	30,610,643.39	3,167,546.02			33,778,189.41
38		Total water treatment plant	31,237,123.85	3,167,546.02			34,404,669.87

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service - Concluded

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements					
3	342	Reservoirs and tanks	10,485,988.97	110,289.66			10,596,278.63
4	343	Transmission and distribution mains	129,868,912.75	12,644,370.23	279,088.56		142,234,194.42
5	344	Fire mains	15,935.03				15,935.03
6	345	Services	42,412,572.49	4,455,239.70	469,942.58		46,397,869.61
7	346	Meters	6,244,288.49	513,413.32	121,564.61		6,636,137.20
8	347	Meter installations					
9	348	Hydrants	10,551,996.58	659,488.79	26,104.35		11,185,381.02
10	349	Other transmission and distribution plant					
11		Total transmission and distribution plant	199,579,694.31	18,382,801.70	896,700.10		217,065,795.91
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	1,987,622.30				1,987,622.30
15	372	Office furniture and equipment	4,725,759.00	91,517.12	14,717.66		4,802,558.46
16	373	Transportation equipment	3,799,522.39	781,696.01	378,260.82		4,202,957.58
17	374	Stores equipment					
18	375	Laboratory equipment					
19	376	Communication equipment	282,733.95	43,294.07	0.00		326,028.02
20	377	Power operated equipment					
21	378	Tools, shop and garage equipment	1,102,545.38	82,585.81	2,482.29		1,182,648.90
22	379	Other general plant					
23		Total general plant	11,898,183.02	999,093.01	395,460.77		12,501,815.26
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property					
27	391	Utility plant purchased					
28	392	Utility plant sold					
29		Total undistributed items					
30		Total utility plant in service	293,698,711.34	25,572,425.88	1,292,160.87		317,978,976.35

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account ¹ (e)
31	County of Los Angeles 99-0092F	4-19-98	40	4-19-98	2,500.00
32	County of San Bernardino 3702	3-13-01	25	3-13-01	2,052.36
33					
34					
35	Total	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	4,552.36

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

SCHEDULE A-1c
Account 100.4 - Utility Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9	Total	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	

SCHEDULE A-2
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	

**SCHEDULE A-1d
RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		Rate Base			
2					
3		Utility plant			
4		Plant in Service	8	307,490,621.43	283,667,248.98
5		Construction Work in Progress	8	21,290,944.67	6,315,844.45
6		General Office Prorate	G-2	10,488,354.92	10,031,462.36
7		Total Gross Plant (Line 4 + Line 5 + Line 6)		339,269,921.02	300,014,555.79
8					
9		Less Accumulated Depreciation			
10		Plant in Service	12	72,193,113.05	65,761,581.81
11		General Office Prorate	G-5	2,686,085.71	2,556,639.49
12		Total Accumulated Depreciation (Line 10 + Line 11)		74,879,198.76	68,318,221.30
13					
14		Less Other Reserves			
15		Deferred Income Taxes	28	25,300,060.53	21,122,958.70
16		Deferred Investment Tax Credit	28	651,956.62	682,913.62
17		Other Reserves			
18		Total Other Reserves (Line 15 + Line 16 + Line 17)		25,952,017.15	21,805,872.32
19					
20		Less Adjustments			
21		Contributions in Aid of Construction	29	39,047,509.88	36,575,110.46
22		Advances for Construction	27	33,076,312.74	29,872,515.40
23		Other (1)		1,915,484.39	(3,099,371.28)
24		Total Adjustments (Line 21 + Line 22 + Line 23)		74,039,307.01	63,348,254.58
25					
26		Add Material and Supplies	5	1,109,356.10	1,229,723.56
27					
28		Add Working Cash (From Schedule a-1d (2))	11a	9,788,029.68	9,098,300.43
29					
30		Total Rate Base		175,296,783.88	156,870,231.58
31		= Line 7 - Line 12 - Line 18 - Line 24 + Line 26 + Line 28			
32					
33		(1) Other Adjustments			
34		B-5 & B-6 Treatment Plant CWIP		5,612,234.44	427,530.77
35		Water Entitlements		(989,341.05)	(989,261.05)
36		Deferred Debit Income Tax		(2,707,409.00)	(2,537,641.00)
37		Net Other Adjustments		1,915,484.39	(3,099,371.28)
38					
39					
40					
41					
42					
43					
44					
45					

SCHEDULE A-1d (2)
RATE BASE
Working Cash Calculation

Line No.	Acct.		Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		Working Cash			
2					
3		Determination of Operational Cash Requirement			
4		1. Operating Expense, Ecl Taxes, Depr. & Uncoll.	33	47,564,734.90	44,216,590.53
5		2. Purchased Power & Commodity for Resale*			
6		3. Meter Revenues: Bimonthly Billing	30	76,054,437.34	68,063,844.56
7		4. Other Revenues: Flat Rate Monthly Billing	30	1,181,226.37	1,066,935.32
8		5. Total Revenues (3 + 4)	30	77,235,663.71	69,130,779.88
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)		0.0153	0.0154
10		7. 5/24 x Line 1 x (100% - Line 6)		9,757,707.16	9,069,928.12
11		8. 1/24 x Line 1 x Line 6		30,322.52	28,372.31
12		9. 1/12 x Line 2			
13		10. Operational Cash Requirement (7 + 8 - 9)		9,788,029.68	9,098,300.43
14					
15					
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
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42					
43					

SCHEDULE A-3
Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)
1	Balance in reserves at beginning of year	68,317,636.09	585.21		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	6,062,533.00	144.60		
4	(b) Charged to Account 265	1,307,595.00			
5	(c) Charged to clearing accounts	448,405.00			
6	(d) Salvage recovered	55,139.69			
7	(e) All other credits ⁽²⁾				
8	Total credits	7,873,672.69	144.60		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,223,177.07			
11	(b) Cost of removal	89,662.76			
12	(c) All other debits ⁽³⁾				
13	Total debits	1,312,839.83			
14	Balance in reserve at end of year	74,878,468.95	729.81		
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Others	()			
42	(c) Both straight line and liberalized	(X)			

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and improvements					
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells	3,379,136.79	296,744.00			3,675,880.79
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	3,379,136.79	296,744.00			3,675,880.79
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	1,047,999.32	118,822.00			1,166,821.32
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	9,079,173.26	1,187,288.00			10,266,461.26
16	325	Other pumping plant					
17		Total pumping plant	10,127,172.58	1,306,110.00			11,433,282.58
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	108,905.15	13,866.00			122,771.15
21	332	Water treatment equipment	1,993,943.91	1,047,419.00			3,041,362.91
22		Total water treatment plant	2,102,849.06	1,061,285.00			3,164,134.06
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements					
26	342	Reservoirs and tanks	3,245,711.21	216,511.00			3,462,222.21
27	343	Transmission and distribution mains	31,538,692.16	2,667,645.00	212,203.84	(56,554.70)	33,937,578.62
28	344	Fire mains	9,893.93	304.00			10,197.93
29	345	Services	8,864,915.14	1,135,631.00	467,648.15	(21,649.74)	9,511,248.25
30	346	Meters	1,293,819.72	119,832.00	121,564.61	19,106.69	1,311,193.80
31	347	Meter installations					
32	348	Hydrants	3,617,757.30	268,949.00	26,299.70	(11,458.32)	3,848,948.28
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	48,570,789.46	4,408,872.00	827,716.30	(70,556.07)	52,081,389.09
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	601,217.62	38,808.00			640,025.62
38	372	Office furniture and equipment	1,143,611.90	258,309.00	14,717.66		1,387,203.24
39	373	Transportation equipment	1,612,175.39	362,260.00	378,260.82	36,033.00	1,632,207.57
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	265,422.14	20,738.00			286,160.14
43	377	Power operated equipment					
44	378	Tools, shop and garage equipment	515,261.15	65,407.00	2,482.29		578,185.86
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	4,137,688.20	745,522.00	395,460.77	36,033.00	4,523,782.43
49		Total	68,317,636.09	7,818,533.00	1,223,177.07	(34,523.07)	74,878,468.95

SCHEDULE A-4
Account 111 - Investments in Associated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1							
2							
3							
4							
5							
6							
7		Totals ¹					

¹ The total should agree with the balance at the end of the year in Account 111 on page 5.

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
8	WATER ENTITLEMENTS (FONTANA UNION WATER COMPANY STOCK)	989,341.05
9		
10		
11		
12		
13		
14		
15		
16	Total	989,341.05

SCHEDULE A-6
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1						
2						
3						
4						
5						
6						
7						
8						
9	Totals					

SCHEDULE A-7
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
10						
11						
12						
13						
14						
15						
16						
17						
18	Totals					

**SCHEDULE A-8
Account 121 - Special Deposits**

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)

**SCHEDULE A-9
Account 124 - Notes Receivable**

Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
Totals						

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
Totals				

SCHEDULE A-11
Account 132 - Prepayments

Item (a)	Amount (b)
Taxes on real and personal property	14,288.98
Prepaid Insurance	242,062.00
Prepaid Water Cost	278,665.31
Miscellaneous Prepayments and Deposits	3,250.00
Totals	538,266.29

SCHEDULE A-12
Account 133 - Other Current and Accrued Assets

Item (a)	Amount (b)
Totals	

SCHEDULE A-13
Accounts 140 and 240 - Unamortized debt discount and expense and unamortized premium on debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
 2. Show premium amounts in red or by enclosure in parentheses.
 3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
 5. Furnish particulars regarding the treatment of un-amortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
 6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
 7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	First Mortgage Series N	7,000,000.00	34,445.49	10-01-91	10-01-21	18,235.72		1,350.84	16,884.88
2	First Mortgage Series O	7,000,000.00	32,418.04	10-01-92	10-01-22	20,271.90		1,080.60	19,191.30
3	First Mortgage Series P	15,000,000.00	106,870.50	10-01-98	10-01-28	88,166.31		3,562.32	84,605.99
4									
5	Total	29,000,000.00	173,734.03			126,675.93		5,993.76	120,682.17
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									

SCHEDULE A-14
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4	Total			XXXXXXXXXXXX		

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
5	Income taxes relating to Contributions and Advances in Aid of Construction	5,591,916.00
6		
7		
8		
9		
10	Total	5,591,916.00

SCHEDULE A-16
Account 150 - Discount on Capital Stock

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off
2. If any change occurred during the year in the balance with during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
11		
12		
13	Total	

SCHEDULE A-17
Account 151- Capital Stock Expense

1. Report the balance at end of year of capital stock expense for each class and series of capital stock. respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of
2. If any change occurred during the year in the balance with capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
14	Common Stock	(207.00)
15		
16	Total	(207.00)

SCHEDULE A-18
Accounts 200 and 201- Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	500,000	10.00	240,000	2,400,000.00		5,745,600.00
2							
3							
4							
5							
6	Totals	500,000	10.00	240,000	2,400,000.00		5,745,600.00

¹ After deduction for amount of reacquired stock held by or for the respondent.

² If shares of stock have no par value, show value assigned to stock outstanding.

SCHEDULE A-18a
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
7	Utility Investment Company	240,000		
8				
9				
10				
11				
12				
13				
14				
15	Total number of shares	240,000	Total number of shares	

SCHEDULE A-19
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
16	Common Stock Premium	69,000.00
17		
18		
19		
20		
21		
22		
23		
24	Total	69,000.00

SCHEDULE A-20
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	180,559.21
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	
11	Balance end of year	180,559.21

SCHEDULE A-21
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	93,552,038.54
13		CREDITS	
14	400	Credit balance transferred from income account	10,931,571.82
15	401	Miscellaneous credits to surplus (Delayed items and other)	2,639,953.82
16			
17		Total credits	13,571,525.64
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-common stock	5,745,600.00
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	5,745,600.00
26		Balance end of year	101,377,964.18

SCHEDULE A-22
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (detail)	
6		
7	Total credits	
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	Total debits	
14	Balance end of year	

SCHEDULE A-23
Account 205 - Undistributed Profits
of Proprietorship or Partnership
 (The use of this account is optional)

Line No.	Item (a)	Amount (b)
15	Balance Beginning of year	
16	CREDITS	
17	Net income for year	
18	Other credits (detail)	
19		
20	Total credits	
21	DEBITS	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	Total debits	
28	Balance end of year	

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	First Mortgage Series N	10-01-91	10-01-21	7,000,000.00	7,000,000.00	9.90%		34,445.49	693,000.00	693,000.00
2	First Mortgage Series O	08-01-92	08-01-22	7,000,000.00	7,000,000.00	9.58%		32,418.04	670,600.00	670,600.00
3	First Mortgage Series P	09-01-98	09-01-28	15,000,000.00	15,000,000.00	6.99%		106,870.50	1,048,500.00	1,048,500.00
4										
5										
6										
7										
8	Totals			29,000,000.00	29,000,000.00			173,734.03	2,412,100.00	2,412,100.00

* After deduction for amount of reacquired bonds held by or for the respondent.

SCHEDULE A-25
Account 212 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
9					
10					
11					
12					
13	Totals				

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14								
15								
16								
17								
18								
19								
20								
21	Totals							

¹ After deduction for amount of reacquired debt held by or for the respondent.

SCHEDULE A-27
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
22					
23					
24					
25					
26	Totals				

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Bank of America (Line of Credit)			10,000,000.00	Various	3,555.56	
2							
3							
4							
5							
6							
7							
8							
9	Totals					3,555.56	

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
10					
11					
12					
13					
14	Totals				

SCHEDULE A-30
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance End of Year (c)
15	Los Angeles County Division Water Costs	4,062,540.83
16	Fontana Water Company Division Water Costs	4,671,007.25
17	Vacations	770,000.00
18	Sick Leave	290,055.67
19	Accrued Payroll And Fringe	721,123.99
20	County and City Franchise Fees	697,961.00
21	Miscellaneous	366,987.18
22		
23		
24		
25		
26		
27	Total	11,579,675.92

**SCHEDULE A-31
Account 228 - Accrued and Prepaid Taxes**

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged.

2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.

3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. If any tax covers more than 1 year, the required information of all columns should be show separately for each year.

5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.

6. See schedule entitled "TAXES CHARGED DURING YEAR," page 32, for a distribution of taxes charged, column (d) according to utility departments and accounts.

7. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (See instructions)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property		30,295.44	1,693,977.08	1,677,970.62			14,288.98
2	State corporation franchise tax	583,231.07		1,789,173.75	2,136,269.23		236,135.59	
3	State unemployment insurance tax	131.33		27,388.43	26,610.48		909.28	
4	Other state and local taxes							
5	Federal unemployment insurance tax	105.07		12,888.67	12,565.85		427.89	
6	Fed. ins. contr. act (old age retire.)	59,480.98		864,910.97	924,391.95			
7	Income Taxes withheld from Employees	67,151.74			67,151.74			
8	Federal income taxes	2,714,375.85		7,061,620.83	5,278,787.83	1 (4,416,144.83)	(351,064.02)	
9								
10								
11								
12	1) Deferred Federal Income Taxes and							
13	Amortization of Deferred Investment Tax Credit							
14	Totals	3,424,476.04	30,295.44	11,449,959.73	10,123,747.70	(4,416,144.83)	(113,591.26)	14,288.98

**SCHEDULE A-32
Account 241 - Advances for Construction**

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	29,872,515.40
2	Additions during year	XXXXXXXXXXXXXXXXXX	4,132,749.89
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	34,005,265.29
4	Charges during year	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	604.37	XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	928,348.18	XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	XXXXXXXXXXXXXXXXXX	928,952.55
10	Transfers to Acct 265 - Contributions in Aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - Charges during year	XXXXXXXXXXXXXXXXXX	928,952.55
16	Balance end of year	XXXXXXXXXXXXXXXXXX	33,076,312.74

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	Temporary Deposits and Miscellaneous Items	16,917,364.08
2		
3		
4		
5		
6	Total	16,917,364.08

SCHEDULE A-34
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
7	258 Other Reserves	21,122,958.70	Deferred Income Taxes		507	4,177,101.83	25,300,060.53
8	258 Other Reserves	682,913.62	Deferred ITC	30,957.00			651,956.62
9							
10							
11							
12							
13	Totals	21,805,872.32		30,957.00		4,177,101.83	25,952,017.15

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

¹ The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

² That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

³ That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	36,575,110.46	35,009,472.50	1,565,637.96		
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
3	Contributions received during year	3,779,994.42	3,581,628.41	198,366.01	XXXXXX XX	XXXXXX XX
4	Other credits* (Transfer from 241)					
5	Total credits	3,779,994.42	3,581,628.41	198,366.01		
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
7	Depreciation charges for year	1,307,595.00	1,307,595.00	XXXXXX XX	XXXXXX XX	XXXXXX XX
8	Nondepreciable donated property retired		XXXXXX XX		XXXXXX XX	XXXXXX XX
9	Other debits*					
10	Total debits	1,307,595.00	1,307,595.00			
11	Balance end of year	39,047,509.88	37,283,505.91	1,764,003.97		

*Indicate nature of these items and show the accounts affected by the contra entries.

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	66,738,283.80	59,885,184.78	6,853,099.02
4		601.2 Industrial sales	4,287,293.88	3,748,323.01	538,970.87
5		601.3 Sales to public authorities	5,028,307.84	4,429,825.21	598,482.63
6		Sub-total	76,053,885.52	68,063,333.00	7,990,552.52
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total			
12	603	Sales to irrigation customers			
13		603.1 Metered sales	551.82	511.56	40.26
14		603.2 Unmetered sales			
15		Sub-total	551.82	511.56	40.26
16	604	Private fire protection service	1,181,226.37	1,066,935.32	114,291.05
17	605				
18	606	Sales to other water utilities for resale			
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	680,905.01	530,634.43	150,270.58
22		Sub-total	1,862,131.38	1,597,569.75	264,561.63
23		Total water service revenues	77,916,568.72	69,661,414.31	8,255,154.41
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	90,276.81	89,779.62	497.19
26	612	Rent from water property	1,527.01	1,512.16	14.85
27	613	Interdepartmental rents			
28	614	Other water revenues	495,440.21	482,850.14	12,590.07
29		Total other water revenues	587,244.03	574,141.92	13,102.11
30	501	Total operating revenues	78,503,812.75	70,235,556.23	8,268,256.52

SCHEDULE B-1a
Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County Division	39,922,458.25
33	Fontana Water Company Division	38,581,354.50
34		
35	Operations within incorporated territory	
36	City or town of	
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		
44		78,503,812.75

¹ Should be segregated to operating districts.

SCHEDULE B-2

Account 502 - Operating Expenses - Class A, B, and C Water Utilities

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 [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B				
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C	18,376,957.04	15,703,147.88	2,673,809.16
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			42,029.81	39,134.92	2,894.89
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				18,418,986.85	15,742,282.80	2,676,704.05
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		86,753.03	72,093.03	14,660.00
23	721	Operation supervision labor and expense			C			
24	722	Power production labor and expense	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B		945,317.95	794,486.57	150,831.38
28	725	Miscellaneous expenses	A			231,573.65	228,305.44	3,268.21
29	726	Fuel or power purchased for pumping	A	B	C	8,397,704.77	8,533,995.36	(136,290.59)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		50,303.19	46,680.94	3,622.25
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		329,525.01	304,579.83	24,945.18
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		339,774.02	405,287.88	(65,513.86)
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				10,380,951.62	10,385,429.05	(4,477.43)

SCHEDULE B-2

Account 502 - Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		III. WATER TREATMENT EXPENSES						
2		Operation						
3	741	Operation supervision and engineering	A	B		194,502.48	166,619.05	27,883.43
4	741	Operation supervision, labor and expenses			C			
5	742	Operation labor and expenses	A			985,105.76	765,191.70	219,914.06
6	743	Miscellaneous expenses	A	B		27,745.28	31,950.45	(4,205.17)
7	744	Chemicals and filtering materials	A	B		248,258.37	246,554.35	1,704.02
8		Maintenance						
9	746	Maintenance supervision and engineering	A	B		8,646.75	8,331.45	315.30
10	746	Maintenance of structures and equipment			C			
11	747	Maintenance of structures and improvements	A	B		18,706.44	9,668.74	9,037.70
12	748	Maintenance of water treatment equipment	A	B		434,899.22	188,064.09	246,835.13
13		Total water treatment expenses				1,917,864.30	1,416,379.83	501,484.47
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751		A	B		811,546.89	777,143.08	34,403.81
17	751	Operation supervision, labor and expenses			C			
18	752	Storage facilities expenses	A			38,733.16	45,675.38	(6,942.22)
19	752	Operation labor and expenses		B				
20	753	Transmission and distribution lines expenses	A			448,308.90	404,056.93	44,251.97
21	754	Meter expenses	A			207,616.80	238,372.99	(30,756.19)
22	755	Customer installations expenses	A			146,625.60	138,695.11	7,930.49
23	756	Miscellaneous expenses	A			75,908.72	66,381.50	9,527.22
24		Maintenance						
25	758	Maintenance supervision and engineering	A	B		59,162.12	59,553.72	(391.60)
26	758	Maintenance of structures and plant			C			
27	759	Maintenance of structures and improvements	A	B				
28	760	Maintenance of reservoirs and tanks	A	B		24,775.70	48,895.17	(24,119.47)
29	761	Maintenance of trans. and distribution mains	A			874,637.51	816,879.47	57,758.04
30	761	Maintenance of mains		B				
31	762	Maintenance of fire mains	A					
32	763	Maintenance of services	A			922,588.93	989,939.14	(67,350.21)
33	763	Maintenance of other trans. and distribution plant		B				
34	764	Maintenance of meters	A			125,288.56	158,951.34	(33,662.78)
35	765	Maintenance of hydrants	A			151,612.97	91,206.17	60,406.80
36	766	Maintenance of miscellaneous plant	A			78,226.77	86,889.27	(8,662.50)
37		Total transmission and distribution expenses				3,965,032.63	3,922,639.27	42,393.36

SCHEDULE B-2

Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Concluded)

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 [Brackets] (d)
			A	B	C			
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	771	Supervision	A	B		400,737.65	396,255.22	4,482.43
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		763,742.66	693,494.49	70,248.17
6	773	Customer records and collection expenses	A			2,287,062.62	2,152,691.85	134,370.77
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			72,594.99	70,730.61	1,864.38
9	775	Uncollectible accounts	A	B	C	103,776.09	100,830.28	2,945.81
10		Total customer account expenses				3,627,914.01	3,414,002.45	213,911.56
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B				
14	781	Sales expenses			C			
15	782	Demonstrating and selling expenses	A					
16	783		A					
17	784	Miscellaneous sales expenses	A					
18	785	Merchandising, jobbing and contract work	A					
19		Total sales expenses						
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	2,294,279.69	2,196,432.42	97,847.27
23	792	Office supplies and other expenses	A	B	C	346,080.13	360,270.79	(14,190.66)
24	793	Property insurance	A			34,680.00	27,805.00	6,875.00
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A			1,065,363.08	901,366.15	163,996.93
27	795	Employees' pensions and benefits	A	B	C	3,517,449.08	3,564,357.73	(46,908.65)
28	796	Franchise requirements	A	B	C	697,961.00	630,925.24	67,035.76
29	797	Regulatory commission expenses	A	B	C	219,259.49	255,992.03	(36,732.54)
30	798	Outside services employed	A			1,768,390.13	2,082,318.71	(313,928.58)
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			151,122.95	125,364.35	25,758.60
34		Maintenance						
35	805	Maintenance of general plant	A	B	C	312,777.18	251,923.91	60,853.27
36		Total administrative and general expenses				10,407,362.73	10,396,756.33	10,606.40
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	C	13,212.00	18,422.00	(5,210.00)
39	812	Administrative expenses transferred - Cr.	A	B	C	(1,062,813.15)	(978,490.92)	(84,322.23)
40	813	Duplicate charges - Cr.	A	B	C			
41		Total miscellaneous				(1,049,601.15)	(960,068.92)	(89,532.23)
42		Total operating expenses				47,668,510.99	44,317,420.81	3,351,090.18

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

Line No.	Description (a)	Amount
1		
2		
3		
4		
5		
6		
7		
8	Total	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other 528 Account 902 (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property	1,693,977.08	1,687,917.08		6,060.00	
10	State corp. franchise tax	1,789,173.75	1,757,777.64		31,396.11	
11	State unemployment insurance tax	27,388.43	27,203.58			184.85
12	Other state and local taxes					
13	Federal unemployment insurance tax	12,888.67	12,842.48			46.19
14	Federal insurance contributions act	864,910.97	795,210.63			69,700.34
15	Other federal taxes					
16	Federal income tax	7,061,620.83	6,979,769.95		81,850.88	
17						
18						
19						
20						
21						
22	Totals	11,449,959.73	11,260,721.36		119,306.99	69,931.38

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net in-

come as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members

3. Show taxable year if other than calendar year from-----to-----

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 7.....	10,931,571.82
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4	Add: Federal Income Tax Charged in 2004	7,061,620.83
5	State Franchise Tax Charged in 2004	1,789,123.25
6	Prior Year State Income Tax Adjustment	17,424.21
7	Capitalized Interest	106,536.68
8	Miscellaneous And Non-Deductible Items	2,494,036.63
9	Total additions	11,468,741.60
10		
11	Deduct: 2003 State Franchise Tax	1,562,682.72
12	Prior Year Federal Income Tax Adjustment	7,832.78
13	Cost of Removal Less Salvage	34,523.07
14	Total deductions	1,605,038.57
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income.....	20,795,274.85
31	Computation of tax:	
32	Tax at 34%	7,062,577.83
33	Tax at 35%	30,000.00
34	Less: Amortization of Investment Tax Credit	30,957.00
35	Tax per return	7,061,620.83

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				
2				
3				
4				
5	Totals			

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
6		
7		
8		
9		
10		
11		
12		
13	Total	

SCHEDULE B-8
Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
14	Federal Income Tax	(81,850.88)
15	State Income Tax	(31,396.11)
16		
17		
18	Total	(113,246.99)

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
19	Interest on Bank Loans	3,555.56
20	Other	66,381.31
21		
22	Total	69,936.87

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
23	Expenditures for Political Purposes	14,775.00
24	Other	28,293.24
25		
26		
27	Total	43,068.24

SCHEDULE C-1
Engineering and Management Fees and Expenses, etc., During Year

	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership
Line No.	
1	1 Did the respondent have a contract or other agreement with any organization or person
2	covering supervision and/or management of its own affairs during the year?
3	Answer (Yes or No) NO
4	2 Name of each organization or person that was a party to such a contract or agreement
5	
6	3 Date of original contract or agreement.
7	4 Date of each supplement or agreement.
8	Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above
9	unless a copy of the instrument in due form has been furnished in which case a definite reference to the report
10	of the respondent relative to which it was furnished will suffice.
11	5 Amount of compensation paid during the year for supervision or management
12	6 To whom paid
13	7 Nature of payment (salary, traveling expenses, etc.)
14	8 Amounts paid for each class of service
15	
16	9 Base for determination of such amounts
17	
18	10 Distribution of payments:
19	(a) Charged to operating expenses
20	(b) Charged to capital accounts
21	(c) Charged to other accounts
22	Total
23	11 Distribution of charges to operating expenses by primary accounts.
24	Number and Title of Account
25	
26	
27	
28	Total
29	12 What relationship, if any, exists between respondent and supervisory and/or
30	managing concerns?

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile. (If the word "none" truly states the fact it should be given as the answer to this inquire.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3			
4			
5			
6	Total		

SCHEDULE C-3
Employees and Their Compensation
 (Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
7	Employees - Source of supply		
8	Employees - Pumping	9	490,436.26
9	Employees - Water treatment	25	1,129,774.15
10	Employees - Transmission and distribution	63	3,103,609.19
11	Employees - Customer account	74	3,245,070.90
12	Employees - Sales		
13	Employees - Administrative		
14	General officers	6	1,213,581.58
15	General office	42	2,194,405.52
16	Totals	219	11,376,877.60

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
17	Various	0	30	0	0	30	10	3,613.44	17	Unknown
18										
19										
20	Totals	0	30	0	0	30	10	3,613.44	17	Unknown

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

**SCHEDULE C-5
Expenditures for Political Purposes**

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

1	See Schedule B-10
2	
3	
4	
5	

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

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

6	None
7	
8	
9	
10	
11	

**SCHEDULE C-7
Bonuses Paid to Executives & Officers**

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

12	None
13	
14	
15	
16	
17	

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN CCF (unit)*				Annual Quantities Diverted CCF (Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					1,953,224	
2									
3									
4									
5									

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

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Number	Maximum	Minimum			
11							
12							
13							
14							
15							

Purchased Water for Resale							
16	Purchased from	See Attached					
17	Annual quantities purchased	4,186,017	(Unit chosen) ² CCF				
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.

1 Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting reservoirs			
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete	8	18,892,000	
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	39	48,207,000	
31	Concrete			
32	Totals	47	67,099,000	

SAN GABRIEL VALLEY WATER COMPANY

Wells - Los Angeles County Division

2004

Well	Location	Casing Dimensions	December		Developed Capacity GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	137	142	2,500	88,028
1C	11828 E. Ranchito Street	18" x 506'	137	149	4,700	277,401
1D	11828 E. Ranchito Street	18" x 834'	147	164	4,500	1,464,706
1E	11828 E. Ranchito Street	18" x 830'	143	157	5,000	1,885,243
2C	4912 Kings Row	16" x 150'				
	4912 Kings Row	18" x 530'	139	149	3,900	54,093
2D	4912 Kings Row	20" x 600'	135	147	4,225	785,794
2E	4912 Kings Row	18" x 620'	144	146	4,500	1,585,771
8B	2701 N. Loma Street	12" x 312'	69	83	2,000	12,329
8C	2701 N. Loma Street	18" x 534'	92	134	2,500	68,428
8D	2701 N. Loma Street	18" x 580'	74	104	4,500	894,037
8E	2701 N. Loma Street	18" x 970'	85	114	4,350	841,161
8F	2701 N. Loma Street	18" x 1220'	94	133	4,000	658,867
11A	12630 E. Fineview Street	20" x 445'	83	107	3,900	1,016,535
11B	12630 E. Fineview Street	20" x 664'	89	127	3,090	1,240,205
11C	12630 E. Fineview Street	20" x 419'	83	155	1,900	305,011
B1	12412 Kathleen	20" x 401'	70	110	5,200	835,971
B4B	940 Baldwin Park Boulevard	16" x 1178	130	172	4,000	1,012,251
B4C	940 Baldwin Park Boulevard	16" x 1058	131		4,000	
B5A	209 Perez Place	20" x 312'				
		16" x 436'				
		14" x 510'	103	115	4,825	270,500
B5B	209 Perez Place	20" x 516'	108		4,850	
B5C	209 Perez Place	18" x 786'	119	185	2,265	1,119,619
B5D	209 Perez Place	14" x 1276'	99	135	3,100	1,765,305
		18" x 1335'				
B6C	14104 E. Corak Street	18" x 526'	142		4,000	
B6D	14104 E. Corak Street	18" x 1078'	145		4,000	
B7C	14614 E. Nelson Avenue	16" x 800'	149	208	3,850	988,909
B7E	14614 E. Nelson Avenue	18" x 1203'	137	170	900	268,410
B9B	436 N. Orange Avenue	18" x 1128'	145	222	2,200	437,167
B11A	14453 E. Temple Avenue	16" x 854'	146	180	2,000	167,833
B11B	14453 E. Temple Avenue	18" x 860'	151	184	3,770	1,135,414
G4A	3350 N. Walnut Grove	14" x 402'	127		1,000	
W1C	6135 S. Pioneer Boulevard	20" x 530'	65		4,600	43,448
W1E	6135 S. Pioneer Boulevard	20" x 552'	57	142	4,990	390,776
W6C	10509 E. Dunlap Crossing	18" x 542'	51	85	4,000	5,498
W6D	10509 E. Dunlap Crossing	18" x 800"	61	84	4,000	536,483
M2A	804 N. Lincoln Avenue	23" x 50'				
		16" x 375'			1,000	
M2B	804 N. Lincoln Avenue	16" x 412'			1,500	
Total All Wells						20,155,193

SAN GABRIEL VALLEY WATER COMPANY

Wells - Fontana Water Company Division 2004

Well	Location	Casing Dimensions	December		Developed Capacity GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	532	-	4,000	1,064,434
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	483	-	N/A	
F4A	8005 Alder Ave.	18" x 940'	536	-	3,000	
F7A	8326 Cherry Ave.	18" x 1020'	482	-	3,000	884,518
F10B	17651 Baseline Ave.	18" x 1040'	524	538	3,000	956,032
F13A	1900 North Alder Ave.	16" x 1000'	509	549	1,900	817,764
F13B	1900 North Alder Ave.	16" x 1140'	463	481	2,800	898,242
F15A	5888 Citrus Ave.	18" x 1240'	609	649	1,500	630,701
F17B	14555 San Bernardino Ave.	16" x 870'	323	-	3,200	615,609
F17C	14555 San Bernardino Ave.	18" x 930'	370	-	3,000	772,982
F18A	7706 Sierra Ave.	20" x 884'	596	-	N/A	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	309	317	2,100	614,824
F22A	14777 Ceres Ave.	18" x 870'	447	-	3,000	707,527
F23A	16025 Boyle Ave.	18" x 770'	353	372	3,000	1,362,722
F24A	7211 Juniper Ave.	18" x 1100'	664	687	3,000	976,912
F25A	16725 Spring St.	18" x 860'	513	-	3,000	
F26A	16991 Micallef St.	18" x 1140'	667	-	3,000	662,486
F27A	Upper Lytle Creek Wash	18" x 105'	67	-	N/A	132
F28A	Lower Lytle Creek Wash	20" x 580'	378	398	N/A	450,468
F29A	Lower Lytle Creek Wash	20" x 656'	394	-	N/A	
F30A	8222 Hemlock Ave.	20" x 918'	521	-	N/A	357,352
F31A	16135 Baseline Ave.	16" x 1040'	631	-	1650	685,613
F32A	Lower Lytle Creek Wash	20" x 600'	324	400	N/A	307,403
F33A	Upper Lytle Creek Wash	20" x 169'	65	74	N/A	767,447
F34A	Lower Lytle Creek Wash	20" x 524'		-	N/A	
F35A	8747 Juniper Ave.	20" x 872'	496	-	N/A	
F36A	Lower Lytle Creek Wash	20" x 635'		-	N/A	256,962
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	455	-	N/A	642,534
F39A	Oleander Ave. N/O Ceres Ave.	20" x 812'	496	-	N/A	
F40A	Lower Lytle Creek Wash	20" x 407'	253	-	N/A	69
F41A	Lower Lytle Creek Wash	20" x 677'	270	-	N/A	216,494
F42A	Upper Lytle Creek Wash	20" x 157'		74	N/A	468,222
F44A	7980 Sultana Avenue	18" x 960'	556	-	3,000	595,967
F44B	7980 Sultana Avenue	18" x 1000'	563	-	3,000	470,490
F44C	7980 Sultana Avenue	18" x 1000'	560	-	3,000	353,039
F49A	2116 W. Baseline Road	18" x 960'	420	438	3,000	1,213,434
Total All Wells						17,750,379

San Gabriel Valley Water Company
2004

Purchased Water For Resale

Central Basin Municipal Water District	406,640 CCF
Central Basin Municipal Water District (Reclaimed)	30,017 CCF
Los Angeles County Sanitation District (Reclaimed)	25,814 CCF
Upper San Gabriel Valley Municipal Water District (Reclaimed)	18,792 CCF
Cucamonga Valley Water District	2,424,460 CCF
San Bernardino Valley Municipal Water District	1,102,003 CCF
Cucamonga Valley Water District Inter Connection	<u>178,291 CCF</u>
	4,186,017 CCF

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
 Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES Concluded
 Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Totals								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast iron						340		22,336	
12	Cast iron (cement lined)						9,165		174,684	5,293
13	Concrete									
14	Copper		211	454						
15	Riveted steel						33,940		8,438	14,358
16	Standard screw	7,024	1,967	114,684	6,289	6,812	11,579	1,095	1,036	313
17	Screw or welded casing			10,223	2,224	20,000	76,163	21,204	16,860	2,954
18	Cement - asbestos					446	342,873		1,116,800	679,436
19	Welded steel					13,120	95,098	2,377	459,815	626,306
20	Wood									
21	Other (specify) Plastic		390	3,387			12,001		173,224	185,427
22	Totals	7,024	2,568	128,748	8,513	40,378	581,159	24,676	1,973,193	1,514,087

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING Concluded

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36	
23	Cast iron									22,676
24	Cast iron (cement lined)	6,291	299							195,732
25	Concrete	14,118	5,883	5,564	33,008	12,881	1,200	2,650	14	75,318
26	Copper									665
27	Riveted steel	1,513	643				7,066			65,958
28	Standard screw									150,799
29	Screw or welded casing									149,628
30	Cement - asbestos	328,257	144,343	13,864	81,435	1,313				2,708,767
31	Welded steel	88,916	533,332	40,688	478,796	9,714	50,455	152,438	77,441	2,628,496
32	Wood									0
33	Other (specify) Plastic		5,749							380,178
34	Totals	439,095	690,249	60,116	593,239	23,908	58,721	155,088	77,455	6,378,217

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	84,986	86,097		
Industrial	280	288		
Public authorities	710	752		
Irrigation	4	4		
Other (specify) Construction	101	104		
Reclaimed	8	12		
Subtotal	86,089	87,257		
Private fire connections			1,649	1,743
Public fire hydrants			8,356	8,620
Total	86,089	87,257	10,005	10,363

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	60,903	XXXXXXXXXX XXXXXXXXXXXX
3/4 - in	3,185	28,571
1 - in	20,710	56,899
1 1/2 - in	1,668	1,719
2 - in	2,868	2,929
3 - in	162	27
4 - in	35	661
6 - in	31	627
8 - in	35	677
Over 8 - in	28	249
Total	89,625	92,359

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	
2. Used, before repair	19
3. Used, after repair	572
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	72,768
2. More than 10, but less than 15 years	16,715
3. More than 15 years	142

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen)¹

Classification of Service	During Current Year												Subtotal	Total Prior Year	
	January	February	March	April	May	June	July	August	September	October	November	December			
Commercial	2,216,229	2,282,895	2,097,509	2,632,821	3,261,135	3,227,942								15,718,531	32,268,081
Industrial	192,656	220,266	204,904	246,375	265,061	249,422								1,378,684	2,745,753
Public authorities	153,527	149,346	127,884	217,482	299,425	318,112								1,265,776	2,813,267
Irrigation	0	11	0	20	12	41								84	178
Other (specify) Construction	48,087	40,505	14,435	36,371	43,943	25,587								208,928	324,447
Other (specify) Reclaimed	1,382	1,648	2,783	4,419	7,410	7,908								25,550	40,517
Total	2,611,881	2,694,671	2,447,515	3,137,488	3,876,986	3,829,012								18,597,553	38,192,243
Classification of Service	During Current Year												Subtotal	Total	
	July	August	September	October	November	December	January	February	March	April	May	June			
Commercial	3,707,612	3,535,894	3,637,518	2,928,013	2,142,841	2,059,176								18,011,064	33,729,585
Industrial	290,015	264,376	310,456	239,645	222,735	173,183								1,500,410	2,879,094
Public authorities	368,262	347,887	369,338	266,406	160,662	153,769								1,666,324	2,932,100
Irrigation	37	30	41	0	0	0								108	192
Other (specify) Construction	26,807	41,776	49,035	40,345	15,711	8,789								182,463	391,391
Other (specify) Reclaimed	10,850	8,769	8,271	3,690	1,256	1,931								34,767	60,317
Total	4,403,583	4,198,732	4,374,659	3,478,099	2,543,205	2,396,848								21,395,126	39,992,679

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated Unknown

Total population served 311,500

**SCHEDULE E-1
Balancing & Memorandum Accounts**

(OVER) UNDER
COLLECTED

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Pump Taxes	W-4505	583,886	0	(462,627)	1,064	(150,950)	2,061	(26,566)
2	Purchased water	W-4505	(18,551)	0	(28,416)	(578)		2,350	(45,195)
3	Water Production	D-04-07-034 & W-4498	(1,224,436)	(1,122,592)	1,051,462	2,117	(28,271)	649,364	(672,356)
4	Purchased Power	W-4382, W-4498, W4505 & D. 04-07-034	4,634,559	346,984	(1,303,244)	51,889	(2,088,874)		1,641,314
5	WQ Litigation	W-4094 & D.04-07-034	5,140,321	0	1,051,413	84,401	(500,341)		5,775,794
6	DOHS/EPA	W-4013 & D.04-07-034	33,361	0	0	382	(16,282)		17,461
7	Water Quality Memo Account	D. 02-10-058	0	0	0	0	0	0	0

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

DECLARATION

Before Signing, Please Check to See That All Schedules Have Been Completed

(See Instruction 5 on front cover)

I, the undersigned M. L. Whitehead

Officer, Partner or Owner

of San Gabriel Valley Water Company

Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period from and including January 1, 2004

to and including December 31, 2004.

(date)

Signed M. L. Whitehead

(date)

Title President

Date 3-29-05

STATUS OF STATE OF CALIFORNIA DEPARTMENT OF HEALTH PERMITS
IN THE VARIOUS DIVISIONS OF SAN GABRIEL VALLEY WATER COMPANY

Los Angeles County Division

There are two permits for this division.

The El Monte - Vallecito - Whittier System Permit
was issued by the State on February 5, 1979.

The Montebello System Permit was issued by
the State on June 18, 1965.

Fontana Water Company Division

The permit for this division was issued by the
State on May 3, 1968.

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