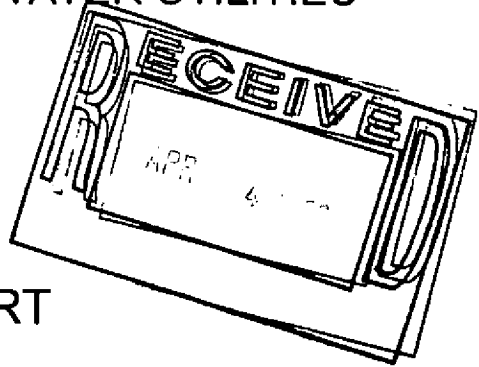


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Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS A  
WATER UTILITIES

U# \_\_\_\_\_



2005  
ANNUAL REPORT  
OF

SAN GABRIEL VALLEY WATER COMPANY

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

\_\_\_\_\_  
(OFFICIAL MAILING ADDRESS)

\_\_\_\_\_  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006  
(FILE TWO COPIES IF THREE RECEIVED)

SAN GABRIEL VALLEY WATER COMPANY

ANNUAL P.U.C. REPORT

2005

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

Year 2005

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 2005 annual Report)

	<u>1/1/05</u>	<u>12/31/05</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	20,660	20,660	20,660
2 Land and Land Rights	7,171,164	7,183,949	7,177,557
3 Depreciable Plant	310,787,152	334,031,072	322,409,112
4 Gross Plant in Service	317,978,976	341,235,681	329,607,329
5 Less: Accumulated Depreciation	(74,879,199)	(81,754,846)	(78,317,023)
6 Net Water Plant in Service	243,099,777	259,480,835	251,290,306
7 Water Plant Held for Future Use			
8 Construction Work in Progress	21,290,945	41,400,648	31,345,797
9 Materials and Supplies	1,109,356	1,313,330	1,211,343
10 Less: Advances for Construction	(33,076,313)	(34,216,032)	(33,646,173)
11 Less: Contributions in Aid of Construction	(39,047,510)	(41,500,644)	(40,274,077)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(25,952,017)	(26,739,366)	(26,345,692)
13 Net Plant Investment	167,424,238	199,738,771	183,581,505
<b>CAPITALIZATION</b>			
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	101,377,964	113,332,426	107,355,195
18 Common Stock and Equity (Lines 14 through 17)	104,027,316	115,981,778	110,004,547
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)	133,027,316	144,981,778	139,004,547

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

Adjusted to Exclude Non-Regulated Activity  
Year 2005

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 2005 annual Report)

	<u>1/1/05</u>	<u>12/31/05</u>	<u>Average</u>
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SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2005

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

<b>INCOME STATEMENT</b>		Annual Amount
23	Unmetered Water Revenue	497,094
24	Fire Protection Revenue	1,328,747
25	Irrigation Revenue	314
26	Metered Water Revenue	84,478,384
27	Total Operating Revenue	86,304,539
28	<u>Operating Expenses</u>	46,643,297
29	Depreciation Expense (Composite Rate _____)	6,499,739
30	Amortization and Property Losses	0
31	Property Taxes	1,801,421
32	Taxes Other Than Income Taxes	886,311
33	Total Operating Revenue Deduction Before Taxes	55,830,768
34	California Corp. Franchise Tax	2,419,600
35	Federal Corporate Income Tax	9,280,230
36	Total Operating Revenue Deduction After Taxes	67,530,598
37	Net Operating Income (Loss) - California Water Operations	18,773,941
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(44,290)
39	Income Available for Fixed Charges	18,729,651
40	Interest Expense	3,068,694
41	Net Income (Loss) Before Dividends	15,660,957
42	Preferred Stock Dividends	0
43	Net Income (Loss) Available for Common Stock	15,660,957

<b>OTHER DATA</b>		
44	Refunds of Advances for Construction	1,060,172
45	Total Payroll Charged to Operating Expenses	12,179,852
46	Purchased Water	16,509,886
47	Power	7,527,462
48	<b>Class A Water Companies Only:</b>	
a.	Pre-TRA 1986 Contributions in Aid of Construction	5,042,307
b.	Pre-TRA 1986 Advances for Construction	4,032,416
c.	Post TRA 1986 Contributions in Aid of Construction	36,458,331
d.	Post TRA 1986 Advances for Construction	30,183,615

	<u>Active Service Connections</u>	(Exc. Fire Protect.)			Annual Average
			Jan. 1	Dec. 31	
49	Metered Service Connections		87,257	88,648	87,953
50	Flat Rate Service Connections		0	0	0
51	Total Active Service Connections		87,257	88,648	87,953

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

2005

Adjusted to Exclude Non-Regulated Activity

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

<b>INCOME STATEMENT</b>		Annual Amount
23	Unmetered Water Revenue	497,094
24	Fire Protection Revenue	1,328,747
25	Irrigation Revenue	314
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27	Total Operating Revenue	86,304,539
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d.	Post TRA 1986 Advances for Construction	30,183,615

<u>Active Service Connections</u>		(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
49	Metered Service Connections		87,257	88,648	87,953
50	Flat Rate Service Connections		0	0	0
51	Total Active Service Connections		87,257	88,648	87,953

### 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:  
 Individual (name of owner)  
 Partnership (name of partner)  
 Partnership (name of partner)  
 Partnership (name of partner)  
 Corporation (corporate name) San Gabriel Valley Water Company  
 Organized under laws of (state) California Date: February 26, 1945

Principal Officers:  

<u>(Name)</u>	<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:  
 \_\_\_\_\_  
 \_\_\_\_\_

11 List Name, Grade, and License Number of all Licensed Operators:  
See Attached  
 \_\_\_\_\_  
 \_\_\_\_\_

**SAN GABRIEL VALLEY WATER COMPANY  
ATTACHMENT TO ITEM 11 - GENERAL INFORMATION  
2005 ANNUAL REPORT**

**WATER TREATMENT OPERATOR CERTIFICATION**

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Aguilar, Anthony J., Jr.	23075	T2
Alzammar, Bassam M.	26739	T1
Ambrose, John T.	26746	T2
Arrighi, Daniel	9343	T2
Black, Gerald	1185	T5
Bloomberg, Jon P.	25899	T2
Bryson, James T.	14581	T5
Catone, John R. III	6791	T3
Chicaul, Lee M.	26304	T1
Colman, Gary L.	3093	T3
Craig, Bruce N.	7334	T3
Cruz, Robert	15310	T1
Darwin, Danny L.	24168	T1
Dell'Osa, Daniel A.	25904	T2
Devey, Daniel M.	13523	T1
Diggs, George C.	25158	T2
Dyche, Jerry A.	12225	T2
Escalera, John P.	6949	T2
Ferguson, Thomas C., Jr.	27253	T1
Flores, Rufino	25142	T2
Frogge, Dennis L.	16210	T3
Gallo, Angelo J.	24091	T3
Gane, William W.	15967	T5
Garcia, Jose L.	8965	T2
Godinez, Gabriel P.	20272	T2
Gomez, Angel O.	27254	T1
Guerrero, Ramon	25674	T2
Harold, Greg L.	12896	T2
Hastings, David	26309	T2
Hernandez, Carlos A.	24962	T2
Kalarsarinis, George B.	19054	T3
Kerns, Douglas E.	25001	T3
Kostich, Michael J.	17424	T2
Krohn, Albert G.	2399	T2
Luna, Alberto I.	27255	T1
MacLeod, Robert T.	6043	T3
Martinez, Mario O., Jr.	13652	T2
McIver, Edward V.	9987	T2
McLaughlin, William M.	23874	T3
Mead, John A.	25372	T2
Milroy, Marty C.	22994	T3
Miner, L. Mick	7447	T4
Miner, Rick L.	8300	T2
Navarro, Victor	25949	T2

**SAN GABRIEL VALLEY WATER COMPANY  
ATTACHMENT TO ITEM 11 - GENERAL INFORMATION  
2005 ANNUAL REPORT**

**WATER TREATMENT OPERATOR CERTIFICATION**

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Ortiz, David C.	25925	T1
Palomares, Johnny R., Jr.	24897	T2
Perez, Rafael	26821	T2
Pierson, Bobby J.	25150	T2
Pinedo, Javier	25854	T2
Plascencia, Manuel, Jr.	23897	T2
Port, Timothy A.	25927	T1
Quillicy, Ronald P.	13700	T2
Quinto, Carolyn	26743	T2
Reed, Jason T.	24401	T2
Reed, Jerry A.	1193	T3
Robertson, Darryl M.	26930	T1
Rodamaker, Edward R.	9005	T3
Romo, Jose G.	27256	T1
Sanchez, John N.	25952	T2
Schiewe, Daniel J.	14475	T1
Schiewe, Thomas J.	7495	T4
Seguin, John R.	1200	T3
Silva, Scott G.	17692	T3
Simonian, Steve S.	13379	T2
Smit, Paul L.	7951	T3
Smith, Byrne A.	21239	T3
Sotomayor, Jose B.	16071	T3
Swift, Josh M.	24053	T1
Triay, Albert	22457	T3
Uribe, Jose S.	25809	T2
Valdez, Steven J.	15627	T3
Van Amberg, Richard B.	19759	T3
Velarde, Mario A.	24420	T2
Velazquez, Eric N.	24442	T3
Verstynen, Paul M.	10002	T2
Viklund, Blake N.	21494	T1
Vuong, Sen T.	26032	T2
Wilkins, Benjamin J.	26754	T2
Wonser, James F.	11147	T4
Young, Edward D.	24677	T3
Young, Robert K.	24419	T2
Young, Ronald A.	1190	T3

**Total Treatment Operators - 82**

**SAN GABRIEL VALLEY WATER COMPANY  
ATTACHMENT TO ITEM 11 - GENERAL INFORMATION  
2005 ANNUAL REPORT**

**WATER DISTRIBUTION OPERATOR CERTIFICATION**

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Abbruzzese, Robert	4024	D2
Aguilar, Anthony J., Jr.	29498	D1
Aligeier, Robert J.	23044	D1
Alzammar, Bassam M.	29304	D1
Ambrose, John T.	23045	D1
Ancheta, Steven L.	18402	D1
Arnett, Daryl W.	16532	D3
Arrighi, Daniel	2234	D2
Barrera, Leonel A., Jr.	23816	D1
Bloomberg, Jon P.	27383	D2
Brokaw, Keith A.	3470	D2
Brown, Darryl W.	15341	D2
Bryson, James T.	621	D3
Butikofer, Edward L.	2094	D2
Catone, John R. III	2564	D2
Certo, Peter J.	3473	D3
Chapman, James D.	14294	D4
Chicaul, Lee M.	15078	D2
Craig, Bruce N.	1330	D3
Curren, Jimmy E.	23278	D1
Darwin, Danny L.	16555	D2
Delgado, Jesse	14900	D2
Dell'Osa, Daniel A.	27928	D2
Devey, Daniel M.	4037	D2
Diggs, George C.	14194	D4
Dyche, Jerry A.	3045	D2
Escalera, John P.	1518	D2
Fallon, Pat	29516	D1
Faught, Brian B.	3478	D2
Figueroa, Mike S.	27021	D2
Flores, Rufino	18721	D3
Flowers, Darrell L.	29314	D1
Frogge, Dennis L.	4069	D2
Gallo, Angelo J.	15255	D3
Gane, William W.	6384	D2
Garcia, James D.	23821	D1
Garcia, Jose L.	27634	D2
Godinez, Gabriel P.	7254	D2
Gomez, Angel O.	29900	D1
Gonzales, John	16578	D2
Guerrero, Ramon E.	29090	D2
Harold, Greg L.	3679	D3
Hastings, David	18486	D2
Hays, William C.	23823	D1

**SAN GABRIEL VALLEY WATER COMPANY  
ATTACHMENT TO ITEM 11 - GENERAL INFORMATION  
2005 ANNUAL REPORT**

**WATER DISTRIBUTION OPERATOR CERTIFICATION**

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Hernandez, Carlos A.	23326	D2
Hernandez, Hector M.	15434	D2
Hudson, Sean E.	23813	D3
Jenkins, Thomas A.	18500	D3
Kalarsarinis, George B.	5610	D2
Kerns, Douglas E.	26302	D2
Kostich, Michael J.	14286	D3
Light, Frank L.	23826	D1
Lira, John A.	18522	D2
LoGuidice, Frank	727	D3
Luna, Alberto I.	28216	D1
MacLeod, Robert T.	18988	D3
Martinez, Mario O., Jr.	3489	D5
Martinez, Rodolfo	15083	D2
Mattazaro, Andrew	30164	D1
McGraw, Michael J.	729	D3
McLaughlin, William M.	10170	D2
McReynolds, Terry L.	9651	D2
Mead, John A.	26926	D2
Milroy, Marty C.	9448	D3
Miner, L. Mick	1334	D4
Miner, Rick L.	15469	D2
Morales, Carlo J.	18548	D1
Moreno, Abel, Jr.	18869	D2
Morris, Jeremy	29618	D1
Natividad, Rudy	8922	D2
Navarro, Victor	18094	D2
Nicholson, Steven R.	15476	D2
Oliveras, Andy W.	22849	D1
Ortiz, David C.	26802	D2
Padilla, Felix T.	25924	D2
Palomares, Johnny R., Jr.	16304	D3
Perez, Rafael, Jr.	29336	D2
Perez, Salvador S.	29902	D1
Pierson, Bobby J.	9636	D3
Pinedo, Javier	27942	D2
Plascencia, Manuel, Jr.	16305	D2
Port, Timothy A.	23487	D2
Quillicy, Ronald P.	4102	D2
Quinto, Carolyn	25527	D1
Ramirez, Hector	27075	D1
Ramos, Oscar M.	29903	D1
Reed, Jason T.	27643	D1
Reed, Jerry A.	1336	D3

**SAN GABRIEL VALLEY WATER COMPANY  
ATTACHMENT TO ITEM 11 - GENERAL INFORMATION  
2005 ANNUAL REPORT**

**WATER DISTRIBUTION OPERATOR CERTIFICATION**

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Richards, David K.	23453	D2
Rizo, Carlos A.	14898	D2
Rizo, Jose A.	23828	D1
Robertson, Darryl M.	28852	D1
Rodamaker, Edward R.	2107	D2
Ruiz, Nicolas	23829	D1
Saenz, Manuel	23830	D1
Sanchez, John N.	2868	D4
Schiewe, Thomas J.	2593	D4
Seguin, Achille J. III	18586	D1
Seguin, John R.	19031	D3
Sepulveda, Victor	23821	D1
Silva, John G.	23089	D1
Silva, Scott G.	4604	D2
Simonian, Steve S.	3822	D2
Smit, Paul L.	2515	D3
Smith, Byrne A.	8721	D3
Sotomayor, Jose B.	29343	D1
Steeman, Jerry M.	15296	D2
Stokes, Tim L.	2900	D2
Swift, Josh M.	14890	D3
Thomas, James D.	9455	D2
Triay, Albert	17454	D2
Tunney, Dennis M.	16316	D1
Uribe, Jose S.	27477	D2
Valdez, Steven J.	9042	D3
Valenzuela, Rudy R.	28138	D2
Van Amberg, Richard B.	7650	D3
Varela, Daniel R.	29346	D2
Velarde, Mario A.	18218	D2
Velasco, Mark E.	26815	D1
Velazquez, Eric N.	19187	D3
Verstynen, Paul M.	2242	D2
Viklund, Blake N.	8705	D2
Vuong, Sen T.	28055	D2
Washington, George E.	14283	D2
Wilkins, Benjamin J.	27649	D2
Wonser, James F.	3793	D3
Young, Edward D.	16653	D3
Young, Robert K.	15077	D2
Young, Ronald A.	2303	D2
<b>Total Distribution Operators - 129</b>		

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility plant	A-1	382,596,754.00	339,230,345.99
3	107	Utility plant adjustments			
4		Total utility plant		382,596,754.00	339,230,345.99
5	250	Reserve for depreciation of utility plant	A-3	81,753,971.12	74,878,468.95
6	251	Reserve for amortization of limited term utility investments	A-3	874.41	729.81
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		81,754,845.53	74,879,198.76
9		Total utility plant less reserves		300,841,908.47	264,351,147.23
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	A-2	8,215.76	0.00
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve			
15	111	Investments in associated companies	A-4		
16	112	Other investments	A-5	989,640.05	989,341.05
17		Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		997,855.81	989,341.05
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		1,926,562.87	104,449.18
23	121	Special deposits	A-8		
24	122	Working funds		4,070.00	4,070.00
25	123	Temporary cash investments		4,591.24	4,547.17
26	124	Notes receivable	A-9		
27	125	Accounts receivable		9,396,737.45	7,345,398.17
28	126	Receivables from associated companies	A-10		
29	131	Materials and supplies		1,313,330.43	1,109,356.10
30	132	Prepayments	A-11	729,185.73	538,266.29
31	133	Other current and accrued assets	A-12		
32		Total current and accrued assets		13,374,477.72	9,106,086.91
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	A-13	114,687.45	120,682.17
36	141	Extraordinary property losses	A-14		
37	142	Preliminary survey and investigation charges			
38	143	Clearing accounts			255.72
39	145	Other work in progress		314,568.48	215,039.33
40	146	Other deferred debits	A-15	5,713,548.08	5,591,916.00
41		Total deferred debits		6,142,804.01	5,927,893.22
42		Total assets and other debits		321,357,046.01	280,374,468.41
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		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
2	200	Common capital stock	A-18	2,400,000.00	2,400,000.00
3	201	Preferred capital stock	A-18		
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	A-19	69,000.00	69,000.00
6	150	Discount on capital stock	A-16		
7	151	Capital stock expense	A-17	(207.00)	(207.00)
8	270	Capital surplus	A-20	180,559.21	180,559.21
9	271	Earned surplus	A-21	113,332,425.78	101,377,964.18
10		Total corporate capital and surplus		115,981,777.99	104,027,316.39
11					
12		<b>II. PROPRIETARY CAPITAL</b>			
13	204	Proprietary capital (Individual or partnership)	A-22		
14	205	Undistributed profits of proprietorship or partnership	A-23		
15		Total proprietary capital			
16					
17		<b>III. LONG-TERM DEBT</b>			
18	210	Bonds	A-24	29,000,000.00	29,000,000.00
19	211	Receivers' certificates			
20	212	Advances from associated companies	A-25		
21	213	Miscellaneous long-term debt	A-26		
22		Total long-term debt		29,000,000.00	29,000,000.00
23					
24		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
25	220	Notes payable	A-28	13,100,000.00	10,000,000.00
26	221	Notes receivable discounted			
27	222	Accounts payable		16,071,017.09	10,049,217.75
28	223	Payables to associated companies	A-29		
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		37,233.02	36,479.11
33	228	Taxes accrued	A-31	1,584,455.75	(113,591.26)
34	229	Interest accrued		802,166.65	802,166.65
35	230	Other current and accrued liabilities	A-30	10,874,702.34	11,579,675.92
36		Total current and accrued liabilities		42,469,574.85	32,353,948.17
37					
38		<b>V. DEFERRED CREDITS</b>			
39	240	Unamortized premium on debt	A-13		
40	241	Advances for construction	A-32	34,216,031.50	33,076,312.74
41	242	Other deferred credits	A-33	31,449,651.28	16,917,364.08
42		Total deferred credits		65,665,682.78	49,993,676.82
43					
44		<b>VI. RESERVES</b>			
45	254	Reserve for uncollectible accounts	A-34		
46	255	Insurance reserve	A-34		
47	256	Injuries and damages reserve	A-34		
48	257	Employees' provident reserve	A-34		
49	258	Other reserves	A-34	26,739,366.45	25,952,017.15
50		Total reserves		26,739,366.45	25,952,017.15
51					
52		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
53	265	Contributions in aid of construction	A-35	41,500,643.94	39,047,509.88
54		Total liabilities and other credits		321,357,046.01	280,374,468.41



**SCHEDULE B**  
**Income Account for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating revenues	B-1	86,304,539.27
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	46,643,297.51
6	503	Depreciation	A-3	6,499,594.00
7	504	Amortization of limited-term utility investments	A-3	144.60
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	14,387,562.76
11		Total operating revenue deductions		67,530,598.87
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		18,773,940.40
16				
17		<b>II. OTHER INCOME</b>		
18		Income from nonutility operations (Net)	B-6	
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		56,417.77
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	
24	527	Nonoperating revenue deductions - (Dr.)	B-8	(100,707.47)
25		Total other income		(44,289.70)
26		Net income before income deductions		18,729,650.70
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		2,412,100.00
30	531	Amortization of debt discount and expense		5,994.72
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	B-9	597,877.48
35	536	Interest charged to construction - Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	52,721.91
38		Total income deductions		3,068,694.11
39		Net income		15,660,956.59
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 21		15,660,956.59
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)	317,978,976.35	24,825,977.63	1,569,273.02		341,235,680.96
2	100-2	Utility plant leased to others					
3	100-3	Construction work in progress	21,290,944.67	20,109,703.40	XXXXXXXXXX		41,400,648.07
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	339,230,345.99	44,935,681.03	1,569,273.02		382,596,754.00

**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		<b>I. INTANGIBLE PLANT</b>					
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		<b>II. LANDED CAPITAL</b>					
15	306	Land and land rights	7,171,164.08	24,241.00	11,455.69		7,183,949.39
16							
17		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	9,060,140.70	1,514,648.80			10,574,789.50
23	316	Supply mains					
24	317	Other source of supply plant					
25		Total source of supply plant	9,060,140.70	1,514,648.80			10,574,789.50
26							
27		<b>IV. PUMPING PLANT</b>					
28	321	Structures and improvements	4,306,099.88	2,702,184.23			7,008,284.11
29	322	Boiler plant equipment					
30	323	Other power production equipment					
31	324	Pumping equipment	33,448,630.61	3,625,234.42			37,073,865.03
32	325	Other pumping plant					
33		Total pumping plant	37,754,730.49	6,327,418.65			44,082,149.14
34							
35		<b>V. WATER TREATMENT PLANT</b>					
36	331	Structures and improvements	626,480.46	78,258.75			704,739.21
37	332	Water treatment equipment	33,778,189.41	96,085.84	3,227.11		33,871,048.14
38		Total water treatment plant	34,404,669.87	174,344.59	3,227.11		34,575,787.35

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements					
3	342	Reservoirs and tanks	10,596,278.63	2,559,892.37			13,156,171.00
4	343	Transmission and distribution mains	142,234,194.42	8,534,381.67	344,722.52		150,423,853.57
5	344	Fire mains	15,935.03				15,935.03
6	345	Services	46,397,869.61	3,707,961.68	560,063.22		49,545,768.07
7	346	Meters	6,636,137.20	484,818.64	174,063.64		6,946,892.20
8	347	Meter installations					
9	348	Hydrants	11,185,381.02	442,552.52	6,297.72		11,621,635.82
10	349	Other transmission and distribution plant					
11		Total transmission and distribution plant	217,065,795.91	15,729,606.88	1,085,147.10		231,710,255.69
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	1,987,622.30	311,061.41	66.00		2,298,617.71
15	372	Office furniture and equipment	4,802,558.46	153,825.08	106,304.76		4,850,078.78
16	373	Transportation equipment	4,202,957.58	379,712.74	269,201.56		4,313,468.76
17	374	Stores equipment					
18	375	Laboratory equipment					
19	376	Communication equipment	326,028.02	3,940.85	0.00		329,968.87
20	377	Power operated equipment					
21	378	Tools, shop and garage equipment	1,182,648.90	207,177.63	93,870.80		1,295,955.73
22	379	Other general plant					
23		Total general plant	12,501,815.26	1,055,717.71	469,443.12		13,088,089.85
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	317,978,976.35	24,825,977.63	1,569,273.02		341,235,680.96

**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 <sup>1</sup> (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

<sup>1</sup> 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	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	

**SCHEDULE A-2**  
**Account 110 - Other Physical Property**

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
10	Property no longer necessary or useful	8,215.76
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	8,215.76

**SCHEDULE A-1d  
RATE BASE**

Line No.	Acct.	Title of Account (a)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>Rate Base</b>		
2				
3		Utility plant		
4		Plant in Service	330,434,484.10	307,490,621.43
5		Construction Work in Progress	41,400,648.07	21,290,944.67
6		General Office Prorate	10,801,196.86	10,488,354.92
7		<b>Total Gross Plant (Line 4 + Line 5 + Line 6)</b>	<b>382,636,329.03</b>	<b>339,269,921.02</b>
8				
9		Less Accumulated Depreciation		
10		Plant in Service	78,998,445.72	72,193,113.05
11		General Office Prorate	2,756,399.81	2,686,085.71
12		<b>Total Accumulated Depreciation (Line 10 + Line 11)</b>	<b>81,754,845.53</b>	<b>74,879,198.76</b>
13				
14		Less Other Reserves		
15		Deferred Income Taxes	26,118,366.83	25,300,060.53
16		Deferred Investment Tax Credit	620,999.62	682,913.62
17		Other Reserves		
18		<b>Total Other Reserves (Line 15 + Line 16 + Line 17)</b>	<b>26,739,366.45</b>	<b>25,982,974.15</b>
19				
20		Less Adjustments		
21		Contributions in Aid of Construction	41,500,643.94	39,047,509.88
22		Advances for Construction	34,216,031.50	33,076,312.74
23		Other (1)	16,256,024.82	1,915,484.39
24		<b>Total Adjustments (Line 21 + Line 22 + Line 23)</b>	<b>91,972,700.26</b>	<b>74,039,307.01</b>
25				
26		Add Material and Supplies	1,313,330.43	1,109,356.10
27				
28		Add Working Cash (From Schedule a-1d (2))	9,569,189.64	9,788,029.68
29				
30		<b>Total Rate Base</b>	<b>193,051,936.86</b>	<b>175,265,826.88</b>
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	17,388,191.54	5,612,234.44
35		Water Entitlements	(989,640.05)	(989,341.05)
36		Deferred Debit Income Tax	(2,760,818.00)	(2,707,409.00)
37		Rate-making Adjustment	2,618,291.33	-
38		Net Other Adjustments	16,256,024.82	1,915,484.39
39				
40				
41				
42				
43				
44				
45				

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

Line No.	Acct.		Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>Working Cash</b>		
2				
3		<b>Determination of Operational Cash Requirement</b>		
4		1. Operating Expense, Ecl Taxes, Depr. & Uncoll.	46,512,587.39	47,564,734.90
5		2. Purchased Power & Commodity for Resale*		
6		3. Meter Revenues: Bimonthly Billing	83,844,797.18	76,054,437.34
7		4. Other Revenues: Flat Rate Monthly Billing	1,328,747.47	1,181,226.37
8		5. Total Revenues (3 + 4)	85,173,544.65	77,235,663.71
9		6. Ratio - Flat Rate to Total Revenues (4 / 5)	0.0156	0.0153
10		7. 5/24 x Line 1 x (100% - Line 6)	9,538,956.46	9,757,707.16
11		8. 1/24 x Line 1 x Line 6	30,233.18	30,322.52
12		9. 1/12 x Line 2		
13		10. Operational Cash Requirement (7 + 8 - 9)	9,569,189.64	9,788,029.68
14				
15				
16		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		
17				
18				
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**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	74,878,468.95	729.81		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	6,499,594.00	144.60		
4	(b) Charged to Account 265	1,409,573.00			
5	(c) Charged to clearing accounts	475,490.00			
6	(d) Salvage recovered	38,770.85			
7	(e) All other credits <sup>(2)</sup>				
8	Total credits	8,423,427.85	144.60		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,391,118.30			
11	(b) Cost of removal	156,807.38			
12	(c) All other debits <sup>(3)</sup>				
13	Total debits	1,547,925.68			
14	Balance in reserve at end of year	81,753,971.12	874.41		
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		<b>I. SOURCE OF SUPPLY PLANT</b>					
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	3,675,880.79	321,788.00		(64,168.15)	3,933,500.64
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	3,675,880.79	321,788.00		(64,168.15)	3,933,500.64
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	1,166,821.32	156,788.00		(4,934.84)	1,318,674.48
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	10,266,461.26	1,278,149.00			11,544,610.26
16	325	Other pumping plant					
17		Total pumping plant	11,433,282.58	1,434,937.00		(4,934.84)	12,863,284.74
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	122,771.15	14,735.00			137,506.15
21	332	Water treatment equipment	3,041,362.91	1,078,722.00	3,227.11		4,116,857.80
22		Total water treatment plant	3,164,134.06	1,093,457.00	3,227.11		4,254,363.95
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements					
26	342	Reservoirs and tanks	3,462,222.21	243,206.00		(4,934.83)	3,700,493.38
27	343	Transmission and distribution mains	33,937,578.62	2,869,031.00	205,514.65	(60,748.14)	36,540,346.83
28	344	Fire mains	10,197.93	304.00			10,501.93
29	345	Services	9,511,248.25	1,235,229.00	537,899.90	(10,554.22)	10,198,023.13
30	346	Meters	1,311,193.80	126,331.00	173,835.84	17,187.85	1,280,876.81
31	347	Meter installations					
32	348	Hydrants	3,848,948.28	281,795.00	1,197.68	(11,467.20)	4,118,078.40
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	52,081,389.09	4,755,896.00	918,448.07	(70,516.54)	55,848,320.48
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	640,025.62	41,895.00	66.00		681,854.62
38	372	Office furniture and equipment	1,387,203.24	261,194.00	106,304.76	3,540.00	1,545,632.48
39	373	Transportation equipment	1,632,207.57	381,847.00	269,201.56	12,423.00	1,757,276.01
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	286,160.14	22,306.00			308,466.14
43	377	Power operated equipment					
44	378	Tools, shop and garage equipment	578,185.86	71,337.00	93,870.80	5,620.00	561,272.06
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	4,523,782.43	778,579.00	469,443.12	21,583.00	4,854,501.31
49		Total	74,878,468.95	8,384,657.00	1,391,118.30	(118,036.53)	81,753,971.12



**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 <sup>1</sup>					

<sup>1</sup> 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)	989,640.05
9		
10		
11		
12		
13		
14		
15		
16	Total	989,640.05

**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)
<b>Totals</b>						

**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	15,264.49
Prepaid Insurance	116,445.20
Prepaid Water Cost	255,947.79
Rate Case Costs	338,278.25
Miscellaneous Prepayments and Deposits	3,250.00
Totals	729,185.73

**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 unamortized 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	16,884.88		1,351.80	15,533.08
2	First Mortgage Series O	7,000,000.00	32,418.04	10-01-92	10-01-22	19,191.30		1,080.60	18,110.70
3	First Mortgage Series P	15,000,000.00	106,870.50	10-01-98	10-01-28	84,605.99		3,562.32	81,043.67
4									
5	Total	29,000,000.00	173,734.03			120,682.17		5,994.72	114,687.45
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	5,713,548.08
6		
7		
8		
9		
10	Total	5,713,548.08

**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 <sup>1</sup> (d)	Total Par Value <sup>2</sup> 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

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

<sup>2</sup> 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	101,377,964.18
13		CREDITS	
14	400	Credit balance transferred from income account	15,660,956.59
15	401	Miscellaneous credits to surplus (Delayed items and other)	2,579,105.01
16			
17		Total credits	18,240,061.60
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-common stock	6,285,600.00
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24			
25		Total debits	6,285,600.00
26		Balance end of year	113,332,425.78



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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	<b>CREDITS</b>	
3	Net income for year	
4	Additional investments during year	
5	Other credits (detail)	
6		
7	<b>Total credits</b>	
8	<b>DEBITS</b>	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (detail)	
12		
13	<b>Total debits</b>	
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	<b>CREDITS</b>	
17	Net income for year	
18	Other credits (detail)	
19		
20	<b>Total credits</b>	
21	<b>DEBITS</b>	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	<b>Total debits</b>	
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 <sup>1</sup> 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							

<sup>1</sup> 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)			13,000,000.00	Various	59,051.80	48,487.07
2							
3							
4							
5							
6							
7							
8							
9	Totals			13,000,000.00		59,051.80	48,487.07

**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	3,406,358.48
16	Fontana Water Company Division Water Costs	4,301,938.37
17	Vacations	876,000.00
18	Sick Leave	360,000.00
19	Accrued Payroll And Fringe	749,711.85
20	County and City Franchise Fees	752,667.34
21	Miscellaneous	428,026.30
22		
23		
24		
25		
26		
27	Total	10,874,702.34

**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 instruction 5)	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		14,288.98	1,807,481.30	1,808,456.81			15,264.49
2	State corporation franchise tax	236,135.59		2,446,832.65	2,326,147.65		356,820.59	
3	State unemployment insurance tax	909.28		27,682.39	28,158.22		433.45	
4	Other state and local taxes							
5	Federal unemployment insurance tax	427.89		13,027.00	13,250.92		203.97	
6	Fed. ins. contr. act (old age retire.)			935,101.93	935,101.93			
7	Income Taxes withheld from Employees							
8	Federal income taxes	(351,064.02)		9,353,705.33	7,775,643.57		1,226,997.74	
9								
10								
11								
12	1) Deferred Federal Income Taxes and							
13	Amortization of Deferred Investment Tax Credit							
14	Totals	(113,591.26)	14,288.98	14,583,830.60	12,886,759.10		1,584,455.75	15,264.49

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXXXX	33,076,312.74
2	Additions during year	XXXXXXXXXXXXXXXXXXXX	2,199,890.95
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXXXX	35,276,203.69
4	Charges during year	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis	376.18	XXXXXXXXXXXXXXXXXXXX
7	Proportionate cost basis	1,059,796.01	XXXXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXXXX
9	Total refunds		1,060,172.19
10	Transfers to Acct 265 - Contributions in Aid of Construction	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (enter detail below)		XXXXXXXXXXXXXXXXXXXX
15	Subtotal - Charges during year	XXXXXXXXXXXXXXXXXXXX	1,060,172.19
16	Balance end of year	XXXXXXXXXXXXXXXXXXXX	34,216,031.50

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	31,449,651.28
2		
3		
4		
5		
6	Total	31,449,651.28

**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	25,300,060.53	Deferred Income Taxes		507	818,306.30	26,118,366.83
8	258 Other Reserves	651,956.62	Deferred ITC	30,957.00			620,999.62
9							
10							
11							
12							
13	Totals	25,952,017.15		30,957.00		818,306.30	26,739,366.45

## SCHEDULE A-35

### Account 265 - Contributions in Aid of Construction

#### Instructions for Preparation of Schedule of Contributions in Aid of Construction

<sup>1</sup> 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, 1995 (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.

<sup>2</sup> 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.

<sup>3</sup> 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	39,047,509.88	37,283,505.91	1,764,003.97		
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXX XX
3	Contributions received during year	3,862,707.06	4,001,782.05	(139,074.99)	XXXXXX XX	XXXXXXX XX
4	Other credits* (Transfer from 241)					
5	Total credits	3,862,707.06	4,001,782.05	(139,074.99)		
6	Deduct: Debits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXX XX
7	Depreciation charges for year	1,409,573.00	1,409,573.00	XXXXXX XX	XXXXXX XX	XXXXXXX XX
8	Nondepreciable donated property retired		XXXXXX XX		XXXXXX XX	XXXXXXX XX
9	Other debits*					
10	Total debits	1,409,573.00	1,409,573.00			
11	Balance end of year	41,500,643.94	39,875,714.96	1,624,928.98		

\*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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	73,434,876.10	66,738,283.80	6,696,592.30
4		601.2 Industrial sales	4,749,952.22	4,287,293.88	462,658.34
5		601.3 Sales to public authorities	5,659,968.86	5,028,307.84	631,661.02
6		Sub-total	83,844,797.18	76,053,885.52	7,790,911.66
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	313.74	551.82	(238.08)
14		603.2 Unmetered sales			
15		Sub-total	313.74	551.82	(238.08)
16	604	Private fire protection service	1,328,747.47	1,181,226.37	147,521.10
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	633,587.37	680,905.01	(47,317.64)
22		Sub-total	1,962,334.84	1,862,131.38	100,203.46
23		Total water service revenues	85,807,445.76	77,916,568.72	7,890,877.04
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	105,848.81	90,276.81	15,572.00
26	612	Rent from water property	1,531.83	1,527.01	4.82
27	613	Interdepartmental rents			
28	614	Other water revenues	389,712.87	495,440.21	(105,727.34)
29		Total other water revenues	497,093.51	587,244.03	(90,150.52)
30	501	Total operating revenues	86,304,539.27	78,503,812.75	7,800,726.52

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup> Los Angeles County Division	41,070,169.81
32	Fontana Water Company Division	45,234,369.46
33		
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		86,304,539.27

<sup>1</sup> 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		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
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	16,509,885.96	18,376,957.04	(1,867,071.08)
8		<b>Maintenance</b>						
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			42,844.62	42,029.81	814.81
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				16,552,730.58	18,418,986.85	(1,866,256.27)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		112,247.58	86,753.03	25,494.55
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		936,689.70	945,317.95	(8,628.25)
28	725	Miscellaneous expenses	A			278,886.72	231,573.65	47,313.07
29	726	Fuel or power purchased for pumping	A	B	C	7,527,461.58	8,397,704.77	(870,243.19)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		59,002.09	50,303.19	8,698.90
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		399,034.32	329,525.01	69,509.31
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		441,928.06	339,774.02	102,154.04
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				9,755,250.05	10,380,951.62	(625,701.57)

**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		<b>III. WATER TREATMENT EXPENSES</b>						
2		<b>Operation</b>						
3	741	Operation supervision and engineering	A	B	283,688.22	194,502.48	89,185.74	
4	741	Operation supervision, labor and expenses						
5	742	Operation labor and expenses	A		1,029,952.84	985,105.76	44,847.08	
6	743	Miscellaneous expenses	A	B	30,777.08	27,745.28	3,031.80	
7	744	Chemicals and filtering materials	A	B	265,107.60	248,258.37	16,849.23	
8		<b>Maintenance</b>						
9	746	Maintenance supervision and engineering	A	B	12,043.43	8,646.75	3,396.68	
10	746	Maintenance of structures and equipment						
11	747	Maintenance of structures and improvements	A	B	24,452.73	18,706.44	5,746.29	
12	748	Maintenance of water treatment equipment	A	B	450,118.04	434,899.22	15,218.82	
13		Total water treatment expenses			2,096,139.94	1,917,864.30	178,275.64	
14		<b>IV. TRANS. AND DIST. EXPENSES</b>						
15		<b>Operation</b>						
16	751	Operation supervision, labor and expenses	A	B	855,531.59	811,546.89	43,984.70	
17	751	Storage facilities expenses						
18	752	Operation labor and expenses	A		51,197.75	38,733.16	12,464.59	
19	752	Transmission and distribution lines expenses		B				
20	753	Meter expenses	A		505,153.32	448,308.90	56,844.42	
21	754	Customer installations expenses	A		219,720.20	207,616.80	12,103.40	
22	755	Miscellaneous expenses	A		173,597.48	146,625.60	26,971.88	
23	756	Miscellaneous expenses	A		79,831.28	75,908.72	3,922.56	
24		<b>Maintenance</b>						
25	758	Maintenance supervision and engineering	A	B	67,690.10	59,162.12	8,527.98	
26	758	Maintenance of structures and plant						
27	759	Maintenance of structures and improvements	A	B				
28	760	Maintenance of reservoirs and tanks	A	B	27,917.21	24,775.70	3,141.51	
29	761	Maintenance of trans. and distribution mains	A		807,218.03	874,637.51	(67,419.48)	
30	761	Maintenance of mains		B				
31	762	Maintenance of fire mains	A					
32	763	Maintenance of services	A		1,066,233.98	922,588.93	143,645.05	
33	763	Maintenance of other trans. and distribution plant		B				
34	764	Maintenance of meters	A		84,553.02	125,288.56	(40,735.54)	
35	765	Maintenance of hydrants	A		113,355.67	151,612.97	(38,257.30)	
36	766	Maintenance of miscellaneous plant	A		106,500.62	78,226.77	28,273.85	
37		Total transmission and distribution expenses			4,158,500.25	3,965,032.63	193,467.62	

**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		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		<b>Operation</b>						
3	771	Supervision	A	B		411,181.88	400,737.65	10,444.23
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		859,992.48	763,742.66	96,249.82
6	773	Customer records and collection expenses	A			2,303,664.02	2,287,062.62	16,601.40
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			81,463.02	72,594.99	8,868.03
9	775	Uncollectible accounts	A	B	C	130,710.12	103,776.09	26,934.03
10		Total customer account expenses				3,787,011.52	3,627,914.01	159,097.51
11		<b>VI. SALES EXPENSES</b>						
12		<b>Operation</b>						
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		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
21		<b>Operation</b>						
22	791	Administrative and general salaries	A	B	C	2,490,293.57	2,294,279.69	196,013.88
23	792	Office supplies and other expenses	A	B	C	403,750.10	346,080.13	57,669.97
24	793	Property insurance	A			24,000.00	34,680.00	(10,680.00)
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A			1,013,851.56	1,065,363.08	(51,511.52)
27	795	Employees' pensions and benefits	A	B	C	3,893,719.66	3,517,449.08	376,270.58
28	796	Franchise requirements	A	B	C	752,554.19	697,961.00	54,593.19
29	797	Regulatory commission expenses	A	B	C	63,084.68	219,259.49	(156,174.81)
30	798	Outside services employed	A			2,005,051.31	1,768,390.13	236,661.18
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			192,107.25	151,122.95	40,984.30
34		<b>Maintenance</b>						
35	805	Maintenance of general plant	A	B	C	320,379.47	312,777.18	7,602.29
36		Total administrative and general expenses				11,158,791.79	10,407,362.73	751,429.06
37		<b>VIII. MISCELLANEOUS</b>						
38	811	Rents	A	B	C	23,568.16	13,212.00	10,356.16
39	812	Administrative expenses transferred - Cr.	A	B	C	(888,694.78)	(1,062,813.15)	174,118.37
40	813	Duplicate charges - Cr.	A	B	C			
41		Total miscellaneous				(865,126.62)	(1,049,601.15)	184,474.53
42		Total operating expenses				46,643,297.51	47,668,510.99	(1,025,213.48)

**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 Account (e) 903	528 902	Capitalized (Omit Account) (f)
9	Taxes on real and personal property	1,807,481.30	1,801,421.30		6,060.00		
10	State corp. franchise tax	2,446,832.65	2,419,600.39		27,232.26		
11	State unemployment insurance tax	27,682.39	27,448.39				234.00
12	Other state and local taxes						
13	Federal unemployment insurance tax	13,027.00	12,962.68				64.32
14	Federal insurance contributions act	935,101.93	845,899.88				89,202.05
15	Other federal taxes						
16	Federal income tax	9,353,705.33	9,280,230.12		73,475.21		
17							
18							
19							
20							
21							
22	Totals	14,583,830.60	14,387,562.76		106,767.47		89,500.37

**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.....	15,660,956.59
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 2005	9,353,705.33
5	State Franchise Tax Charged in 2005	2,446,832.65
6	Capitalized Interest	107,759.76
7	Miscellaneous And Non-Deductible Items	2,019,602.40
8	Total additions	13,927,900.14
9		
10		
11	Deduct: 2004 State Franchise Tax	1,896,501.00
12	Prior Year Federal Income Tax Adjustment	59,100.51
13	Prior Year State Income Tax Adjustment	1,505.95
14	Cost of Removal Less Salvage	118,036.53
15	Total deductions	2,075,143.99
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income.....	27,513,712.74
31	Computation of tax:	
32	Tax at 34%	9,354,662.33
33	Tax at 35%	30,000.00
34	Less: Amortization of Investment Tax Credit	30,957.00
35	Tax per return	9,353,705.33

**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	(73,475.21)
15	State Income Tax	(27,232.26)
16		
17		
18		
	Total	(100,707.47)

**SCHEDULE B-9**  
**Account 535 - Other Interest Charges**

Line No.	Description (a)	Amount (b)
19	Interest on Bank Loans	59,051.80
20	Other	538,825.68
21		
22		
	Total	597,877.48

**SCHEDULE B-10**  
**Account 538 - Miscellaneous Income Deductions**

Line No.	Description (a)	Amount (b)
23	Expenditures for Political Purposes	8,650.00
24	Other	44,071.91
25		
26		
27		
	Total	52,721.91

**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	Employees - Water treatment	9	407,990.56
10	Employees - Transmission and distribution	25	1,300,090.41
11	Employees - Customer account	63	4,017,310.49
12	Employees - Sales	74	3,438,229.90
13	Employees - Administrative		
14	General officers		
15	General office	6	1,286,453.76
16	Totals	219	13,149,055.90

## SCHEDULE C-4

### Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		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	6	11,126.00	17	Unknown
18										
19										
20	Totals	0	30	0	0	30	6	11,126.00	17	Unknown

<sup>1</sup> 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) <sup>2</sup>				Annual Quantities Diverted CCF (Unit) <sup>2</sup>	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					2,766,812	
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6									
7	See Attached								
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	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		4,713,817			(Unit chosen) <sup>2</sup>	CCF		
18									
19									

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

<sup>1</sup> Average depth to water surface below ground surface.

<sup>2</sup> 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	7	19,244,000	
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	40	52,029,000	
31	Concrete			
32	Totals	47	71,273,000	

**Sán Gabriel Valley Water Company**  
**2005**

Purchased Water For Resale

Central Basin Municipal Water District	374,969 CCF
Central Basin Municipal Water District (Reclaimed)	20,478 CCF
Los Angeles County Sanitation District (Reclaimed)	15,521 CCF
Upper San Gabriel Valley Municipal Water District (Reclaimed)	22,056 CCF
Cucamonga Valley Water District	3,856,839 CCF
San Bernardino Valley Municipal Water District	226,316 CCF
Cucamonga Valley Water District Inter Connection	<u>197,638 CCF</u>
	4,713,817 CCF

# SAN GABRIEL VALLEY WATER COMPANY

## Wells - Los Angeles County Division 2005

Well	Location	Casing Dimensions	December		Developed Capacity GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	103	108	2,500	5,577
1C	11828 E. Ranchito Street	18" x 506'	100	123	4,700	21,276
1D	11828 E. Ranchito Street	18" x 834'	109	129	4,500	1,248,512
1E	11828 E. Ranchito Street	18" x 830'	105	122	5,000	2,016,334
2C	4912 Kings Row	16" x 150'				
	4912 Kings Row	18" x 530'	102	118	3,900	202,206
2D	4912 Kings Row	20" x 600'	98	115	4,225	521,328
2E	4912 Kings Row	18" x 620'	144	146	4,500	1,527,730
8B	2701 N. Loma Street	12" x 312'	61		2,000	3,142
8C	2701 N. Loma Street	18" x 534'	84		2,500	70,743
8D	2701 N. Loma Street	18" x 580'	62	82	4,500	380,060
8E	2701 N. Loma Street	18" x 970'	72	104	4,350	1,239,541
8F	2701 N. Loma Street	18" x 1220'			4,000	234,763
11A	12630 E. Fineview Street	20" x 445'	50	85	3,900	867,750
11B	12630 E. Fineview Street	20" x 664'	53	82	3,090	734,605
11C	12630 E. Fineview Street	20" x 419'	46	135	1,900	71,887
B1	12412 Kathleen	20" x 401'	53	97	5,200	822,836
B4B	940 Baldwin Park Boulevard	16" x 1178	97	149	4,000	766,265
B4C	940 Baldwin Park Boulevard	16" x 1058	95		4,000	
B5A	209 Perez Place	20" x 312'				
		16" x 436'				
		14" x 510'	74	93	4,825	152,371
B5B	209 Perez Place	20" x 516'	78		4,850	
B5C	209 Perez Place	18" x 786'	85	178	2,265	1,139,869
B5D	209 Perez Place	14" x 1276'	69	105	3,100	1,900,535
		18" x 1335'				
B6C	14104 E. Corak Street	18" x 526'	109	120	4,000	581,130
B6D	14104 E. Corak Street	18" x 1078'	108	137	4,000	660,565
B7C	14614 E. Nelson Avenue	16" x 800'	115	151	3,850	1,285,716
B7E	14614 E. Nelson Avenue	18" x 1203'	110	147	900	305,072
B9B	436 N. Orange Avenue	18" x 1128'	112	250	2,200	
B11A	14453 E. Temple Avenue	16" x 854'	108		2,000	409,969
B11B	14453 E. Temple Avenue	18" x 860'	120	149	3,770	0
G4A	3350 N. Walnut Grove	14" x 402'	118	132	1,000	877,117
W1C	6135 S. Pioneer Boulevard	20" x 530'	50	132	4,600	9,038
W1E	6135 S. Pioneer Boulevard	20" x 552'	57	145	4,990	4,766
W6C	10509 E. Dunlap Crossing	18" x 542'	47	85	4,000	125,827
W6D	10509 E. Dunlap Crossing	18" x 800"	57	81	4,000	
M2A	804 N. Lincoln Avenue	23" x 50'				7,055
		16" x 375'			1,000	400,585
M2B	804 N. Lincoln Avenue	16" x 412'			1,500	
Total All Wells						18,594,170

# SAN GABRIEL VALLEY WATER COMPANY

## Wells - Fontana Water Company Division

2005

Well	Location	Casing Dimensions	December		Developed Capacity GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	546	-	4,000	1,227,133
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	484	-	N/A	
F4A	8005 Alder Ave.	18" x 940'	539	-	3,000	
F7A	8326 Cherry Ave.	18" x 1020'	486	-	3,000	799,200
F10B	17651 Baseline Ave.	18" x 1040'	486	495	3,000	878,201
F10C	17651 Baseline Ave.	18" x 1010'	480	523	2,500	668,243
F13A	1900 North Alder Ave.	16" x 1000'	506	-	1,900	633,767
F13B	1900 North Alder Ave.	16" x 1140'	505	-	2,800	730,097
F15A	5888 Citrus Ave.	18" x 1240'	603	-	1,500	432,983
F17B	14555 San Bernardino Ave.	16" x 870'	323	-	3,200	
F17C	14555 San Bernardino Ave.	18" x 930'	354	-	3,000	532
F18A	7706 Sierra Ave.	20" x 884'	595	-	N/A	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	315	328	2,100	755,965
F22A	14777 Ceres Ave.	18" x 870'	449	-	3,000	583,828
F23A	16025 Boyle Ave.	18" x 770'	354	376	3,000	1,390,308
F24A	7211 Juniper Ave.	18" x 1100'	-	-	3,000	521,355
F25A	16725 Spring St.	18" x 860'	514	-	3,000	
F26A	16991 Micallef St.	18" x 1140'	665	-	3,000	583,666
F27A	Upper Lytle Creek Wash	18" x 105'	74	79	N/A	236,117
F28A	Lower Lytle Creek Wash	20" x 580'	127	150	N/A	1,262,895
F29A	Lower Lytle Creek Wash	20" x 656'	145	177	N/A	615,335
F30A	8222 Hemlock Ave.	20" x 918'	526	-	N/A	719,374
F31A	16135 Baseline Ave.	16" x 1040'	638	-	1650	340,036
F32A	Lower Lytle Creek Wash	20" x 600'	239	261	N/A	456,192
F33A	Upper Lytle Creek Wash	20" x 169'	92	97	N/A	706,696
F34A	Lower Lytle Creek Wash	20" x 524'	251	275	N/A	357,053
F35A	8747 Juniper Ave.	20" x 872'	499	-	N/A	
F36A	Lower Lytle Creek Wash	20" x 635'	213	-	N/A	566,587
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	455	-	N/A	139,553
F39A	Oleander Ave. N/O Ceres Ave.	20" x 812'	497	-	N/A	
F40A	Lower Lytle Creek Wash	20" x 407'	100	-	N/A	115,023
F41A	Lower Lytle Creek Wash	20" x 677'	115	-	N/A	197,225
F42A	Upper Lytle Creek Wash	20" x 157'	106	112	N/A	463,239
F44A	7980 Sultana Avenue	18" x 960'	567	-	3,000	511,007
F44B	7980 Sultana Avenue	18" x 1000'	574	-	3,000	354,448
F44C	7980 Sultana Avenue	18" x 1000'	572	-	3,000	131,924
F49A	2116 W. Baseline Road	18" x 960'	420	443	3,000	1,362,127
Total All Wells						17,740,109

**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	6,976	1,967	111,055	6,289	6,812	11,071	1,095	1,036	313
17	Screw or welded casing			10,153	2,224	18,350	73,563	21,204	16,860	2,911
18	Cement - asbestos					446	342,562		1,115,115	678,940
19	Welded steel					12,973	93,970	2,377	457,041	655,627
20	Wood									
21	Other (specify) Plastic		390	3,387			12,001		173,224	185,380
22	Totals	6,976	2,568	125,049	8,513	38,581	576,612	24,676	1,968,734	1,542,822

**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									146,614
29	Screw or welded casing									145,265
30	Cement - asbestos	328,018	144,343	13,584	78,951	1,313				2,703,272
31	Welded steel	89,174	565,715	40,379	498,987	9,714	50,432	157,186	77,441	2,711,016
32	Wood									0
33	Other (specify) Plastic		5,749							380,131
34	Totals	439,114	722,632	59,527	610,946	23,908	58,698	159,836	77,455	6,446,647

**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)	86,097	87,484		
Industrial	288	282		
Public authorities	752	761		
Irrigation	4	0		
Other (specify) Construction	104	108		
Reclaimed	12	13		
Subtotal	87,257	88,648		
Private fire connections			1,743	1,785
Public fire hydrants			7,620	8,745
Total	87,257	88,648	9,363	10,530

**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	3,190	28,137
1 - in	22,038	58,164
1 1/2 - in	1,687	1,703
2 - in	2,920	3,015
3 - in	167	27
4 - in	35	678
6 - in	33	641
8 - in	35	691
Over 8 - in	27	259
Total	91,035	93,315

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received . . . . .	
2. Used, before repair . . . . .	32
3. Used, after repair . . . . .	235
4. Found fast, requiring billing adjustment . . . . .	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	71,998
2. More than 10, but less than 15 years . . . . .	18,891
3. More than 15 years . . . . .	146



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

Classification of Service	During Current Year												Subtotal	Total Prior Year	
	January	February	March	April	May	June	July	August	September	October	November	December			
Commercial	1,951,895	1,869,029	1,761,885	2,292,787	2,492,540	2,997,671								13,365,807	33,729,585
Industrial	183,465	181,453	82,626	228,193	231,604	253,880								1,161,221	2,879,094
Public authorities	116,760	87,280	94,262	200,507	232,324	306,747								1,037,880	2,932,100
Irrigation	0	0	0	13	14	20								47	192
Other (specify) Construction	10,549	6,536	7,270	39,213	(186)	31,033								94,415	391,391
Other (specify) Reclaimed	805	505	541	2,408	3,338	4,304								11,901	60,317
<b>Total</b>	<b>2,263,474</b>	<b>2,144,803</b>	<b>1,946,584</b>	<b>2,763,121</b>	<b>2,959,634</b>	<b>3,593,655</b>								<b>15,671,271</b>	<b>39,992,679</b>
Classification of Service	During Current Year												Subtotal	Total Prior Year	
	July	August	September	October	November	December	January	February	March	April	May	June			
Commercial	3,409,541	3,346,905	3,442,989	2,906,947	2,377,402	2,343,565								17,827,349	31,193,156
Industrial	259,486	264,320	285,156	250,128	240,155	202,762								1,502,007	2,663,228
Public authorities	366,369	355,445	373,453	283,099	228,692	210,466								1,817,524	2,855,404
Irrigation	16	31	9	0	0	0								56	103
Other (specify) Construction	26,279	48,865	29,617	43,104	25,984	16,143								189,992	284,407
Other (specify) Reclaimed	7,458	6,520	7,047	3,801	2,707	3,091								30,624	42,525
<b>Total</b>	<b>4,069,149</b>	<b>4,022,086</b>	<b>4,138,271</b>	<b>3,487,079</b>	<b>2,874,940</b>	<b>2,776,027</b>								<b>21,367,552</b>	<b>37,038,823</b>

<sup>1</sup> 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 316,515



**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	(26,566)	0	17,013	(1,658)	12,734	0	1,523
2	Purchased Water	W-4505	(45,195)	0	2,753	(1,159)	14,522	0	(29,079)
3	Water Production	D.04-07-034 & W-4498	(672,356)	0	(1,383,465)	(7,454)	(91,770)	606,906	(1,548,139)
4	Purchased Power	W-4382, W-4498, W-4505 & D.04-07-034	1,841,314	0	(872,851)	(27,116)	(2,777,437)	0	(2,036,090)
5	WQ Litigation	W-4094 & D.04-07-034	5,775,794	0	1,238,698	239,242	(477,630)	0	6,776,104
6	DDHS/EPA	W-4013 & D.04-07-034	17,461	0	0	215	(15,217)	0	2,459
7	Water Quality Memo Account	D.02-10-058 & D.04-07-034	0	(2,618,291)	2,618,291	0	0	0	0
8	CARW	D.05-05-015 & D.04-07-034	0	(1,353,470)	192,786	(10,717)	0	0	(1,171,401)

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.

## **SCHEDULE E-2**

### **Description of Low-Income Rate Assistance Program(s)**

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 2005 (as a percent of total customers served).
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

## **SCHEDULE E-3**

### **Description of Low-Income Rate Assistance Program(s)**

For all water conservation programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each water conservation program provided, by district. This description shall include but is not limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
2. Discuss how is each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

**SCHEDULE E-2**  
**Description of Low-Income Rate Assistance Program(s)**

*For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:*

1. *Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.*

On August 4, 2005, San Gabriel initiated separate but identical California Alternative Rates for Water (CARW) programs in each of its two ratemaking divisions – Los Angeles County and Fontana Water Company – that were approved by D.05-05-015 and D.04-07-034, respectively. These programs provide a 50% reduction in the monthly service charges of qualifying customers. To qualify, the customer must be within the Residential class, reside in a single family dwelling or duplex, be served through a 1” or smaller meter, and have a household income within the standards published annually by the California Public Utilities Commission (currently, \$24,200 for a 1 or 2-person household, \$28,400 for a 3-person, etc.). As of December 31, 2005, San Gabriel’s discounts were as follows:

<u>Meter Size</u>	<u>LA Co. Division</u>	<u>FWC Division</u>
5/8” x 3/4”	\$8.16	\$7.23
3/4”	\$12.25	\$10.87
1”	\$20.40	\$18.11

Costs of the CARW program are recovered through higher monthly service charges to non-CARW customers (subject to later true-up). The estimated annual cost is \$1,742,401 in the LA Division and \$1,505,925 in the FWC Division.

2. *Participation rate for Year 2005 (as a percent of total customers served).*

As of December 31, 2005, 3,372 or 7.3% of 46,503 total customers had qualified for the CARW program in the LA Division, and 3,969 or 9.4 of 42,146 total customers had qualified for the CARW program in the FWC Division.

3. *Details of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program*

San Gabriel’s CARW memorandum accounts are detailed in Section F (LA Division) and G (FWC Division) of the Preliminary Statement of its filed tariffs.

**SCHEDULE E-3**  
**Description of Water Conservation Program(s)**

*For all water conservation programs offered by water utility, provide detailed responses to the following items:*

- 1. Brief description of each water conservation program provided, by district. This description shall include but is not limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.*

San Gabriel participates in a number of conservation activities, both independently and in cooperation with other agencies. On an ongoing basis and in both ratemaking divisions, the company participates in the following conservation measures: water meters (billing and leak detection), water bill notices, high consumption notices, responses to high bill inquiries, water conservation kits, tariff Rule 15 conservation requirements, public information, system leak monitoring, fire hydrant flushing program, meter exchange program, and sale of reclaimed water. The description of these programs can be found in the company's Urban Water Management Plans and in its Water Shortage Contingency Plans.

- 2. Discuss how is each water conservation assistance program funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.*

San Gabriel funds its own programs through rates charged to all customers. It participates in programs sponsored by other agencies, for example, a portion of the charges it pays to its wholesale water suppliers is used by the wholesaler to fund their water conservation programs for the public, including San Gabriel's customers. All customers benefit from conservation in the form of reduced water supply costs, while individual customers that conserve also benefit from lower water bills. The costs of these programs are spread to all customers within the ratemaking division.

- 3. Cost of each program.*

San Gabriel has not separately tracked this information. The costs of company-sponsored programs are integrated with the company's other operating expenses. The cost of programs sponsored by others, in which San Gabriel participates, is not known.

- 4. The degree of participation in each district by customer group.*

San Gabriel has not separately tracked this information.

**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, 2005 to and including December 31, 2005.  
(date)

Signed   
(date)

Title President

Date 3-31-06

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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