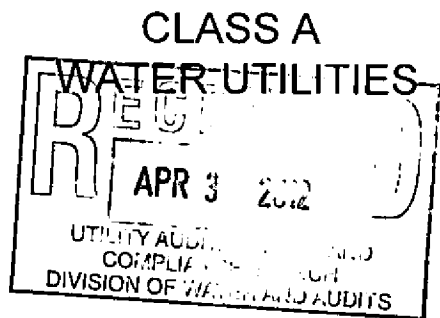


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U# 337W

2011  
ANNUAL REPORT  
OF

---

**SAN GABRIEL VALLEY WATER COMPANY**  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

---

**P.O. BOX 6010, EL MONTE, CA 91734-2010**  
(OFFICIAL MAILING ADDRESS) ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2011

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2012

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 2, 2012**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS  
ATTN: KAYODE KAJOPAIYE  
505 VAN NESS AVENUE, ROOM 3105  
SAN FRANCISCO, CALIFORNIA 94102-3298  
[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 60, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2011, through December 31, 2011. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 12, Item 12, of this report.

## INSTRUCTIONS

FOR PREPARATION OF  
SELECTED FINANCIAL DATA SHEET  
FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

# BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2011

Name of Utility: San Gabriel Valley Water Company Telephone: (626) 448-6183

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2011</u>	<u>12/31/2011</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	20,660	20,660	20,660
2 Land and Land Rights	12,070,600	13,492,923	12,781,762
3 Depreciable Plant	535,267,970	556,797,960	546,032,965
4 Gross Plant in Service	547,359,230	570,311,543	558,835,387
5 Less: Accumulated Depreciation	(128,310,941)	(139,619,666)	(133,965,304)
6 Net Water Plant in Service	419,048,289	430,691,877	424,870,083
7 Water Plant Held for Future Use			
8 Construction Work in Progress	7,934,319	7,267,598	7,600,959
9 Materials and Supplies	1,659,311	1,698,125	1,678,718
10 Less: Advances for Construction	(39,364,048)	(38,606,867)	(38,985,458)
11 Less: Contributions in Aid of Construction	(77,945,993)	(79,000,746)	(78,473,370)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(39,183,708)	(46,311,871)	(42,747,790)
13 Net Plant Investment	<u>272,148,170</u>	<u>275,738,116</u>	<u>273,943,143</u>
<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	146,346,514	158,868,028	152,607,271
18 Common Stock and Equity (Lines 14 through 17)	148,995,866	161,517,380	155,256,623
19 Preferred Stock			
20 Long-Term Debt	74,000,000	104,000,000	89,000,000
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>222,995,866</u>	<u>265,517,380</u>	<u>244,256,623</u>

# INCOME STATEMENT AND OTHER DATA

Calendar Year 2011

Name of Utility: San Gabriel Valley Water Company Telephone: (626) 448-6183

## INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	8,444,610
24 Fire Protection Revenue	2,114,324
25 Irrigation Revenue	0
26 Metered Water Revenue	103,178,298
27 Total Operating Revenue	113,737,232
28 <u>Operating Expenses</u>	65,269,836
29 Depreciation Expense (Composite Rate: _____)	10,648,518
30 Amortization and Property Losses	145
31 Property Taxes	3,084,618
32 Taxes Other Than Income Taxes	1,253,000
33 Total Operating Revenue Deduction Before Taxes	80,256,117
34 California Corp. Franchise Tax	2,741,706
35 Federal Corporate Income Tax	11,091,892
36 Total Operating Revenue Deduction After Taxes	94,089,715
37 Net Operating Income (Loss) - California Water Operations	19,647,517
38 Other Operating and Nonoperating Income and Exp. - Net (Exclude Interest Expense)	19,552
39 Income Available for Fixed Charges	19,667,069
40 Interest Expense	6,001,628
41 Net Income (Loss) Before Dividends	13,665,441
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	13,665,441

## OTHER DATA

44 Refunds of Advances for Construction	1,409,743
45 Total Payroll Charged to Operating Expenses	16,650,209
46 Purchased Water	21,068,179
47 Power	7,077,853
48 <b>Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	0
b. Pre-TRA 1986 Advances for Construction	3,674,099
c. Post TRA 1986 Contributions in Aid of Construction	79,000,746
d. Post TRA 1986 Advances for Construction	34,932,768

<u>Active Service Connections</u>	<u>(Exc. Fire Protect.)</u>	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		90,729	90,958	90,844
50 Flat Rate Service Connections		0	0	0
51 Total Active Service Connections		90,729	90,958	90,844



**BALANCE SHEET AND CAPITALIZATION DATA**  
**Adjusted to Exclude Non-Regulated Activity**

Calendar Year 2011

Name of Utility: San Gabriel Valley Water Company Telephone: (626) 448-6183

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2011</u>	<u>12/31/2011</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
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16 Paid-in Capital	249,352	249,352	249,352
17 Retained Earnings	146,346,514	158,868,028	152,607,271
18 Common Stock and Equity (Lines 14 through 17)	148,995,866	161,517,380	155,256,623
19 Preferred Stock			
20 Long-Term Debt	74,000,000	104,000,000	89,000,000
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>222,995,866</u>	<u>265,517,380</u>	<u>244,256,623</u>

Note: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

# INCOME STATEMENT AND OTHER DATA

## Adjusted to Exclude Non-Regulated Activity

Calendar Year 2011

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

### INCOME STATEMENT

	Annual Amount
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<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
49 Metered Service Connections		90,729	90,958
50 Flat Rate Service Connections		0	0
51 Total Active Service Connections		90,729	90,958
			Annual Average
			90,844
			0
			90,844

## 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).

None

1	_____
2	_____
3	_____
4	_____
5	_____
6	_____
7	_____
8	_____
9	_____
10	_____
11	_____
12	_____
13	_____
14	_____
15	_____
16	_____
17	_____
18	_____
19	_____
20	_____

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each company's Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2011: None

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/Services (by account)	Regulated Asset Account Number

## 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, CA 91734-2010
3. Name and title of person to whom correspondence should be addressed:  
R.W. Nicholson, President Telephone: (626) 448-6183
4. Address where accounting records are maintained:  
1142 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: \_\_\_\_\_ Telephone: \_\_\_\_\_  
Address: \_\_\_\_\_

7. OWNERSHIP. Check and fill in appropriate line:

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

Principal Officers:

Name: <u>M.L. Whitehead</u>	Title: <u>Chairman of the Board and CEO</u>
Name: <u>R.W. Nicholson</u>	Title: <u>President</u>
Name: <u>D.M. Batt</u>	Title: <u>Vice President &amp; Treasurer</u>
Name: <u>T.J. Ryan</u>	Title: <u>Vice President &amp; General Counsel, Secretary</u>
Name: <u>F.A. LoGuidice</u>	Title: <u>Vice President-Engineering and Operations</u>
Name: <u>R.J. DiPrimio</u>	Title: <u>Vice President</u>
Name: <u>R.H. Nicholson, Jr.</u>	Title: <u>Assistant Secretary</u>

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

Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	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  
\_\_\_\_\_  
\_\_\_\_\_

12. List Name, Address, and Phone Number of your company's external auditor:  
Name: Peasley, Aldinger & O'Bymachow, An Accountancy Corporation Telephone: (714) 536-4418  
Address: 2120 Main Street, Suite 265, Huntington Beach, CA 92648

## SAN GABRIEL VALLEY WATER COMPANY

## 2011 ANNUAL REPORT

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguilar, Tony	23075	T3
Aguirre, Samuel	31217	T2
Amador, Daniel	32099	T2
Ambrose, John	26746	T2
Arnett, Daryl	31088	T2
Arrighi, Dan	9343	T2
Blackwell, Brian	26100	T2
Boltaro, Anthony J.	33440	T2
Carrasco, Thor	32280	T1
Catone, John	6338	T4
Chavaria, Marc	32099	T2
Cruz, Bob	15310	T1
Darwin, Danny	24168	T2
Devey, Dan	13523	T1
Dyche, Jerry	12225	T2
Escalera, John	6949	T2
Fajardo, Mynor	27691	T1
Ferguson, Tom	27253	T3
Figueroa, Mike	28180	T3
Flores, Oscar	29002	T3
Flores, Rufino	25142	T4
Frogge, Dennis	16210	T3
Godinez, Gabriel	20272	T3
Gonzales, Jacob	30039	T3
Gramata, Mitch	30064	T2
Guerrero, Ramon	25674	T4
Hamilton, Chris	23971	T5
Harold, Greg	12596	T2
Hastings, David	26309	T4
Hernandez, Carlos	24962	T3
Jenkins, Tom	28201	T2
Jimenez, Daniel	31499	T2
Johnson, Ryan	29453	T2
Kalarsarinis, George	19054	T3
Karlen, Curtis	29164	T1
Kellogg, Jason	27960	T2
Kilkenny, Andy	32284	T1
Kostich, Mike	17424	T2
Lee, Randall S. Jr.	29511	T3
Loza-Guzman, Juan	29445	T2
Luna, Al	27255	T1
Martinez, Adrian	30040	T2
Martinez, Mario	13652	T2
McIver, Ed	9987	T2
Mead, John	25372	T3
Milroy, Marty	22994	T4
Miner, Mick	7447	T5
Miner, Rick	8300	T2
Murillo, Jesse	27774	T2

## SAN GABRIEL VALLEY WATER COMPANY

## 2011 ANNUAL REPORT

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Olsen, Kristofer J.	30862	T2
Ortiz, David	25925	T3
Palomares, Johnny	24897	T3
Peraza, Michael	32836	T2
Perez, Ralph	26821	T4
Pierson, Bobby	25150	T3
Pinedo, Javier	25854	T3
Plantillas, Marco	32203	T2
Plascencia, Manuel	23897	T3
Quilicy, Ron	13700	T2
Ramirez, Hector	27670	T3
Ramos, Oscar	27778	T2
Reed, Jason	24401	T2
Reed, Jerry	1193	T3
Rodamaker, Ed	9005	T3
Rojas, Jeff	29668	T1
Rono, Gabriel	27256	T3
Sanchez, John	25952	T2
Sandoval, Leo	30905	T2
Schiewe, Dan	14475	T1
Schiewe, Tom	7495	T5
Sheelar, Scott	32907	T2
Silva, Scott	17692	T3
Simonian, Steve	13379	T2
Smit, Paul	7951	T3
Smith, Andy	21239	T4
Sotomayor, Jose	16071	T4
Swift, Josh	24053	T2
Triay, Albert	22457	T4
Valenzuela, Rudy	31711	T2
Van Amberg, Rick	19759	T4
Van, David	33543	T2
Varela, Dan	32291	T2
Vazquez, William	32374	T2
Velazquez, Eric	24442	T5
Verstynen, Paul	10002	T2
Viklund, Blake	21494	T2
Waleszonia, Scott	31224	T2
Wideen, Chip	25114	T3
Wilkins, Ben	26754	T3
Wonser, Jim	11147	T5
Young, Ed	24677	T4
Young, Robert	24419	T2
Young, Ron	1190	T3
Yucelen, Matt	30597	T2
Zielke, Seth J.	25565	T3
<b>Total Treatment Operators</b>	<b>95</b>	

## SAN GABRIEL VALLEY WATER COMPANY

## 2011 ANNUAL REPORT

## WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Abbruzzese, Bob	4024	D2
Aguilar, Tony	29498	D2
Aguirre, Samuel	36703	D2
Allen, Sean M.	36644	D2
Allgeier, Bob	23044	D2
Amador, Daniel	36948	D2
Ambrose, John	23045	D1
Ancheta, Steve	18402	D1
Arnett, Daryl	16532	D4
Arrighi, Dan	2234	D2
Barrera, Leo	23816	D1
Blackwell, Brian	26655	D4
Bottaro, Anthony J.	37461	D2
Brown, Darryl	15341	D2
Carrasco, Thor	35568	D3
Catone, John	2564	D2
Chapman, Jim	14294	D5
Chavaria, Marc	32601	D2
Curren, Jimmy	23278	D1
Darwin, Danny	16555	D2
Delgado, Jesse	14900	D2
Devey, Dan	4037	D2
Diaz, Mike	32567	D2
Dyche, Jerry	3045	D2
Escalera, John	1518	D2
Fajardo, Mynor	30601	D2
Faught, Brian	3478	D2
Ferguson, Tom	31208	D1
Figueroa, Mike	27021	D2
Flores, Oscar	32131	D3
Flores, Ray	28549	D1
Flores, Rufino	18721	D3
Flowers, Darrell	29314	D1
Frogge, Dennis	4069	D2
Garcia, Anthony	36141	D1
Garcia, Jim	23281	D1
Garcia, Miguel	38824	D2
Godinez, Gabriel	7254	D2
Gonzales, Jacob	33432	D2
Gonzales, John	16578	D2
Gramata, Mitch	27597	D2
Guerrero, Ramon	29090	D3
Hamilton, Chris	15428	D3
Harold, Greg	3679	D3
Hastings, David	18486	D3
Hays, Bill	23823	D1
Hernandez, Adrian	31259	D1



## SAN GABRIEL VALLEY WATER COMPANY

## 2011 ANNUAL REPORT

## WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Hernandez, Carlos	23326	D2
Hernandez, Hector	15434	D2
Herrera, Andy	36889	D1
Hudson, Sean	23813	D3
Jenkins, Tom	18500	D4
Jimenez, Daniel	37929	D2
Jimenez, Randy	32574	D1
Johnson, Ryan	31487	D3
Kalarsarinis, George	5610	D2
Karlen, Curtis	34223	D1
Kast, Robert J.	37068	D2
Kaya, Gregory I.	39259	D2
Kellogg, Jason	32834	D1
Kilkenny, Andy	29961	D2
Kostich, Mike	14286	D3
Lee, Randall S. Jr.	35343	D2
Light, Frank	23826	D1
Lira, John	18522	D2
LoGuidice, Frank	727	D3
Lopez, Esteban	38825	D1
Loza-Guzman, Juan	30326	D1
Luna, Al	28216	D2
Martinez, Adrian	33505	D3
Martinez, Mario	3489	D5
Martinez, Rudy	15083	D2
Mattazaro, Andrew	30164	D2
McReynolds, Terry	9651	D2
Mead, John	26926	D3
Mendez, Gabriel	34820	D2
Mitroy, Marty	9448	D3
Miner, Mick	1334	D4
Miner, Rick	15469	D2
Minjarez, Raul	36156	D1
Montiel, Victor	31220	D2
Morales, Carlo	18548	D1
Moreno, Abel	18869	D2
Morris, Jeremy	29618	D2
Muniz, Robert	32028	D2
Murillo, Jesse	31221	D1
Natividad, Rudy	8922	D2
Navarro, Jose G.	37223	D2
Navarro, Victor	18094	D2
Nicholson, Steve	15476	D2
Oliveras, Andy	22849	D1
Olsen, Kristofer J.	37069	D2
Ortega, Daniel	36158	D1
Ortiz, David	26802	D2

## SAN GABRIEL VALLEY WATER COMPANY

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## WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Ortiz, Omar	32467	D1
Palomares, Johnny	16304	D4
Peraza, Michael	38074	D1
Perez, Ralph	29366	D2
Pierson, Bobby	9636	D3
Pinedo, Javier	27942	D3
Plantillas, Marco	36181	D3
Plascencia, Manuel	16305	D2
Quillicy, Ron	4102	D2
Ramirez, Hector	27075	D2
Ramirez, Micah	32417	D1
Ramos, Oscar	29903	D2
Reed, Jason	27643	D1
Reed, Jerry	1336	D3
Richards, Dave	23453	D2
Rizo, Carlos	14898	D2
Rizo, Jose	23828	D1
Rizo, Jose Jr.	37993	D1
Robres, Bryan J.	36401	D1
Rodamaker, Ed	2107	D3
Rojas, Jeff	35340	D1
Romero, Jason	35341	D1
Romo, Gabriel	34836	D2
Ruiz, Bartolo J.	35534	D1
Saenz, Manuel	23830	D1
Sanchez, John	2868	D5
Sandoval, Leo	35114	D3
Schiewe, Tom	2593	D4
Seguin, Jay	18586	D1
Seputveda, Victor	23821	D1
Sheelar, Scott	35365	D2
Silva, John	23089	D2
Silva, Scott	4604	D2
Simonian, Steve	3822	D2
Sluss, Christina	29342	D1
Smit, Paul	2515	D3
Smith, Andy	8721	D3
Sotomayor, Jose	29343	D1
Steeman, Jerry	15296	D2
Stokes, Tim	2900	D2
Swift, Josh	14890	D4
Tarango, Eric D.	35909	D2
Thomas, James	9455	D3
Triay, Albert	17454	D3
Tunney, Dennis	16316	D1
Valenzuela, Rudy	28138	D3
Van Amberg, Rick	7650	D3

## SAN GABRIEL VALLEY WATER COMPANY

## 2011 ANNUAL REPORT

## WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee</u>	<u>Operator Number</u>	<u>Grade</u>
Van, David	38826	D2
Varela, Dan	29346	D2
Vazquez, William	38042	D2
Velasco, Mark	26815	D1
Velazquez, Eric	19187	D3
Verstynen, Paul	2242	D2
Viklund, Blake	8705	D3
Waleszonia, Scott	34563	D1
Washington, George	14283	D2
Wideen, Chip	25544	D1
Wilkins, Ben	27649	D3
Wonser, Jim	3793	D3
Young, Ed	16653	D3
Young, Robert	15077	D2
Young, Ron	2303	D2
Yucelen, Matt	33866	D3
Zielke, Seth J.	27703	D4
Zollo, David	30441	D3
<b>Total Distribution Operators</b>	<b>159</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	577,539,565.80	555,253,973.76
3	107	Utility plant adjustments			
4		Total utility plant		577,539,565.80	555,253,973.76
5	250	Reserve for depreciation of utility plant	A-3	139,617,924.31	128,309,343.86
6	251	Reserve for amortization of limited term utility investments	A-3	1,742.01	1,597.41
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		139,619,666.32	128,310,941.27
9		Total utility plant less reserves		437,919,899.48	426,943,032.49
10					
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
12	110	Other physical property	A-2	1,233,754.03	1,060,181.24
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve		1,233,754.03	1,060,181.24
15	111	Investments in associated companies	A-4		
16	112	Other investments	A-5	5,189,739.13	5,189,739.13
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		6,423,493.16	6,249,920.37
20					
21		<b>III. CURRENT AND ACCRUED ASSETS</b>			
22	120	Cash		1,374,690.80	1,252,506.61
23	121	Special deposits	A-8		
24	122	Working funds		5,070.00	4,870.00
25	123	Temporary cash investments		3,526.93	3,393.02
26	124	Notes receivable	A-9		
27	125	Accounts receivable		11,620,753.70	9,984,240.50
28	126	Receivables from associated companies	A-10		
29	131	Materials and supplies		1,698,124.66	1,659,311.46
30	132	Prepayments	A-11	10,103,544.73	734,151.91
31	133	Other current and accrued assets	A-12		
32		Total current and accrued assets		24,805,710.82	13,638,473.50
33					
34		<b>IV. DEFERRED DEBITS</b>			
35	140	Unamortized debt discount and expense	A-13	372,458.87	309,273.63
36	141	Extraordinary property losses	A-14		
37	142	Preliminary survey and investigation charges			
38	143	Clearing accounts			
39	145	Other work in progress		335,412.09	278,270.79
40	146	Other deferred debits	A-15	6,008,945.57	6,085,927.74
41		Total deferred debits		6,716,816.53	6,673,472.16
42		Total assets and other debits		475,865,919.99	453,504,898.52
43					

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

Line No.	Acct.	Title of Account (a)	Schedule 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	158,868,027.88	146,346,513.78
10		Total corporate capital and surplus		161,517,380.09	148,995,865.99
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	104,000,000.00	74,000,000.00
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		104,000,000.00	74,000,000.00
23					
24		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
25	220	Notes payable	A-28		31,500,000.00
26	221	Notes receivable discounted			
27	222	Accounts payable		14,423,164.35	5,365,166.18
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		72,951.39	61,457.72
33	228	Taxes accrued	A-31	4,894,443.81	2,279,901.08
34	229	Interest accrued		1,645,666.67	1,458,166.65
35	230	Other current and accrued liabilities	A-30	13,687,953.82	19,869,248.72
36		Total current and accrued liabilities		34,724,180.04	60,533,940.35
37					
38		<b>V. DEFERRED CREDITS</b>			
39	240	Unamortized premium on debt	A-13		
40	241	Advances for construction	A-32	38,606,866.68	39,364,048.40
41	242	Other deferred credits	A-33	11,704,875.92	13,481,343.31
42		Total deferred credits		50,311,742.60	52,845,391.71
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	46,311,871.21	39,183,707.79
50		Total reserves		46,311,871.21	39,183,707.79
51					
52		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
53	265	Contributions in aid of construction	A-35	79,000,746.05	77,945,992.68
54		Total liabilities and other credits		475,865,919.99	453,504,898.52

**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	113,737,232.25
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	65,269,836.06
6	503	Depreciation	A-3	10,648,518.00
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	18,171,216.21
11		Total operating revenue deductions		94,089,714.87
12		Net operating revenues		19,647,517.38
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		19,647,517.38
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	B-6	
19	522	Revenue from lease of other physical property		66,000.00
20	523	Dividend revenues		
21	524	Interest revenues		2,353.21
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	
24	527	Nonoperating revenue deductions - Dr.	B-8	18,840.31
25		Total other income		87,193.52
26		Net income before income deductions		19,734,710.90
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		5,515,600.02
30	531	Amortization of debt discount and expense		14,686.32
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		437,214.31
34	535	Other interest charges	B-9	34,127.94
35	536	Interest charged to construction - Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	67,641.57
38		Total income deductions		6,069,270.16
39		Net income		13,665,440.74
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 34		13,665,440.74
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)	547,359,229.81	25,980,943.34	2,398,896.20	(629,733.85)	570,311,543.10
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	7,934,318.98	25,314,222.09		(25,980,943.34)	7,267,597.73
4	100 - 4	Utility plant held for future use (Sch A-1c)					
5	100 - 5	Utility plant acquisition adjustments	(39,575.03)				(39,575.03)
6	100 - 6	Utility plant in process of reclassification					
7		Total utility plant	555,253,973.76	51,295,165.43	2,398,896.20	(26,610,677.19)	577,539,565.80

**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)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	16,097.68				16,097.68
3	302	Franchises and consents (Schedule A-1b)	4,552.36				4,552.36
4	303	Other intangible plant	10.00				10.00
5		Total intangible plant	20,660.04				20,660.04
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	12,070,600.39	1,428,144.06		(5,821.58)	13,492,922.87
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements					
12	312	Collecting and impounding reservoirs					
13	313	Lake, river and other intakes					
14	314	Springs and tunnels					
15	315	Wells	12,336,539.43	15,018.61		(79,828.71)	12,271,729.33
16	316	Supply mains					
17	317	Other source of supply plant					
18		Total source of supply plant	12,336,539.43	15,018.61		(79,828.71)	12,271,729.33
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	14,458,034.41	1,955,234.83		(92,106.45)	16,321,162.79
22	322	Boiler plant equipment					
23	323	Other power production equipment					
24	324	Pumping equipment	54,587,313.23	1,941,495.22	112,360.03	(483,232.44)	55,933,215.98
25	325	Other pumping plant					
26		Total pumping plant	69,045,347.64	3,896,730.05	112,360.03	(575,338.89)	72,254,378.77
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	3,650,372.59	48,223.71		578,987.84	4,277,584.14
30	332	Water treatment equipment	95,590,410.30	3,949,470.21	3,678.57	(45,054.73)	99,491,147.21
31		Total water treatment plant	99,240,782.89	3,997,693.92	3,678.57	533,933.11	103,768,731.35

**SCHEDULE A-1a**  
**Account 100.1 - Utility Plant in Service (Continued)**

Line No.	Accl	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)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and improvements					
34	342	Reservoirs and tanks	23,472,014.75	1,192,956.03		198,592.60	24,863,563.38
35	343	Transmission and distribution mains	194,891,976.38	8,362,937.10	198,169.22	(87,197.03)	202,969,547.23
36	344	Fire mains	15,935.03				15,935.03
37	345	Services	81,617,157.94	4,463,121.27	595,092.46	(31,207.89)	85,453,978.86
38	346	Meters	7,741,558.89	553,650.70	443,900.31		7,851,309.28
39	347	Meter installations					
40	348	Hydrants	14,500,336.92	386,277.91	58,522.59	23,418.12	14,851,510.36
41	349	Other transmission and distribution plant					
42		Total transmission and distribution plant	322,238,979.91	14,958,943.01	1,295,684.58	103,605.80	336,005,844.14
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and improvements	20,561,266.55	48,032.89		(606,283.58)	20,003,015.86
46	372	Office furniture and equipment	4,357,869.24	899,402.75	320,170.48		4,937,101.51
47	373	Transportation equipment	5,355,907.21	698,536.29	654,442.75		5,400,000.75
48	374	Stores equipment					
49	375	Laboratory equipment					
50	376	Communication equipment	351,103.04	10,968.47	11,003.99		351,067.52
51	377	Power operated equipment					
52	378	Tools, shop and garage equipment	1,780,173.47	27,473.29	1,555.80		1,806,090.96
53	379	Other general plant					
54		Total general plant	32,406,319.51	1,684,413.69	987,173.02	(606,283.58)	32,497,276.60
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other tangible property					
58	391	Utility plant purchased					
59	392	Utility plant sold					
60		Total undistributed items					
61		Total utility plant in service	547,359,229.81	25,980,943.34	2,398,896.20	(629,733.85)	570,311,543.10

**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)
1	County of Los Angeles 99-0092F	4/19/1988	40	4/19/1998	2,500.00
2	County of San Bernardino 3702	3/13/2001	25	3/13/2001	2,052.36
3					
4					
5	<b>Total</b>				<b>4,552.36</b>

<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			

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

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	Property no longer necessary or useful --	1,233,754.03
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	1,233,754.03

**SCHEDULE A-1d  
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2011 (c)	Balance 1/1/2011 (d)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	543,475,956.93	520,718,665.48
3		Construction Work in Progress	7,267,597.73	7,934,318.98
4		General Office Prorate	26,835,586.17	26,640,564.33
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>577,579,140.83</b>	<b>555,293,548.79</b>
6		Less Accumulated Depreciation		
7		Plant in Service	136,890,093.86	125,533,344.19
8		General Office Prorate	2,727,830.45	2,775,999.67
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>139,617,924.31</b>	<b>128,309,343.86</b>
10		Less Other Reserves		
11		Deferred Income Taxes	45,876,613.59	38,717,493.17
12		Deferred Investment Tax Credit	435,257.62	466,214.62
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>46,311,871.21</b>	<b>39,183,707.79</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	79,000,746.05	77,945,992.68
17		Advances for Construction	38,606,866.68	39,364,048.40
18		Other (1)	(5,858,092.43)	(5,863,752.43)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>111,749,520.30</b>	<b>111,446,288.65</b>
20		<b>Add Materials and Supplies</b>	<b>1,698,124.66</b>	<b>1,659,311.46</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>13,321,536.57</b>	<b>14,416,930.01</b>
22		<b>TOTAL RATE BASE</b>	<b>294,919,486.24</b>	<b>292,430,449.96</b>
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		(1) Other Adjustments		
		Water Entitlements	(5,189,739.13)	(5,189,739.13)
		Deferred Debit Income Tax	(2,479,557.30)	(2,552,507.75)
		Other	1,811,204.00	1,878,494.45
		<b>Net Other Adjustments</b>	<b>(5,858,092.43)</b>	<b>(5,863,752.43)</b>

<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	64,996,165.14	70,353,782.44
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	103,178,298.04	100,204,813.22
28		Other Revenues: Flat Rate Monthly Billing	2,114,323.71	2,058,894.16
29		<b>Total Revenues (=Line 27 + Line 28)</b>	<b>105,292,621.75</b>	<b>102,263,707.38</b>
30		<b>Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)</b>	<b>0.0201</b>	<b>0.0201</b>
31		5/24 x Line 25 x (100% - Line 30)	13,266,703.78	14,356,903.01
32		1/24 x Line 25 x Line 30	54,832.79	60,027.00
33		1/12 x Line 26		
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>13,321,536.57</b>	<b>14,416,930.01</b>
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

**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	128,309,343.86	1,597.41		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	10,648,518.00	144.60		
4	(b) Charged to Account 265	2,890,641.00			
5	(c) Charged to clearing accounts	602,067.00			
6	(d) Salvage recovered	85,000.91			
7	(e) All other credits <sup>(2)</sup>				
8	Total credits	14,226,226.91	144.60		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	2,763,001.10			
11	(b) Cost of removal	154,645.36			
12	(c) All other debits <sup>(3)</sup>				
13	Total debits	2,917,646.46			
14	Balance in reserve at end of year	139,617,924.31	1,742.01		
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	5,716,406.89	401,043.00	66,012.29	(30,393.31)	6,021,044.29
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	5,716,406.89	401,043.00	66,012.29	(30,393.31)	6,021,044.29
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	3,060,561.44	427,346.00	46,186.68	(30,949.95)	3,410,770.81
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	19,963,355.24	2,003,809.00	321,598.10	(29,884.85)	21,615,681.29
16	325	Other pumping plant					
17		Total pumping plant	23,023,916.68	2,431,155.00	367,784.78	(60,834.80)	25,026,452.10
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	353,929.26	87,958.00	14,848.38	5,804.79	432,843.67
21	332	Water treatment equipment	15,548,716.16	2,919,349.00	24,099.07	(37.27)	18,443,928.82
22		Total water treatment plant	15,902,645.42	3,007,307.00	38,947.45	5,767.52	18,876,772.49
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements					
26	342	Reservoirs and tanks	5,693,717.61	498,952.00		8,727.42	6,201,397.03
27	343	Transmission and distribution mains	52,159,703.30	3,901,878.00	205,568.20	(53,283.66)	55,802,729.44
28	344	Fire mains	12,006.93	304.00			12,310.93
29	345	Services	14,848,177.88	2,140,828.00	595,092.46	(11,493.95)	16,382,419.47
30	346	Meters	209,251.40	144,914.00	443,900.31	43,088.51	(46,646.40)
31	347	Meter installations					
32	348	Hydrants	5,420,424.30	362,795.00	58,522.59	(5,663.46)	5,719,033.25
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	78,343,281.42	7,049,671.00	1,303,083.56	(18,625.14)	84,071,243.72
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	1,272,593.60	389,566.00		(5,608.12)	1,656,551.48
38	372	Office furniture and equipment	332,878.11	260,417.00	320,170.48	3,136.00	276,260.63
39	373	Transportation equipment	2,821,187.77	485,425.00	654,442.75	36,913.40	2,689,083.42
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	291,757.13	12,506.00	11,003.99		293,259.14
43	377	Power operated equipment					
44	378	Tools, shop and garage equipment	604,676.84	104,136.00	1,555.80		707,257.04
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	5,323,093.45	1,252,050.00	987,173.02	34,441.28	5,622,411.71
49		Total	128,309,343.86	14,141,226.00	2,763,001.10	(69,644.45)	139,617,924.31

**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		Total <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)
1	Water entitlements (Fontana Union Water Company stock)	5,189,739.13
2		
3		
4		
5		
6		
7		
8		
9	Total	5,189,739.13

**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	Total					

**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)		
1						
2						
3						
4						
5						
6						
7						
8						
9	Total					

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

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1			
2			
3			
4			
5			
6	Total		

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

Line No.	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)
1							
2							
3							
4							
5							
6	Total						

**SCHEDULE A-10**  
**Account 126 - Receivables from Associated Companies**

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10	Total				

**SCHEDULE A-11**  
**Account 132 - Prepayments**

Line No.	Item (a)	Amount (b)
1	Taxes on real and personal property	15,697.08
2	Prepaid Insurance	234,116.61
3	Prepaid water cost	9,780,524.79
4	Miscellaneous prepayments and deposits	73,206.25
5		
6		
7		
8		
9		
10	Total	10,103,544.73

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

## 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 on 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	9,267.64		862.08	8,405.56
2	First Mortgage Series O	7,000,000.00	32,418.04	08/01/92	08/01/22	12,692.58		1,095.72	11,596.86
3	First Mortgage Series P	15,000,000.00	106,870.50	09/01/98	09/01/28	63,218.11		3,578.28	59,637.83
4	First Mortgage Series Q	15,000,000.00	69,262.53	07/01/06	07/01/36	59,243.61		2,323.32	56,920.29
5	First Mortgage Series R	30,000,000.00	154,622.65	09/01/08	09/01/38	142,803.69		5,161.58	137,642.13
6	First Mortgage Series S	30,000,000.00	99,921.56	11/01/11	11/01/21	22,050.00	77,871.56	1,665.36	98,256.20
7									
8									
9	Total	104,000,000.00	497,540.77			309,273.63	77,871.56	14,686.32	372,458.87
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					

**SCHEDULE A-15**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance End of year (b)
1	Income taxes relating to Contributions and Advances	5,197,089.46
2	Deferred regulatory costs	811,856.11
3		
4		
5		
6	Total	6,008,945.57

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

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1		
2		
3	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.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	Common Stock	(207.00)
2		
3	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	500,000.00	10.00	240,000.00	2,400,000.00		8,901,600.00
2							
3							
4							
5							
6	Total	500,000.00	10.00	240,000.00	2,400,000.00		8,901,600.00

<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		PREFERRED STOCK	
	Name (a)	Number Shares (b)	Name (c)	Number Shares (d)
1	Utility Investment Company	240,000.00		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	240,000.00	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)
1	Common Stock Premium	69,000.00
2		
3		
4		
5		
6		
7		
8		
9	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)
1		Balance beginning of year	146,346,513.78
2		CREDITS	
3	400	Credit balance transferred from income account	13,665,440.74
4	401	Miscellaneous credits to surplus (specify)	7,757,673.36
5			
6		Total credits	21,423,114.10
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	8,901,600.00
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	8,901,600.00
15		Balance end of year	158,868,027.88

**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 (specify)	
6		
7	Total credits	
8	<b>DEBITS</b>	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	
14	Balance end of year	

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	<b>CREDITS</b>	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	
7	<b>DEBITS</b>	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	
13	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 <sup>1</sup> per 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	First Mortgage Series Q	07/01/06	07/01/36	15,000,000.00	15,000,000.00	6.32%		69,262.53	948,000.00	948,000.00
5	First Mortgage Series R	09/01/08	09/01/38	30,000,000.00	30,000,000.00	6.56%		154,622.65	1,968,000.00	1,968,000.00
6	First Mortgage Series S	11/01/11	11/01/21	30,000,000.00	30,000,000.00	3.75%		99,921.56	187,500.00	
7										
8	Total			104,000,000.00	104,000,000.00			497,540.77	5,515,600.00	5,328,100.00

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

**SCHEDULE A-24 (a)**  
**CLASS A WATER COMPANIES**  
**SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.) None.

1. Current Fiscal Agent:  
 Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period: \$ \_\_\_\_\_

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	
Deposits during the year	\$	
Withdrawals made for loan payments	\$	
Other withdrawals from this account	\$	
Balance at end of year	\$	

4. Account information:  
 Bank Name: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

**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)
1					
2					
3					
4					
5	Total				

**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)
1								
2								
3								
4								
5								
6								
7								
8	Total							

<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)
1					
2					
3					
4					
5	Total				

**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							
2							
3							
4							
5							
6							
7	Total						

**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)
1					
2					
3					
4					
5					
6					
7	Total				

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

Line No.	Description (a)	Balance End of Year (b)
1	Los Angeles County Division water costs	2,426,166.74
2	Fontana Water Company Division water costs	5,878,701.76
3	Vacations	1,920,000.00
4	Sick Leave	460,000.00
5	Holidays	139,455.20
6	Accrued Payroll and fringe	1,362,328.55
7	County and City Franchise Fees	855,305.45
8	Miscellaneous	645,996.12
9		
10		
11		
12		
13		
14		
15		
16	Total	13,687,953.82



**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 and 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 shown 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	13,669.87	14,062.03	3,101,573.94	3,115,878.86			15,697.08
2	State corporation franchise tax	473,269.44		2,741,330.46	2,108,161.95		1,106,437.95	
3	State unemployment insurance tax	646.78		66,326.40	66,875.71		97.47	
4	Other state and local taxes	59.16		(425.12)			494.28	
5	Federal unemployment insurance tax	206.97		14,340.83	14,526.71		21.09	
6	Fed. ins. contr. act (old age retire.)	(1,133.13)		1,253,430.87	1,252,297.74			
7	Other federal taxes							
8	Federal income taxes	1,793,171.99		11,051,195.74	9,066,974.71		3,787,393.02	
9								
10								
11								
12								
13								
14	<b>Total</b>	<b>2,279,901.08</b>	<b>14,062.03</b>	<b>18,238,198.24</b>	<b>15,625,290.56</b>	<b>0.00</b>	<b>4,894,443.81</b>	<b>15,697.08</b>

(1) Fed. & State income tax on CIAC & Advances

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

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		39,364,048.40
2	Additions during year		652,560.97
3	Subtotal - Beginning balance plus additions during year		40,016,609.37
4	Charges during year		
5	<b>Refunds</b>		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		1,409,742.69
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 265		
14	<b>Securities Exchanged for Contracts (enter detail below)</b>		
15	Subtotal - Charges during year		1,409,742.69
16	Balance end of year		38,606,866.68

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	11,704,875.92
2		
3		
4		
5		
6	Total	11,704,875.92

**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)	
1	258 Other Reserves	38,717,493.17	Deferred Income Taxes		507	7,159,120.42	45,876,613.59
2	258 Other Reserves	466,214.62	Deferred ITC	30,957.00			435,257.62
3							
4							
5							
6							
7	Total	39,183,707.79		30,957.00		7,159,120.42	46,311,871.21

**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)	Subject to Amortization			Not Subject to Amortization	
		Total All Columns (b)	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	77,945,992.68	74,754,455.72	3,191,536.96		
2	Add: Credits to account during year					
3	Contributions received during year	3,978,694.69	3,978,694.69			
4	Other credits*					
5	Total credits	3,978,694.69	3,978,694.69			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	2,923,941.32	2,923,941.32			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	2,923,941.32	2,923,941.32			
11	Balance end of year	79,000,746.05	75,809,209.09	3,191,536.96		

\*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 (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	90,323,788.22	87,762,049.16	2,561,739.06
4		601.2 Industrial sales	4,110,333.81	4,405,730.44	(295,396.63)
5		601.3 Sales to public authorities	8,744,176.01	8,037,033.62	707,142.39
6		Sub-total	103,178,298.04	100,204,813.22	2,973,484.82
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			
14		603.2 Unmetered sales			
15		Sub-total			
16	604	Private fire protection service	2,114,323.71	2,058,894.16	55,429.55
17	605	Public fire protection service			
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	182,407.96	232,222.93	(49,814.97)
22		Sub-total	2,296,731.67	2,291,117.09	5,614.58
23		Total water service revenues	105,475,029.71	102,495,930.31	2,979,099.40
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	319,202.62	335,252.44	(16,049.82)
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues	7,942,999.92	7,950,469.78	(7,469.86)
29		Total other water revenues	8,262,202.54	8,285,722.22	(23,519.68)
30	501	Total operating revenues	113,737,232.25	110,781,652.53	2,955,579.72

**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	58,125,876.63
32	Fontana Water Company Division	55,611,355.62
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		113,737,232.25

<sup>1</sup> Should be segregated to operating districts.

## SCHEDULE B-2

### Account 502 - Operating Expenses - For 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 (Parenthesis) (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	21,068,178.70	27,012,175.79	(5,943,997.09)
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			76,534.73	53,675.81	22,858.92
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				21,144,713.43	27,065,851.60	(5,921,138.17)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		115,012.97	135,236.88	(20,223.91)
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		959,237.37	1,011,617.31	(52,379.94)
28	725	Miscellaneous expenses	A			351,794.59	320,390.61	31,403.98
29	726	Fuel or power purchased for pumping	A	B	C	7,077,852.72	8,220,944.22	(1,143,091.50)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		42,074.56	50,162.90	(8,088.34)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		439,931.74	471,052.69	(31,120.95)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		572,694.76	539,362.49	33,332.27
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				9,558,598.71	10,748,767.10	(1,190,168.39)

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		283,357.27	264,290.03	19,067.24
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			4,056,911.37	4,194,052.51	(137,141.14)
43	743	Miscellaneous expenses	A	B		31,757.49	133,632.63	(101,875.14)
44	744	Chemicals and filtering materials	A	B		4,625,464.08	4,227,620.21	397,843.87
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		21,294.94	17,900.36	3,394.58
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		14,994.82	11,007.41	3,987.41
49	748	Maintenance of water treatment equipment	A	B		1,069,000.70	531,775.08	537,225.62
50		Total water treatment expenses				10,102,780.67	9,380,278.23	722,502.44
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		711,886.94	797,025.82	(85,138.88)
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			47,451.63	55,170.01	(7,718.38)
56	752	Operation labor and expenses		B				
57	753	Transmission and distribution lines expenses	A			669,092.93	597,599.35	71,493.58
58	754	Meter expenses	A			314,294.62	343,322.57	(29,027.95)
59	755	Customer installations expenses	A			183,333.85	199,126.69	(15,792.84)
60	756	Miscellaneous expenses	A			61,165.75	59,597.92	1,567.83
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		75,562.49	71,137.33	4,425.16
63	758	Maintenance of structures and plant			C			
64	759	Maintenance of structures and improvements	A	B				
65	760	Maintenance of reservoirs and tanks	A	B		46,110.12	33,244.15	12,865.97
66	761	Maintenance of trans. and distribution mains	A			942,099.48	871,701.22	70,398.26
67	761	Maintenance of mains		B				
68	762	Maintenance of fire mains	A					
69	763	Maintenance of services	A			1,134,689.73	1,255,813.13	(121,123.40)
70	763	Maintenance of other trans. and distribution plant		B				
71	764	Maintenance of meters	A			83,713.59	82,002.90	1,710.69
72	765	Maintenance of hydrants	A			186,719.66	114,630.99	72,088.67
73	766	Maintenance of miscellaneous plant	A			174,466.64	155,092.37	19,374.27
74		Total transmission and distribution expenses				4,630,587.43	4,635,464.45	(4,877.02)

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		531,574.93	555,965.75	(24,390.82)
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,134,809.74	1,079,746.53	55,063.21
80	773	Customer records and collection expenses	A			2,927,187.09	2,815,211.89	111,975.20
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			865,781.32	935,283.31	(69,501.99)
83	775	Uncollectible accounts	A	B	C	273,670.92	306,643.55	(32,972.63)
84		Total customer account expenses				5,733,024.00	5,692,851.03	40,172.97
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				
88	781	Sales expenses			C			
89	782	Demonstrating and selling expenses	A					
90	783	Advertising expenses	A					
91	784	Miscellaneous sales expenses	A					
92	785	Merchandising, jobbing and contract work	A					
93		Total sales expenses						
94		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
95		<b>Operation</b>						
96	791	Administrative and general salaries	A	B	C	3,896,021.44	3,518,433.85	377,587.59
97	792	Office supplies and other expenses	A	B	C	545,677.46	566,443.52	(20,766.06)
98	793	Property insurance	A			62,898.60	63,962.95	(1,064.35)
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A			999,860.26	970,874.75	28,985.51
101	795	Employees' pensions and benefits	A	B	C	6,184,586.65	5,860,604.40	323,982.25
102	796	Franchise requirements	A	B	C	855,305.46	827,782.84	27,522.62
103	797	Regulatory commission expenses	A	B	C	489,068.96	469,152.11	19,916.85
104	798	Outside services employed	A			1,759,365.56	1,271,106.63	488,258.93
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			287,069.71	242,059.99	45,009.72
108		<b>Maintenance</b>						
109	805	Maintenance of general plant	A	B	C	451,444.61	423,733.33	27,711.28
110		Total administrative and general expenses				15,531,298.71	14,214,154.37	1,317,144.34
111		<b>VIII. MISCELLANEOUS</b>						
112	811	Rents	A	B	C	14,712.00	16,400.00	(1,688.00)
113	812	Administrative expenses transferred - Cr.	A	B	C	(1,445,878.89)	(1,093,340.79)	(352,538.10)
114	813	Duplicate charges - Cr.	A	B	C			
115		Total miscellaneous				(1,431,166.89)	(1,076,940.79)	(354,226.10)
116		<b>Total operating expenses</b>				65,269,836.06	70,660,425.99	(5,390,589.93)



**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**

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- 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.
- 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.
- 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.
- 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.
- 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 527, 528, 902 & 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	3,107,573.94	3,084,617.94		16,956.00	
2	State corp. franchise tax	2,741,330.46	2,741,706.21		(375.75)	
3	State unemployment insurance tax	66,326.40	68,113.98			(1,787.58)
4	Other state and local taxes					
5	Federal unemployment insurance tax	14,340.83	14,914.88			(574.05)
6	Federal insurance contributions act	1,253,430.87	1,169,970.73			83,460.14
7	Other federal taxes					
8	Federal income tax	11,061,195.74	11,091,892.47		(30,696.73)	
9						
10						
11						
12						
13						
14	Total	18,238,198.24	18,171,216.21		(14,116.48)	81,098.51

## 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 income 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 21 .....	13,665,440.74
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 2011	11,061,195.74
5	State franchise tax charged in 2011	2,741,330.46
6	Capitalized interest	85,500.00
7	Taxable Contributions and Advances for Services	210,906.67
8	Miscellaneous and non-deductible items	6,787,136.42
9	Total additions	20,886,069.29
10		
11		
12		
13	Deduct: 2010 State franchise tax	1,537,675.00
14	Refunding of taxable advances	461,084.34
15	Total deductions	1,998,759.34
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income .....	32,552,750.69
31	Computation of tax:	
32	Tax at 35%	11,393,462.74
33	Less: Prior year federal income tax	301,310.00
34	Less: Amortization of investment tax credit	30,957.00
35	Tax per return	11,061,195.74

**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	Total			

**SCHEDULE B-7**  
**Account 526 - Miscellaneous Nonoperating Revenue**

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

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

Line No.	Description (a)	Amount (b)
1	Federal Income Tax	30,696.73
2	State Income Tax	375.75
3	Miscellaneous Deductions	(12,232.17)
4		
5	Total	18,840.31

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

Line No.	Description (a)	Amount (b)
1	Interest on bank loans	33,897.57
2	Interest on customer deposits	230.37
3		
4	Total	34,127.94

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

Line No.	Description (a)	Amount (b)
1	Political contributions	23,175.00
2	Turkeys for various charities	26,500.71
3	Other	17,965.86
4		
5	Total	67,641.57

## SCHEDULE C-1

### Engineering and Management Fees and Expenses, etc., During Year

Line No. 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

1 Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?

Answer: Yes \_\_\_\_\_ No  X

2 Name of each organization or person that was a party to such a contract or agreement

3 Date of original contract or agreement. \_\_\_\_\_

4 Date of each supplement or agreement. \_\_\_\_\_

Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

5 Amount of compensation paid during the year for supervision or management: \_\_\_\_\_

6 To whom paid: \_\_\_\_\_

7 Nature of payment (salary, traveling expenses, etc.): \_\_\_\_\_

8 Amounts paid for each class of service: \_\_\_\_\_

\$ \_\_\_\_\_

9 Base for determination of such amounts \_\_\_\_\_

10 Distribution of payments:

(a) Charged to operating expenses \_\_\_\_\_

\$ \_\_\_\_\_

(b) Charged to capital accounts \_\_\_\_\_

\$ \_\_\_\_\_

(c) Charged to other accounts \_\_\_\_\_

\$ \_\_\_\_\_

Total \_\_\_\_\_

\$ \_\_\_\_\_

11 Distribution of charges to operating expenses by primary accounts.  
Number and Title of Account

Total \_\_\_\_\_

12 What relationship, if any, exists between respondent and supervisory and/or 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 inquiry.)

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)
1	Employees - Source of supply		
2	Employees - Pumping	30	2,161,466.29
3	Employees - Water treatment	37	1,933,793.71
4	Employees - Transmission and distribution	40	3,174,897.79
5	Employees - Customer account	60	4,088,735.57
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,210,761.60
9	General office	73	3,080,554.29
10	Total	247	16,650,209.25

## 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)
1	Various	0	16	0	0	16	15	17,509.82	3	2,500.00
2										
3										
4	Total	0	16	0	0	16	15	17,509.82	3	2,500.00

<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, Line 1
2	
3	
4	
5	
6	

## 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.)

1	
2	
3	
4	
5	
6	

## 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 the 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.

1	
2	
3	
4	
5	
6	

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(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					8,091,697	
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	See Attachment 1 and 2								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
<b>Purchased Water for Resale</b>									
16	Purchased from - See Attachment 3								
17	Annual quantities purchased				(Unit chosen) <sup>2</sup>		1,275,877	CCF	
18									
19									

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

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

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	7	16,640,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	51	56,979,000	
12	Concrete			
13	Total	58	73,619,000	

## SAN GABRIEL VALLEY WATER COMPANY

## Wells - Los Angeles County Division

2011

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	102	108	2,500	2,136
1C	11828 E. Ranchito Street	18" x 506'	103	118	4,700	1,010
1D	11828 E. Ranchito Street	18" x 834'	108	128	4,500	84,061
1E	11828 E. Ranchito Street	18" x 830'	102	118	5,000	1,213,431
2F	4921 N. Tyler Avenue	20" x 620'	96	120	3,900	272,177
2D	4921 N. Tyler Avenue	20" x 600'	96	117	4,225	77,245
2E	4921 N. Tyler Avenue	18" x 620'	80	101	4,500	854,210
8B	2701 N. Loma Street	12" x 312'	58	82	2,000	4,252
8C	2701 N. Loma Street	18" x 534'	57	97	2,500	463,166
8D	2701 N. Loma Street	18" x 580'	55	85	4,500	822,747
8E	2701 N. Loma Street	18" x 970'	73	110	4,350	11,027
8F	2701 N. Loma Street	18" x 1220'	49	98	4,000	49,124
11A	12630 E. Fineview Street	20" x 445'	33	67	3,900	543,048
11B	12630 E. Fineview Street	20" x 664'	40	69	3,090	276,617
11C	12630 E. Fineview Street	20" x 419'	34	121	1,900	25,984
B1	12412 Kathleen	20" x 401'			5,200	
B4B	940 Baldwin Park Boulevard	16" x 1178'	99		4,000	
B4C	940 Baldwin Park Boulevard	16" x 1058'	98		4,000	
B5A	209 Perez Place	14" x 510'			4,825	
B5B	209 Perez Place	20" x 516'		104	4,850	2,067,700
B5C	209 Perez Place	14" x 1276'			2,265	
B5D	209 Perez Place	18" x 1135'	69		3,100	366,163
B5E	209 Perez Place	20" x 820'		128	3,500	1,875,913
B6C	14104 E Corak Street	18" x 526'	113		4,000	174
B6D	14104 E Corak Street	18" x 1078'	109		4,000	449
B7C	14614 E. Nelson Avenue	16" x 800'			3,850	577,798
B7E	14614 E. Nelson Avenue	18" x 1203'			900	94,664
B9B	436 N. Orange Avenue	18" x 1128'	97	215	2,200	214,982
B11A	14453 E. Temple Avenue	16" x 854'	85		2,000	
B11B	14453 E. Temple Avenue	18" x 860'	90	138	3,770	797,614
B24A	14650 Nelson Avenue	20" x 1170'	93	186	3,656	19,108
B24B	14651 Nelson Avenue	20" x 1170'	93	181	3,278	19,129
B25A	13032 Bess Avenue	20" x 800'		112	5,083	1,305,885
B25B	13032 Bess Avenue	20" x 1030'		118	3,856	1,059,421
B26A	1517 Virginia Avenue	20" x 800'		109	3,628	687,462
B26B	1517 Virginia Avenue	20" x 1030'		121	3,526	670,090
G4A	3350 N. Walnut Grove	14" x 402'	114	128	1,000	66,626
W1C	6135 S. Pioneer Boulevard	20" x 530'	43	120	4,600	3,297
W1E	6135 S. Pioneer Boulevard	20" x 552'	44		4,990	
W6C	10509 E. Dunlap Crossing Rd	18" x 542'	45	82	4,000	22,506
W6D	10509 E. Dunlap Crossing Rd	18" x 800"	48	70	4,000	408,609
Well #5	City of Industry					147,102
Total All Wells						15,104,927

\* As of December 31, 2011



## SAN GABRIEL VALLEY WATER COMPANY

Wells - Fontana Water Company Division

2011

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	539		2,380	32,025
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	483		1,850	
F4A	8005 Alder Ave.	18" x 940'	540		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	494		2,405	235,188
F7B	8326 Cherry Ave.	20" x 1010'	494		2,362	157,647
F10B	17651 Baseline Ave.	18" x 1040'	554	603	1,135	843,259
F10C	17651 Baseline Ave.	18" x 1010'	499	511	1,492	634,312
F13A	1900 North Alder Ave.	16" x 1000'	527	577	1,700	709,680
F13B	1900 North Alder Ave.	16" x 1140'	532	548	1,637	614,845
F15A	5888 Citrus Ave.	18" x 1240'	642	676	1,255	438,698
F17B	14555 San Bernardino Ave.	16" x 870'	379		2,392	9,189
F17C	14555 San Bernardino Ave.	18" x 930'	347		2,580	
F18A	7706 Sierra Ave.	20" x 884'	595		2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	315		1,420	290,953
F22A	14777 Ceres Ave.	18" x 870'	452		1,843	
F23A	16025 Boyle Ave.	18" x 770'	368		2,681	
F24A	7211 Juniper Ave.	18" x 1100'	665		1,825	
F25A	16725 Spring St.	18" x 860'	514		2,400	
F26A	16991 Micallef St.	18" x 1140'	660		1,825	
F27A	Upper Lytle Creek Wash	18" x 105'	72		165	111,035
F28A	Lower Lytle Creek Wash	20" x 580'	241		1,623	567,609
F29A	Lower Lytle Creek Wash	20" x 656'	225	271	1,984	860,663
F30A	8222 Hemlock Ave.	20" x 918'	510		2,000	74,147
F31A	16135 Baseline Ave.	16" x 1040'	638		1,660	251,878
F32A	Lower Lytle Creek Wash	20" x 600'	249	297	1,245	625,144
F33A	Upper Lytle Creek Wash	20" x 169'	84	93	977	240,677
F34A	Lower Lytle Creek Wash	20" x 524'	353		1,169	259,296
F35A	8747 Juniper Ave.	20" x 872'				
F36A	Lower Lytle Creek Wash	20" x 635'	326	344	1,843	690,254
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	458		1,325	
F39A	Oleander Ave. N/O Ceres Ave.	20" x 812'				
F40A	Lower Lytle Creek Wash	20" x 407'	138		1,070	379,402
F41A	Lower Lytle Creek Wash	20" x 677'	157		1,200	
F42A	Upper Lytle Creek Wash	20" x 157'	97	104	710	435,926
F44A	7980 Sultana Avenue	18" x 960'	559		2,640	12,094
F44B	7980 Sultana Avenue	18" x 1000'	556		2,122	12,138
F44C	7980 Sultana Avenue	18" x 1000'	550		2,220	17,626
F49A	2116 W. Baseline Road	18" x 960'	445	461	2,008	1,018,344
Total All Wells						9,522,029

\* As of December 31, 2011

**San Gabriel Valley Water Company  
Purchased Water For Resale  
2011**

Central Basin Municipal Water District (Reclaimed)	26,310 CCF
Los Angeles County Sanitation District (Reclaimed)	5,746 CCF
Upper San Gabriel Valley Municipal Water District (Reclaimed)	816,759 CCF
Los Angeles County Division	<u>848,815 CCF</u>
Inland Empire Utilities Agency	392,902 CCF
San Bernardino Valley Municipal Water District	34,160 CCF
Fontana Water Company Division	<u>427,062 CCF</u>
Total	<u><u>1,275,877 CCF</u></u>

**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

<b>A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities</b>									
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	Total								

<b>A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Continued)</b>									
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	Lines conduit								
9									
10	Total								

<b>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping</b>										
Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron						340		22,270	
12	Cast iron (cement lined)						8,976		169,846	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted Steel						28,391		7,658	13,149
16	Standard Screw	6,976	1,967	87,002	6,289	5,037	10,987	1,095	563	313
17	Screw or Welded Casing			9,666	2,224	13,328	51,015	16,867	13,648	2,639
18	Cement - Asbestos					446	337,784		1,093,983	665,523
19	Welded Steel					12,682	79,632	2,377	456,491	717,635
20	Wood									
21	Other (specify) Plastic		390	3,387			12,001		173,224	185,059
22	Total	6,976	2,523	100,439	8,513	31,493	529,126	20,339	1,937,683	1,589,611

<b>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)</b>										
Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36-42	
23	Cast Iron									22,610
24	Cast iron (cement lined)	5,736	286							190,137
25	Concrete	14,103	4,025	5,564	33,008	12,881	1,200	2,650	14	73,445
26	Copper									550
27	Riveted Steel	1,513	238				7,066			58,015
28	Standard Screw									120,229
29	Screw or Welded Casing									109,387
30	Cement - Asbestos	325,115	143,805	12,692	78,894	1,313				2,659,555
31	Welded Steel	86,235	626,905	37,126	546,726	9,592	49,863	200,933	93,397	2,919,594
32	Wood									
33	Other (specify) Plastic		6,913							380,974
34	Total	432,702	782,172	55,382	658,628	23,786	58,129	203,583	93,411	6,534,496

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

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	82,095	82,319		
Commercial	7,460	7,442		
Industrial	140	136		
Public authorities	973	972		
Irrigation				
Other (specify) Construction	44	51		
Other (specify) Reclaimed	17	38		
Subtotal	90,729	90,958		
Private fire connections			2,006	2,017
Public fire hydrants			8,936	9,055
<b>Total</b>	<b>90,729</b>	<b>90,958</b>	<b>10,942</b>	<b>11,072</b>

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

Size	Meters	Services
5/8 x 3/4 - in	60,831	
3/4 - in	3,217	25,313
1 - in	24,223	62,834
1.5 - in	1,800	1,613
2 - in	3,108	4,363
3 - in	121	40
4 - in	46	749
6 - in	54	729
8 - in	37	801
Over 8 - in	35	305
<b>Total</b>	<b>93,472</b>	<b>96,747</b>

**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 . . . . .	59
3. Used, after repair . . . . .	244
4. Found fast, requiring billing adjustment . . . . .	
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	59,398
2. More than 10, but less than 15 years . . . . .	30,670
3. More than 15 years . . . . .	3,404

## 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	
	January	February	March	April	May	June	July	August	September	October	November	December		Total
Commercial	1,601,362	1,760,483	1,591,949	1,834,846	2,153,978	2,289,488	2,747,810	13,979,916						
Industrial	116,292	133,938	123,986	146,641	150,186	148,028	156,722	975,793						
Public authorities	109,296	164,796	151,722	180,257	270,858	317,852	375,781	1,570,562						
Irrigation														
Other (specify)-Reclaimed	15,811	26,236	22,397	56,519	98,011	112,684	152,473	484,131						
Other (specify)-Construction	2,085	2,777	1,026	1,544	2,821	1,882	2,870	15,005						
<b>Total</b>	<b>1,844,846</b>	<b>2,088,230</b>	<b>1,891,080</b>	<b>2,219,807</b>	<b>2,675,854</b>	<b>2,869,934</b>	<b>3,435,656</b>	<b>17,025,407</b>						
Classification of Service	During Current Year												Total	
	August	September	October	November	December	Subtotal	Total	Prior Year						
Commercial	2,595,546	2,860,733	2,380,217	2,010,457	1,687,548	11,534,501	25,514,417	26,059,632						
Industrial	149,332	181,926	153,897	143,919	118,399	747,473	1,723,266	1,966,153						
Public authorities	374,864	400,186	282,621	216,439	165,872	1,439,982	3,010,544	2,890,820						
Irrigation														
Other (specify)-Reclaimed	129,613	130,005	52,440	27,570	25,059	364,687	848,818	878,896						
Other (specify)-Construction	3,496	4,761	2,584	2,758	1,119	14,718	29,723	60,057						
<b>Total</b>	<b>3,252,851</b>	<b>3,577,611</b>	<b>2,871,759</b>	<b>2,401,143</b>	<b>1,997,997</b>	<b>14,101,361</b>	<b>31,126,768</b>	<b>31,855,558</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 481,740

**SCHEDULE D-8**  
**Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?  
Answer: Yes  No
2. Are you having routine laboratory tests made of water served to your consumers?  
Answer: Yes  No
3. Do you have a permit from the State Board of Public Health for operation of your water system?  
Answer: Yes  No
4. Date of permit: See Attached
5. If permit is "temporary", what is the expiration date? \_\_\_\_\_
6. If you do not hold a permit, has an application been made for such permit?  
Answer: Yes  No
7. If so, on what date? \_\_\_\_\_

**SCHEDULE D-9**  
**Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

No material financial interest existed during the year and none contemplated at the end of the year.

**San Gabriel Valley Water Company  
Status of State of California Department of Public Health Permits  
2011**

Los Angeles County Division

There are two permits for this division.

The El Monte - Whittier System Permit PWSID 1910039  
was issued by the State on March 25, 1999.

The Montebello System Permit PWSID 1910189  
was issued by the State on August 5, 2005.

Fontana Water Company Division

The Fontana System Permit PWSID 3610041  
was issued by the State on April 30, 1997.

## SCHEDULE E-1 Balancing and Memorandum Accounts

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 & W-4590	6,133,997	(3,099,235)	824,514	7,378	(761,864)		3,104,790
2	Purchased Water	W-4505 & W-4590	(367,818)	(344,359)	94,180	(948)		113,400	(505,546)
3	Water Production	D.04-07-034, W-4498 & W-4590	(1,922,122)	(4,461,275)	(4,334,987)	(5,546)			(10,723,930)
4	Purchased Power	W-4382, W-4498, W-4505, W-4590, D.04-07-034	2,589,493		(998,117)	3,786	(226,312)		1,370,860
5	Water Quality Litigation (Note C)	W-4094 & D.04-07-034	4,782,127		1,084,014	9,071			5,935,212
6	DOHS/EPA	W-4013 & D.04-07-034	2,789			5			2,794
7	Water Revenue Adjustment Mechanism	D.10-04-031	175,709		(585,311)	258			(409,344)
8	CARW	D.05-05-015 & D.04-07-034	(526,694)	(1,939,436)	2,746,440	(273)			281,037
9	Facilities Fee Memorandum Account	D.07-04-046	(1,004,582)		(1,445,900)	A			(2,452,881)
10	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	0		0	B			0
11	Cost of Capital Memorandum Account	D.10-10-035	76,824		(12,804)	51			64,071
12	Conservation Program Memorandum Account	D.09-08-027	20,248	(359,247)	487,168	68			131,233
13	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	548,578			948			547,526
14	Interim Rate Memorandum Account	D.11-11-018	0		3,402,212	1,387			3,403,599
15	2010 Tax Act Memorandum Account	R. L-111A	0		(50,748)	(33)			(50,781)

(Over) Under  
Collected

**Note A:**  
Facilities Fees Collected  
Amount taken to Contributions  
Remaining Balance

1,445,900  
0  
1,445,900

**Note B:**  
Section 790 Net Proceeds  
Reinvestment of Section 790 Net Proceeds  
Remaining Balance

194,991  
(194,991)  
0

**Note C:** D.04-07-034 directed San Gabriel to track settlement proceeds in the Water Quality Litigation Memorandum Account. The balance of such proceeds for the Los Angeles County division was \$11,559,401 and \$0 for the Fontana Water Company division, as of December 31, 2011. The Los Angeles County division proceeds are shown separately because the Commission has directed San Gabriel to track contamination proceeds as a discrete balance for future disposition by the Commission.

**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 200\_ (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.

\* Responses to Schedule E-2 are shown on page 64a

**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 not be 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.
2. Discuss how each water conservation assistance program is 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.

\*\* Responses to Schedule E-3 are shown on page 64b

**SCHEDULE E-2**  
**Description of Low-Income Rate Assistance Programs**

*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 Valley Water Company ("San Gabriel") initiated separate but identical California Alternative Rates for Water (CARW) programs in each of its two ratemaking divisions – Los Angeles County division ("LA County") and Fontana Water Company division ("Fontana") – 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. D.10-04-033 in A.08-09-008 (Conservation Rates) further refined this discount to equal 50% of the residential service charge under Traditional Rate Design. To qualify, the customer must be within the Residential class, reside in a single family dwelling or duplex, be served through a 1-inch or smaller meter, and have a household income within the standards published annually by the California Public Utilities Commission. As of December 31, 2011, San Gabriel's discounts were as follows:

<u>Meter Size</u>	<u>LA County</u>	<u>Fontana</u>
5/8" x 3/4"	\$10.53	\$9.58
3/4"	\$15.80	\$14.37
1"	\$26.33	\$23.95

Costs of the CARW program are recovered by monthly service charge revenue from non-CARW customers (subject to later true-up). The estimated annual cost is \$883,778 (based on a 15% participation rate) in LA County and \$1,142,363 (based on a 15% participation rate) in Fontana.

2. *Participation rate for Year 2011 (as a percent of total residential customers served).*

As of December 31, 2011, 9,001 or 23.7% of the adopted 38,003 residential single-family customers with a 1-inch or smaller meter had qualified for the CARW program in LA County, and 13,245 or 32.3% of the adopted 40,954 residential single-family customers with a 1-inch or smaller meter had qualified for the CARW program in Fontana.

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 County) and G (Fontana) of the Preliminary Statement of its filed tariffs.

**SCHEDULE E-3**  
**Description of Water Conservation Programs**

**San Gabriel Valley Water Company (“San Gabriel” or the “Company”) hereby provides responses to Schedule E-3 of the Annual Report, Description of Water Conservation Programs in conformance with Commission Decision No. 11-05-004.**

*1. Provide a brief description of each water conservation program offered by the water company, by district. This description shall include but 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 customer, whether offered with a third party, whether direct install or rebate, and length of time the program was offered.*

Los Angeles County Division

- 1) Recycled Water – In 2011, the Company partnered with Upper San Gabriel Valley Municipal Water District (“Upper District”) and Central Basin Municipal Water District (“Central Basin”) to deliver 1,948 acre feet of recycled water to various customers for non-potable landscape irrigation in place of limited drinking water supplies.
- 2) Low-Flow Plumbing Fixture Rebates – The Company offers its residential customers a rebate on high efficiency toilets (“HET”), high efficiency clothes washer, landscape rotating nozzles and weather-based irrigation controllers. The Company offers rebates to its commercial, industrial, and institutional (“CII”) customers large rotary nozzles, HET, zero water urinals, ph-cooling tower conductivity controller, dry vacuum pump, connectionless food steamers, and ice-making machines.
- 3) Large Landscape Irrigation Efficiency– The Company facilitates installation of wireless irrigation management systems to assist large landscape customers with monitoring and reducing their irrigation needs.
- 4) HET Distribution–The Company works in cooperation with Upper District and Central Basin on HET distribution events. All residential customers are eligible to pick up a maximum of two HET per household at a designated venue and return their old toilets two weeks from the pick up date at the same venue.
- 5) HET Direct Installation - Only California Alternative Rate for Water (“CARW”) customers within Central Basin are eligible to participate in this direct HET installation program. CARW customers are eligible to receive a maximum of two HETs plus the cost of installation in their home.
- 6) Water Conservation Kits – Water conservation kits include 1.5 gallons per minute (“GPM”) message showerhead, a 1.5 GPM flow dual spray kitchen aerator, and a

1 GPM aerator. The kits are distributed to residential and CII customers at the Company's commercial offices, during conservation events and after completion of a residential water audit conducted at the customer's home.

- 7) Single-Family Residential Audits – The Company offers free water conservation surveys to assist residential customers who are interested in reducing their indoor and outdoor water usage.
- 8) School Conservation Education – The Company contracted with the National Theatre for Children (“NTC”) to provide educational presentations in schools within its Los Angeles County division service area. The educational presentation presented by NTC provides instructional assistance, educational materials and classroom presentations. A total of 20 presentations were completed during 2011 school year.
- 9) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient. These events include, but are not limited to the following:

<u>Date</u>	<u>Name of Event</u>
April 6, 2011	City of Montebello Business Expo
April 30, 2011	Bobby Salcedo Wellness Jog and Rio Hondo Family Fair
July 15, 2011	City of Rosemead Concerts in the Park
August 3, 2011	City of El Monte Rockin' Wednesday
September 17, 2011	City of El Monte Healthy El Monte Community Bike Ride
October 15, 2011	Upper District Water Fest 2011

#### Fontana Water Company Division

- 1) HET Direct Installation–The Company works in cooperation with Inland Empire Utilities Agency to replace old toilets with HETs.
- 2) CII Water Use Audit – The Company offers it CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a report that describes the needed improvements and resulting estimated water savings.
- 3) CII Retrofit – The Company provides financial assistance to CII customers to help offset the cost of implementing the improvements recommended in the CII Audit Reports.
- 4) Large Landscape Irrigation Efficiency – The Company facilitates installation of wireless irrigation management systems to assist large landscape customers with monitoring and reducing their irrigation needs.

- 5) Water Conservation Kits – Water conservation kits include a 1.5 GPM message showerhead, a 1.5 GPM flow dual spray kitchen aerator, and a 1 GPM aerator are distributed to residential and CII customers at the Company’s local commercial office, during conservation events and after residential a water audit is completed at the customer’s home.
- 6) Single-Family Residential Audits – The Company offers free water conservation surveys to assist residential customers who are interested in reducing their indoor and outdoor water usage.
- 7) Gardening Workshop – The Company offers gardening workshops to provide customers with helpful information about efficient landscaping and water use. Participants receive a gardening magazine, irrigation controller, positive shut-off hose nozzles, brochures on water saving tips for outdoor use and information on native California plants.
- 10) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient. These events include, but are not limited to the following:

<u>Date</u>	<u>Name of Event</u>
February 4, 2011	Fontana Cruise Night
April 10, 2011	Fontana Teen Fest Talent Show
June 4, 2011	Fontana Days Run
July 13, 2011	City of Fontana Summer Park Events
September 21, 2011	Health Fair at Sierra Lake Elementary School
October 15, 2011	Inland Empire Garden Friendly Plant Sales
October 22, 2011	Water Fest at Chino Basin Water Master
December 10, 2011	Fontana Winter Fest

*2. For each water conservation program described above, prepare an estimated conservation savings report in the following basic format (if it is necessary to deviate from this table, provide estimated program savings).*

Pursuant to D.11-05-004, the conservation savings report will be provided with San Gabriel’s 2012 Annual Report filed with the Commission in 2013.

*3. Provide a copy of the California Urban Water Conservation Council Best Management Practices compliance report.*

San Gabriel’s 2011 Best Management Practices compliance report submitted to the California Urban Water Conservation Council for both divisions is shown in Attachment to Schedule E-3.

## INFORMATION-ONLY CONSERVATION DATA REPORT

1. *Baseline average (from 2003-2007 or 10-year baseline if it includes 2003-2007 and only includes years prior to the adoption of a conservation rate design) estimated monthly per customer or service connection consumption by ratemaking district, separated by customer class and meter size. If the water company elects to use a baseline in reliance on the Department of Water Resources methodology developed to implement SBX7-7 without calendar years 2003-2007, the water company shall attach workpapers to support the use of that baseline.*

San Gabriel utilized the methodologies developed by Department of Water Resources to calculate baseline per capita water use expressed in gallons per capita per day ("GPCD"). These baselines, which are detailed in the company's adopted 2010 Urban Water Management Plans on file with the Commission, are 158 GPCD for Los Angeles County division and 219 GPCD for Fontana Water Company.

2. *Average estimated monthly per customer consumption in one hundred cubic feet by ratemaking district, separated by customer class and meter size.*

San Gabriel's conservation tiered rate design applies only to the residential customer classification.

### Los Angeles County Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	417,192	30,457	13.7
3/4"	52,575	2,874	18.3
1"	81,066	4,761	17.0
1 1/2"	3,613	87	41.5
2"	1,519	24	63.3

### Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	419,394	22,800	18.4
3/4"	635	30	21.2
1"	347,033	16,842	20.6
1 1/2"	250	6	41.7
2"	180	4	45.0

3. Comparison table including baseline and annual average estimated consumption by ratemaking district, separated by customer class and meter size, for each year following implementation of conservation rate designs, with the percentage reduction in consumption calculation by district and by customer class and meter size within in ratemaking district.

San Gabriel's baseline per capita water use is 158 GPCD for the Los Angeles County division and 219 GPCD for the Fontana Water Company division. The method to calculate per capita water use in GPCD is not comparable to the annual average estimated consumption in hundred cubic feet. However, the following Table shows 2011 annual average consumption by ratemaking district.

**Los Angeles County Division**

Meter Size	Annual Residential Customer Consumption (Ccf)	Average Residential Connections	Annual Average Consumption (Ccf)
5/8"	5,006,309	30,457	164.4
3/4"	630,901	2,874	219.5
1"	972,790	4,761	204.3
1 1/2"	43,355	87	498.3
2"	18,231	24	759.6

**Fontana Water Company Division**

Meter Size	Annual Residential Customer Consumption (Ccf)	Average Residential Connections	Annual Average Consumption (Ccf)
5/8"	5,032,604	22,800	220.7
3/4"	7,618	30	253.9
1"	4,164,395	16,842	247.3
1 1/2"	3,002	6	500.3
2"	2,163	4	540.8

4) Average estimated monthly consumption per tier or block separated by ratemaking district, by meter size, and by customer class, and the number of customers in each sub-grouping.

**Los Angeles County Division**

	Average Monthly Residential Customer Consumption (Ccf)	Average Residential Connections	Monthly Average Consumption (Ccf)
5/8"	417,192	30,456	13.7
Tier 1	309,789	30,456	10.2
Tier 2	107,403	30,456	3.5
3/4"	52,575	2,874	18.3
Tier 1	31,343	2,874	10.9
Tier 2	21,232	2,874	7.4
1"	81,066	4,760	17.0
Tier 1	49,481	4,760	10.4
Tier 2	31,585	4,760	6.6
1 1/2"	3,613	87	41.5
Tier 1	1,022	87	11.7
Tier 2	2,591	87	29.8
2"	1,519	24	63.3
Tier 1	291	24	12.1
Tier 2	14,738	24	614.1

**Fontana Water Company Division**

	Average Monthly Residential Customer Consumption (Ccf)	Average Residential Connections	Monthly Average Consumption (Ccf)
5/8"	419,384	22,800	18.4
Tier 1	291,044	22,800	12.8
Tier 2	128,339	22,800	5.6
3/4"	635	30	21.2
Tier 1	397	30	13.2
Tier 2	238	30	7.9
1"	347,033	16,842	20.6
Tier 1	226,617	16,842	13.5
Tier 2	120,416	16,842	7.1
1 1/2"	250	6	41.7
Tier 1	84	6	14.0
Tier 2	166	6	27.7
2"	180	4	45.0
Tier 1	53	4	13.3
Tier 2	128	4	32.0



5. *Estimated monthly number of customers by district, monthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment, and number of customers reconnected.*

**Los Angeles County Division**

	Monthly Average
Total Residential Customers	38,200
Disconnection Notices	6,761
Disconnected for Non-Payment	142
Reconnected	122

**Fontana Water Company Division**

	Monthly Average
Total Residential Customers	39,682
Disconnection Notices	9,141
Disconnected for Non-Payment	645
Reconnected	554

6. *Estimated monthly Best Management Practice compliance costs, by district, separated by customer class, coverage goals or flex track menu (by measure).*

The estimated monthly BMP compliance cost for 2011 was \$18,271 for the Los Angeles County division and \$38,926 for the Fontana Water Company division.

7. *Any other district-specific factor (such as changes in weather, increases in supply from recycled water, or economic factors) that might contribute to consumption changes.*

San Gabriel's Los Angeles County division delivered 1,949 acre feet (848,815 Ccf) of recycled water in 2011 to its CII customers. Recycled water does not count in the DWR per-capita water use calculation, and as such its increased use in place of potable water would lower GPCD water use.

**INFORMATION-ONLY FILING LOW-INCOME DATA REPORT**

1. *Average estimated monthly per customer or service connection low-income customer consumption in one hundred cubic feet by ratemaking district, separated by meter size.*

**Los Angeles County Division**

Meter Size	Average Monthly Residential Low-Income Consumption (Ccf)	Average Low-Income Residential Connections	Average Monthly Consumption (Ccf)
5/8"	100,752	7,236	13.9
3/4"	5,467	332	16.5
1"	11,503	857	13.4

**Fontana Water Company Division**

Meter Size	Average Monthly Residential Low-Income Consumption (Ccf)	Average Low-Income Residential Connections	Average Monthly Consumption (Ccf)
5/8"	154,127	8,265	18.6
3/4"	248	9	27.5
1"	82,328	4,026	20.4

2) Average estimated monthly consumption per tier or block separated by ratemaking district, by meter size, and by customer class for low-income customers and the number of customers in each sub-grouping.

**Los Angeles Division**

	Average Monthly Residential Low-Income Consumption (Ccf)	Average Low-Income Residential Connections	Average Monthly Consumption (Ccf)
5/8"	100,752	7,236	13.9
Tier 1	75,088	7,236	10.4
Tier 2	25,664	7,236	3.5
3/4"	5,467	332	16.5
Tier 1	3,548	332	10.7
Tier 2	1,919	332	5.8
1"	11,503	857	13.4
Tier 1	8,544	857	10.0
Tier 2	2,959	857	3.5

**Fontana Water Company Division**

	Average Monthly Residential Low-Income Consumption (Ccf)	Average Low-Income Residential Connections	Average Monthly Consumption (Ccf)
5/8"	154,127	8,265	18.6
Tier 1	108,835	8,265	13.2
Tier 2	45,292	8,265	5.5
3/4"	248	9	27.5
Tier 1	132	9	14.7
Tier 2	117	9	13.0
1"	82,328	4,026	20.4
Tier 1	54,769	4,026	13.6
Tier 2	27,559	4,026	6.8

3. *Estimated monthly number of participating low-income customers by district, monthly or bimonthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment and number of customers reconnected, for all low-income customers;*

**Los Angeles County Division**

	<b>Monthly Average</b>
Total Low-Income Customers	8,426
Disconnection Notices	Not Available
Disconnected for Non-Payment	27
Reconnected	19

**Fontana Water Company Division**

	<b>Monthly Average</b>
Total Low-Income Customers	12,301
Disconnection Notices	Not Available
Disconnected for Non-Payment	242
Reconnected	192

4. *Low-income customers that participate in conservation programs*

- *Describe the water conservation programs by ratemaking district(s).*

Los Angeles County division, in cooperation with its regional wholesale water suppliers, provides a number of programs to residential low-income customers. These programs include rebates and direct installation of high efficiency water saving devices, water audits, high-efficiency toilet distribution program and education and public outreach.

Fontana Water Company division has various programs in cooperation with its regional wholesale water suppliers, including single and multi-family direct high-efficiency toilet installation program, residential water surveys, gardening classes and education and public outreach.

- *Identify whether it is offered with a third party.*

Los Angeles County division coordinates its low income programs with the Metropolitan Water District of Southern California, Upper San Gabriel Valley Municipal Water District and Central Basin Municipal Water District.

Fontana Water Company division coordinates its low-income program with the Inland Empire Utilities Agency.

- *Specify how low-income customers are targeted by or included in the program, describe outreach efforts used to reach low income program participants (application, re-certification, separate outreach), length of time the program been offered, and criteria used to establish the success of the program.*

Low-income program applications are available in San Gabriel's commercial offices and during conservation events. San Gabriel uses a number of methods to inform low-income customers about various conservation programs. Each year, all customers receive a bill insert that provides information and application regarding the California Alternative Rates program. Targeted programs to low-income customers included direct mailing of post cards, distributing flyers at public events and posting information in each of the company's commercial offices.

## Schedule E- 4 Report on Affiliate Transactions

**Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.**

### **INSTRUCTIONS:**

- \* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules. Refer to D.92-04-032, D.93-09-036, D.95-06-017, D.96-07-057, D.02-10-058, D.04-07-037 and D.05-07-044. See Attachment to Schedule E-4.
- \* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:
  1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:
    - (a) services provided by regulated water utility to any affiliated company; See Attachment to Schedule E-4
    - (b) services provided by any affiliated company to regulated water utility; None
    - (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; None
    - (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; None
    - (e) employees transferred from regulated water utility to any affiliated company; None
    - (f) employees transferred from any affiliated company to regulated water utility; None
    - (g) financing arrangements and transactions between regulated water utility and any affiliated company. See Attachment to Schedule E-4

San Gabriel Valley Water Company  
Schedule E-4  
Report on Affiliate Transactions

1. (a) Payments from affiliates for executive and accounting services:

	<u>Amount</u>
Utility Investment Company	37,264.60
Total	<u>37,264.60</u> *

Note \* All costs, including employee time, fringes, overheads, and other expenses San Gabriel Valley Water Company incurs to provide administrative and accounting services to an affiliated company are charged through regular monthly billing, for which San Gabriel Valley Water Company is paid, pursuant to a Services Agreement between San Gabriel Valley Water Company and its affiliates. The Services Agreement was adopted and approved by the Commission in D.93-09-036, and subsequently approved in D.95-06-017, D.96-07-057, D.02-10-058, D.04-07-034, D.05-07-044, and D.08-06-022.

1. (g) Periodic short term loans from affiliate (Utility Investment Company)  
Maximum outstanding at any one time - \$33,100,000.00. Amount outstanding at year-end - \$0.00

Interest paid on short term loans from affiliate (Utility Investment Company)  
Total for 2011 - \$437,214.31

**FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan. None.

1. Current Fiscal Agent:

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period:

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>		

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**FOR ALL WATER COMPANIES**  
**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF funds: None.

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					



# FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068). Not Applicable.

1. Trust Account Information:

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned \_\_\_\_\_ R.W. Nicholson  
Officer, Partner, or Owner (Please Print)

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 of January 1, 2011, through December 31, 2011.

\_\_\_\_\_ President  
Title (Please Print)

*R.W. Nicholson*  
Signature

\_\_\_\_\_ (626) 448-6183  
Telephone Number

\_\_\_\_\_ March 30, 2012  
Date

San Gabriel's Report on company-wide customer service performance required by General Order 103-A, Section VIII.2(B) is included herewith as Appendix A.

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY  
GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2011

	Performance Measure	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS							
(A) % Calls Answered in 30 seconds							San Gabriel does not employ an automated call distribution system (ACD) at this time.
(B) Abandonment Rate							
2. BILLING PERFORMANCE STANDARDS							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.1%	0.1%	0.1%	0.1%	0.1%	
(C) % of Payment Posting Errors	< or = 1.0%	0.00%	0.00%	0.00%	0.00%	0.00%	
(D) % Final Bill and Final Read							No performance measure. In compliance.
3. METER READING PERFORMANCE STANDARD							
(A) % Meters Not Read	< or = 3.0%	0.06%	0.07%	0.05%	0.06%	0.06%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.26%	0.90%	0.24%	0.70%	0.48%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.5%	0.7%	0.4%	1.4%	0.7%	
5. RESPONSE TO CUSTOMER AND REGULATORY COMPLAINTS PERFORMANCE STANDARD							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
6. SERVICE INTERRUPTION							
(1) Date and time of service interruption							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.
(2) Date and time service is restored							
(3) Number of service connections affected							
(4) Equipment that operated and failed							
(5) Cause of interruption							
(6) Actions required to restore service							
(7) Identification of person reporting							
(8) Steps taken to prevent recurrence							