

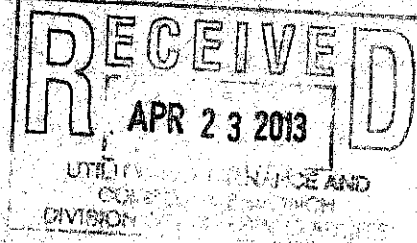
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**CLASS A
WATER UTILITIES**



U# 337W

**2012
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, 2012**

REPORT MUST BE FILED NOT LATER THAN APRIL 1, 2013

TABLE OF CONTENTS

	Page
General Instructions	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Balance Sheet Data and Capitalization - Excluding Non-Regulated Activities	8
Income Statement and Other Related Data - Excluding Non-Regulated Activities	9
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	10
Excess Capacity and Non-Tariffed Services	11
General Information	12
Schedule A - Comparative Balance Sheets - Assets and Other Debits	19
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	20
Schedule B - Income Account for the Year	21
Schedule A-1 - Account 100 - Utility Plant	22
Schedule A-1a - Account 100.1 - Utility Plant in Service	22-23
Schedule A-1b - Account 302 - Franchises and Consents	23
Schedule A-1c - Account 100.4 - Utility Plant Held for Future Use	24
Schedule A-2 - Account 110 - Other Physical Property	24
Schedule A-1d - Rate Base and Working Cash	25
Schedule A-3 - Accounts 250 to 253, inclusive - Depreciation and Amortization Reserves	26
Schedule A-3a - Account 250 - Analysis of Entries in Depreciation Reserve	27
Schedule A-4 - Account 111 - Investment in Associated companies	28
Schedule A-5 - Account 112 - Other Investments	28
Schedule A-6 - Account 113 - Sinking Funds	28
Schedule A-7 - Account 114 - Miscellaneous Special Funds	29
Schedule A-8 - Account 121 - Special Deposits	29
Schedule A-9 - Account 124 - Notes Receivable	29
Schedule A-10 - Account 126 - Receivables for Associated Companies	30
Schedule A-11 - Account 132 - Prepayments	30
Schedule A-12 - Account 133 - Other Current and Accrued Assets	30
Schedule A-13 - Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	31
Schedule A-14 - Account 141 - Extraordinary Property Losses	32
Schedule A-15 - Account 146 - Other Deferred Debits	32
Schedule A-16 - Account 150 - Discount on Capital Stock	32
Schedule A-17 - Account 151 - Capital Stock Expense	32
Schedule A-18 - Accounts 200 and 201 - Capital Stock	33
Schedule A-18a - Record of Stockholders at End of Year	33
Schedule A-19 - Account 203 - Premiums and Assessments on Capital Stock	33
Schedule A-20 - Account 270 - Capital Surplus (For Use by Corporations Only)	34

TABLE OF CONTENTS

	Page
Schedule A-21 - Account 271 - Earned Surplus (For Use by Corporations Only)	34
Schedule A-22 - Account 204 - Propriety Capital (Sole Proprietor or Partnership)	35
Schedule A-23 - Account 205 - Undistributed Profits of Proprietorship or Partnership)	35
Schedule A-24 - Account 210 - Bonds	36
Schedule A-24 (a) - Class A Water Companies - Safe Drinking Water Bond Act Data	37
Schedule A-25 - Account 212 - Advances from Associated Companies	38
Schedule A-26 - Account 213 - Miscellaneous Long Term Debt	38
Schedule A-27 - Securities Issued or Assumed During Year	38
Schedule A-28 - Account 220 - Notes Payable	39
Schedule A-29 - Account 223 - Payables to Associated Companies	39
Schedule A-30 - Account 230 - Other Current and Accrued Liabilities	39
Schedule A-31 - Account 228 - Accrued and Prepaid Taxes	40
Schedule A-32 - Account 241 - Advances for Construction	41
Schedule A-33 - Account 242 - Other Deferred Credits	42
Schedule A-34 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	42
Schedule A-35 - Account 265 - Contributions in Aid of Construction	43
Schedule B-1 - Account 501 - Operating Revenues	44
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	44
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	45-47
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	48
Schedule B-4 - Account 507 - Taxes Charged During Year	48
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	49
Schedule B-6 - Account 521 - Income from Non-utility Operations	50
Schedule B-7 - Account 526 - Miscellaneous Non-operating Revenue	50
Schedule B-8 - Account 527 - Non-operating Revenue Deductions (Dr.)	50
Schedule B-9 - Account 535 - Other Interest Charges	50
Schedule B-10 - Miscellaneous Income Deductions	50
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	51
Schedule C-2 - Compensation of Individual Proprietor or Partner	52
Schedule C-3 - Employees and Their Compensation	52
Schedule C-4 - Record of Accidents During Year	52
Schedule C-5 - Expenditures for Political Purposes	53
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	53
Schedule C-7 - Bonuses Paid to Executives & Officers	53
Schedule D-1 - Sources of Supply and Water Developed	54-57
Schedule D-2 - Description of Storage Facilities	54
Schedule D-3 - Description of Transmission and Distribution Facilities	58

TABLE OF CONTENTS

	<u>Page</u>
Schedule D-4 - Number of Active Service Connections	59
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	59
Schedule D-6 - Meter Testing Data	59
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	60
Schedule D-8 - Status with State Board of Public Health	61-62
Schedule D-9 - Statement of Material Financial Interest	61
Schedule E-1 - Balancing & Memorandum Accounts	63
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	64
Schedule E-3 - Description of Water Conservation Program(s)	64
Schedule E-4 - Report on Affiliated Transactions	65-66
All Water Utilities - Safe Drinking Water Bond Act / State Revolving Fund Data	67-68
Facilities Fees Data	69
Declaration	70
Index	71
Appendix A	
Appendix B	

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN APRIL 1, 2013**, 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**

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, 2012, through December 31, 2012. 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 2012

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2012</u>	<u>12/31/2012</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	20,660	20,660	20,660
2 Land and Land Rights	13,492,923	22,761,493	18,127,208
3 Depreciable Plant	556,797,960	567,882,915	562,340,438
4 Gross Plant in Service	570,311,543	590,665,068	580,488,306
5 Less: Accumulated Depreciation	(139,619,666)	(152,150,293)	(145,884,980)
6 Net Water Plant in Service	430,691,877	438,514,775	434,603,326
7 Water Plant Held for Future Use			
8 Construction Work in Progress	7,267,598	13,305,411	10,286,505
9 Materials and Supplies	1,698,125	1,930,980	1,814,553
10 Less: Advances for Construction	(38,606,867)	(37,400,481)	(38,003,674)
11 Less: Contributions in Aid of Construction	(79,000,746)	(76,726,192)	(77,863,469)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(46,311,871)	(49,807,259)	(48,059,565)
13 Net Plant Investment	<u>275,738,116</u>	<u>289,817,234</u>	<u>282,777,675</u>
CAPITALIZATION			
14 Common Stock	2,400,000	2,400,000	2,400,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	249,352	249,352	249,352
17 Retained Earnings	158,868,028	172,622,755	165,745,392
18 Common Stock and Equity (Lines 14 through 17)	161,517,380	175,272,107	168,394,744
19 Preferred Stock			
20 Long-Term Debt	104,000,000	103,300,000	103,650,000
21 Notes Payable			0
22 Total Capitalization (Lines 18 through 21)	<u>265,517,380</u>	<u>278,572,107</u>	<u>272,044,744</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2012

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

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	8,953,810
24 Fire Protection Revenue	2,238,672
25 Irrigation Revenue	0
26 Metered Water Revenue	118,126,344
27 Total Operating Revenue	129,318,826
28 <u>Operating Expenses</u>	66,476,876
29 Depreciation Expense (Composite Rate: _____)	10,988,048
30 Amortization and Property Losses	145
31 Property Taxes	3,301,700
32 Taxes Other Than Income Taxes	1,310,343
33 Total Operating Revenue Deduction Before Taxes	82,077,112
34 California Corp. Franchise Tax	3,485,019
35 Federal Corporate Income Tax	13,486,898
36 Total Operating Revenue Deduction After Taxes	99,049,029
37 Net Operating Income (Loss) - California Water Operations	30,269,797
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	(669)
39 Income Available for Fixed Charges	30,269,128
40 Interest Expense	6,598,194
41 Net Income (Loss) Before Dividends	23,670,934
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	23,670,934

OTHER DATA

44 Refunds of Advances for Construction	1,431,071
45 Total Payroll Charged to Operating Expenses	17,326,413
46 Purchased Water	20,908,250
47 Power	7,717,659
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	0
b. Pre-TRA 1986 Advances for Construction	3,614,380
c. Post TRA 1986 Contributions in Aid of Construction	76,726,192
d. Post TRA 1986 Advances for Construction	33,786,101

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		90,958	91,076	91,017
50 Flat Rate Service Connections		0	0	0
51 Total Active Service Connections		90,958	91,076	91,017

INCOME STATEMENT AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2012

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

INCOME STATEMENT

	<u>Annual Amount</u>
23 Unmetered Water Revenue	8,953,810
24 Fire Protection Revenue	2,238,672
25 Irrigation Revenue	0
26 Metered Water Revenue	118,126,344
27 Total Operating Revenue	129,318,826
28 <u>Operating Expenses</u>	66,476,876
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c. Post TRA 1986 Contributions in Aid of Construction	76,726,192
d. Post TRA 1986 Advances for Construction	33,786,101

Active Service Connections (Exc. Fire Protect.) _____

49 Metered Service Connections
 50 Flat Rate Service Connections
 51 Total Active Service Connections

	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	90,958	91,076	91,017
50 Flat Rate Service Connections	0	0	0
51 Total Active Service Connections	90,958	91,076	91,017

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

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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 companies 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 2012: 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:
11142 Garvey Avenue, El Monte, California 91733

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

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

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) San Gabriel Valley Water Company
Organized under laws of (state) California Date: February 26, 1945

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

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
2012 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	31217	T2
Amador, Daniel	32099	T2
Ambrose, John	26746	T2
Arnett, Daryl	31088	T2
Arrighi, Dan	9343	T2
Blackwell, Brian	26100	T2
Bottaro, Anthony	33440	T2
Carrasco, Thor	32280	T2
Catone, John	6338	T4
Chavarria, 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, Rufino	25142	T4
Frogge, Dennis	16210	T3
Godinez, Gabriel	20272	T3
Gonzales, Jacob	30039	T3
Gramata, Mitch	30064	T2
Hamilton, Chris	23971	T5
Harold, Greg	12596	T2
Hastings, David	26309	T4
Hernandez, Carlos	24962	T3
Jenkins, Tom	28201	T2
Jimenez, Daniel	31499	T3
Johnson, Ryan	29453	T2
Kalarsanis, George	19054	T3
Karlen, Curtis	29164	T1
Kellogg, Jason	27960	T2
Kilkenny, Andy	32284	T1
Kostich, Mike	17424	T2
Lee, Randall Jr.	29511	T3
Loza-Guzman, Juan	29445	T3
Luna, Al	27255	T1
Martinez, Adrian	30040	T2
Martinez, Mario	13652	T2
McIver, Ed	9987	T2
Mead, John	25372	T4
Milroy, Marty	22994	T4
Miner, Mick	7447	T5
Miner, Rick	8300	T2
Murillo, Jesse	27774	T2
Ortiz, David	25925	T3
Palomares, Johnny	24897	T4
Peraza, Michael	32836	T2
Perez, Ralph	26821	T4

SAN GABRIEL VALLEY WATER COMPANY

2012 ANNUAL REPORT

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Pierson, Bobby	25150	T3
Pinedo, Javier	25854	T3
Plantillas, Marco	32203	T2
Plascancia, Manuel	23897	T3
Quillicy, Ron	13700	T2
Ramirez, Hector	27670	T3
Ramos, Oscar	27778	T2
Reed, Jason	24401	T2
Rodemaker, Ed	9005	T3
Rojas, Jeff	29668	T1
Romo, Gabriel	27256	T3
Sanchez, John	25952	T2
Sandoval, Leo	30905	T2
Schiewe, Dan	14475	T1
Schiewe, Tom	7495	T5
Sheelar, Scott	32907	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	T3
Wideen, Chip	25114	T3
Wilkins, Ben	26754	T4
Wonser, Jim	11147	T5
Young, Ed	24677	T4
Young, Robert	24419	T2
Young, Ron	1190	T3
Yucelen, Matt	30597	T2
Zielke, Seth	25565	T3
Total Treatment Operators	88	

SAN GABRIEL VALLEY WATER COMPANY

2012 ANNUAL REPORT

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Abbruzzese, Bob	4024	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	37461	D2
Brown, Darryl	15341	D2
Bubbert, Kristie	41062	D1
Carrasco, Thor	35568	D3
Catone, John	2564	D2
Chapman, Jim	14294	D5
Chavarria, 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
Hamilton, Chris	15428	D3
Harold, Greg	3679	D3
Hastings, David	18486	D3
Hays, Bill	23823	D1
Hernandez, Adrian	31259	D1
Hernandez, Carlos	23326	D2
Hernandez, Hector	15434	D2
Herrera, Andy	36889	D1

SAN GABRIEL VALLEY WATER COMPANY

2012 ANNUAL REPORT

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Hudson, Sean	23813	D3
Jenkins, Tom	18500	D4
Jimenez, Daniel	37929	D3
Jimenez, Randy	32574	D1
Johnson, Ryan	31487	D3
Kalarsarinis, George	5610	D2
Karlen, Curtis	34223	D1
Kast, Robert	37068	D3
Kaya, Gregory	39259	D2
Kellogg, Jason	32834	D1
Kilkenny, Andy	29961	D2
Kostich, Mike	14286	D3
Lee, Randall Jr.	35343	D2
Light, Frank	23826	D1
Lira, John	18522	D2
LoGuidice, Frank	727	D3
Lopez, Esteban	38825	D1
Loza, Victor M.	39992	D2
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
Mendez, Robert	39282	D1
Mendoza, Javier	38986	D2
Milroy, Marty	9448	D3
Miner, Mick	1334	D4
Miner, Rick	15469	D2
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	37223	D2
Navarro, Victor	18094	D2
Nicholson, Steve	15476	D2
Oliveras, Andy	22849	D1
Ortega, Daniel	36158	D1
Ortiz, David	26802	D2
Ortiz, Omar	32467	D1
Palomares, Johnny	16304	D4
Peraza, Michael	38074	D2
Perez, Ralph	29366	D2

SAN GABRIEL VALLEY WATER COMPANY

2012 ANNUAL REPORT

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Pierson, Bobby	9636	D3
Pinedo, Javier	27942	D3
Plantillas, Marco	36181	D3
Plascencia, Manuel	16305	D2
Pooler, Bradley	36365	D1
Quilicy, 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	36401	D1
Rodamaker, Ed	2107	D3
Rojas, Jeff	35340	D1
Romero, Jason	35341	D1
Romo, Gabriel	34836	D2
Ruiz, Bartolo	35534	D1
Saenz, Manuel	23830	D1
Sanchez, John	2868	D5
Sandoval, Leo	35114	D3
Schiewe, Tom	2593	D4
Seguin, Jay	18586	D1
Sepulveda, Victor	23821	D1
Sheelar, Scott	35365	D2
Silva, John	23089	D2
Silva, Scott	4604	D2
Sluss, Christina	29342	D1
Smit, Paul	2515	D3
Smith, Andy	8721	D3
Sotomayor, Jose	29343	D2
Steeman, Jerry	15296	D2
Stokes, Tim	2900	D2
Swift, Josh	14890	D5
Tarango, Eric	35909	D2
Thomas, James	9455	D3
Triay, Albert	17454	D3
Tunney, Dennis	16316	D1
Valenzuela, Rudy	28138	D4
Van Amberg, Rick	7650	D3
Varela, Dan	29346	D2
Vazquez, William	38042	D2
Velasco, Mark	26815	D1
Velazquez, Eric	19187	D3
Verstynen, Paul	2242	D2
Viklund, Blake	8705	D3

SAN GABRIEL VALLEY WATER COMPANY

2012 ANNUAL REPORT

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Waleszonia, Scott	34563	D2
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	27703	D4
Zollo, David	30441	D3
Total Distribution Operators	158	

**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		I. UTILITY PLANT			
2	100	Utility plant	A-1	603,930,904.42	577,539,565.80
3	107	Utility plant adjustments			
4		Total utility plant		603,930,904.42	577,539,565.80
5	250	Reserve for depreciation of utility plant	A-3	152,148,406.56	139,617,924.31
6	251	Reserve for amortization of limited term utility investments	A-3	1,886.61	1,742.01
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		152,150,293.17	139,619,666.32
9		Total utility plant less reserves		451,780,611.25	437,919,899.48
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	7,911,092.27	1,233,754.03
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve		7,911,092.27	1,233,754.03
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		13,100,831.40	6,423,493.16
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,478,526.44	1,374,690.80
23	121	Special deposits	A-8		
24	122	Working funds		5,070.00	5,070.00
25	123	Temporary cash investments		3,526.32	3,526.93
26	124	Notes receivable	A-9		
27	125	Accounts receivable		9,797,366.90	11,620,753.70
28	126	Receivables from associated companies	A-10		
29	131	Materials and supplies		1,930,979.69	1,698,124.66
30	132	Prepayments	A-11	5,330,879.28	10,103,544.73
31	133	Other current and accrued assets	A-12		
32		Total current and accrued assets		18,546,348.63	24,805,710.82
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	347,278.35	372,458.87
36	141	Extraordinary property losses	A-14		
37	142	Preliminary survey and investigation charges			
38	143	Clearing accounts			
39	145	Other work in progress		286,275.12	335,412.09
40	146	Other deferred debits	A-15	6,321,981.93	6,008,945.57
41		Total deferred debits		6,955,535.40	6,716,816.53
42		Total assets and other debits		490,383,326.68	475,865,919.99

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)
43		I. CORPORATE CAPITAL AND SURPLUS			
44	200	Common capital stock	A-18	2,400,000.00	2,400,000.00
45	201	Preferred capital stock	A-18		
46	202	Stock liability for conversion			
47	203	Premiums and assessments on capital stock	A-19	69,000.00	69,000.00
48	150	Discount on capital stock	A-16	()	()
49	151	Capital stock expense	A-17	(207.00)	(207.00)
50	270	Capital surplus	A-20	180,559.21	180,559.21
51	271	Earned surplus	A-21	172,622,755.11	158,868,027.88
52		Total corporate capital and surplus		175,272,107.32	161,517,380.09
53					
54		II. PROPRIETARY CAPITAL			
55	204	Proprietary capital (Individual or partnership)	A-22		
56	205	Undistributed profits of proprietorship or partnership	A-23		
57		Total proprietary capital			
58					
59		III. LONG-TERM DEBT			
60	210	Bonds	A-24	103,300,000.00	104,000,000.00
61	211	Receivers' certificates			
62	212	Advances from associated companies	A-25		
63	213	Miscellaneous long-term debt	A-26		
64		Total long-term debt		103,300,000.00	104,000,000.00
65					
66		IV. CURRENT AND ACCRUED LIABILITIES			
67	220	Notes payable	A-28	16,500,000.00	
68	221	Notes receivable discounted			
69	222	Accounts payable		6,469,028.23	14,423,164.35
70	223	Payables to associated companies	A-29		
71	224	Dividends declared			
72	225	Matured long-term debt			
73	226	Matured interest			
74	227	Customers' deposits		65,300.74	72,951.39
75	228	Taxes accrued	A-31	210,391.16	4,894,443.81
76	229	Interest accrued		1,628,341.65	1,645,666.67
77	230	Other current and accrued liabilities	A-30	8,857,290.04	13,687,953.82
78		Total current and accrued liabilities		33,730,351.82	34,724,180.04
79					
80		V. DEFERRED CREDITS			
81	240	Unamortized premium on debt	A-13		
82	241	Advances for construction	A-32	37,400,480.89	38,606,866.68
83	242	Other deferred credits	A-33	14,146,935.66	11,704,875.92
84		Total deferred credits		51,547,416.55	50,311,742.60
85					
86		VI. RESERVES			
87	254	Reserve for uncollectible accounts	A-34		
88	255	Insurance reserve	A-34		
89	256	Injuries and damages reserve	A-34		
90	257	Employees' provident reserve	A-34		
91	258	Other reserves	A-34	49,807,258.92	46,311,871.21
92		Total reserves		49,807,258.92	46,311,871.21
93					
94		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
95	265	Contributions in aid of construction	A-35	76,726,192.07	79,000,746.05
96		Total liabilities and other credits		490,383,326.68	475,865,919.99

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating revenues		
3			B-1	129,318,825.62
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	66,476,875.89
6	503	Depreciation	A-3	10,988,048.00
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		
11		Total operating revenue deductions	B-4	21,583,959.27
12		Net operating revenues		99,049,027.76
13	508	Income from utility plant leased to others		30,269,797.86
14	510	Rent for lease of utility plant		
15		Total utility operating income		
16				30,269,797.86
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		66,133.33
21	524	Interest revenues		54.79
22	525	Revenues from sinking and other funds		84.20
23	526	Miscellaneous nonoperating revenues	B-7	
24	527	Nonoperating revenue deductions - Dr.	B-8	44,382.50
25		Total other income		110,654.82
26		Net income before income deductions		30,380,452.68
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		
30	531	Amortization of debt discount and expense		6,435,774.98
31	532	Amortization of premium on debt - Cr.		22,808.71
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges		119,690.43
35	536	Interest charged to construction - Cr.	B-9	19,920.89
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	111,324.04
38		Total income deductions		6,709,519.05
39		Net income		23,670,933.63
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 34		23,670,933.63

**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)	570,311,543.10	22,674,329.87	1,869,649.56	(451,155.54)	590,665,067.87
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	7,267,597.73	28,712,143.72		(22,674,329.87)	13,305,411.58
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	577,539,565.80	51,386,473.59	1,869,649.56	(23,125,485.41)	603,930,904.42

**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		I. INTANGIBLE PLANT					
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		II. LANDED CAPITAL					
8	306	Land and land rights	13,492,922.87	9,301,100.51		(32,530.00)	22,761,493.38
9							
10		III. SOURCE OF SUPPLY PLANT					
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	12,271,729.33	1,604,472.35	16,801.39		13,859,400.29
16	316	Supply mains					
17	317	Other source of supply plant					
18		Total source of supply plant	12,271,729.33	1,604,472.35	16,801.39		13,859,400.29
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	16,321,162.79	636,852.20	15,351.15		16,942,663.84
22	322	Boiler plant equipment					
23	323	Other power production equipment					
24	324	Pumping equipment	55,933,215.98	898,981.03	405,449.12		56,426,747.89
25	325	Other pumping plant					
26		Total pumping plant	72,254,378.77	1,535,833.23	420,800.27		73,369,411.73
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	4,277,564.14	45,250.67	7,191.08		4,315,643.73
30	332	Water treatment equipment	99,491,147.21	1,494,427.78	15,976.87		100,969,598.12
31		Total water treatment plant	103,768,731.35	1,539,678.45	23,167.95		105,285,241.85

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

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)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and improvements					
34	342	Reservoirs and tanks	24,863,563.38	8,769.25			24,872,332.63
35	343	Transmission and distribution mains	202,969,547.23	3,135,696.62	100,745.39	(377,597.66)	205,626,900.80
36	344	Fire mains	15,935.03				15,935.03
37	345	Services	85,453,978.86	3,699,420.01	498,773.94	(28,682.73)	88,625,942.20
38	346	Meters	7,851,309.28	310,284.02	266,818.46		7,894,774.84
39	347	Meter installations					
40	348	Hydrants					
41	349	Other transmission and distribution plant	14,851,510.36	211,148.61		(12,345.15)	15,050,313.82
42		Total transmission and distribution plant	336,005,844.14	7,365,318.51	866,337.79	(418,625.54)	342,086,199.32
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	20,003,015.86	478,648.63			20,481,664.49
46	372	Office furniture and equipment	4,937,101.51	187,064.76	75,894.83		5,048,271.44
47	373	Transportation equipment	5,400,000.75	463,306.28	454,042.28		5,409,264.75
48	374	Stores equipment					
49	375	Laboratory equipment					
50	376	Communication equipment	351,067.52	163,433.16	7,584.17		506,936.51
51	377	Power operated equipment					
52	378	Tools, shop and garage equipment	1,806,090.96	35,473.99	5,040.88		1,836,524.07
53	379	Other general plant					
54		Total general plant	32,497,276.60	1,327,926.82	542,542.16		33,282,661.26
55							
56		VIII. UNDISTRIBUTED ITEMS					
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	570,311,543.10	22,674,329.87	1,869,649.56	(451,155.54)	590,665,067.87

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account ¹ (e)
1	County of Los Angeles 99-0092F				
2	County of San Bernardino 3702	4/19/1998	40	4/19/1998	2,500.00
3		3/13/2001	25	3/13/2001	2,052.36
4					
5					
	Total				4,552.36

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

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

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

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	1,336,024.77
2	Other	6,575,067.50
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	7,911,092.27

SCHEDULE A-1d
RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Balance 12/31/2012 (c)	Balance 1/1/2012 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service		
3		Construction Work in Progress	563,069,314.59	543,475,956.93
4		General Office Prorate	13,305,411.58	7,267,597.73
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	603,970,479.45	577,579,140.83
6		Less Accumulated Depreciation		
7		Plant in Service		
8		General Office Prorate	149,043,750.93	136,890,093.86
9		Total Accumulated Depreciation (=Line 7 + Line 8)	3,104,655.63	2,727,830.45
			152,148,406.56	139,617,924.31
10		Less Other Reserves		
11		Deferred Income Taxes		
12		Deferred Investment Tax Credit	49,402,958.30	45,876,613.59
13		Other Reserves	404,300.62	435,257.62
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	49,807,258.92	46,311,871.21
15		Less Adjustments		
16		Contributions in Aid of Construction		
17		Advances for Construction	76,726,192.07	79,000,746.05
18		Other (1)	37,400,480.89	38,606,866.68
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	(5,844,112.92)	(5,858,092.43)
			108,282,560.04	111,749,520.30
20		Add Materials and Supplies	1,930,979.69	1,698,124.66
21		Add Working Cash (=Line 34)	13,584,628.29	14,416,930.01
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	309,247,861.91	296,014,879.68
		(1) Other Adjustments		
		Water Entitlements	(5,189,739.13)	(5,189,739.13)
		Deferred Debit Income Tax	(2,398,287.79)	(2,479,557.30)
		Other	1,743,914.00	1,811,204.00
		Net Other Adjustments	(5,844,112.92)	(5,858,092.43)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*	66,189,070.22	70,353,782.44
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing	118,126,343.83	100,204,813.22
29		Total Revenues (=Line 27 + Line 28)	2,238,671.89	2,058,894.16
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	120,365,015.72	102,263,707.38
31		5/24 x Line 25 x (100% - Line 30)	0.0186	0.0201
32		1/24 x Line 25 x Line 30	13,533,437.95	14,356,903.01
33		1/12 x Line 26	51,190.34	60,027.00
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	13,584,628.29	14,416,930.01
		* 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	139,617,924.31	1,742.01		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	10,988,048.00	144.60		
4	(b) Charged to Account 265	2,963,787.00			
5	(c) Charged to clearing accounts	628,129.00			
6	(d) Salvage recovered	34,443.20			
7	(e) All other credits ⁽²⁾				
8	Total credits	14,614,407.20	144.60		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,983,535.09			
11	(b) Cost of removal	100,389.86			
12	(c) All other debits ⁽³⁾				
13	Total debits	2,083,924.95			
14	Balance in reserve at end of year	152,148,406.56	1,886.61		
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Others	()			
42	(c) Both straight line and liberalized	(X)			

SCHEDULE A-3a
Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and improvements					
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells					
7	316	Supply mains	6,021,044.29	426,476.00	16,801.39	(86,506.78)	6,344,212.12
8	317	Other source of supply plant					
9		Total source of supply plant	6,021,044.29	426,476.00	16,801.39	(86,506.78)	6,344,212.12
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	3,410,770.81	460,910.00	15,351.15		3,856,329.66
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	21,615,681.29	2,036,951.00	405,449.12		23,247,183.17
16	325	Other pumping plant					
17		Total pumping plant	25,026,452.10	2,497,861.00	420,800.27		27,103,512.83
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	432,843.67	95,345.00	7,191.08		520,997.59
21	332	Water treatment equipment	18,443,928.82	3,002,116.00	15,976.87		21,430,067.95
22		Total water treatment plant	18,876,772.49	3,097,461.00	23,167.95		21,951,065.54
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements					
26	342	Reservoirs and tanks	6,201,397.03	514,316.00			
27	343	Transmission and distribution mains	55,802,729.44	4,007,240.00	207,621.90	(18,821.52)	6,715,713.03
28	344	Fire mains	12,310.93	304.00			12,614.93
29	345	Services	16,382,419.47	2,229,465.00	503,636.36	7,938.81	18,116,186.92
30	346	Meters	(46,646.40)	146,331.00	266,818.46	13,026.42	(154,107.44)
31	347	Meter installations					
32	348	Hydrants	5,719,033.25	369,603.00	2,146.60	(3,000.37)	6,083,489.28
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	84,071,243.72	7,267,259.00	980,223.32	(856.66)	90,357,422.74
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	1,656,551.48	389,044.00			2,045,595.48
38	372	Office furniture and equipment	276,260.63	273,734.00	75,894.83	350.00	474,449.80
39	373	Transportation equipment	2,689,083.42	488,997.00	454,042.28	20,530.00	2,744,568.14
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	293,259.14	33,379.00	7,564.17		319,073.97
43	377	Power operated equipment					
44	378	Tools, shop and garage equipment	707,257.04	105,753.00	5,040.88	536.78	808,505.94
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	5,622,411.71	1,290,907.00	542,542.16	21,416.78	6,392,193.33
49		Total	139,617,924.31	14,579,964.00	1,983,535.09	(65,946.66)	152,148,406.56

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 ¹					

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

SCHEDULE A-5
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
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	17,007.26
2	Prepaid Insurance	240,163.29
3	Prepaid Water Cost	4,996,728.81
4	Miscellaneous prepayments and deposits	76,979.92
5		
6		
7		
8		
9		
10	Total	5,330,879.28

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

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	First Mortgage Series N	6,300,000.00	34,445.49	10/01/91	10/01/21	8,405.56		862.15	7,543.41
2	First Mortgage Series O	7,000,000.00	32,418.04	08/01/92	08/01/22	11,596.86		1,095.84	10,501.02
3	First Mortgage Series P	15,000,000.00	106,870.50	09/01/98	09/01/28	59,637.83		3,578.25	56,059.58
4	First Mortgage Series Q	15,000,000.00	69,262.53	07/01/06	07/01/36	56,920.29		2,323.20	54,597.09
5	First Mortgage Series R	30,000,000.00	154,622.65	09/01/08	09/01/38	137,642.13		5,161.61	132,480.52
6	First Mortgage Series S	30,000,000.00	89,921.56	11/01/11	11/01/21	98,256.20		12,159.47	86,096.73
7									
8									
9	Total	103,300,000.00	497,540.77			372,458.87		25,180.52	347,278.35
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	5,002,280.87
2	Deferred regulatory costs	1,319,701.06
3		
4		
5		
6	Total	6,321,981.93

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 ¹ (d)	Total Par Value ² 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		15,028,800.00
2							
3							
4							
5							
6	Total	500,000.00	10.00	240,000.00	2,400,000.00		15,028,800.00

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

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

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

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK 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	180,559.21
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	158,868,027.88
2		CREDITS	
3	400	Credit balance transferred from income account	23,670,933.63
4	401	Miscellaneous credits to surplus (specify)	5,112,593.60
5			
6		Total credits	187,651,555.11
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	15,028,800.00
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	15,028,800.00
15		Balance end of year	172,622,755.11

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	
8	DEBITS	
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	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	
7	DEBITS	
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 ¹ 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	6,300,000.00	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	1,125,000.00	1,125,000.00
7										
8	Total			104,000,000.00	103,300,000.00			497,540.77	6,453,100.00	6,453,100.00

¹ 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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
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 ¹ 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							

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

SCHEDULE A-27
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
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	Bank of America (Line of Credit)	11/1/12	10/31/13	16,500,000.00	Various	19,071.18	12,760.42
2							
3							
4							
5							
6							
7	Total			16,500,000.00		19,071.18	12,760.42

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	868,110.51
2	Fontana Water Company Division water costs	2,993,007.90
3	Vacations	2,114,000.00
4	Sick Leave	456,000.00
5	Holidays	145,024.96
6	Accrued Payroll and Fringe	464,813.84
7	County and City Franchise Fees	992,030.12
8	Miscellaneous	824,302.71
9		
10		
11		
12		
13		
14		
15		
16	Total	8,857,290.04

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) (a)	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		15,697.08	3,321,788.57	3,323,098.75			17,007.26
2	State corporation franchise tax	1,106,437.95		3,478,010.76	4,684,322.30		(99,873.59)	
3	State unemployment insurance tax	97.47		67,380.75	66,450.51		1,027.71	
4	Other state and local taxes	494.28			494.27		0.01	
5	Federal unemployment insurance tax	21.09		27,267.34	21,575.24		5,713.19	
6	Fed. ins. contr. act (old age retire.)			1,288,015.76	1,288,015.76			
7	Other federal taxes							
8	Federal income taxes	3,787,393.02		13,432,878.96	16,916,748.14		303,523.84	
9								
10								
11								
12								
13								
14	Total	4,894,443.81	15,697.08	21,615,342.14	26,300,704.97		210,391.16	17,007.26

(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		38,806,866.68
2	Additions during year		224,684.94
3	Subtotal - Beginning balance plus additions during year		38,831,551.62
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		1,431,070.73
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 265		
14	Securities Exchanged for Contracts (enter detail below)		
15	Subtotal - Charges during year		1,431,070.73
16	Balance end of year		37,400,480.89

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	14,146,935.66
2		
3		
4		
5		
6	Total	14,146,935.66

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	45,876,613.59	Deferred Income Taxes		507	3,526,344.71	49,402,958.30
2	258 Other Reserves	435,257.62	Deferred ITC	30,957.00			404,300.62
3							
4							
5							
6							
7	Total	46,311,871.21		30,957.00		3,526,344.71	49,807,258.92

SCHEDULE A-35

Account 265 - Contributions in Aid of Construction

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

¹ The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 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.

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	79,000,746.05	75,809,209.09	3,191,536.96		
2	Add: Credits to account during year					
3	Contributions received during year	747,909.38	747,909.38			
4	Other credits*					
5	Total credits	747,909.38	747,909.38			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	2,998,050.06	2,998,050.06			
8	Nondepreciable donated property retired					
9	Other debits*		24,413.30			
10	Total debits	2,998,050.06	3,022,463.36			
11	Balance end of year	76,726,192.07	73,534,655.11	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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	103,133,404.65	90,323,788.22	12,809,616.43
4		601.2 Industrial sales	4,890,808.89	4,110,333.81	780,475.08
5		601.3 Sales to public authorities	10,102,130.29	8,744,176.01	1,357,954.28
6		Sub-total	118,126,343.83	103,178,298.04	14,948,045.79
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	2,238,671.89	2,114,323.71	124,348.18
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	351,616.40	182,407.96	169,208.44
22		Sub-total	2,590,288.29	2,296,731.67	293,556.62
23		Total water service revenues	120,716,632.12	105,475,029.71	15,241,602.41
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	305,557.08	319,202.62	(13,645.54)
26	612	Rent from water property	10,796.67		10,796.67
27	613	Interdepartmental rents			
28	614	Other water revenues	8,285,839.75	7,942,999.92	342,839.83
29		Total other water revenues	8,602,193.50	8,262,202.54	339,990.96
30	501	Total operating revenues	129,318,825.62	113,737,232.25	15,581,593.37

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹ Los Angeles County Division	71,450,532.76
32	Fontana Water Company Division	57,868,292.86
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	Total	129,318,825.62

¹ 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		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B				
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C	20,908,249.52	21,068,178.70	(159,929.18)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			52,084.06	76,534.73	(24,450.67)
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				20,960,333.58	21,144,713.43	(184,379.85)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		116,339.39	115,012.97	1,326.42
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		968,090.54	959,237.37	8,853.17
28	725	Miscellaneous expenses	A			372,752.72	351,794.59	20,958.13
29	726	Fuel or power purchased for pumping	A	B	C	7,717,658.53	7,077,852.72	639,805.81
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		43,286.95	42,074.56	1,212.39
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		504,627.60	439,931.74	64,695.86
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		522,989.46	572,694.76	(49,705.30)
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				10,245,745.19	9,558,598.71	687,146.48

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		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		287,691.17	283,357.27	4,333.90
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			3,859,621.61	4,056,911.37	(197,289.76)
43	743	Miscellaneous expenses	A	B		13,455.57	31,757.49	(18,301.92)
44	744	Chemicals and filtering materials	A	B		4,293,599.54	4,625,464.08	(331,864.54)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		21,790.80	21,294.94	495.86
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		17,125.23	14,994.82	2,130.41
49	748	Maintenance of water treatment equipment	A	B		1,158,118.04	1,069,000.70	89,117.34
50		Total water treatment expenses				9,651,401.96	10,102,780.67	(451,378.71)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		747,676.34	711,886.94	35,789.40
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			62,095.48	47,451.63	14,643.85
56	752	Operation labor and expenses		B				
57	753	Transmission and distribution lines expenses	A			704,588.65	669,092.93	35,495.72
58	754	Meter expenses	A			257,504.09	314,294.62	(56,790.53)
59	755	Customer installations expenses	A			194,131.99	183,333.85	10,798.14
60	756	Miscellaneous expenses	A			74,129.48	61,165.75	12,963.73
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		81,279.07	75,562.49	5,716.58
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		46,411.73	46,110.12	301.61
66	761	Maintenance of trans. and distribution mains	A			976,293.74	942,099.48	34,194.26
67	761	Maintenance of mains		B				
68	762	Maintenance of fire mains	A					
69	763	Maintenance of services	A			1,307,014.97	1,134,689.73	172,325.24
70	763	Maintenance of other trans. and distribution plant		B				
71	764	Maintenance of meters	A			86,628.70	83,713.59	2,915.11
72	765	Maintenance of hydrants	A			230,183.83	186,719.66	43,464.17
73	766	Maintenance of miscellaneous plant	A			172,574.44	174,466.64	(1,892.20)
74		Total transmission and distribution expenses				4,940,512.51	4,630,587.43	309,925.08

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		557,311.61	531,574.93	25,736.68
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,167,241.15	1,134,809.74	32,431.41
80	773	Customer records and collection expenses	A			3,036,995.45	2,927,187.09	109,808.36
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			558,535.00	865,781.32	(307,246.32)
83	775	Uncollectible accounts	A	B	C	287,805.67	273,670.92	14,134.75
84		Total customer account expenses				5,607,888.88	5,733,024.00	(125,135.12)
85		VI. SALES EXPENSES						
86		Operation						
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		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	4,159,710.52	3,896,021.44	263,689.08
97	792	Office supplies and other expenses	A	B	C	549,781.58	545,677.46	4,104.12
98	793	Property insurance	A			57,767.24	62,898.60	(5,131.36)
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A			1,002,512.72	999,860.26	2,652.46
101	795	Employees' pensions and benefits	A	B	C	6,694,303.75	6,184,586.65	509,717.10
102	796	Franchise requirements	A	B	C	992,030.12	855,305.46	136,724.66
103	797	Regulatory commission expenses	A	B	C	325,924.08	489,068.96	(163,144.88)
104	798	Outside services employed	A			1,320,619.60	1,759,365.56	(438,745.96)
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			271,053.49	287,069.71	(16,016.22)
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	470,039.65	451,444.61	18,595.04
110		Total administrative and general expenses				15,843,742.75	15,531,298.71	312,444.04
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	15,146.00	14,712.00	434.00
113	812	Administrative expenses transferred - Cr.	A	B	C	(787,894.98)	(1,445,878.89)	657,983.91
114	813	Duplicate charges - Cr.	A	B	C			
115		Total miscellaneous				(772,748.98)	(1,431,166.89)	658,417.91
116		Total operating expenses				66,476,875.89	65,269,836.06	1,207,039.83

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 527, 902 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	3,321,788.57	3,301,699.65		20,088.92	
2	State corp. franchise tax	3,478,010.76	3,485,018.64		(7,007.88)	
3	State unemployment insurance tax	67,380.75	69,914.21			(2,533.46)
4	Other state and local taxes					
5	Federal unemployment insurance tax	27,267.34	27,821.52			(554.18)
6	Federal insurance contributions act	1,288,015.76	1,212,607.75			75,408.01
7	Other federal taxes					
8	Federal income tax	13,432,878.96	13,486,897.50		(54,018.54)	
9						
10						
11						
12						
13						
14	Total	21,615,342.14	21,583,959.27		(40,937.50)	72,320.37

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net 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	23,670,933.63
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 2012	13,432,878.96
5	State franchise tax charged in 2012	3,478,010.76
6	Capitalized interest	48,105.69
7	Taxable Contributions and Advances for Services	151,990.01
8	Miscellaneous and non-deductible items	866,296.79
9	Total additions	17,977,282.21
10		
11		
12	Deduct: 2011 State franchise tax	2,719,139.00
13	Refunding of taxable advances	465,126.84
14	Total deductions	3,184,265.84
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	38,463,950.00
31	Computation of tax:	
32	Tax at 35%	13,462,382.50
33	Add: Prior year federal income tax	1,454.00
34	Less: Amortization of investment tax credit	30,957.00
35	Tax per return	13,432,879.50

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	54,018.54
2	State Income Tax	7,007.88
3	Miscellaneous Deductions	(16,643.92)
4		
5	Total	44,382.50

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest on bank loans	19,071.18
2	Interest on customer deposits	849.71
3		
4	Total	19,920.89

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Political contributions	74,432.25
2	Turkeys for various charities	24,867.18
3	Other	12,024.61
4		
5	Total	111,324.04

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 <u> X </u>
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	2,203,450.60
3	Employees - Water treatment	36	2,005,941.49
4	Employees - Transmission and distribution	40	3,362,183.57
5	Employees - Customer account	60	4,182,003.21
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,324,992.80
9	General office	75	3,247,840.91
10	Total	248	17,326,412.58

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various	0	21	0	1	22	5	826.38	0	0
2										
3										
4	Total	0	21	0	1	22	5	826.38	0	0

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

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

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

1	See Schedule B-10, 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) ²				Annual Quantities Diverted CCE (Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					2,446,225	
2									
3									
4									
5									

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

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

Purchased Water for Resale							
16	Purchased from - See Attachment 3						
17	Annual quantities purchased					(Unit chosen) ²	1,514,011 CCF
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.
¹ Average depth to water surface below ground surface.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	7	15,260,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	51	39,718,000	
12	Concrete			
13	Total	58	54,978,000	

SAN GABRIEL VALLEY WATER COMPANY

Wells - Los Angeles County Division
2012

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	123	120	1,838	428,791
1C	11828 E. Ranchito Street	18" x 506'	121	134	2,026	1,485
1D	11828 E. Ranchito Street	18" x 834'	128	145	2,805	591,306
1E	11828 E. Ranchito Street	18" x 830'	121	134	3,639	1,135,425
2F	4921 N. Tyler Avenue	20" x 620'	111	134	2,408	840,362
2D	4921 N. Tyler Avenue	20" x 600'	110	127	2,660	123,331
2E	4921 N. Tyler Avenue	18" x 620'	95	114	3,168	184,554
8B	2701 N. Loma Street	12" x 312'	64	96	1,288	1,718
8C	2701 N. Loma Street	18" x 534'	62	101	1,787	402,369
8D	2701 N. Loma Street	18" x 580'	60	90	3,299	747,987
8E	2701 N. Loma Street	18" x 970'	81	117	3,226	8,113
8F	2701 N. Loma Street	18" x 1220'	60	109	3,861	17,724
11A	12630 E. Fineview Street	20" x 445'	54	88	2,903	1,390,510
11B	12630 E. Fineview Street	20" x 664'	68	95	1,861	540,360
11C	12630 E. Fineview Street	20" x 419'	58	144	1,179	270,313
B4B	940 Baldwin Park Boulevard	16" x 1178'	113			
B4C	940 Baldwin Park Boulevard	16" x 1058'	112			
B5A	209 Perez Place	14" x 510'	103			
B5B	209 Perez Place	20" X 516'		116	3,108	2,184,887
B5C	209 Perez Place	14" x 1276'	87			
B5D	209 Perez Place	18" x 1135'	84		2,558	147,164
B5E	209 Perez Place	20" X 820'		146	3,553	2,159,240
B6C	14104 E Corak Street	18" x 526'	129		2,026	97
B6D	14104 E Corak Street	18" x 1078'	124		1,974	222
B7C	14614 E. Nelson Avenue	16" x 800'	89		2,285	552,182
B7E	14614 E. Nelson Avenue	18" x 1203'	107	146	621	156,532
B9B	436 N. Orange Avenue	18" x 1128'	121	243	724	223,284
B11A	14453 E. Temple Avenue	16" x 854'	95			
B11B	14453 E. Temple Avenue	18" x 860'	86	134	2,608	791,909
B24A	14650 Nelson Avenue	20" x 1170'	94	210	2,913	17,199
B24B	14651 Nelson Avenue	20" x 1170'	100	195	2,832	15,038
B25A	13032 Bess Avenue	20" x 800'	112		2,847	423,771
B25B	13032 Bess Avenue	20" x 1030'	109		2,478	341,083
B26A	1517 Virginia Avenue	20" x 800'		128	1,330	673,603
B26B	1517 Virginia Avenue	20" x 1030'		143	1,331	663,729
G4A	3350 N. Walnut Grove	14" x 402'	121	133	993	85,208
W1C	6135 S. Pioneer Boulevard	20" x 530'	64	139	1,754	3,188
W1E	6135 S. Pioneer Boulevard	20" x 552'	65		1,950	
W6C	10509 E. Dunlap Crossing	18" x 542'	65	99	2,808	3,554
W6D	10509 E. Dunlap Crossing	18" x 800"	73	96	2,845	8,854
Well #5	City of Industry					238,909
Total All Wells						<u>15,374,001</u>

* As of December 31, 2012

SAN GABRIEL VALLEY WATER COMPANY
Wells - Fontana Water Company Division
2012

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	546		2,335	395,146
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	487		1,850	
F4A	8005 Alder Ave.	18" x 940'	539		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	498		2,325	506,956
F7B	8326 Cherry Ave.	20" x 1010'	498		2,410	575,252
F10B	17651 Baseline Ave.	18" x 1040'	579	595	1,352	831,860
F10C	17651 Baseline Ave.	18" x 1010'	505	507	1,172	855,963
F13A	1900 North Alder Ave.	16" x 1000'	545		1,540	692,499
F13B	1900 North Alder Ave.	16" x 1140'	536	555	2,111	489,658
F15A	5888 Citrus Ave.	18" x 1240'	649		1,000	458,473
F17B	14555 San Bernardino Ave.	16" x 870'	379		2,116	278,878
F17C	14555 San Bernardino Ave.	18" x 930'	349		2,535	311,651
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	316		1,400	537,838
F22A	14777 Ceres Ave.	18" x 870'			1,843	
F23A	16025 Boyle Ave.	18" x 770'	367		2,681	
F24A	7211 Juniper Ave.	18" x 1100'			1,825	
F26A	16991 Micallef St.	18" x 1140'	652		1,825	
F27A	Upper Lytle Creek Wash	18" x 105'	77		165	24
F28A	Lower Lytle Creek Wash	20" x 580'	318	334	899	761,033
F29A	Lower Lytle Creek Wash	20" x 656'	321	428	1,027	989,600
F30A	8222 Hemlock Ave.	20" x 918'	517	540	1,771	794,359
F31A	16135 Baseline Ave.	16" x 1040'	638		1,486	557,446
F32A	Lower Lytle Creek Wash	20" x 600'	295	369	575	589,009
F33A	Upper Lytle Creek Wash	20" x 169'	102	109	777	602,113
F34A	Lower Lytle Creek Wash	20" x 524'	389	410	510	459,173
F36A	Lower Lytle Creek Wash	20" x 635'	351	383	1,650	1,126,365
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	461		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	209	265	826	569,837
F42A	Upper Lytle Creek Wash	20" x 157'	115	125	408	393,190
F44A	7980 Sultana Avenue	18" x 960'	566		2,360	929,128
F44B	7980 Sultana Avenue	18" x 1000'	565		2,065	293,173
F44C	7980 Sultana Avenue	18" x 1000'	560		2,207	616,020
F49A	2116 W. Baseline Road	18" x 960'	386		1,890	1,106,064
Total All Wells						<u>15,720,708</u>

* As of December 31, 2012

**San Gabriel Valley Water Company
Purchased Water For Resale
2012**

37,941 CCF	Central Basin Municipal Water District (Reclaimed)	
5,022 CCF	Los Angeles County Sanitation District (Reclaimed)	
998,034 CCF	Upper San Gabriel Valley Municipal Water District (Reclaimed)	
<u>1,040,997 CCF</u>	Los Angeles County Division	
473,014 CCF	Inland Empire Utilities Agency	
<u>473,014 CCF</u>	Fontana Water Company Division	
<u><u>1,514,011 CCF</u></u>	Total	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron						340		22,270	
12	Cast Iron (cement lined)						8,976		169,801	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						28,391		7,658	13,149
16	Standard screw	6,976	1,832	85,734	6,289	5,037	10,987	1,095	563	313
17	Screw or welded casing			9,666	2,224	13,238	48,494	16,867	13,648	2,639
18	Cement - asbestos					446	337,604		1,093,307	663,565
19	Welded steel					12,682	78,397	2,377	457,141	718,400
20	Wood									
21	Other (specify) Plastic		390	3,387			12,001		173,224	185,050
22	Total	6,976	2,388	99,171	8,513	31,403	525,190	20,339	1,937,612	1,588,409

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

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)	6,268	299							190,637
25	Concrete	14,103	4,588	4,988	33,008	12,881	1,200	2,650	14	73,432
26	Copper									550
27	Riveted steel	1,513	238				5,076			56,025
28	Standard screw									118,826
29	Screw or welded casing									106,776
30	Cement - asbestos	324,045	143,805	12,692	78,894	1,313				2,655,671
31	Welded steel	85,819	629,847	37,126	550,204	9,592	49,863	203,039	93,397	2,927,884
32	Wood									
33	Other (specify) Plastic		6,913							380,965
34	Total	431,748	785,690	54,806	662,106	23,786	56,139	205,689	93,411	6,533,376

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	82,319	82,446		
Commercial	7,442	7,430		
Industrial	136	134		
Public authorities	972	978		
Irrigation				
Other (specify) Construction	51	47		
Other (specify) Reclaimed	38	41		
Subtotal	90,958	91,076		
Private fire connections			2,017	2,030
Public fire hydrants			9,055	9,079
Total	90,958	91,076	11,072	11,109

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	60,103	
3/4 - in	3,233	25,074
1 - in	23,963	63,046
1.5 - in	1,719	1,590
2 - in	3,024	3,551
3 - in	106	875
4 - in	42	754
6 - in	48	732
8 - in	35	805
Over 8 - in	26	313
Total	92,299	96,740

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	
2. Used, before repair	80
3. Used, after repair	252
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	56,496
2. More than 10, but less than 15 years	33,795
3. More than 15 years	2,008

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Commercial	1,873,898	1,800,219	1,757,818	1,799,193	1,937,563	2,677,080	2,749,893	14,595,664
Industrial	122,043	133,981	130,761	144,588	138,337	161,408	160,699	991,817
Public authorities	169,101	176,824	169,730	187,622	231,519	393,257	427,039	1,755,092
Irrigation								
Other (specify) - Reclaimed	33,381	41,594	46,316	50,477	92,197	163,943	158,856	586,764
Other (specify) - Construction	5,424	7,700	11,823	3,600	9,027	17,972	15,440	70,986
Total	2,203,847	2,160,318	2,116,448	2,185,480	2,408,643	3,413,660	3,511,927	18,000,323
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	2,836,889	2,905,796	2,494,668	2,115,846	1,718,912	12,072,111	26,667,775	25,514,417
Industrial	170,625	176,449	160,379	134,145	107,296	748,894	1,740,711	1,723,266
Public authorities	399,355	395,774	322,023	250,517	133,474	1,501,143	3,256,235	3,010,544
Irrigation								
Other (specify) - Reclaimed	161,581	140,374	89,544	58,382	4,191	454,072	1,040,836	848,818
Other (specify) - Construction	5,459	7,089	17,065	6,933	1,379	37,925	108,911	29,723
Total	3,573,909	3,625,482	3,083,679	2,565,823	1,965,252	14,814,145	32,814,468	31,126,768

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

Total acres irrigated Unknown

Total population served 482,395

**SAN GABRIEL VALLEY WATER COMPANY
STATUS OF STATE OF CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PERMITS
2012**

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

(Over) Under
Collected

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Pump Taxes	W-4505 & W-4590	3,104,790		(504,791)	3,468	(1,694,939)		808,528
2	Purchased Water	W-4505 & W-4590	(505,546)		82,116	(643)	252,739		(171,334)
3	Water Production	D.04-07-034, W-4498 & W-4590	(10,723,930)	(2,070,873)	(3,684,522)	(26,493)		(1,799,502)	(18,305,320)
4	Purchased Power	W-4382, W-4498, W-4505, W-4590, D.04-07-034	1,370,860	(1,979,852)	(845,554)	(466)			(1,455,012)
5	Water Quality Litigation (Note C)	W-4094 & D.04-07-034	5,835,212		839,745	11,962			6,686,919
6	DOHS/EPA	W-4013 & D.04-07-034	2,794			5			2,799
7	Water Revenue Adjustment Mechanism	D.10-04-031	(409,344)		635,683	(68)			226,271
8	CARW	D.05-05-015 & D.04-07-034	281,037	(2,012,654)	2,913,683	1,380			1,183,446
9	Facilities Fee Memorandum Account	D.07-04-046	(2,452,681)		1,229,492 A	(5,836)			(1,229,025)
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	64,071	(25,608)	78,121	122			116,706
12	Conservation Program Memorandum Account	D.09-06-027	131,233	(771,631)	252,111	(391)			(388,678)
13	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	547,526			1,051			548,577
14	Interim Rate Memorandum Account	D.11-11-018	3,403,599			4,403	(2,744,786)		663,216
15	2010 Tax Act Memorandum Account	R. L-411A	(50,781)		50,781				0

Note A:

Facilities Fees Collected	(1,276,100)
Amount Invested in Recycled Water Project	2,505,592
Remaining Balance	<u>1,229,492</u>

Note B:

Section 790 Net Proceeds	(2,101,914)
Reinvestment of Section 790 Net Proceeds	2,101,914
Remaining Balance	<u>0</u>

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, 2012. 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, 2012, San Gabriel's discounts were as follows:

<u>Meter Size</u>	<u>LA County</u>	<u>Fontana</u>
5/8" x 3/4"	\$10.74	\$9.58
3/4"	\$16.10	\$14.37
1"	\$26.82	\$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 \$900,906 (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 2012 (as a percent of total residential customers served).*

As of December 31, 2012, 9,851 or 25.9% 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 14,266 or 35.7% of the adopted 39,981 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 2012, the Company partnered with Upper San Gabriel Valley Municipal Water District (“Upper District”) and Central Basin Municipal Water District (“Central Basin”) to deliver 2,389.8 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 clothes washer, landscape rotating nozzles and weather-based irrigation controllers. The Company offers its commercial, industrial, and institutional (“CII”) customers a rebate on large rotary nozzles, high efficiency toilet, 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 water usage and reducing their irrigation demands.
- 4) CII Water Use Audit – The Company offers 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.
- 5) HET Distribution – The Company hired EcoTech Services, Inc to deliver High Efficiency Toilets (“HET”) to residential customers. Each residential customer is eligible to receive a maximum of two HETs per household and have them installed within one month. After a month, participants of the program are subject to a random inspection.

- 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. NTC provides all required instructional assistance, educational materials and classroom presentations. A total of 10 presentations were completed during 2012 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 5, 2012	Montebello Chamber of Commerce Business Expo 2012
April 14, 2012	Sanitation Districts Earth Day 2012
July 13, 2012	City of Rosemead Rockin’ Rosemead Concerts
July 18, 2012	City of El Monte Rockin’ Wednesdays Summer Concert
November 9, 2012	Montebello Chamber of Commerce Taste of the Town

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) 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 distributed to residential and CII customers at the Company’s commercial office, during conservation events and after a residential water audit is completed at the customer’s home.

- 5) 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.
- 6) 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.
- 7) 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 21, 2012	Inland Empire Garden Friendly Plant Sales
May 17, 2012	ICWA Vendor Fair
June 1, 2012	Fontana Days Run Festival
June 2, 2012	Fontana Days Run
June 16, 2012	Inland Empire Garden Friendly Plant Sales
December 8, 2012	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).

See Attachment 1

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"	427,259	30,502	14
3/4"	55,832	2,883	19.4
1"	84,650	4,771	17.7
1 1/2"	3,737	84	44.5
2"	1,515	23	65.9

Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	442,955	22,841	19.4
3/4"	755	33	22.9
1"	371,489	16,956	21.9
1 1/2"	372	7	53.1
2"	297	5	59.4

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 2012 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"	5,127,111	30,502	168.1
3/4"	669,981	2,883	232.4
1"	1,015,803	4,771	212.9
1 1/2"	44,845	84	533.9
2"	18,176	23	790.3

Fontana Water Company Division

Meter Size	Annual Residential Customer Consumption (Ccf)	Average Residential Connections	Annual Average Consumption (Ccf)
5/8"	5,315,460	22,841	232.7
3/4"	9,063	33	274.6
1"	4,457,871	16,956	262.9
1 1/2"	4,463	7	637.6
2"	3,567	5	713.4

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"	427,259	30,502	14
Tier 1	315,359	30,502	10.3
Tier 2	111,900	30,502	3.7
3/4"	55,832	2,883	19.4
Tier 1	32,183	2,883	11.2
Tier 2	23,649	2,883	8.2
1"	84,650	4,771	17.7
Tier 1	50,109	4,771	10.5
Tier 2	34,541	4,771	7.2
1 1/2"	3,737	84	44.5
Tier 1	1,005	84	12
Tier 2	2,732	84	32.5
2"	1,515	23	65.9
Tier 1	278	23	12.1
Tier 2	1,237	23	53.8

Fontana Water Company Division

	Average Monthly Residential Customer Consumption (Ccf)	Average Residential Connections	Monthly Average Consumption (Ccf)
5/8"	442,955	22,841	19.4
Tier 1	297,432	22,841	13
Tier 2	145,523	22,841	6.4
3/4"	755	33	22.9
Tier 1	438	33	13.3
Tier 2	318	33	9.6
1"	371,489	16,956	21.9
Tier 1	233,549	16,956	13.8
Tier 2	137,940	16,956	8.1
1 1/2"	372	7	53.1
Tier 1	108	7	15.4
Tier 2	264	7	37.7
2"	297	5	59.4
Tier 1	71	5	14.2
Tier 2	226	5	45.2

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	38,262
Disconnection Notices	7,139
Disconnected for Non-Payment	164
Reconnected	130

Fontana Water Company Division

	Monthly Average
Total Residential Customers	39,842
Disconnection Notices	9,910
Disconnected for Non-Payment	619
Reconnected	576

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

The estimated monthly BMP compliance cost for 2012 was \$17,767 for the Los Angeles County division and \$11,199 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 2,389.8 acre feet (104,099,688 Ccf) of recycled water in 2012 to its CII customers. Recycled water is accounted for 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"	109,272	7,724	14.1
3/4"	5,920	348	17.0
1"	12,438	915	13.6

Fontana Water Company Division

Meter Size	Average Monthly Residential Low-Income Consumption (Ccf)	Average Low-Income Residential Connections	Average Monthly Consumption (Ccf)
5/8"	175,704	8,996	19.5
3/4"	234	9	26
1"	96,539	4,468	21.6

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 County Division

	Average Monthly Residential Low-Income Consumption (Ccf)	Average Low-Income Residential Connections	Average Monthly Consumption (Ccf)
5/8"	109,272	7,724	14.1
Tier 1	81,392	7,724	10.5
Tier 2	27,881	7,724	3.6
3/4"	5,920	348	17.0
Tier 1	3,789	348	10.9
Tier 2	2,131	348	6.1
1"	12,438	915	13.6
Tier 1	9,154	915	10.0
Tier 2	3,284	915	3.6

Fontana Water Company Division

	Average Monthly Residential Low-Income Consumption (Ccf)	Average Low-Income Residential Connections	Average Monthly Consumption (Ccf)
5/8"	175,704	8,996	19.5
Tier 1	120,004	8,996	13.3
Tier 2	55,700	8,996	6.2
3/4"	234	9	26
Tier 1	121	9	13.4
Tier 2	112	9	12.4
1"	96,539	4,468	21.6
Tier 1	61,817	4,468	13.8
Tier 2	34,722	4,468	7.8

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

	Monthly Average
Total Low-Income Customers	8,987
Disconnection Notices	Not Available
Disconnected for Non-Payment	64
Reconnected	53

Fontana Water Company Division

	Monthly Average
Total Low-Income Customers	13,473
Disconnection Notices	Not Available
Disconnected for Non-Payment	387
Reconnected	299

3. *Average low-income customer household size and average estimated monthly consumption by ratemaking district for low-income households of 5 or more, and the number of customer in each subgrouping;*

Los Angeles County Division

	Monthly Average
Average Low-Income Customer Household Size	6
Average Estimated Consumption for Low-Income Households of 5 or more	16.2

Fontana Water Company Division

	Monthly Average
Average Low-Income Customer Household Size	6
Average Estimated Consumption for Low-Income Households of 5 or more	12.6

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, 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 programs, 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, our website www.sgvwater.com 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.

Attachment 1

Schedule E-3
Los Angeles County Division
2012

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total \$ spent	Designed water saving per unit per year	Unit lifespan **	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
					(D X E)			(D X G)	(I X H)
Regional Programs (Rebates)									
Low-Flow Plumbing Fixture Rebates	Residential High Efficiency Clothes Washer		178	\$85	\$15,130	0.1075	10	19.1	191.4
Total		\$130,000			\$15,130			19.1	191.4
Local Programs									
Residential									
Conservation Kits	1.5 GPM showerhead, 1.5 GPM kitchen aerator, and 1.0 GPM aerator		500	\$9	\$4,602	0.1466	10	73.3	733.0
High Efficiency Toilets (HET) Distribution	A maximum of 2 HET was delivered to eligible residential customers		756	\$199	\$150,227	0.0425	20	32.1	642.6
Commercial, Industrial & Institutional (CII)									
Water2Save, LLC	Wireless irrigation management systems to assist Large Landscape customer with monitoring and reducing their irrigation needs		1		\$1,395	19.8714			
CII Audit	The company offers it CII custoemrs a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced		2		\$5,000				
Total		\$212,600			\$161,224			105.4	1,375.6
Public Education & Outreach									
School Conservation Education Program	The national Theatre For Children, Inc.				\$11,340				
Eudcational Materials and Outreach	Promotional materials, postage, conservation meetings, event sponsorships, CUWCC dues, employees education, over time, and ads				\$25,505				
Total		\$40,000			\$36,845			0.0	0.0
Grand Total		\$382,600			\$213,199			124.6	1,567.0

* If not specifically listed, state the category in which the activity and or program falls and rationale for including this particular activity

** This may not apply to all activities, e.g., public information/education

**Schedule E-3
Fontana Water Company Division
2012**

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total spent \$	Designed water saving per unit per year	Unit lifespan **	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
					(D x E)			(D x G)	(I x H)
Residential									
1. Single-Family High Efficient Toilet Exchange Program	Over 400 sites replacing 3.5 GPF toilets with new 1.28 GPF toilet		820	\$ 60.00	\$ 49,200.00	0.043	20	34.9	697.0
1. Water Conservation Kits	1.5 GPM showerhead, 1.5 GPM kitchen aerator, and 1.0 GPM aerator		1000	\$ 13.92	\$ 13,921.34	0.1466	10	146.6	1,466.0
2. Weather Based Irrigation Controllers ("Smart Timers")	Smart Timers where given to customers who participated in workshops. Workshop demonstrated on how customers installing and programing controllers.		105	\$ 315.91	\$ 33,170.83	0.0129	7.5	1.4	10.2
3. High Efficient Sprinkler Nozzles	High efficient sprinkler nozzles to be offered to customers who participated in a residential audit		4350	\$ 1.97	\$ 8,570.15	0.004	5	17.4	87.0
4. Single-Family Residential Audits	Equipment purchased to conduct audits.				\$ 555.00				
Total		\$228,600			\$ 105,417.32			200.2	2,260.2
Commercial, Industrial & Institutional (CII)									
2. Multi-Family High Efficient Toilet Exchange Program	Four sites replacing 3.5 GPF toilets with new 1.28 GPF toilet		7	\$ 40.00	\$ 280.00	0.043	20	0.3	6.0
1. CII Retrofit	Refund for the pervious year's program in cooperation with Inland Empire Utilities Agency.				\$ (3,353.92)				
Total		\$262,500			\$ (3,073.92)			0.3	6.0
Education and Public Outreach									
1. 10 Water Wise Smart Gardening Workshops	FWC offers gardening workshops to provide customers information about efficient landscape and water use. Smart Timers where handed out in some workshops to customers who participated.		10		\$ 2,019.32				
2. Education and Public Outreach Materials / Other	Promotional materials, postage, conservation meetings, event sponsorships, membership dues, employees education, over time, and ads.				\$ 30,022.45				
Total		\$50,000			\$ 32,041.77			0.0	0.0
Grand Total		\$400,000			\$ 134,385.17			200.5	2,266.1

* If not specifically listed, state the category in which the activity and or program falls and rationale for including this particular activity

** This may not apply to all activities, e.g., public information/education

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.04-07-034, D.05-07-044, D.08-06-022 and D.10-10-019. See Attachment to Schedule E-4 and the Affiliate Transaction Rule VIII.C Compliance Plan attached herein as Appendix A as required by D.10-10-019.
- * 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

Additional reporting items required by D.10-10-019:

- (h) services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impacts; None
- (i) services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts. See Attachment to Schedule E-4, Item 1.(a)

**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	26,933.85
Total	<u>26,933.85</u> *

Note *

All costs, including employee time, fringes, overheads, and other expenses San Gabriel Valley Water Company (San Gabriel) incurs to provide administrative and accounting services to an affiliated company are charged through regular monthly billing, for which San Gabriel is paid, pursuant to the Services Agreement between San Gabriel and its affiliates included in the Affiliated Company Transaction Procedures included herein as Appendix A as required by D.10-10-019. 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, D.08-06-022, and D.10-10-019.

1. (g) Periodic short term loans from affiliate (Utility Investment Company)
Maximum outstanding at any one time - \$13,700,000.00. Amount outstanding at year-end - \$0.00

Interest paid on short term loans from affiliate (Utility Investment Company)
Total for 2012 - \$119,690.43

**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		
Total		

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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
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, 2012, through December 31, 2012.

President
Title (Please Print)



Signature

(626) 448-6183
Telephone Number

April 1, 2013
Date

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	52	Operating expenses	45-47
Acres irrigated	60	Operating revenues	44
Advances from associated companies	38	Organization and control	4
Advances for construction	41	Other deferred credits	42
Affiliate Transactions	65	Other deferred debits	32
Assets	19	Other income	21
Assets in special funds	28	Other investments	28
Balance Sheet	19-20	Other physical property	24
Balancing & Memorandum Accounts	63	Payables to associated companies	39
Bonds	36	Political expenditures	53
Bonuses	53	Population served	60
Capital stock	33	Premium on capital stock	33
Capital surplus	34	Prepayments	30
Contributions in aid of construction	43	Proprietary capital	35
Depreciation and amortization reserves	26-27	Purchased water for resale	54
Declaration	70	Rate Base	25
Discount on capital stock	32	Receivables from associated companies	30
Discount and expense on funded debt	31	Revenues apportioned to cities	44
Dividends declared	33	SDWBA Loan Data	67-68
Earned surplus	34	Securities issued or assumed	38
		Selected Financial Data Excluding Non-	
Employees and their compensation	52	Regulated Activity	8-10
Engineering and management fees	51	Service connections	65
Excess Capacity and Non-Tariffed Services	11	Sinking funds	28
Facilities Fees	69	Sources of supply and water developed	54
Franchises	23	Special deposits	29
Income account	21	Status with Board of Health	61
Income deductions	21	Stockholders	33
Investments in associated companies	28	Storage facilities	54
Liabilities	20	Taxes	48
Loans to officers, directors, or shareholders	53	Transmission and distribution facilities	58
Low Income Rate Assistance Program	64	Unamortized debt discount and expense	31
Management compensation	51	Unamortized premium on debt	31
Meters and services	59	Undistributed profits	35
Miscellaneous long-term debt	38	Utility plant	22
Miscellaneous reserves	42	Utility plant in service	22-23
Miscellaneous special funds	29	Utility plant held for future use	24
Notes payable	39	Water delivered to metered customers	60
Notes receivable	29	Water Conservation Program(s)	64
Officers	12	Working Cash	25

APPENDIX A

**Compliance Plan Included as Part of
San Gabriel Valley Water Company's
2012
Annual P.U.C. Report**

**California Public Utilities Commission
Affiliate Transaction Rule VIII.C.
Compliance Plan**

Adopted in D.10-10-019

Table of Contents

	<u>Page</u>
INTRODUCTION	1
RULE I. Affiliates of San Gabriel	1
RULE II. Shared Corporate Support	1
RULE III. Utility Operations and Service Quality	2
RULE IV. Separation	3
RULE V. Pricing of Goods and Services between the Utility and its Affiliate	3
RULE VI. Financial Health	4
RULE VII. Regulatory Oversight	4
RULE VIII. Compliance Plans	4

ATTACHMENTS

ATTACHMENT A – List of Affiliates Required by RULE VIII.C.1.

ATTACHMENT B – Services Agreement

ATTACHMENT C – Verification

ATTACHMENT D – Verification

INTRODUCTION

As a Class A water utility subject to California Public Utilities Commission (“Commission”) regulation, San Gabriel Valley Water Company (“San Gabriel”) must follow the applicable affiliate transaction rules (“ATRs”) adopted in Commission Decision 10-10-019 in Order Instituting Rulemaking (“OIR”) 09-04-012. The Affiliated Company Transaction Procedures provide employees who perform support services for affiliated companies with guidance in the form of procedures or rules concerning transactions between San Gabriel and its affiliates.

Employees are directed to follow these written procedures regarding the permitted and restricted transactions and use of proprietary or confidential utility information between San Gabriel and its affiliates. Failure to comply with these rules could subject the company to Commission-imposed sanctions.

I. Affiliates of San Gabriel

Attachment A contains a list of all affiliates of San Gabriel and a description of each affiliate’s business activities. All transactions between San Gabriel and the affiliates listed in **Attachment A** are subject to the cost allocation rules described in the Services Agreement which is attached hereto as **Attachment B**. The applicability of rules other than ATRs depends on the circumstances surrounding each transaction or proposed transaction.

II. Shared Corporate Support

The ATRs permit San Gabriel to continue performing corporate support services on behalf of its affiliates including, among other things, corporate governance and oversight, tax planning and preparation services, accounting services, insurance, financial planning and reporting, and legal services, etc. The provision of corporate support services shall not provide a means for the transfer of confidential non-public information from San Gabriel to an affiliate that

San Gabriel Valley Water Company

Affiliated Company Transaction Procedures

June 30, 2011

INTRODUCTION

As a Class A water utility subject to California Public Utilities Commission (“Commission”) regulation, San Gabriel Valley Water Company (“San Gabriel”) must follow the applicable affiliate transaction rules (“ATRs”) adopted in Commission Decision 10-10-019 in Order Instituting Rulemaking (“OIR”) 09-04-012. The Affiliated Company Transaction Procedures provide employees who perform support services for affiliated companies with guidance in the form of procedures or rules concerning transactions between San Gabriel and its affiliates.

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Attachment A contains a list of all affiliates of San Gabriel and a description of each affiliate’s business activities. All transactions between San Gabriel and the affiliates listed in **Attachment A** are subject to the cost allocation rules described in the Services Agreement which is attached hereto as **Attachment B**. The applicability of rules other than ATRs depends on the circumstances surrounding each transaction or proposed transaction.

II. Shared Corporate Support

The ATRs permit San Gabriel to continue performing corporate support services on behalf of its affiliates including, among other things, corporate governance and oversight, tax planning and preparation services, accounting services, insurance, financial planning and reporting, and legal services, etc. The provision of corporate support services shall not provide a means for the transfer of confidential non-public information from San Gabriel to an affiliate that

would create the opportunity for preferential treatment or unfair competitive advantage, lead to customer confusion, or create significant opportunities for cross-subsidy of affiliates.

San Gabriel has been providing corporate support services for its affiliates pursuant to the Services Agreement since September 1, 1993. The Services Agreement resulted from the stipulation for settlement between San Gabriel and Commission Staff, adopted and approved by the Commission in D.93-09-036 and subsequently approved by the Commission in numerous rate case decisions. The Services Agreement continues to apply to San Gabriel and its affiliates and is incorporated with minor updates, into this Affiliated Company Transaction Procedures as **Attachment B**.

III. Utility Operations and Service Quality

- A. San Gabriel is now and shall continue to be in compliance with applicable Federal and State statutes, laws and administrative regulations.
- B. San Gabriel does not:
 - 1. Offer products or services that are not included in its tariffs (“non-tariffed”) such as selling customers repair and replacement of their water service lines. If, at a future time, the company wishes to offer non-tariffed products or services, executive management having oversight responsibility must first approve doing so and put into place procedures complying with the Commission’s ATRs;
 - 2. Solicit business on behalf of its affiliates nor acquire information on behalf of or to provide to its affiliates;
 - 3. Share proprietary, non-public or confidential information with affiliates except its parent;
 - 4. Share customer information without first obtaining the customer’s written consent, a Standard Customer Information Release Form signed by the customer, or, if so directed, by a Commission decision or resolution;

5. Give the appearance that San Gabriel speaks on behalf of its affiliates;
6. Represent to others that its affiliates or customers of its affiliates will receive different treatment by San Gabriel than the treatment San Gabriel provides to other unaffiliated companies or their customers.

IV. Separation

- A. San Gabriel will continue to implement the Financial Separation Plan submitted with Advice Letter 395 to comply with ATR VII.E regarding measures to prevent the potential of San Gabriel being pulled into a bankruptcy of its parent company.
- B. San Gabriel will continue to provide a list of shared directors and officers between it and affiliated companies in its Annual Report.
- C. No later than 30 days following a change to the list of shared directors and officers, San Gabriel will notify the Director of the Commission's Division of Water and Audits and the Director of the Division of Ratepayer Advocates of any such change.
- D. Employee transfers between San Gabriel and an affiliated company will be tracked and reported to the Commission.

V. Pricing of Goods or Services between San Gabriel and an Affiliate

San Gabriel does not offer goods or services to its affiliates – other than shared corporate support as authorized in Rule V – in the regular course of its business. Should an occasional circumstance arise where goods or services other than shared corporate support services are transferred to an affiliate, San Gabriel or the affiliate will obtain an independent appraisal showing the fair market value of the goods or services. Transfers from San Gabriel to an affiliate will be at no less than fair market value and transfers from an affiliate to San Gabriel will be at no more than fair market value.

ATTACHMENT A
San Gabriel Valley Water Company Affiliates

Company Name	Company's Line of Business (products or services offered)	ATR Rule 1.B Affiliate
Utility Investment Company	Utility Investment Company has no operations and no employees. It exists for the purpose of holding the common stock of San Gabriel Valley Water Company and Arizona Water Company and for financial separation ("Ring Fencing") purposes.	No
United Resources, Inc.	United Resources, Inc. has no operations and no employees. It exists for the purpose of holding the common stock of Utility Investment Company and Rosemead Properties, Inc. and for financial separation ("Ring Fencing") purposes.	No
Arizona Water Company	Arizona Water Company is a public water utility operating in Arizona and is subject to the regulatory jurisdiction of the Arizona Corporation Commission. Arizona Water Company is operated and managed by its own management and employees with its headquarters office located in Phoenix, Arizona and has no operations in common with San Gabriel.	Yes As To Rules IV.B and X. Only
Rosemead Properties, Inc.	Rosemead Properties, Inc. has no employees. Its primary business involves ownership of office buildings and parcels of vacant land. The office buildings are operated and managed by a contract building management company paid for entirely by Rosemead Properties, Inc. To the extent any employee of San Gabriel Valley Water Company provides services to Rosemead Properties, Inc. (or other affiliates), that time, including fringe benefits and overhead is directly charged through regular monthly billing and San Gabriel Valley Water Company is reimbursed therefor pursuant to the Services Agreement.	No(1)

ATTACHMENT B
SERVICES AGREEMENT

This Agreement entered into as of September 1, 1993 as amended and supplemented on June 30, 2011 by and between San Gabriel Valley Water Company ("San Gabriel") and Utility Investment Company ("UIC") is made a part of the Affiliated Company Transactions Procedures dated June 30, 2011:

A. UIC, a holding company, is the parent of San Gabriel and Arizona Water Company. United Resources, Inc., also a holding company, is the parent of UIC and Rosemead Properties, Inc.

B. From time to time the affiliated companies desire to utilize San Gabriel's services.

NOW THEREFORE, the parties hereto agree as follows:

1. San Gabriel agrees to provide the affiliated companies with services under and subject to all of the terms, conditions, and provisions hereof.

2. San Gabriel hereby agrees to provide the services of corporate officers and support personnel to the affiliated companies from time to time as required during the term of this Agreement. Nothing in this Agreement shall require San Gabriel personnel to provide services that would interfere with the performance of their duties and responsibilities for San Gabriel or that would diminish San Gabriel's resources or activities in a manner that would result in degradation of the reliability, efficiency, adequacy, or cost of utility service or have an adverse impact on customer service. San Gabriel will continue its ongoing compliance with General Order 103-A.

3. San Gabriel will charge UIC for all services provided to the affiliated companies on a fully-allocated cost basis that includes charges for the time each

employee devotes to affiliate matters, corresponding fringe benefits, related overheads, and general office supplies. San Gabriel will provide UIC with a monthly summary of time spent and charges for providing such services to the affiliated companies.

4. San Gabriel's employees that devote time to affiliate matters shall track such time by recording entries, to the nearest one-tenth of an hour, on the time sheet attached. The completed time sheet shall be provided to the Accounting Department on the first business day of the subsequent month.

5. San Gabriel will issue an invoice to UIC for all charges incurred pursuant to this Agreement. UIC shall pay such invoice on or before the tenth (10) day following receipt thereof.

6. San Gabriel employees providing services to the affiliated companies shall be considered to be employees of San Gabriel. To the extent any such employee is compensated by an affiliated company as an officer or director, any services provided by that employee in such capacity shall not also be billed to UIC under this Agreement.

7. San Gabriel shall maintain its accounting records in accordance with the Commission's Uniform System of Accounts, Commission decisions and resolutions, and the California Public Utilities Code. Such records shall be maintained and located in California.

8. San Gabriel agrees that all books and records relating in any manner whatsoever to the business of the affiliated companies and all other files, books and records, and other materials owned by the affiliated companies or used by them in connection with the conduct of their businesses, whether prepared by San Gabriel personnel or otherwise coming into San Gabriel's possession, shall be the exclusive property of the affiliated companies regardless of who actually prepared the original material. No such books and records or other materials shall be disclosed without the prior written consent of the affiliated companies.

Time Spent on Affiliates' Business

(Record to Nearest .1 Hour)

NAME _____ MONTH _____ YEAR _____

DATE	URI	RPI	UIC	AWC	TOTAL
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
TOTAL					

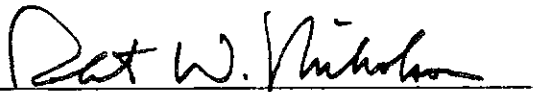
9. San Gabriel employees shall not disclose proprietary or confidential information pertaining to San Gabriel that would create the opportunity for preferential treatment or unfair competitive advantage, lead to customer confusion, or create significant opportunities for cross subsidy of affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement as amended and supplemented to be executed as of the 30th day of June, 2011.

UTILITY INVESTMENT COMPANY

SAN GABRIEL VALLEY WATER
COMPANY

By 
M. L. Whitehead, President

By 
R. W. Nicholson, President

VERIFICATION

I, the undersigned, am an officer of Utility Investment Company and am authorized to make this verification on its behalf. I have read the attached San Gabriel Valley Water Company Affiliated Company Transaction Procedures and know the contents thereof and believe based on my own knowledge that the San Gabriel Valley Water Company Affiliated Company Transaction Procedures provide mechanisms and procedures that will ensure that San Gabriel Valley Water Company is not utilizing Utility Investment Company or an affiliate not covered by these Rules as a conduit to circumvent such Rules.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed at El Monte, California, on June 30, 2011.

/s/ M.L. WHITEHEAD

M. L. Whitehead

President

VERIFICATION

I, the undersigned, am an officer of San Gabriel Valley Water Company ("San Gabriel") and am authorized to make this verification on its behalf. I have read the attached Affiliated Company Transaction Procedures and know the contents thereof and believe based on my own knowledge that the San Gabriel Valley Water Company Affiliated Company Transaction Procedures provide mechanisms and procedures that will ensure that San Gabriel is not utilizing Utility Investment Company or an affiliate not covered by these Rules as a conduit to circumvent such Rules.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed at El Monte, California, on June 30, 2011.

/s/ ROBERT W. NICHOLSON

Robert W. Nicholson
President

Appendix B

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2012

	Performance Measure	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS							
(A) % Calls Answered in 30 seconds							Installed an automated call distribution system (ACD) and will report results in 2013
(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%	0.05%	0.06%	0.05%	0.07%	0.06%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.56%	0.50%	0.29%	1.02%	0.54%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
5. RESPONSE TO CUSTOMER AND REGULATORY							
(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							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.
(1) Date and time of service interruption							
(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							

Received _____
Examined _____

U# 337W

2012
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

SAN GABRIEL VALLEY WATER COMPANY

(NAME OF CORPORATION)

Name of District: **Los Angeles County Division**

Location: **Los Angeles County**
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2012

REPORT MUST BE FILED NOT LATER THAN APRIL 1, 2013

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2-3
Schedule A-1d - District Rate Base and Working Cash	4
Schedule A-3 - Depreciation and Amortization Reserves	5
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	6
Schedule B-1 - Operating Revenues	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8-12
Schedule B-4 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14-15
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	16
Schedule D-4 - Number of Active Service Connections	17
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	17
Schedule D-6 - Meter Testing Data	17
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	18
End of Year Balances in Selected Accounts	19
Declaration	20
Index	21

SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
I. INTANGIBLE PLANT							
1	301	Organization	13,810.08				13,810.08
2	302	Franchises and consents (Schedule A-1b)	2,500.00				2,500.00
3	303	Other intangible plant	10.00				10.00
4		Total intangible plant	16,320.08				16,320.08
II. LANDED CAPITAL							
5	306	Land and land rights	6,511,732.92	4,627,570.87		(32,530.00)	11,106,773.79
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements					
7	312	Collecting and impounding reservoirs					
8	313	Lake, river and other intakes					
9	314	Springs and tunnels					
10	315	Wells	6,204,361.55		16,801.39		6,187,560.16
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	6,204,361.55	0.00	16,801.39		6,187,560.16
IV. PUMPING PLANT							
14	321	Structures and improvements	9,177,433.50	161,811.00	15,351.15		9,323,893.35
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	25,229,678.56	171,349.69	405,449.12		24,995,579.13
18	325	Other pumping plant					
19		Total pumping plant	34,407,112.06	333,160.69	420,800.27		34,319,472.48
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	82,832.32		7,191.08		75,641.24
21	332	Water treatment equipment	53,514,674.47	47,710.88	15,976.87		53,546,408.48
		Total water treatment plant	53,597,506.79	47,710.88	23,167.95		53,622,049.72

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		VI. TRANSMISSION AND DIST. PLANT					
1	341	Structures and improvements					
2	342	Reservoirs and tanks	13,978,148.81	8,355.12			13,986,503.93
3	343	Transmission and distribution mains	86,746,042.90	1,215,343.74	27,394.96	(326,016.21)	87,607,975.47
4	344	Fire mains	15,128.77				15,128.77
5	345	Services	40,290,033.82	1,936,068.13	330,053.90	(20,297.97)	41,875,750.08
6	346	Meters					
7	347	Meter installations					
8	348	Hydrants	5,310,115.47	88,025.76		(12,276.95)	5,385,864.28
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	146,339,469.77	3,247,792.75	357,448.86	(358,591.13)	148,871,222.53
		VII. GENERAL PLANT					
11	371	Structures and improvements	992,373.56				992,373.56
12	372	Office furniture and equipment	1,082,284.93	2,875.69	7,762.41		1,077,398.21
13	373	Transportation equipment	2,271,565.94	218,296.55	222,162.50		2,267,699.99
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	197,950.11	33,248.27	5,094.18		226,104.20
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	823,553.67	17,198.61	4,018.33		836,733.95
19	379	Other general plant					
20		Total general plant	5,367,728.21	271,619.12	239,037.42		5,400,309.91
		VIII. UNDISTRIBUTED ITEMS					
21	390	Other tangible property					
22	391	Utility plant purchased					
23	392	Utility plant sold					
24		Total undistributed items					
25		Common Plant	13,553,113.99	546,557.93	168,982.92		13,930,689.00
26		Total utility plant in service	265,997,345.37	9,074,412.24	1,226,238.81	(391,121.13)	273,454,397.67

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2012 (c)	Balance 1/1/2012 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	259,523,708.67	252,444,231.38
3		Construction Work in Progress	4,782,885.54	3,241,478.46
4		General Office Prorate	13,930,689.00	13,553,113.99
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	278,237,283.21	269,238,823.83
6		Less Accumulated Depreciation		
7		Plant in Service	74,738,018.39	69,211,727.78
8		General Office Prorate	1,827,975.22	1,640,807.03
9		Total Accumulated Depreciation (=Line 7 + Line 8)	76,565,993.61	70,852,334.81
10		Less Other Reserves		
11		Deferred Income Taxes	21,543,635.75	20,402,549.94
12		Deferred Investment Tax Credit	135,354.75	147,117.03
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	21,678,990.50	20,549,666.97
15		Less Adjustments		
16		Contributions in Aid of Construction	53,518,989.06	55,469,744.92
17		Advances for Construction	2,845,345.39	2,966,863.57
18		Other (1)	(503,668.00)	(508,549.00)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	55,860,666.45	57,928,059.49
20		Add Materials and Supplies	910,291.77	851,972.17
21		Add Working Cash (=Line 34)	6,882,872.41	6,838,654.25
22		TOTAL DISTRICT RATE BASE	131,924,796.83	127,599,388.98
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		(1) Other Adjustment		
		Deferred Debit Income Tax	(503,668.00)	(508,549.00)
		Net Other Adjustment	(503,668.00)	(508,549.00)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	33,560,847.34	33,425,642.78
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	62,214,136.16	49,136,155.62
28		Other Revenues: Flat Rate Monthly Billing	1,236,123.43	1,128,012.93
29		Total Revenues (=Line 27 + Line 28)	63,450,259.59	50,264,168.55
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0195	0.0224
31		5/24 x Line 25 x (100% - Line 30)	6,855,629.71	6,807,398.92
32		1/24 x Line 25 x Line 30	27,242.70	31,255.33
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	6,882,872.41	6,838,654.26

* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

**SCHEDULE A-3
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 250 Utility Plant Common Property (e)
1	Balance in reserves at beginning of year	69,211,727.78	859.65		1,640,607.02
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	4,226,336.00	62.52		310,527.00
4	(b) Charged to Account 265	2,160,500.00			537.00
5	(c) Charged to Clearing Accounts	248,897.00			38,047.00
6	(d) Salvage recovered	7,791.00			7,240.11
7	(e) All other credits ¹⁷				
8	Total credits	6,643,524.00	62.52		356,351.11
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,119,020.17			168,982.92
11	(b) Cost of removal	(1,786.78)			
12	(c) All other debits ¹⁷				
13	Total debits	1,117,233.39			168,982.92
14	Balance in reserve at end of year	74,738,018.39	922.17		1,827,975.21
15	State method of determining depreciation charges.	Straight Line Remaining Life			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	7,129,018.17			
19	¹⁷ Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

(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 Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements					
2	312	Collecting and impounding reservoirs					
3	313	Lake, river and other intakes					
4	314	Springs and tunnels					
5	315	Wells	2,730,262.48	197,031.00	16,801.39		2,910,492.09
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	2,730,262.48	197,031.00	16,801.39		2,910,492.09
		II. PUMPING PLANT					
9	321	Structures and improvements	2,064,700.56	264,569.00	15,351.15		2,313,918.41
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	9,559,392.55	921,634.00	405,449.12		10,075,577.43
13	325	Other pumping plant					
14		Total pumping plant	11,624,093.11	1,186,203.00	420,800.27		12,389,495.84
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	24,726.78	1,719.00	7,191.08		19,254.70
16	332	Water treatment equipment	12,212,577.62	1,787,920.00	15,976.87		13,984,520.75
17		Total water treatment plant	12,237,304.40	1,789,639.00	23,167.95		14,003,775.45
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements					
19	342	Reservoirs and tanks	3,481,867.24	272,655.00			3,754,522.24
20	343	Transmission and distribution mains	26,430,951.90	1,699,952.00	85,399.74	(8,031.14)	28,037,473.02
21	344	Fire mains	11,614.93	289.00			11,903.93
22	345	Services	8,503,206.12	1,041,632.00	331,735.00	10,782.30	9,223,885.42
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	2,519,290.26	130,491.00	2,078.40	(964.38)	2,646,738.48
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	40,946,930.45	3,145,019.00	419,213.14	1,786.78	43,674,523.09
		V. GENERAL PLANT					
28	371	Structures and improvements	262,481.86	20,244.00			282,725.86
29	372	Office furniture and equipment	(399,280.78)	48,700.00	7,762.41		(358,343.19)
30	373	Transportation equipment	1,023,158.06	187,472.00	222,162.50	7,791.00	996,258.56
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	218,642.05	13,188.00	5,094.18		226,735.87
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	568,136.15	48,237.00	4,018.33		612,354.82
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	1,673,137.34	317,841.00	239,037.42	7,791.00	1,759,731.92
40		Common Plant	1,640,607.03	349,111.00	168,982.92	7,240.11	1,827,975.22
41		TOTAL	70,852,334.81	6,984,844.00	1,288,003.09	16,817.89	76,565,993.61

SCHEDULE B-1 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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	55,033,137.90	43,558,702.54	11,474,435.36
4		601.2 Industrial sales	2,966,436.43	2,454,719.11	511,717.32
5		601.3 Sales to public authorities	4,214,561.83	3,122,733.97	1,091,827.86
6		Sub-total	62,214,136.16	49,136,155.62	13,077,980.54
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	1,236,123.43	1,128,012.93	108,110.50
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	3,538.81	12,486.00	(8,947.19)
22		Sub-total	1,239,662.24	1,140,498.93	99,163.31
23		Total water service revenues	63,453,798.40	50,276,654.55	13,177,143.85
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	77,276.40	81,059.46	(3,783.06)
26	612	Rent from water property	10,796.67		10,796.67
27	613	Interdepartmental rents			
28	614	Other water revenues	7,908,661.29	7,768,162.62	140,498.67
29		Total other water revenues	7,996,734.36	7,849,222.08	147,512.28
30	501	Total operating revenues	71,450,532.76	58,125,876.63	13,324,656.13

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B				
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B				
4	703	Miscellaneous expenses	A					
5	704	Purchased water	A	B	C	9,078,066.35	9,174,016.86	(95,950.51)
		Maintenance						
6	706	Maintenance supervision and engineering	A	B				
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B				
9	708	Maintenance of collect and impound reservoirs	A					
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A					
12	710	Maintenance of springs and tunnels	A					
13	711	Maintenance of wells	A			35,419.21	64,955.96	(29,536.75)
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		Total source of supply expense				9,113,485.56	9,238,972.82	(125,487.26)

SCHEDULE B-2

Operating Expenses - Class A, B, and C Water Utilities (Continued)

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		65,586.81	63,063.29	2,523.52
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A					
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A					
	724	Pumping labor and expenses	A	B		441,253.50	437,879.76	3,373.74
22	725	Miscellaneous expenses	A			176,395.05	163,969.95	12,425.10
23	726	Fuel or power purchased for pumping	A	B	C	3,304,632.45	3,582,308.68	(277,676.23)
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		30,724.49	29,813.11	911.38
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		309,543.49	297,489.44	12,054.05
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		317,965.21	333,414.87	(15,449.66)
29	733	Maintenance of other pumping plant	A	B				
30		Total pumping expenses				4,646,101.00	4,907,939.10	(261,838.10)
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		174,809.15	164,189.10	10,620.05
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			3,108,455.80	3,262,474.14	(154,018.34)
34	743	Miscellaneous expenses	A	B		3,188.84	3,223.64	(34.80)
35	744	Chemicals and filtering materials	A	B		3,901,025.80	4,186,738.26	(285,712.46)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		21,790.80	21,294.94	495.86
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		5,789.77	5,900.63	(110.86)
39	748	Maintenance of water treatment equipment	A	B		176,559.76	237,745.39	(61,185.63)
40		Total water treatment expenses				7,391,619.92	7,881,566.10	(489,946.18)

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities (Continued)
 (Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		328,262.04	285,887.74	42,374.30
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			4,970.01	5,093.80	(123.79)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			407,101.10	386,850.39	20,250.71
46	754	Meter expenses	A			189,729.90	199,972.50	(10,242.60)
47	755	Customer installations expenses	A			137,651.12	119,694.08	17,957.04
48	756	Miscellaneous expenses	A			47,631.27	41,715.68	5,915.59
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		40,929.42	33,815.19	7,114.23
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B				
52	760	Maintenance of reservoirs and tanks	A	B		24,339.01	27,332.03	(2,993.02)
53	761	Maintenance of trans. and distribution mains	A			428,272.94	446,652.46	(18,379.52)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			720,034.56	564,086.20	155,948.36
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			43,028.49	42,499.01	529.48
59	765	Maintenance of hydrants	A			150,571.47	101,433.28	49,138.19
60	766	Maintenance of miscellaneous plant	A			108,757.25	104,317.36	4,439.89
61		Total transmission and distribution expenses				2,631,278.58	2,359,349.72	271,928.86

SCHEDULE B-2

Operating Expenses - Class A, B, and C Water Utilities (Continued)

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
62	771	Supervision	A	B	344,966.95	335,058.74	9,908.21	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	576,652.53	558,827.90	17,824.63	
65	773	Customer records and collection expenses	A		1,515,089.74	1,444,956.46	70,133.28	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		296,603.94	295,737.08	866.86	
68	775	Uncollectible accounts	A	B	103,417.19	63,350.67	40,066.52	
69		Total customer account expenses			2,836,730.35	2,697,930.85	138,799.50	
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B				
71	781	Sales expenses						
72	782	Demonstrating and selling expenses	A					
73	783	Advertising expenses	A					
74	784	Miscellaneous sales expenses	A					
75	785	Merchandising, jobbing and contract work	A					
76		Total sales expenses						

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities (Continued)
 (Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
77	791	Administrative and general salaries	A	B	C	1,915,747.38	1,791,488.88	124,258.50
78	792	Office supplies and other expenses	A	B	C	249,263.26	237,333.95	11,929.31
79	793	Property insurance	A			29,588.00	32,418.00	(2,830.00)
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			504,071.50	507,610.81	(3,539.31)
82	795	Employees' pensions and benefits	A	B	C	3,256,728.89	3,017,276.44	239,452.45
83	796	Franchise requirements	A	B	C	633,554.34	502,405.36	131,148.98
84	797	Regulatory commission expenses	A	B	C	161,595.49	122,858.13	38,737.36
85	798	Outside services employed	A			203,524.94	498,207.51	(294,682.57)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			136,952.41	146,757.04	(9,804.63)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	198,634.30	180,870.23	17,764.07
90		Total administrative and general expenses				7,289,660.51	7,037,226.35	252,434.16
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	15,146.00	14,712.00	434.00
92	812	Administrative expenses transferred - Credit	A	B	C	(259,757.39)	(648,703.49)	388,946.10
93	813	Duplicate charges - Credit	A	B	C			
94		Total miscellaneous				(244,611.39)	(633,991.49)	389,380.10
95		Total operating expenses				33,664,264.53	33,488,993.45	175,271.08

**SCHEDULE B-4
Taxes Charged During Year**

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 521) (d)	Other (Accounts 527, 902, 903) (e)	Capitalized (f)
1	Taxes on real and personal property	1,439,507.64	1,437,390.64		2,117.00	
2	State corporation franchise tax	2,389,183.15	2,392,663.96		(3,480.81)	
3	State unemployment insurance tax	32,117.03	34,677.81			(2,560.78)
4	Other state and local taxes					
5	Federal unemployment insurance tax	13,229.98	13,790.16			(560.18)
6	Federal insurance contributions act	616,787.04	582,322.71			34,464.33
7	Other federal taxes					
8	Federal income tax	9,195,126.11	9,218,483.73		(23,357.62)	
	Total	13,685,950.95	13,679,329.01		(24,721.43)	31,343.37

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4									
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) ²	Annual Quantities Pumped CCF (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	See Attached								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30									
31	Central Basin Municipal Water District (Reclaimed)					37,941	CCF		
32	Los Angeles County Sanitation District (Reclaimed)					5,022	CCF		
33	Upper San Gabriel Valley Municipal Water District (Reclaimed)					998,034	CCF		
34									
35	Annual quantities purchased				(Unit chosen) ²	1,040,997	CCF		
36									

¹ State ditch, pipe line, reservoir, etc., with name, if any.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic foot; in domestic use the thousand gallons 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.
³ Average depth to water surface below ground surface.

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting Reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete	1	1,193,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	37	22,887,000	
12	Concrete			
	Total	38	24,080,000	

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division
2012**

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	123	120	1,838	428,791
1C	11828 E. Ranchito Street	18" x 506'	121	134	2,026	1,485
1D	11828 E. Ranchito Street	18" x 834'	128	145	2,805	591,306
1E	11828 E. Ranchito Street	18" x 830'	121	134	3,639	1,135,425
2F	4921 N. Tyler Avenue	20" x 620'	111	134	2,408	840,362
2D	4921 N. Tyler Avenue	20" x 600'	110	127	2,660	123,331
2E	4921 N. Tyler Avenue	18" x 620'	95	114	3,168	184,554
8B	2701 N. Loma Street	12" x 312'	64	96	1,288	1,718
8C	2701 N. Loma Street	18" x 534'	62	101	1,787	402,369
8D	2701 N. Loma Street	18" x 580'	60	90	3,299	747,987
8E	2701 N. Loma Street	18" x 970'	81	117	3,226	8,113
8F	2701 N. Loma Street	18" x 1220'	60	109	3,861	17,724
11A	12630 E. Fineview Street	20" x 445'	54	88	2,903	1,390,510
11B	12630 E. Fineview Street	20" x 664'	68	95	1,861	540,360
11C	12630 E. Fineview Street	20" x 419'	58	144	1,179	270,313
B4B	940 Baldwin Park Boulevard	16" x 1178'	113			
B4C	940 Baldwin Park Boulevard	16" x 1058'	112			
B5A	209 Perez Place	14" x 510'	103			
B5B	209 Perez Place	20" X 516'		116	3,108	2,184,887
B5C	209 Perez Place	14" x 1276'	87			
B5D	209 Perez Place	18" x 1135'	84		2,558	147,164
B5E	209 Perez Place	20" X 820'		146	3,553	2,159,240
B6C	14104 E Corak Street	18" x 526'	129		2,026	97
B6D	14104 E Corak Street	18" x 1078'	124		1,974	222
B7C	14614 E. Nelson Avenue	16" x 800'	89		2,285	552,182
B7E	14614 E. Nelson Avenue	18" x 1203'	107	146	621	156,532
B9B	436 N. Orange Avenue	18" x 1128'	121	243	724	223,284
B11A	14453 E. Temple Avenue	16" x 854'	95			
B11B	14453 E. Temple Avenue	18" x 860'	86	134	2,608	791,909
B24A	14650 Nelson Avenue	20" x 1170'	94	210	2,913	17,199
B24B	14651 Nelson Avenue	20" x 1170'	100	195	2,832	15,038
B25A	13032 Bess Avenue	20" x 800'	112		2,847	423,771
B25B	13032 Bess Avenue	20" x 1030'	109		2,478	341,083
B26A	1517 Virginia Avenue	20" x 800'		128	1,330	673,603
B26B	1517 Virginia Avenue	20" x 1030'		143	1,331	663,729
G4A	3350 N. Walnut Grove	14" x 402'	121	133	993	85,208
W1C	6135 S. Pioneer Boulevard	20" x 530'	64	139	1,754	3,188
W1E	6135 S. Pioneer Boulevard	20" x 552'	65		1,950	
W6C	10509 E. Dunlap Crossing	18" x 542'	65	99	2,808	3,554
W6D	10509 E. Dunlap Crossing	18" x 800"	73	96	2,845	8,854
Well #5	City of Industry					238,909
					Total All Wells	<u>15,374,001</u>

* As of December 31, 2012

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping										
Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron						340			
12	Cast iron (cement lined)						6,140		22,540	2,926
13	Concrete									
14	Copper		166	384						
15	Riveted Steel									
16	Standard Screw	1,397	1,830	8,727	6,289	5,037	10,944	1,095	172	313
17	Screw or Welded Casing			9,666	2,224	10,976	48,479	16,867	13,648	2,639
18	Cement - Asbestos					446	322,824		666,058	430,149
19	Welded Steel					830	35,120	77	121,594	231,258
20	Wood									
21	Other (specify) Plastic		390	3,387			2,662		13,937	41,468
22	Total	1,397	2,386	22,164	8,513	17,289	426,509	18,039	837,949	708,753

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)										
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									340
24	Cast iron (cement lined)	4,900	286							36,792
25	Concrete									
26	Copper									550
27	Riveted Steel		194							194
28	Standard Screw									35,804
29	Screw or Welded Casing									104,499
30	Cement - Asbestos	178,342	76,217	12,692	39,056	1,313				1,727,097
31	Welded Steel	55,978	219,025	14,929	213,015	4,360	5,836	58,994	47,679	1,008,695
32	Wood									
33	Other (specify) Plastic									61,844
34	Total	239,220	295,722	27,621	252,071	5,673	5,836	58,994	47,679	2,975,815

**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	41,443	41,489		
Commercial	4,958	4,948		
Industrial	49	47		
Public authorities	395	395		
Irrigation				
Other (specify) Construction				
Other (specify) Reclaimed	38	41		
Subtotal	46,883	46,920		
Private fire connections			1,145	1,151
Public fire hydrants			4,093	4,098
Total	46,883	46,920	5,238	5,249

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

Size	Meters	Services
5/8 x 3/4 - in	35,301	
3/4 - in	3,177	17,864
1 - in	6,422	26,785
1.5 - in	1,016	1,061
2 - in	1,601	1,921
3 - in	51	306
4 - in	36	496
6 - in	21	475
8 - in	18	369
Over 8 - in	8	99
Total	47,651	49,376

**SCHEDULE D-6
Meter Testing Data**

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

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	883,133	869,047	877,724	876,985	917,695	1,219,949	1,241,690	6,886,223
Industrial	69,057	79,809	80,127	81,916	79,982	92,337	83,004	566,232
Public authorities	52,062	55,530	58,924	65,444	83,683	140,240	178,072	633,955
Irrigation								
Other (specify) - Reclaimed	33,381	41,594	46,316	50,477	92,197	163,943	158,856	586,764
Total	1,037,633	1,045,980	1,063,091	1,074,822	1,173,557	1,616,469	1,661,622	8,673,174

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	1,238,947	1,341,750	1,104,707	995,065	858,365	5,538,834	12,425,057	12,092,122
Industrial	81,264	85,718	79,637	67,982	57,710	372,311	938,543	1,038,488
Public authorities	130,656	144,986	104,961	85,196	45,414	511,213	1,145,168	1,054,098
Irrigation								
Other (specify) - Reclaimed	161,581	140,374	89,544	58,382	4,191	454,072	1,040,836	848,818
Total	1,612,448	1,712,828	1,378,849	1,206,625	965,680	6,876,430	15,549,604	15,033,526

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

Total acres irrigated Unknown

Total population served 272,082

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies on hand	\$ <u>910,291.77</u>
100.3	Construction Work in Progress	\$ <u>4,782,885.54</u>
241	Advances for Construction	\$ <u>2,845,345.39</u>
265	Contributions in Aid of Construction	\$ <u>53,518,989.06</u>

DECLARATION

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

I, the undersigned R.W. Nicholson
 Name of District Manager or Equivalent (Please Print)

of Los Angeles County Division District
 Name of District

of San Gabriel Valley Water Company
 Name of Utility

at 11142 Garvey Avenue, El Monte, CA 91733
 Address of District Office

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, 2012, through December 31, 2012.

President
 Title (Please Print)

R.W. Nicholson
 Signature

(626) 448-6183
 Telephone Number

April 1, 2013
 Date

INDEX

	<u>PAGE</u>
Acres Irrigated	18
Advances for construction	19
Construction work in progress	19
Contributions in aid of construction	19
Depreciation and amortization reserves	5
Materials and supplies on hand	19
Meters and services on pipe system	17
Operating expenses	8-11
Operating revenues	7
Population served	18
Rate Base	4
Service connections, active	17
Signature	20
Source of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	16
Utility plant in service	2-3

Received _____
Examined _____

U# 337W

2012
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

SAN GABRIEL VALLEY WATER COMPANY

(NAME OF CORPORATION)

Name of District: **Fontana Water Company Division**

Location: **Fontana, San Bernardino**
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2012

REPORT MUST BE FILED NOT LATER THAN APRIL 1, 2013

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-1a - Account 100.1 - Utility Plant in Service	2-3
Schedule A-1d - District Rate Base and Working Cash	4
Schedule A-3 - Depreciation and Amortization Reserves	5
Schedule A-3a - Analysis of Entries in Account 250 - Reserve for Depreciation of Utility Plant	6
Schedule B-1 - Operating Revenues	7
Schedule B-2 - Operating Expenses - For Class A, B, and C Water Utilities	8-12
Schedule B-4 - Taxes Charged During Year	13
Schedule D-1 - Sources of Supply and Water Developed	14-15
Schedule D-2 - Description of Storage Facilities	14
Schedule D-3 - Description of Transmission and Distribution Facilities	16
Schedule D-4 - Number of Active Service Connections	17
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	17
Schedule D-6 - Meter Testing Data	17
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	18
End of Year Balances in Selected Accounts	19
Declaration	20
Index	21

**SCHEDULE A-1a
Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		I. INTANGIBLE PLANT					
1	301	Organization	2,287.60				2,287.60
2	302	Franchises and consents (Schedule A-1b)	2,052.36				2,052.36
3	303	Other intangible plant					
4		Total intangible plant	4,339.96				4,339.96
		II. LANDED CAPITAL					
5	306	Land and land rights	5,939,224.15	4,673,529.64			10,612,753.79
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and improvements					
7	312	Collecting and impounding reservoirs					
8	313	Lake, river and other intakes					
9	314	Springs and tunnels					
10	315	Wells	6,067,367.78	1,604,472.35			7,671,840.13
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	6,067,367.78	1,604,472.35			7,671,840.13
		IV. PUMPING PLANT					
14	321	Structures and improvements	7,143,729.29	475,041.20			7,618,770.49
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	30,703,537.42	727,631.34			31,431,168.76
18	325	Other pumping plant					
19		Total pumping plant	37,847,266.71	1,202,672.54			39,049,939.25
		V. WATER TREATMENT PLANT					
20	331	Structures and improvements	4,194,751.82	45,250.67			4,240,002.49
21	332	Water treatment equipment	45,976,472.74	1,446,716.90			47,423,189.64
		Total water treatment plant	50,171,224.56	1,491,967.57			51,663,192.13

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		VI. TRANSMISSION AND DIST. PLANT					
1	341	Structures and improvements					
2	342	Reservoirs and tanks	10,885,414.57	414.13			10,885,828.70
3	343	Transmission and distribution mains	116,223,504.33	1,920,352.88	73,350.43	(51,581.45)	118,018,925.33
4	344	Fire mains	806.26				806.26
5	345	Services	45,163,945.04	1,763,351.88	168,720.04	(8,384.76)	46,750,192.12
6	346	Meters					
7	347	Meter installations					
8	348	Hydrants	9,541,394.89	123,122.85		(68.20)	9,664,449.54
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	181,815,065.09	3,807,241.74	242,070.47	(60,034.41)	185,320,201.95
		VII. GENERAL PLANT					
11	371	Structures and improvements	5,164,932.59	2,056.11			5,166,988.70
12	372	Office furniture and equipment	414,547.54	29,201.78	16,281.40		427,467.92
13	373	Transportation equipment	2,621,024.49	189,257.27	210,338.02		2,599,943.74
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	54,548.61	32,058.18	2,469.99		84,134.80
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	932,186.07	13,640.03	1,022.55		944,803.55
19	379	Other general plant					
20		Total general plant	9,187,237.30	266,213.37	230,111.96		9,223,338.71
		VIII. UNDISTRIBUTED ITEMS					
21	390	Other tangible property					
22	391	Utility plant purchased					
23	392	Utility plant sold					
24		Total undistributed items					
25		Common Plant	13,282,472.18	553,820.42	171,228.32		13,665,064.28
26		Total utility plant in service	304,314,197.73	13,599,917.63	643,410.75	(60,034.41)	317,210,670.20

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2012 (c)	Balance 1/1/2012 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	303,545,605.92	291,031,725.55
3		Construction Work in Progress	8,522,526.04	4,026,119.27
4		General Office Prorate	13,665,064.28	13,282,472.18
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	325,733,196.24	308,340,317.00
6		Less Accumulated Depreciation		
7		Plant in Service	74,305,732.54	67,678,366.08
8		General Office Prorate	1,276,680.41	1,087,223.42
9		Total Accumulated Depreciation (=Line 7 + Line 8)	75,582,412.95	68,765,589.50
10		Less Other Reserves		
11		Deferred Income Taxes	27,859,322.55	25,474,063.65
12		Deferred Investment Tax Credit	268,945.87	288,140.59
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	28,128,268.42	25,762,204.24
15		Less Adjustments		
16		Contributions in Aid of Construction	23,207,203.01	23,531,001.13
17		Advances for Construction	34,555,135.50	35,640,003.11
18		Other (1)	(5,340,444.92)	(5,349,543.43)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	52,421,893.59	53,821,460.81
20		Add Materials and Supplies	1,020,687.92	846,152.49
21		Add Working Cash (=Line 34)	6,701,755.88	6,482,882.32
22		TOTAL DISTRICT RATE BASE	177,323,065.08	167,320,097.25
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		(1) Other Adjustments		
		Water Entitlements	(5,189,739.13)	(5,189,739.13)
		Deferred Debit Income Tax	(1,894,619.79)	(1,971,008.30)
		Other	1,743,914.00	1,811,204.00
		Net Other Adjustments	(5,340,444.92)	(5,349,543.43)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	32,628,222.88	31,570,522.36
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	55,912,207.67	54,042,142.42
28		Other Revenues: Flat Rate Monthly Billing	1,002,548.46	986,310.78
29		Total Revenues (=Line 27 + Line 28)	56,914,756.13	55,028,453.20
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0176	0.0179
31		5/24 x Line 25 x (100% - Line 30)	6,677,808.25	6,459,304.86
32		1/24 x Line 25 x Line 30	23,947.64	23,577.46
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	6,701,755.88	6,482,882.32

* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).

**SCHEDULE A-3
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 250 Utility Plant Common Property (e)
1	Balance in reserves at beginning of year	67,678,366.08	882.36		1,087,223.42
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	6,136,532.00	82.08		314,653.00
4	(b) Charged to Account 265	802,607.00			143.00
5	(c) Charged to Clearing Accounts	302,632.00			38,553.00
6	(d) Salvage recovered	12,075.78			7,336.31
7	(e) All other credits ^{1/}				
8	Total credits	7,253,846.78	82.08		360,685.31
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	524,303.68			171,228.32
11	(b) Cost of removal	102,176.64			
12	(c) All other debits ^{1/}				
13	Total debits	626,480.32			171,228.32
14	Balance in reserve at end of year	74,305,732.54	964.44		1,276,680.41
15	State method of determining depreciation charges.	Straight Line Remaining Life			
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$	12,464,561.98			
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

(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 Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements					
2	312	Collecting and impounding reservoirs					
3	313	Lake, river and other intakes					
4	314	Springs and tunnels					
5	315	Wells	3,290,781.81	229,445.00		(86,506.78)	3,433,720.03
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	3,290,781.81	229,445.00		(86,506.78)	3,433,720.03
		II. PUMPING PLANT					
9	321	Structures and improvements	1,346,070.25	196,341.00			1,542,411.25
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	12,056,288.74	1,115,317.00			13,171,605.74
13	325	Other pumping plant					
14		Total pumping plant	13,402,358.99	1,311,658.00			14,714,016.99
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	408,116.89	93,626.00			501,742.89
16	332	Water treatment equipment	6,231,351.20	1,214,196.00			7,445,547.20
17		Total water treatment plant	6,639,468.09	1,307,822.00			7,947,290.09
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements					
19	342	Reservoirs and tanks	2,719,529.79	241,661.00			2,961,190.79
20	343	Transmission and distribution mains	29,371,777.54	2,307,288.00	122,222.16	(10,790.38)	31,546,053.00
21	344	Fire mains	696.00	15.00			711.00
22	345	Services	7,879,213.35	1,187,833.00	171,901.36	(2,843.49)	8,892,301.50
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	3,199,742.99	239,112.00	68.20	(2,035.99)	3,436,750.80
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	43,170,959.67	3,975,909.00	294,191.72	(15,669.86)	46,837,007.09
		V. GENERAL PLANT					
28	371	Structures and improvements	218,059.67	95,570.00			313,629.67
29	372	Office furniture and equipment	(730,101.22)	18,735.00	16,281.40		(727,647.62)
30	373	Transportation equipment	1,529,660.81	241,992.00	210,338.02	11,539.00	1,572,853.79
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	56,717.30	5,457.00	2,469.99		59,704.31
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	100,460.96	55,183.00	1,022.55	536.78	155,158.19
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	1,174,797.52	416,937.00	230,111.96	12,075.78	1,373,698.34
40		Common Plant	1,087,223.42	353,349.00	171,228.32	7,336.31	1,276,680.41
41		TOTAL	68,765,589.50	7,595,120.00	695,532.00	(82,764.55)	75,582,412.95

SCHEDULE B-1 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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	48,100,266.75	46,765,085.68	1,335,181.07
4		601.2 Industrial sales	1,924,372.46	1,655,614.70	268,757.76
5		601.3 Sales to public authorities	5,887,568.46	5,621,442.04	266,126.42
6		Sub-total	55,912,207.67	54,042,142.42	1,870,065.25
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	1,002,548.46	986,310.78	16,237.68
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	348,077.59	169,921.96	178,155.63
22		Sub-total	1,350,626.05	1,156,232.74	194,393.31
23		Total water service revenues	57,262,833.72	55,198,375.16	2,064,458.56
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	228,280.68	238,143.16	(9,862.48)
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues	377,178.46	174,837.30	202,341.16
29		Total other water revenues	605,459.14	412,980.46	192,478.68
30	501	Total operating revenues	57,868,292.86	55,611,355.62	2,256,937.24

SCHEDULE B-2
Operating Expenses - Class A, B, and C Water Utilities

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B				
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B				
4	703	Miscellaneous expenses	A					
5	704	Purchased water	A	B	C	11,830,183.17	11,894,161.84	(63,978.67)
		Maintenance						
6	706	Maintenance supervision and engineering	A	B				
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B				
9	708	Maintenance of collect and impound reservoirs	A					
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A					
12	710	Maintenance of springs and tunnels	A					
13	711	Maintenance of wells	A			16,664.85	11,578.77	5,086.08
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		Total source of supply expense				11,846,848.02	11,905,740.61	(58,892.59)

SCHEDULE B-1 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		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	48,100,266.75	46,765,085.68	1,335,181.07
4		601.2 Industrial sales	1,924,372.46	1,655,614.70	268,757.76
5		601.3 Sales to public authorities	5,887,568.46	5,621,442.04	266,126.42
6		Sub-total	55,912,207.67	54,042,142.42	1,870,065.25
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	1,002,548.46	986,310.78	16,237.68
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	348,077.59	169,921.96	178,155.63
22		Sub-total	1,350,626.05	1,156,232.74	194,393.31
23		Total water service revenues	57,262,833.72	55,198,375.16	2,064,458.56
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	228,280.68	238,143.16	(9,862.48)
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues	377,178.46	174,837.30	202,341.16
29		Total other water revenues	605,459.14	412,980.46	192,478.68
30	501	Total operating revenues	57,868,292.86	55,611,355.62	2,256,937.24

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

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		50,752.58	51,949.68	(1,197.10)
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A					
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A					
	724	Pumping labor and expenses	A	B		526,837.04	521,357.61	5,479.43
22	725	Miscellaneous expenses	A			196,357.67	187,824.64	8,533.03
23	726	Fuel or power purchased for pumping	A	B	C	4,413,026.08	3,495,544.04	917,482.04
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		12,562.46	12,261.45	301.01
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		195,084.11	142,442.30	52,641.81
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		205,024.25	239,279.89	(34,255.64)
29	733	Maintenance of other pumping plant	A	B				
30		Total pumping expenses				5,599,644.19	4,650,659.61	948,984.58
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		112,882.02	119,168.17	(6,286.15)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			751,165.81	794,437.23	(43,271.42)
34	743	Miscellaneous expenses	A	B		10,266.73	28,533.85	(18,267.12)
35	744	Chemicals and filtering materials	A	B		392,573.74	438,725.82	(46,152.08)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B				
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		11,335.46	9,094.19	2,241.27
39	748	Maintenance of water treatment equipment	A	B		981,558.28	831,255.31	150,302.97
40		Total water treatment expenses				2,259,782.04	2,221,214.57	38,567.47

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

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		419,414.30	425,999.20	(6,584.90)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			57,125.47	42,357.83	14,767.64
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			297,487.55	282,242.54	15,245.01
46	754	Meter expenses	A			67,774.19	114,322.12	(46,547.93)
47	755	Customer installations expenses	A			56,480.87	63,639.77	(7,158.90)
48	756	Miscellaneous expenses	A			26,498.21	19,450.07	7,048.14
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		40,349.65	41,747.30	(1,397.65)
50	758	Maintenance of structures and plant			C			
51	759	Maintenance of structures and improvements	A	B				
52	760	Maintenance of reservoirs and tanks	A	B		22,072.72	18,778.09	3,294.63
53	761	Maintenance of trans. and distribution mains	A			548,020.80	495,447.02	52,573.78
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			586,980.41	570,603.53	16,376.88
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			43,600.21	41,214.58	2,385.63
59	765	Maintenance of hydrants	A			79,612.36	85,286.38	(5,674.02)
60	766	Maintenance of miscellaneous plant	A			63,817.19	70,149.28	(6,332.09)
61		Total transmission and distribution expenses				2,309,233.93	2,271,237.71	37,996.22

SCHEDULE B-2

Operating Expenses - Class A, B, and C Water Utilities (Continued)

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
62	771	Supervision	A	B		212,344.66	196,516.19	15,828.47
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		590,588.62	575,981.84	14,606.78
65	773	Customer records and collection expenses	A			1,521,905.71	1,482,230.63	39,675.08
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			261,931.06	570,044.24	(308,113.18)
68	775	Uncollectible accounts	A	B	C	184,388.48	210,320.25	(25,931.77)
69		Total customer account expenses				2,771,158.53	3,035,093.15	(263,934.62)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B				
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A					
73	783	Advertising expenses	A					
74	784	Miscellaneous sales expenses	A					
75	785	Merchandising, jobbing and contract work	A					
76		Total sales expenses						

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

(Respondent should use the group of accounts applicable to its class)

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
77	791	Administrative and general salaries	A	B	C	2,243,963.14	2,104,532.56	139,430.58
78	792	Office supplies and other expenses	A	B	C	300,518.32	308,343.51	(7,825.19)
79	793	Property insurance	A			28,179.24	30,480.60	(2,301.36)
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			498,441.22	492,249.45	6,191.77
82	795	Employees' pensions and benefits	A	B	C	3,437,574.86	3,167,310.21	270,264.65
83	796	Franchise requirements	A	B	C	358,475.78	352,900.10	5,575.68
84	797	Regulatory commission expenses	A	B	C	164,328.59	366,210.83	(201,882.24)
85	798	Outside services employed	A			1,117,094.66	1,261,158.05	(144,063.39)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			134,101.08	140,312.67	(6,211.59)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	271,405.35	270,574.38	830.97
90		Total administrative and general expenses				8,554,082.24	8,494,072.36	60,009.88
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C			
92	812	Administrative expenses transferred - Credit	A	B	C	(528,137.59)	(797,175.40)	269,037.81
93	813	Duplicate charges - Credit	A	B	C			
94		Total miscellaneous				(528,137.59)	(797,175.40)	269,037.81
95		Total operating expenses				32,812,611.36	31,780,842.61	1,031,768.75

SCHEDULE B-4
Taxes Charged During Year

Line No.	Kind of Tax (See system support for instructions) (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Non-Utility (Account 521) (d)	Other (Accounts 527, 902, 903) (e)	Capitalized (f)
1	Taxes on real and personal property	1,882,280.93	1,864,309.01		17,971.92	
2	State corporation franchise tax	1,088,827.61	1,092,354.68		(3,527.07)	
3	State unemployment insurance tax	35,263.72	35,236.40			27.32
4	Other state and local taxes					
5	Federal unemployment insurance tax	14,037.36	14,031.36			6.00
6	Federal insurance contributions act	671,228.72	630,285.04			40,943.68
7	Other federal taxes					
8	Federal income tax	4,237,752.85	4,268,413.77		(30,660.92)	
	Total	7,929,391.19	7,904,630.26		(16,216.07)	40,977.00

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted CCF (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					2,446,225	
5									
6									
7									
8	WELLS					Pumping Capacity (Unit) ²	Annual Quantities Pumped CCF (Unit) ²	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water				
10									
11									
12	See Attached								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN (Unit) ²		Annual Quantities Used (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from:								
30									
31	Inland Empire Utilities Agency						473,014 CCF		
32									
33									
34									
35	Annual quantities purchased				(Unit chosen) ²		473,014 CCF		
36									

¹ State ditch, pipe line, reservoir, etc., with name, if any.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons 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.
³ Average depth to water surface below ground surface.

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting Reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete	6	14,067,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	14	16,831,000	
12	Concrete			
	Total	20	30,898,000	

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Fontana Water Company Division
2012**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	546		2,335	395,146
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	487		1,850	
F4A	8005 Alder Ave.	18" x 940'	539		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	498		2,325	506,956
F7B	8326 Cherry Ave.	20" x 1010'	498		2,410	575,252
F10B	17651 Baseline Ave.	18" x 1040'	579	595	1,352	831,860
F10C	17651 Baseline Ave.	18" x 1010'	505	507	1,172	855,963
F13A	1900 North Alder Ave.	16" x 1000'	545		1,540	692,499
F13B	1900 North Alder Ave.	16" x 1140'	536	555	2,111	489,658
F15A	5888 Citrus Ave.	18" x 1240'	649		1,000	458,473
F17B	14555 San Bernardino Ave.	16" x 870'	379		2,116	278,878
F17C	14555 San Bernardino Ave.	18" x 930'	349		2,535	311,651
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	316		1,400	537,838
F22A	14777 Ceres Ave.	18" x 870'			1,843	
F23A	16025 Boyle Ave.	18" x 770'	367		2,681	
F24A	7211 Juniper Ave.	18" x 1100'			1,825	
F26A	16991 Micallef St.	18" x 1140'	652		1,825	
F27A	Upper Lytle Creek Wash	18" x 105'	77		165	24
F28A	Lower Lytle Creek Wash	20" x 580'	318	334	899	761,033
F29A	Lower Lytle Creek Wash	20" x 656'	321	428	1,027	989,600
F30A	8222 Hemlock Ave.	20" x 918'	517	540	1,771	794,359
F31A	16135 Baseline Ave.	16" x 1040'	638		1,486	557,446
F32A	Lower Lytle Creek Wash	20" x 600'	295	369	575	589,009
F33A	Upper Lytle Creek Wash	20" x 169'	102	109	777	602,113
F34A	Lower Lytle Creek Wash	20" x 524'	389	410	510	459,173
F36A	Lower Lytle Creek Wash	20" x 635'	351	383	1,650	1,126,365
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	461		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	209	265	826	569,837
F42A	Upper Lytle Creek Wash	20" x 157'	115	125	408	393,190
F44A	7980 Sultana Avenue	18" x 960'	566		2,360	929,128
F44B	7980 Sultana Avenue	18" x 1000'	565		2,065	293,173
F44C	7980 Sultana Avenue	18" x 1000'	560		2,207	616,020
F49A	2116 W. Baseline Road	18" x 960'	386		1,890	1,106,064
Total All Wells						<u>15,720,708</u>

* As of December 31, 2012

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. Length of Ditches, Flumes and Lined Conduits in Miles for Various Capacities (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which)									
Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping										
Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								22,270	
12	Cast iron (cement lined)						2,836		147,261	2,367
13	Concrete									
14	Copper									
15	Riveted Steel						28,391		7,658	13,149
16	Standard Screw	5,579	2	77,007			43		391	
17	Screw or Welded Casing					2,262	15			
18	Cement - Asbestos						14,780		427,249	233,416
19	Welded Steel					11,852	43,277	2,300	335,547	487,142
20	Wood									
21	Other (specify) Plastic						9,339		159,287	143,582
22	Total	5,579	2	77,007		14,114	98,681	2,300	1,099,663	879,656

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)										
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									22,270
24	Cast iron (cement lined)	1,368	13							153,845
25	Concrete	14,103	4,588	4,988	33,008	12,881	1,200	2,650	14	73,432
26	Copper									
27	Riveted Steel	1,513	44				5,076			55,831
28	Standard Screw									83,022
29	Screw or Welded Casing									2,277
30	Cement - Asbestos	145,703	67,588		39,838					928,574
31	Welded Steel	29,841	410,822	22,197	337,189	5,232	44,027	144,045	45,718	1,919,189
32	Wood									
33	Other (specify) Plastic		6,913							319,121
34	Total	192,528	489,968	27,185	410,035	18,113	50,303	146,695	45,732	3,557,561

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	40,876	40,957		
Commercial	2,484	2,482		
Industrial	87	87		
Public authorities	577	583		
Irrigation				
Other (specify) Construction	51	47		
Other (specify) Reclaimed				
Subtotal	44,075	44,156		
Private fire connections			872	879
Public fire hydrants			4,962	4,981
Total	44,075	44,156	5,834	5,860

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

Size	Meters	Services
5/8 x 3/4 - in	24,802	
3/4 - in	56	7,210
1 - in	17,541	36,261
1.5 - in	703	529
2 - in	1,423	1,630
3 - in	55	569
4 - in	6	258
6 - in	27	257
8 - in	17	436
Over 8 - in	18	214
Total	44,648	47,364

SCHEDULE D-6 Meter Testing Data

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

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	990,765	931,172	880,094	922,208	1,019,868	1,457,131	1,508,203	7,709,441
Industrial	52,986	54,172	50,634	62,672	58,355	69,071	77,695	425,585
Public authorities	117,039	121,294	110,806	122,178	147,836	253,017	248,967	1,121,137
Irrigation								
Other (specify) - Construction	5,424	7,700	11,823	3,600	9,027	17,972	15,440	70,986
Total	1,166,214	1,114,338	1,053,357	1,110,658	1,235,086	1,797,191	1,850,305	9,327,149

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	1,597,942	1,564,046	1,389,961	1,120,781	860,547	6,533,277	14,242,718	13,422,295
Industrial	89,361	90,731	80,742	66,163	49,586	376,583	802,168	684,778
Public authorities	268,699	250,788	217,062	165,321	88,060	989,930	2,111,067	1,956,446
Irrigation								
Other (specify) - Construction	5,459	7,089	17,065	6,933	1,379	37,925	108,911	29,723
Total	1,961,461	1,912,654	1,704,830	1,359,198	999,572	7,937,715	17,264,864	16,093,242

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

Total acres irrigated Unknown

Total population served 210,313

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies on hand	\$ <u>1,020,687.92</u>
100.3	Construction Work in Progress	\$ <u>8,522,526.04</u>
241	Advances for Construction	\$ <u>34,555,135.50</u>
265	Contributions in Aid of Construction	\$ <u>23,207,203.01</u>

DECLARATION

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

I, the undersigned R.W. Nicholson
 Name of District Manager or Equivalent (Please Print)

of Fontana Water Company Division District
 Name of District

of San Gabriel Valley Water Company
 Name of Utility

at 15966 Arrow Route, Fontana, CA 92335
 Address of District Office

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, 2012, through December 31, 2012.

President
 Title (Please Print)

R. W. Nicholson
 Signature

(626) 448-6183
 Telephone Number

April 1, 2013
 Date

INDEX

	<u>PAGE</u>
Acres Irrigated	18
Advances for construction	19
Construction work in progress	19
Contributions in aid of construction	19
Depreciation and amortization reserves	5
Materials and supplies on hand	19
Meters and services on pipe system	17
Operating expenses	8-11
Operating revenues	7
Population served	18
Rate Base	4
Service connections, active	17
Signature	20
Source of supply and water developed	14
Storage facilities	14
Taxes	13
Transmission and distribution facilities	16
Utility plant in service	2-3

Received	_____
Examined	_____

U# 337W

2012
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

SAN GABRIEL VALLEY WATER COMPANY

(NAME OF CORPORATION)

Name of District: **General Office**

Location: **El Monte, Los Angeles**
Fontana, San Bernardino
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2012

REPORT MUST BE FILED NOT LATER THAN APRIL 1, 2013

SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
I. INTANGIBLE PLANT							
1	301	Organization					
2	302	Franchises and consents (Schedule A-1b)					
3	303	Other intangible plant					
4		Total intangible plant					
II. LANDED CAPITAL							
5	306	Land and land rights	1,041,965.80				1,041,965.80
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements					
7	312	Collecting and impounding reservoirs					
8	313	Lake, river and other intakes					
9	314	Springs and tunnels					
10	315	Wells					
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant					
IV. PUMPING PLANT							
14	321	Structures and improvements					
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment					
18	325	Other pumping plant					
19		Total pumping plant					
V. WATER TREATMENT PLANT							
20	331	Structures and improvements					
21	332	Water treatment equipment					
		Total water treatment plant					

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		VI. TRANSMISSION AND DIST. PLANT					
1	341	Structures and improvements					
2	342	Reservoirs and tanks					
3	343	Transmission and distribution mains					
4	344	Fire mains					
5	345	Services					
6	346	Meters	7,851,309.28	310,284.02	266,818.46		7,894,774.84
7	347	Meter installations					
8	348	Hydrants					
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	7,851,309.28	310,284.02	266,818.46		7,894,774.84
		VII. GENERAL PLANT					
11	371	Structures and improvements	13,845,709.71	476,592.52			14,322,302.23
12	372	Office furniture and equipment	3,440,269.04	154,987.29	51,851.02		3,543,405.31
13	373	Transportation equipment	507,410.32	55,752.46	21,541.76		541,621.02
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	98,570.80	98,126.71			196,697.51
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	50,351.22	4,635.35			54,986.57
19	379	Other general plant					
20		Total general plant	17,942,311.09	790,094.33	73,392.78		18,659,012.64
		VIII. UNDISTRIBUTED ITEMS					
21							
22	390	Common Plant					
23	391	Utility plant purchased					
24	392	Utility plant sold					
25		Total undistributed items					
26		Total utility plant in service	26,835,586.17	1,100,378.35	340,211.24		27,595,753.28

SCHEDULE A-3
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 250 Utility Plant Common Property (e)
1	Balance in reserves at beginning of year	2,727,830.45			
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	625,180.00			
4	(b) Charged to Account 265	680.00			
5	(c) Charged to Clearing Accounts	76,600.00			
6	(d) Salvage recovered	14,576.42			
7	(e) All other credits ^{1/}				
8	Total credits	717,036.42			
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	340,211.24			
11	(b) Cost of removal				
12	(c) All other debits ^{1/}				
13	Total debits	340,211.24			
14	Balance in reserve at end of year	3,104,655.63			
15	State method of determining depreciation charges. Straight Line Remaining Life				
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$				1,237,267.77
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

Analysis of Entries in Account 250-Reserve for Depreciation of Utility Plant

(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 Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements					
2	312	Collecting and impounding reservoirs					
3	313	Lake, river and other intakes					
4	314	Springs and tunnels					
5	315	Wells					
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant					
		II. PUMPING PLANT					
9	321	Structures and improvements					
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment					
13	325	Other pumping plant					
14		Total pumping plant					
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements					
16	332	Water treatment equipment					
17		Total water treatment plant					
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements					
19	342	Reservoirs and tanks					
20	343	Transmission and distribution mains					
21	344	Fire mains					
22	345	Services					
23	346	Meters	(46,646.40)	146,331.00	266,818.46	13,026.42	(154,107.44)
24	347	Meter installations					
25	348	Hydrants					
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	(46,646.40)	146,331.00	266,818.46	13,026.42	(154,107.44)
		V. GENERAL PLANT					
28	371	Structures and improvements	1,176,009.95	273,230.00			1,449,239.95
29	372	Office furniture and equipment	1,405,642.63	206,299.00	51,851.02	350.00	1,560,440.61
30	373	Transportation equipment	136,264.55	59,533.00	21,541.76	1,200.00	175,455.79
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	17,899.79	14,734.00			32,633.79
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	38,659.93	2,333.00			40,992.93
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	2,774,476.85	556,129.00	73,392.78	1,550.00	3,258,763.07
40		TOTAL	2,727,830.45	702,460.00	340,211.24	14,576.42	3,104,655.63

