

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W

**2013
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, 2013**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2014**, 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, 2013, through December 31, 2013. 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 2013

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

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	<u>20,660</u>	<u>20,660</u>	<u>20,660</u>
2 Land and Land Rights	<u>22,761,493</u>	<u>25,191,022</u>	<u>23,976,258</u>
3 Depreciable Plant	<u>567,882,915</u>	<u>596,308,046</u>	<u>582,095,481</u>
4 Gross Plant in Service	<u>590,665,068</u>	<u>621,519,728</u>	<u>606,092,398</u>
5 Less: Accumulated Depreciation	<u>(152,150,293)</u>	<u>(165,730,214)</u>	<u>(158,940,254)</u>
6 Net Water Plant in Service	<u>438,514,775</u>	<u>455,789,514</u>	<u>447,152,145</u>
7 Water Plant Held for Future Use			
8 Construction Work in Progress	<u>13,305,411</u>	<u>17,691,647</u>	<u>15,498,529</u>
9 Materials and Supplies	<u>1,930,980</u>	<u>1,978,162</u>	<u>1,954,571</u>
10 Less: Advances for Construction	<u>(37,400,481)</u>	<u>(36,500,517)</u>	<u>(36,950,499)</u>
11 Less: Contributions in Aid of Construction	<u>(76,726,192)</u>	<u>(75,193,662)</u>	<u>(75,959,927)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(49,807,259)</u>	<u>(54,490,232)</u>	<u>(52,148,746)</u>
13 Net Plant Investment	<u>289,817,234</u>	<u>309,274,912</u>	<u>299,546,073</u>
CAPITALIZATION			
14 Common Stock	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,400,000</u>
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	<u>249,352</u>	<u>249,352</u>	<u>249,352</u>
17 Retained Earnings	<u>172,622,755</u>	<u>183,673,550</u>	<u>178,148,153</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>175,272,107</u>	<u>186,322,902</u>	<u>180,797,505</u>
19 Preferred Stock			
20 Long-Term Debt	<u>103,300,000</u>	<u>102,600,000</u>	<u>102,950,000</u>
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>278,572,107</u>	<u>288,922,902</u>	<u>283,747,505</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2013

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	<u>7,209,687</u>
24 Fire Protection Revenue	<u>2,238,197</u>
25 Irrigation Revenue	
26 Metered Water Revenue	<u>105,327,930</u>
27 Total Operating Revenue	<u>114,775,814</u>
28 <u>Operating Expenses</u>	<u>67,680,345</u>
29 Depreciation Expense (Composite Rate: _____)	<u>11,445,685</u>
30 Amortization and Property Losses	<u>145</u>
31 Property Taxes	<u>3,545,949</u>
32 Taxes Other Than Income Taxes	<u>1,303,409</u>
33 Total Operating Revenue Deduction Before Taxes	<u>83,975,533</u>
34 California Corp. Franchise Tax	<u>1,878,541</u>
35 Federal Corporate Income Tax	<u>7,503,357</u>
36 Total Operating Revenue Deduction After Taxes	<u>93,357,431</u>
37 Net Operating Income (Loss) - California Water Operations	<u>21,418,383</u>
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	<u>(8,301)</u>
39 Income Available for Fixed Charges	<u>21,410,082</u>
40 Interest Expense	<u>6,629,104</u>
41 Net Income (Loss) Before Dividends	<u>14,780,978</u>
42 Preferred Stock Dividends	<u>0</u>
43 Net Income (Loss) Available for Common Stock	<u>14,780,978</u>

OTHER DATA

44 Refunds of Advances for Construction	<u>1,431,071</u>
45 Total Payroll Charged to Operating Expenses	<u>17,627,706</u>
46 Purchased Water	<u>23,105,414</u>
47 Power	<u>8,419,766</u>
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	<u>0</u>
b. Pre-TRA 1986 Advances for Construction	<u>3,554,660</u>
c. Post TRA 1986 Contributions in Aid of Construction	<u>75,193,662</u>
d. Post TRA 1986 Advances for Construction	<u>32,945,857</u>

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31
49 Metered Service Connections		<u>91,076</u>	<u>91,533</u>
50 Flat Rate Service Connections		<u>0</u>	<u>0</u>
51 Total Active Service Connections		<u>91,076</u>	<u>91,305</u>

BALANCE SHEET AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2013

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

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2013</u>	<u>12/31/2013</u>	<u>Average</u>
BALANCE SHEET DATA			
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2 Land and Land Rights	22,761,493	25,191,022	23,976,258
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16 Paid-in Capital	249,352	249,352	249,352
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18 Common Stock and Equity (Lines 14 through 17)	175,272,107	186,322,902	180,797,505
19 Preferred Stock			
20 Long-Term Debt	103,300,000	102,600,000	102,950,000
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>278,572,107</u>	<u>288,922,902</u>	<u>283,747,505</u>

Note: _____

INCOME STATEMENT AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2013

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

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	7,209,687
24 Fire Protection Revenue	2,238,197
25 Irrigation Revenue	0
26 Metered Water Revenue	105,327,930
27 Total Operating Revenue	114,775,814
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39 Income Available for Fixed Charges	21,410,082
40 Interest Expense	6,629,104
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42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	14,780,978

OTHER DATA	
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45 Total Payroll Charged to Operating Expenses	17,627,706
46 Purchased Water	23,105,414
47 Power	8,419,766
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	0
b. Pre-TRA 1986 Advances for Construction	3,554,660
c. Post TRA 1986 Contributions in Aid of Construction	75,193,662
d. Post TRA 1986 Advances for Construction	32,945,857

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		91,076	91,533	91,305
50 Flat Rate Service Connections		0	0	0
51 Total Active Service Connections		91,076	91,533	91,305

Notes to Adjusted Selected Financial Data

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

None

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

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each 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 2013:

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
1	Services providing operation, maintenance and billing for the City of Montebello's water system (approx. 1,650 customers) :	Active *					N/A				
2			12,563.34	614			5,119	228			
3			113,070.03	526	128,098.41	527	(6,123)	228			

Note:

* Notice to the Commission dated October 8, 2013

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

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

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

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

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

12. List Name, Address, and Phone Number of your company's external auditor:
 Name: Vasquez & Company LLP Telephone: (213) 873-1700
 Address: 801 S. Grand Avenue, Suite 400, Los Angeles, CA 90017

SAN GABRIEL VALLEY WATER COMPANY

2013 ANNUAL REPORT

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	31217	T2
Ambrose, John	26746	T2
Arnett, Daryl	31088	T2
Arrighi, Dan	9343	T2
Blackwell, Brian	26100	T2
Bottaro, Anthony J.	33440	T2
Carrasco, Thor	32280	T2
Catone, John	6338	T4
Chavarria, Marc	32099	T2
Darwin, Danny	24168	T2
Devey, Dan	13523	T1
Dyche, Jerry	12225	T2
Fajardo, Mynor	27691	T1
Ferguson, Tom	27253	T3
Flores, Oscar	29002	T4
Flores, Rufino	25142	T4
Frogge, Dennis	16210	T3
Galicia, Louie M.	33371	T2
Godinez, Gabriel	20272	T3
Gonzales, Jacob	30039	T4
Gramata, Mitch	30064	T2
Hamilton, Chris	23971	T5
Harold, Greg	12596	T2
Harris, Jeffrey L.	21835	T4
Hastings, David	26309	T4
Hernandez, Carlos	24962	T3
Hernandez, Tomas	35358	T2
Jenkins, Tom	28201	T2
Jimenez, Daniel	31499	T3
Johnson, Ryan	29453	T2
Kalarsarinis, George	19054	T3
Karlen, Curtis	29164	T1
Kellogg, Jason	27960	T2
Kilkenny, Andy	32284	T1
Kostich, Mike	17424	T2
Loza-Guzman, Juan	29445	T3
Luna, Al	27255	T1
Martinez, Adrian	30040	T2
Martinez, Mario	13652	T2
Mclver, Ed	9987	T2
Mead, John	25372	T4
Mendoza, Javier	35165	T2
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

SAN GABRIEL VALLEY WATER COMPANY

2013 ANNUAL REPORT

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Perez, Ralph	26821	T4
Pierson, Bobby	25150	T3
Pinedo, Javier	25854	T3
Plantillas, Marco	32203	T2
Plascencia, Manuel	23897	T3
Quillicy, Ron	13700	T2
Ramirez, Hector	27670	T3
Ramos, Oscar	27778	T2
Reed, Jason	24401	T2
Rodamaker, Ed	9005	T3
Rojas, Jeff	29668	T1
Romo, Gabriel	27256	T3
Rooney, Kristopher G.	33524	T2
Sanchez, John	25952	T2
Sandoval, Leo	30905	T3
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
Tarango, Eric D.	35472	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	T3
Zielke, Seth J.	25565	T3
Total Treatment Operators	90	

SAN GABRIEL VALLEY WATER COMPANY

2013 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
Ambrose, John	23045	D1
Ancheta, Steve	18402	D1
Arnett, Daryl	16532	D4
Arrighi, Dan	2234	D2
Barrera, Leo	23816	D1
Blackwell, Brian	26655	D4
Bottaro, Anthony J.	37461	D2
Brown, Darryl	15341	D2
Bubbert, Kristie	41062	D1
Carrasco, Thor	35568	D4
Catone, John	2564	D2
Chapman, Jim	14294	D5
Chastain, Tyler J.	43209	D1
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
Fajardo, Mynor	30601	D2
Faught, Brian	3478	D2
Ferguson, Tom	31208	D1
Flores, Oscar	32131	D3
Flores, Rufino	18721	D3
Flowers, Darrell	29314	D1
Frogge, Dennis	4069	D2
Galicia, Louie M.	36706	D3
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
Guadelarrama, Nestor	41842	D2
Hamilton, Chris	15428	D3
Harold, Greg	3679	D3
Harris, Jeffrey L.	8798	D3
Hastings, David	18486	D3
Hays, Bill	23823	D1
Hernandez, Adrian	31259	D1
Hernandez, Carlos	23326	D2
Hernandez, Hector	15434	D2

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<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Hernandez, Tomas	42434	D2
Herrera, Andy	36889	D1
Hudson, Sean	23813	D3
Jaramillo, Richard	40383	D1
Jenkins, Tom	18500	D4
Jimenez, Daniel	37929	D3
Jimenez, Randy	32574	D1
Johnson, Ryan	31487	D3
Kalarsarinis, George	5610	D2
Karlen, Curtis	34223	D2
Kast, Robert J.	37068	D3
Kaya, Gregory I.	39259	D2
Kellogg, Jason	32834	D1
Kilkenny, Andy	29961	D2
Kostich, Mike	14286	D3
Le, Ton T.	42324	D1
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
McReynolds, Anna	41429	D2
McReynolds, Terry	9651	D2
Mead, John	26926	D3
Mendez, Gabriel	34820	D2
Mendez, Roberto	39282	D1
Mendoza, Javier	38986	D2
Milroy, Marty	9448	D3
Miner, Mick	1334	D4
Miner, Rick	15469	D2
Montiel, Victor	31220	D2
Moreno, Abel	18869	D2
Morris, Jeremy	29618	D2
Muniz, Robert	32028	D2
Murillo, Jesse	31221	D1
Natividad, Rudy	8922	D2
Navarro, Jose G.	37223	D2
Navarro, Victor	18094	D2
Nicholson, Steve	15476	D2
Oliveras, Andy	22849	D1
Ortega, Daniel	36158	D1
Ortiz, David	26802	D2
Ortiz, Omar	32467	D1
Palomares, Johnny	16304	D4

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<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Peraza, Michael	38074	D3
Perez, Ralph	29366	D2
Pierson, Bobby	9636	D3
Pinedo, Javier	27942	D3
Plantillas, Marco	36181	D3
Plascencia, Manuel	16305	D2
Pooler, Bradley M.	36365	D1
Quillicy, Ron	4102	D2
Ramirez, Hector	27075	D2
Ramirez, Micah	32417	D1
Ramos, Oscar	29903	D2
Reed, Jason	27643	D1
Richards, Dave	23453	D2
Rizo, Carlos	14898	D2
Rizo, Jose	23828	D1
Rizo, Jose Jr.	37993	D1
Robres, Bryan J.	36401	D1
Rodamaker, Ed	2107	D3
Rojas, Jeff	35340	D1
Romero, Jason	35341	D2
Romo, Gabriel	34836	D2
Rooney, Kristopher G.	42599	D2
Ruiz, Bartolo J.	35534	D1
Saenz, Manuel	23830	D1
Sanchez, John	2868	D5
Sandoval, Leo	35114	D3
Schiewe, Tom	2593	D4
Seguin, Jay	18586	D1
Sepulveda, Victor	23821	D1
Sheelar, Scott	35365	D2
Silva, John	23089	D2
Silva, Scott	4604	D2
Sims, Donald	27868	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 D.	35909	D2
Thomas, James	9455	D3
Triay, Albert	17454	D3
Tunney, Dennis	16316	D1
Valenzuela, Rudy	28138	D4
Van Amberg, Rick	7650	D3
Van, David	38826	D3
Varela, Dan	29346	D2
Vazquez, William	38042	D2

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Velasco, Mark	26815	D1
Velazquez, Eric	19187	D3
Verstynen, Paul	2242	D2
Viklund, Blake	8705	D3
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 J.	27703	D5
Zollo, David	30441	D3
Total Distribution Operators	161	

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	639,171,799.50	603,930,904.42
3	107	Utility plant adjustments			
4		Total utility plant		639,171,799.50	603,930,904.42
5	250	Reserve for depreciation of utility plant	A-3	165,728,183.22	152,148,406.56
6	251	Reserve for amortization of limited term utility investments	A-3	2,031.21	1,886.61
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3		
8		Total utility plant reserves		165,730,214.43	152,150,293.17
9		Total utility plant less reserves		473,441,585.07	451,780,611.25
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	7,921,577.40	7,911,092.27
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve		7,921,577.40	7,911,092.27
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		13,111,316.53	13,100,831.40
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		1,346,365.52	1,478,526.44
23	121	Special deposits	A-8		
24	122	Working funds		5,070.00	5,070.00
25	123	Temporary cash investments		3,527.72	3,526.32
26	124	Notes receivable	A-9		
27	125	Accounts receivable		10,842,835.67	9,797,366.90
28	126	Receivables from associated companies	A-10		
29	131	Materials and supplies		1,978,161.63	1,930,979.69
30	132	Prepayments	A-11	12,938,015.28	5,330,879.28
31	133	Other current and accrued assets	A-12		
32		Total current and accrued assets		27,113,975.82	18,546,348.63
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13	324,510.63	347,278.35
36	141	Extraordinary property losses	A-14		
37	142	Preliminary survey and investigation charges			
38	143	Clearing accounts			
39	145	Other work in progress		278,235.34	286,275.12
40	146	Other deferred debits	A-15	6,457,937.09	6,321,981.93
41		Total deferred debits		7,060,683.06	6,955,535.40
42		Total assets and other debits		520,727,560.48	490,383,326.68

**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	183,673,549.82	172,622,755.11
52		Total corporate capital and surplus		186,322,902.03	175,272,107.32
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	102,600,000.00	103,300,000.00
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		102,600,000.00	103,300,000.00
65					
66		IV. CURRENT AND ACCRUED LIABILITIES			
67	220	Notes payable	A-28	14,500,000.00	16,500,000.00
68	221	Notes receivable discounted			
69	222	Accounts payable		18,451,048.85	6,469,028.23
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		109,117.62	65,300.74
75	228	Taxes accrued	A-31	60,627.16	210,391.16
76	229	Interest accrued		1,611,016.65	1,628,341.65
77	230	Other current and accrued liabilities	A-30	10,959,428.45	8,857,290.04
78		Total current and accrued liabilities		45,691,238.73	33,730,351.82
79					
80		V. DEFERRED CREDITS			
81	240	Unamortized premium on debt	A-13		
82	241	Advances for construction	A-32	36,500,516.92	37,400,480.89
83	242	Other deferred credits	A-33	19,929,008.94	14,146,935.66
84		Total deferred credits		56,429,525.86	51,547,416.55
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	54,490,232.31	49,807,258.92
92		Total reserves		54,490,232.31	49,807,258.92
93					
94		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
95	265	Contributions in aid of construction	A-35	75,193,661.55	76,726,192.07
96		Total liabilities and other credits		520,727,560.48	490,383,326.68

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	B-1	114,775,814.28
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	67,680,345.30
6	503	Depreciation	A-3	11,445,685.00
7	504	Amortization of limited-term utility investments	A-3	144.60
8	505	Amortization of utility plant acquisition adjustments	A-3	
9	506	Property losses chargeable to operations	B-3	
10	507	Taxes	B-4	14,231,256.78
11		Total operating revenue deductions		93,357,431.68
12		Net operating revenues		21,418,382.60
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		21,418,382.60
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	
19	522	Revenue from lease of other physical property		66,400.00
20	523	Dividend revenues		
21	524	Interest revenues		1.40
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	113,070.03
24	527	Nonoperating revenue deductions - Dr.	B-8	(93,193.78)
25		Total other income		86,277.65
26		Net income before income deductions		21,504,660.25
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		6,366,475.00
30	531	Amortization of debt discount and expense		22,767.72
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		228,716.77
34	535	Other interest charges	B-9	11,144.58
35	536	Interest charged to construction - Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	94,578.29
38		Total income deductions		6,723,682.36
39		Net income		14,780,977.89
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		14,780,977.89

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)	590,665,067.87	32,380,293.09	1,465,174.73	(60,458.88)	621,519,727.35
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	13,305,411.58	36,766,528.69		(32,380,293.09)	17,691,647.18
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	603,930,904.42	69,146,821.78	1,465,174.73	(32,440,751.97)	639,171,799.50

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	22,761,493.38	2,429,539.05		(10.00)	25,191,022.43
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	13,859,400.29	754,074.88			14,613,475.17
16	316	Supply mains					
17	317	Other source of supply plant					
18		Total source of supply plant	13,859,400.29	754,074.88			14,613,475.17
19							
20		IV. PUMPING PLANT					
21	321	Structures and improvements	16,942,663.84	794,627.89	7,175.70		17,730,116.03
22	322	Boiler plant equipment					
23	323	Other power production equipment					
24	324	Pumping equipment	56,426,747.89	4,462,840.69	24,404.44		60,865,184.14
25	325	Other pumping plant					
26		Total pumping plant	73,369,411.73	5,257,468.58	31,580.14		78,595,300.17
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and improvements	4,315,643.73	54,792.59			4,370,436.32
30	332	Water treatment equipment	100,969,598.12	215,339.19			101,184,937.31
31		Total water treatment plant	105,285,241.85	270,131.78			105,555,373.63

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	24,872,332.63	1,652,404.49			26,524,737.12
35	343	Transmission and distribution mains	205,626,900.80	13,639,870.61	125,362.07	(34,999.04)	219,106,410.30
36	344	Fire mains	15,935.03				15,935.03
37	345	Services	88,625,942.20	4,813,294.01	613,696.54	(14,697.72)	92,810,841.95
38	346	Meters	7,894,774.84	628,164.95	312,285.71		8,210,654.08
39	347	Meter installations					
40	348	Hydrants	15,050,313.82	451,597.53		(10,752.12)	15,491,159.23
41	349	Other transmission and distribution plant					
42		Total transmission and distribution plant	342,086,199.32	21,185,331.59	1,051,344.32	(60,448.88)	362,159,737.71
43							
44		VII. GENERAL PLANT					
45	371	Structures and improvements	20,481,664.49	578,699.13			21,060,363.62
46	372	Office furniture and equipment	5,048,271.44	956,080.70	146,348.47		5,858,003.67
47	373	Transportation equipment	5,409,264.75	602,825.72	200,558.17		5,811,532.30
48	374	Stores equipment					
49	375	Laboratory equipment					
50	376	Communication equipment	506,936.51	256,434.01			763,370.52
51	377	Power operated equipment					
52	378	Tools, shop and garage equipment	1,836,524.07	89,707.65	35,343.63		1,890,888.09
53	379	Other general plant					
54		Total general plant	33,282,661.26	2,483,747.21	382,250.27		35,384,158.20
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	590,665,067.87	32,380,293.09	1,465,174.73	(60,458.88)	621,519,727.35

SCHEDULE A-1b
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account ¹ (e)
1	County of Los Angeles 99-0092F	4/19/1998	40	4/19/1998	2,500.00
2	County of San Bernardino 3702	3/13/2001	25	3/13/2001	2,052.36
3					
4					
5	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	1,346,509.90
2	Other	6,575,067.50
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	7,921,577.40

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2013 (c)	Balance 1/1/2013 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	592,316,737.15	563,069,314.59
3		Construction Work in Progress	17,691,647.18	13,305,411.58
4		General Office Prorate	29,202,990.20	27,595,753.28
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	639,211,374.53	603,970,479.45
6		Less Accumulated Depreciation		
7		Plant in Service	162,283,956.78	149,043,750.93
8		General Office Prorate	3,444,226.44	3,104,655.63
9		Total Accumulated Depreciation (=Line 7 + Line 8)	165,728,183.22	152,148,406.56
10		Less Other Reserves		
11		Deferred Income Taxes	54,116,888.69	49,402,958.30
12		Deferred Investment Tax Credit	373,343.62	404,300.62
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	54,490,232.31	49,807,258.92
15		Less Adjustments		
16		Contributions in Aid of Construction	75,193,661.55	76,726,192.07
17		Advances for Construction	36,500,516.92	37,400,480.89
18		Other (1)	(5,842,619.06)	(5,844,112.92)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	105,851,559.41	108,282,560.04
20		Add Materials and Supplies	1,978,161.63	1,930,979.69
21		Add Working Cash (=Line 34)	13,819,941.86	13,584,628.29
22		TOTAL RATE BASE	328,939,503.08	309,247,861.91
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	(2,329,503.93)	(2,398,287.79)
		Other	1,676,624.00	1,743,914.00
		Net Other Adjustments	(5,842,619.06)	(5,844,112.92)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	67,458,443.73	66,189,070.22
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	105,327,929.77	118,126,343.83
28		Other Revenues: Flat Rate Monthly Billing	2,238,197.12	2,238,671.89
29		Total Revenues (=Line 27 + Line 28)	107,566,126.89	120,365,015.72
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0208	0.0186
31		5/24 x Line 25 x (100% - Line 30)	13,761,466.72	13,533,437.95
32		1/24 x Line 25 x Line 30	58,475.14	51,190.34
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	13,819,941.86	13,584,628.29
		* 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	152,148,406.56	1,886.61		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	11,445,685.00	144.60		
4	(b) Charged to Account 265	2,990,309.00			
5	(c) Charged to clearing accounts	670,765.00			
6	(d) Salvage recovered	36,289.65			
7	(e) All other credits ⁽²⁾				
8	Total credits	15,143,048.65	144.60		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,473,407.84			
11	(b) Cost of removal	89,864.15			
12	(c) All other debits ⁽³⁾				
13	Total debits	1,563,271.99			
14	Balance in reserve at end of year	165,728,183.22	2,031.21		
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	6,344,212.12	465,597.00			6,809,809.12
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	6,344,212.12	465,597.00			6,809,809.12
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	3,856,329.66	480,259.00	7,175.70		4,329,412.96
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	23,247,183.17	2,125,652.00	24,404.44		25,348,430.73
16	325	Other pumping plant					
17		Total pumping plant	27,103,512.83	2,605,911.00	31,580.14		29,677,843.69
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	520,997.59	96,377.00			617,374.59
21	332	Water treatment equipment	21,430,067.95	3,024,966.00			24,455,033.95
22		Total water treatment plant	21,951,065.54	3,121,343.00			25,072,408.54
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements					
26	342	Reservoirs and tanks	6,715,713.03	530,513.00			7,246,226.03
27	343	Transmission and distribution mains	59,583,526.02	4,165,339.00	129,735.25	(60,817.44)	63,558,312.33
28	344	Fire mains	12,614.93	304.00			12,918.93
29	345	Services	18,116,186.92	2,322,443.00	615,943.65	(19,324.57)	19,803,361.70
30	346	Meters	(154,107.44)	149,655.00	312,285.71	15,089.47	(301,648.68)
31	347	Meter installations					
32	348	Hydrants	6,083,489.28	377,497.00	1,612.82	(9,722.14)	6,449,651.32
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	90,357,422.74	7,545,751.00	1,059,577.43	(74,774.68)	96,768,821.63
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	2,045,595.48	399,318.00			2,444,913.48
38	372	Office furniture and equipment	474,449.80	298,074.00	146,348.47	300.00	626,475.33
39	373	Transportation equipment	2,744,568.14	509,517.00	200,558.17	16,200.18	3,069,727.15
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	319,073.97	53,049.00			372,122.97
43	377	Power operated equipment					
44	378	Tools, shop and garage equipment	808,505.94	108,199.00	35,343.63	4,700.00	886,061.31
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	6,392,193.33	1,368,157.00	382,250.27	21,200.18	7,399,300.24
49		Total	152,148,406.56	15,106,759.00	1,473,407.84	(53,574.50)	165,728,183.22

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	17,269.56
2	Prepaid Insurance	301,013.70
3	Prepaid Water Cost	11,131,093.03
4	Miscellaneous prepayments and deposits	1,488,638.99
5		
6		
7		
8		
9		
10	Total	12,938,015.28

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

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	First Mortgage Series N	5,600,000.00	34,445.49	10/01/91	10/01/21	7,543.41		862.08	6,681.33
2	First Mortgage Series O	7,000,000.00	32,418.04	08/01/92	08/01/22	10,501.02		1,095.72	9,405.30
3	First Mortgage Series P	15,000,000.00	106,870.50	09/01/98	09/01/28	56,059.58		3,578.28	52,481.30
4	First Mortgage Series Q	15,000,000.00	69,262.53	07/01/06	07/01/36	54,597.09		2,323.32	52,273.77
5	First Mortgage Series R	30,000,000.00	154,622.65	09/01/08	09/01/38	132,480.52		5,161.56	127,318.96
6	First Mortgage Series S	30,000,000.00	99,921.56	11/01/11	11/01/21	86,096.73		9,746.76	76,349.97
7									
8									
9	Total	102,600,000.00	497,540.77			347,278.35		22,767.72	324,510.63
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	4,844,489.02
2	Deferred regulatory costs	1,613,448.07
3		
4		
5		
6	Total	6,457,937.09

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		5,407,200.00
2							
3							
4							
5							
6	Total	500,000.00	10.00	240,000.00	2,400,000.00		5,407,200.00

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	172,622,755.11
2		CREDITS	
3	400	Credit balance transferred from income account	14,780,977.89
4	401	Miscellaneous credits to surplus (specify)	1,677,016.82
5			
6		Total credits	189,080,749.82
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	5,407,200.00
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	5,407,200.00
15		Balance end of year	183,673,549.82

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	5,600,000.00	9.90%		34,445.49	606,375.00	623,700.00
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	102,600,000.00			497,540.77	6,366,475.00	6,383,800.00

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. See Appendix B for Report required by D.10-12-058 for Contamination Grant Funds Received.

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)	11/1/13	10/31/14	14,500,000.00	Various	11,131.94	15,302.08
2							
3							
4							
5							
6							
7	Total			14,500,000.00		11,131.94	15,302.08

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4					
5					
6					
7	Total				

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

Line No.	Description (a)	Balance End of Year (b)
1	Los Angeles County Division water costs	2,959,824.84
2	Fontana Water Company Division water costs	3,076,011.47
3	Vacations	2,267,000.00
4	Sick Leave	472,000.00
5	Holidays	151,892.80
6	Accrued Payroll and Fringe	517,777.90
7	County and City Franchise Fees	897,932.04
8	Miscellaneous	616,989.40
9		
10		
11		
12		
13		
14		
15		
16	Total	10,959,428.45

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		17,007.26	3,563,620.27	3,563,882.57			17,269.56
2	State corporation franchise tax	(99,873.59)		1,874,932.72	1,700,999.05		12,609.00	(61,451.08)
3	State unemployment insurance tax	1,027.71		59,326.95	59,087.39		1,267.27	
4	Other state and local taxes	0.01			0.18		(0.17)	
5	Federal unemployment insurance tax	5,713.19		27,809.52	33,525.67		(2.96)	
6	Fed. ins. contr. act (old age retire.)			1,335,476.70	1,335,556.80		(80.10)	
7	Other federal taxes							
8	Federal income taxes	303,523.84		7,458,111.90	9,168,001.25		46,834.12	1,453,199.63
9								
10								
11								
12								
13								
14	Total	210,391.16	17,007.26	14,319,278.06	15,861,052.91		60,627.16	1,409,018.11

(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		37,400,480.89
2	Additions during year		531,106.75
3	Subtotal - Beginning balance plus additions during year		37,931,587.64
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		1,431,070.72
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		1,431,070.72
16	Balance end of year		36,500,516.92

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	19,929,008.94
2		
3		
4		
5		
6	Total	19,929,008.94

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	49,402,958.30	Deferred Income Taxes		507	4,713,930.39	54,116,888.69
2	258 Other Reserves	404,300.62	Deferred ITC	30,957.00			373,343.62
3							
4							
5							
6							
7	Total	49,807,258.92		30,957.00		4,713,930.39	54,490,232.31

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	76,726,192.07	73,534,655.11	3,191,536.96		
2	Add: Credits to account during year					
3	Contributions received during year	1,897,019.57	1,897,019.57			
4	Other credits*					
5	Total credits	1,897,019.57	1,897,019.57			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	3,025,842.07	3,025,842.07			
8	Nondepreciable donated property retired					
9	Other debits*	403,708.02	403,708.02			
10	Total debits	3,429,550.09	3,429,550.09			
11	Balance end of year	75,193,661.55	72,002,124.59	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	92,314,657.07	103,133,404.65	(10,818,747.58)
4		601.2 Industrial sales	4,125,129.45	4,890,808.89	(765,679.44)
5		601.3 Sales to public authorities	8,888,143.25	10,102,130.29	(1,213,987.04)
6		Sub-total	105,327,929.77	118,126,343.83	(12,798,414.06)
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	2,238,197.12	2,238,671.89	(474.77)
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	401,413.41	351,616.40	49,797.01
22		Sub-total	2,639,610.53	2,590,288.29	49,322.24
23		Total water service revenues	107,967,540.30	120,716,632.12	(12,749,091.82)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	306,753.09	305,557.08	1,196.01
26	612	Rent from water property	49,522.00	10,796.67	38,725.33
27	613	Interdepartmental rents			
28	614	Other water revenues	6,451,998.89	8,285,839.75	(1,833,840.86)
29		Total other water revenues	6,808,273.98	8,602,193.50	(1,793,919.52)
30	501	Total operating revenues	114,775,814.28	129,318,825.62	(14,543,011.34)

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	65,630,757.43
32	Fontana Water Company Division	49,145,056.85
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	114,775,814.28

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	23,105,413.90	20,908,249.52	2,197,164.38
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			53,415.62	52,084.06	1,331.56
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				23,158,829.52	20,960,333.58	2,198,495.94
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		111,191.12	116,339.39	(5,148.27)
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		1,054,331.36	968,090.54	86,240.82
28	725	Miscellaneous expenses	A			358,940.73	372,752.72	(13,811.99)
29	726	Fuel or power purchased for pumping	A	B	C	8,419,766.27	7,717,658.53	702,107.74
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		42,231.59	43,286.95	(1,055.36)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		467,379.01	504,627.60	(37,248.59)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		529,826.49	522,989.46	6,837.03
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				10,983,666.57	10,245,745.19	737,921.38

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		303,758.14	287,691.17	16,066.97
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			4,062,375.04	3,859,621.61	202,753.43
43	743	Miscellaneous expenses	A	B		7,705.38	13,455.57	(5,750.19)
44	744	Chemicals and filtering materials	A	B		2,996,564.57	4,293,599.54	(1,297,034.97)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		22,271.86	21,790.80	481.06
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		6,852.41	17,125.23	(10,272.82)
49	748	Maintenance of water treatment equipment	A	B		1,159,592.56	1,158,118.04	1,474.52
50		Total water treatment expenses				8,559,119.96	9,651,401.96	(1,092,282.00)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		464,225.18	747,676.34	(283,451.16)
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			48,284.18	62,095.48	(13,811.30)
56	752	Operation labor and expenses		B				
57	753	Transmission and distribution lines expenses	A			639,331.35	704,588.65	(65,257.30)
58	754	Meter expenses	A			266,949.52	257,504.09	9,445.43
59	755	Customer installations expenses	A			199,125.39	194,131.99	4,993.40
60	756	Miscellaneous expenses	A			65,464.21	74,129.48	(8,665.27)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		74,226.40	81,279.07	(7,052.67)
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		35,857.63	46,411.73	(10,554.10)
66	761	Maintenance of trans. and distribution mains	A			964,756.02	976,293.74	(11,537.72)
67	761	Maintenance of mains		B				
68	762	Maintenance of fire mains	A					
69	763	Maintenance of services	A			1,323,181.87	1,307,014.97	16,166.90
70	763	Maintenance of other trans. and distribution plant		B				
71	764	Maintenance of meters	A			75,473.14	86,628.70	(11,155.56)
72	765	Maintenance of hydrants	A			231,005.41	230,183.83	821.58
73	766	Maintenance of miscellaneous plant	A			142,654.94	172,574.44	(29,919.50)
74		Total transmission and distribution expenses				4,530,535.24	4,940,512.51	(409,977.27)

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		615,883.14	557,311.61	58,571.53
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,184,763.86	1,167,241.15	17,522.71
80	773	Customer records and collection expenses	A			2,894,583.33	3,036,995.45	(142,412.12)
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			1,029,743.83	558,535.00	471,208.83
83	775	Uncollectible accounts	A	B	C	221,901.57	287,805.67	(65,904.10)
84		Total customer account expenses				5,946,875.73	5,607,888.88	338,986.85
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	4,370,163.83	4,159,710.52	210,453.31
97	792	Office supplies and other expenses	A	B	C	615,647.62	549,781.58	65,866.04
98	793	Property insurance	A			74,780.16	57,767.24	17,012.92
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A			1,033,911.10	1,002,512.72	31,398.38
101	795	Employees' pensions and benefits	A	B	C	6,749,605.19	6,694,303.75	55,301.44
102	796	Franchise requirements	A	B	C	897,932.04	992,030.12	(94,098.08)
103	797	Regulatory commission expenses	A	B	C	168,086.95	325,924.08	(157,837.13)
104	798	Outside services employed	A			1,537,162.10	1,320,619.60	216,542.50
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			300,085.88	271,053.49	29,032.39
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	492,941.28	470,039.65	22,901.63
110		Total administrative and general expenses				16,240,316.15	15,843,742.75	396,573.40
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	15,618.00	15,146.00	472.00
113	812	Administrative expenses transferred - Cr.	A	B	C	(1,754,615.87)	(787,894.98)	(966,720.89)
114	813	Duplicate charges - Cr.	A	B	C			
115		Total miscellaneous				(1,738,997.87)	(772,748.98)	(966,248.89)
116		Total operating expenses				67,680,345.30	66,476,875.89	1,203,469.41

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	3,563,620.27	3,545,949.23		17,671.04	
2	State corp. franchise tax	1,874,932.72	1,878,541.37		(3,608.65)	
3	State unemployment insurance tax	59,326.95	62,369.50			(3,042.55)
4	Other state and local taxes					
5	Federal unemployment insurance tax	27,809.52	29,017.42			(1,207.90)
6	Federal insurance contributions act	1,335,476.70	1,212,022.67			123,454.03
7	Other federal taxes					
8	Federal income tax	7,458,111.90	7,503,356.59		(45,244.69)	
9						
10						
11						
12						
13						
14	Total	14,319,278.06	14,231,256.78		(31,182.30)	119,203.58

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	14,780,977.89
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 2013	7,458,111.90
5	State franchise tax charged in 2013	1,874,932.72
6	Capitalized interest	122,792.81
7	Taxable Contributions and Advances for Services	206,178.28
8	Miscellaneous and non-deductible items	995,108.98
9	Total additions	10,657,124.69
10		
11		
12	Deduct: 2012 State franchise tax	3,451,183.00
13	Refunding of taxable advances	465,126.84
14	Total deductions	3,916,309.84
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	21,521,792.74
31	Computation of tax:	
32	Tax at 35%	7,532,627.46
33	Add: Prior year federal income tax	(43,559.00)
34	Less: Amortization of investment tax credit	30,957.00
35	Tax per return	7,458,111.46

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	Service fees from operating the City of Montebello's water system	113,070.03
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	45,244.69
2	State Income Tax	3,608.65
3	Miscellaneous Deductions	(142,047.12)
4		
5	Total	(93,193.78)

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest on bank loans	11,131.94
2	Interest on customer deposits	12.64
3		
4	Total	11,144.58

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Political contributions	46,250.00
2	Turkeys for various charities	32,308.25
3	Other	16,020.04
4		
5	Total	94,578.29

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	28	2,347,068.20
3	Employees - Water treatment	39	2,127,570.78
4	Employees - Transmission and distribution	41	3,020,574.35
5	Employees - Customer account	59	4,192,054.39
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,507,011.20
9	General office	80	3,433,427.18
10	Total	254	17,627,706.10

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	19	0	0	19	2	4,185.97	0	0
2										
3										
4	Total	0	19	0	0	19	2	4,185.97	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					1,437,898	
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	5,392,728 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 43,560 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	11,354,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	52	46,186,000	
12	Concrete			
13	Total	59	57,540,000	

ATTACHMENT 1 (to Schedule D-1)

SAN GABRIEL VALLEY WATER COMPANY
Wells - Los Angeles County Division
2013

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	135	140	1,762	461,520
1C	11828 E. Ranchito Street	18" x 506'	134	145	2,026	107,547
1D	11828 E. Ranchito Street	18" x 834'	144	162	2,886	1,623,087
1E	11828 E. Ranchito Street	18" x 830'	135	148	3,399	836,827
2F	4921 N. Tyler Avenue	20" x 620'	126	142	2,277	1,062,752
2D	4921 N. Tyler Avenue	20" x 600'	125	144	2,660	12,019
2E	4921 N. Tyler Avenue	18" x 620'	107	124	3,168	611,928
8B	2701 N. Loma Street	12" x 312'	79	103	1,288	18,455
8C	2701 N. Loma Street	18" x 534'	74	110	1,742	373,263
8D	2701 N. Loma Street	18" x 580'	74	98	2,863	690,643
8E	2701 N. Loma Street	18" x 970'	94	125	3,231	5,545
8F	2701 N. Loma Street	18" x 1220'	73	119	3,861	32,944
11A	12630 E. Fineview Street	20" x 445'	68	98	2,751	1,253,565
11B	12630 E. Fineview Street	20" x 664'	78	108	1,717	930,580
11C	12630 E. Fineview Street	20" x 419'	69	143	1,084	242,122
B4B	940 Baldwin Park Boulevard	16" x 1178'	127			
B4C	940 Baldwin Park Boulevard	16" x 1058'	128			
B5B	209 Perez Place	20" X 516'		127	3,203	1,852,506
B5D	209 Perez Place	18" x 1135'	100		2,558	201,502
B5E	209 Perez Place	20" X 820'		165	3,479	2,085,655
B6C	14104 E Corak Street	18" x 526'	141		2,328	102
B6D	14104 E Corak Street	18" x 1078'	140		2,504	207
B7C	14614 E. Nelson Avenue	16" x 800'	131	238	1,510	546,225
B7E	14614 E. Nelson Avenue	18" x 1203'	149	177	543	120,577
B9B	436 N. Orange Avenue	18" x 1128'	145	250	691	347,302
B11A	14453 E. Temple Avenue	16" x 854'	111			
B11B	14453 E. Temple Avenue	18" x 860'	128	157	2,185	1,151,138
B24A	14650 Nelson Avenue	20" x 1170'	135	230	3,002	288,575
B24B	14650 Nelson Avenue	20" x 1170'	142	216	3,043	288,698
B25A	13032 Bess Avenue	20" x 800'	128		2,655	576,858
B25B	13032 Bess Avenue	20" x 1030'	124		2,885	625,653
B26A	1517 Virginia Avenue	20" x 800'	137		921	330,118
B26B	1517 Virginia Avenue	20" x 1030'	138		1,233	400,769
G4A	3350 N. Walnut Grove	14" x 402'	128		1,003	47,811
W1C	6135 S. Pioneer Boulevard	20" x 530'	83	147	1,754	2,450
W1E	6135 S. Pioneer Boulevard	20" x 552'	80		2,198	
W6C	10509 E. Dunlap Crossing	18" x 542'	80	111	2,808	3,040
W6D	10509 E. Dunlap Crossing	18" x 800"	92	110	2,969	4,011
Well #5	City of Industry					143,204
Total All Wells						<u>17,279,198</u>

* As of December 31, 2013

SAN GABRIEL VALLEY WATER COMPANY
Wells - Fontana Water Company Division
2013

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	548		2,399	512,950
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	486		1,850	
F4A	8005 Alder Ave.	18" x 940'	539		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	501		2,263	647,763
F7B	8326 Cherry Ave.	20" x 1010'	500		2,357	736,621
F10B	17651 Baseline Ave.	18" x 1040'	575		1,305	966,915
F10C	17651 Baseline Ave.	18" x 1010'	500	514	1,128	827,217
F13A	1900 North Alder Ave.	16" x 1000'	538		1,311	567,499
F13B	1900 North Alder Ave.	16" x 1140'	536	553	2,031	915,889
F15A	5888 Citrus Ave.	18" x 1240'	653	679	1,126	434,945
F17B	14555 San Bernardino Ave.	16" x 870'	379		2,684	422,778
F17C	14555 San Bernardino Ave.	18" x 930'	361		2,521	369,100
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	306	309	1,387	229,087
F22A	14777 Ceres Ave.	18" x 870'			1,843	
F23A	16025 Boyle Ave.	18" x 770'	362		2,642	174,141
F24A	7211 Juniper Ave.	18" x 1100'			1,825	
F26A	16991 Micallef St.	18" x 1140'	651		1,825	
F27A	Upper Lytle Creek Wash	18" x 105'	79	83	430	48,738
F28A	Lower Lytle Creek Wash	20" x 580'	345	355	437	483,640
F29A	Lower Lytle Creek Wash	20" x 656'	361	447	544	559,614
F30A	8222 Hemlock Ave.	20" x 918'	532		2,056	166,523
F31A	16135 Baseline Ave.	16" x 1040'	641	669	1,566	412,197
F32A	Lower Lytle Creek Wash	20" x 600'	297		550	
F33A	Upper Lytle Creek Wash	20" x 169'	106.5	109	345	428,662
F34A	Lower Lytle Creek Wash	20" x 524'	437		116	156,600
F36A	Lower Lytle Creek Wash	20" x 635'	399	443	1,257	1,018,714
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	465		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	220	294	576	437,101
F42A	Upper Lytle Creek Wash	20" x 157'	112	119	450	362,739
F44A	7980 Sultana Avenue	18" x 960'	566	582	2,463	572,768
F44B	7980 Sultana Avenue	18" x 1000'	565		2,445	602,892
F44C	7980 Sultana Avenue	18" x 1000'	570		2,207	207,701
F49A	2116 W. Baseline Road	18" x 960'	438	450	1,794	1,286,723
Total All Wells						13,549,517

*As of December 31, 2013

**San Gabriel Valley Water Company
Purchased Water For Resale
2013**

Central Basin Municipal Water District (Reclaimed)	53,130 CCF
Los Angeles County Sanitation District (Reclaimed)	4,195 CCF
Upper San Gabriel Valley Municipal Water District (Reclaimed)	1,023,804 CCF
Los Angeles County Division	<u>1,081,129 CCF</u>
Inland Empire Utilities Agency	4,311,599 CCF
Fontana Water Company Division	<u>4,311,599 CCF</u>
Total	<u><u>5,392,728 CCF</u></u>

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		19,693	
12	Cast Iron (cement lined)						8,976		166,850	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						25,871		7,658	13,149
16	Standard screw	6,976	1,676	79,629	5,628	5,037	10,634	1,095	563	313
17	Screw or welded casing			9,666	2,224	12,324	45,931	15,384	13,648	2,495
18	Cement - asbestos					446	335,601		1,085,032	662,898
19	Welded steel					12,062	74,031	2,377	451,635	734,569
20	Wood									
21	Other (specify) Plastic		390	3,387			12,001		173,224	185,050
22	Total	6,976	2,232	93,066	7,852	29,869	513,385	18,856	1,918,303	1,603,767

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									20,033
24	Cast Iron (cement lined)	6,268	299							187,686
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		238				2,070			48,986
28	Standard screw									111,551
29	Screw or welded casing									101,672
30	Cement - asbestos	323,907	143,805	12,692	78,839	1,313				2,644,533
31	Welded steel	85,840	646,275	37,130	562,656	9,592	49,863	211,623	93,397	2,971,050
32	Wood									
33	Other (specify) Plastic		6,913							380,965
34	Total	430,118	802,118	54,810	674,503	23,786	53,133	214,273	93,411	6,540,458

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	82,446	82,838		
Commercial	7,430	7,480		
Industrial	134	131		
Public authorities	978	990		
Irrigation				
Other (specify) Construction	47	53		
Other (specify) Reclaimed	41	41		
Subtotal	91,076	91,533		
Private fire connections			2,030	2,047
Public fire hydrants			9,079	9,086
Total	91,076	91,533	11,109	11,133

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	59,913	
3/4 - in	3,255	24,508
1 - in	24,270	63,929
1.5 - in	1,723	3,570
2 - in	3,060	3,579
3 - in	113	904
4 - in	45	764
6 - in	48	739
8 - in	30	810
Over 8 - in	28	324
Total	92,485	99,127

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	34
3. Used, after repair	242
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	52,841
2. More than 10, but less than 15 years	35,913
3. More than 15 years	3,731

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	1,620,024	1,637,968	1,691,019	2,017,466	2,283,054	2,664,107	2,761,148	14,674,786
Industrial	102,938	115,058	116,748	130,644	139,124	147,352	163,295	915,159
Public authorities	114,284	124,688	152,370	228,971	313,266	375,517	415,724	1,724,820
Irrigation								
Other (specify) - Reclaimed	18,643	20,469	42,798	96,054	113,807	148,888	158,818	599,477
Other (specily) - Construction	4,290	1,594	3,963	5,270	10,279	17,633	22,647	65,676
Total	1,860,179	1,899,777	2,006,898	2,478,405	2,859,530	3,353,497	3,521,632	17,979,918

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	2,657,139	2,945,931	2,365,716	2,141,381	1,891,636	12,001,803	26,676,589	26,667,775
Industrial	151,095	167,012	150,994	145,854	121,709	736,664	1,651,823	1,740,711
Public authorities	376,962	392,936	303,076	227,742	184,102	1,484,818	3,209,638	3,256,235
Irrigation						0	0	
Other (specify) - Reclaimed	148,643	137,452	96,482	67,025	32,183	481,785	1,081,262	1,040,836
Other (specily) - Construction	10,203	11,234	16,300	40,885	18,253	96,875	162,551	108,911
Total	3,344,042	3,654,565	2,932,568	2,622,887	2,247,883	14,801,945	32,781,863	32,814,468

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 484,749

SAN GABRIEL VALLEY WATER COMPANY
STATUS OF STATE OF CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PERMITS
2013

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	908,528	(905,869)	606,800	205	(728,084)		(118,420)
2	Purchased Water	W-4505 & W-4590	(171,334)	(42,911)	110,888	(80)		135,078	31,641
3	Water Production	D.04-07-034, W-4498 & W-4590	(18,305,320)	(4,743,986)	(215,452)	(19,118)		7,790,910	(15,492,966)
4	Purchased Power	W-4382, W-4498, W-4505, W-4590, D.04-07-034	(1,455,012)		(258,654)	(1,899)			(1,715,565)
5	Water Quality Litigation (Note C)	W-4094 & D.04-07-034	6,686,919		993,354	8,110			7,688,383
6	DOHS/EPA	W-4013 & D.04-07-034	2,799			4			2,803
7	Water Revenue Adjustment Mechanism	D.10-04-031	226,271		1,853,581	2,030			2,081,882
8	CARW	D.05-05-015 & D.04-07-034	1,183,446	(2,072,020)	4,812,881	2,743			3,927,050
9	Facilities Fee Memorandum Account	D.07-04-046	(1,229,025)		(1,638,167) A	(2,091)			(2,869,283)
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	116,706	(25,608)	(1,061,411)	(644)			(970,957)
12	Conservation Program Memorandum Account	D.09-06-027	(388,678)	(781,592)	700,097	(428)			(470,601)
13	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	548,577			626			549,203
14	Interim Rate Memorandum Account	D.11-11-018	663,216			202	(599,611)		63,807
15	2010 Tax Act Memorandum Account	R. L-411A	0						0

Note A:

Facilities Fees Collected	(2,436,200)
Amount Invested in Recycled Water Project	798,033
Remaining Balance	<u>(1,638,167)</u>

Note B:

Section 790 Net Proceeds	(634,000)
Reinvestment of Section 790 Net Proceeds	634,000
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 \$11,594,805 and \$0 for the Fontana Water Company division, as of December 31, 2013. The Los Angeles County division proceeds are shown separately in this note 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

Please see responses to [Schedule E-2 Low-Income Rate Assistance Program](#) and [Schedule E-3 Water Conservation Program](#) in Adobe Portable Document Format (PDF)

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, 2013, San Gabriel’s discounts were as follows:

<u>Meter Size</u>	<u>LA County</u>	<u>Fontana</u>
5/8” x 3/4”	\$10.52	\$9.36
3/4”	\$15.76	\$14.05
1”	\$26.25	\$23.42

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 \$932,487 (based on a 15% participation rate) in LA County and \$1,169,400 (based on a 15% participation rate) in Fontana.

2. *Participation rate for Year 2013 (as a percent of total residential customers served).*

As of December 31, 2013, 17,519 or 46.10% 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 21,426 or 53.59% 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 2013, the Company partnered with Upper San Gabriel Valley Municipal Water District (“Upper District”) and Central Basin Municipal Water District (“Central Basin”) to deliver 2,481.93 acre feet (approximately 6% of the Company’s total supply) 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 washers, 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 controllers, dry vacuum pumps, 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 its 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) 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.
- 6) 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.

- 7) Water Conservation Kits – Water conservation kits include 1.5 gallons per minute (“GPM”) 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.
- 8) 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.
- 9) 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 the 2013 school year.
- 10) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient. These events include, but are not limited to, the following:

<u>Date</u>	<u>Name of Event</u>
April 4, 2013	Montebello Chamber of Commerce Business Expo
April 13, 2013	Sanitation Districts’ Earth Day
May 11, 2013	City of El Monte Family Fitness Event
May 18 th & 19 th , 2013	American Cancer Society Relay for Life
July 31 & August 7, 2013	City of El Monte Rockin’ Wednesdays
November 8, 2013	Montebello Chamber of Commerce Taste of 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) HET Direct Installation for California Alternative Rate for Water Customers – The Company works with EcoTech Services Inc. to provide and install a maximum of two HETs to eligible California Alternative Rates for Water Customers.
- 3) HET Distribution – The Company hired EcoTech Services, Inc. to deliver 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.

- 4) CII Water Use Audit – The Company offers its 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) 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.
- 6) Water Conservation Kits – Water conservation kits include a 1.5 GPM 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.
- 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) 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.
- 9) Single-Family Transformation Pilot Program – The Company works in cooperation with Inland Empire Utilities Agency to convert turf area into water-efficient landscape in front yards with a minimum 500 square foot and maximum of 1,000 square foot.
- 10) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient. These events include, but are not limited to, the following:

<u>Date</u>	<u>Name of Event</u>
April 30, 2013	Water Education Water Awareness Committee Media Award Ceremony
May 18, 2013	Relay for life at Summit High School
May 30-June 2, 2013	City of Fontana Days Festival
October 19, 2013	Chino Basin Water Conservation District Water Fair
December 7, 2013	City of 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 for details.

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 single family customer classification.

Los Angeles County Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	431,479	30,555	14.1
3/4"	56,859	2,900	19.6
1"	86,361	4,782	18.1
1 1/2"	3,318	76	43.7
2"	1,703	22	77.4

Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	440,393	22,874	19.3
3/4"	762	34	22.4
1"	370,451	17,123	21.6
1 1/2"	313	8	39.1
2"	367	6	61.2

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 2013 annual average consumption by ratemaking district.

Los Angeles County Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	5,177,744	30,555	169.5
3/4"	682,306	2,900	235.3
1"	1,036,338	4,782	216.7
1 1/2"	39,821	76	524.0
2"	20,431	22	928.7

Fontana Water Company Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	5,284,718	22,874	231.0
3/4"	9,145	34	269.0
1"	4,445,412	17,123	259.6
1 1/2"	3,752	8	469.0
2"	4,401	6	733.5

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 Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	431,479	30,555	14.1
Tier 1	316,502	30,555	10.4
Tier 2	114,977	30,555	3.8
3/4"	56,859	2,900	19.6
Tier 1	32,403	2,900	11.2
Tier 2	24,456	2,900	8.4
1"	86,361	4,782	18.1
Tier 1	50,449	4,782	10.5
Tier 2	35,912	4,782	7.5
1 1/2"	3,318	76	43.7
Tier 1	913	76	12.0
Tier 2	2,405	76	31.6
2"	1,703	22	77.4
Tier 1	268	22	12.2
Tier 2	1,435	22	65.2

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	440,393	22,874	19.3
Tier 1	296,139	22,874	12.9
Tier 2	144,254	22,874	6.3
3/4"	762	34	22.4
Tier 1	444	34	13.1
Tier 2	318	34	9.4
1"	370,451	17,123	21.6
Tier 1	233,561	17,123	13.6
Tier 2	136,890	17,123	8.0
1 1/2"	313	8	39.1
Tier 1	113	8	14.1
Tier 2	200	8	25.0
2"	367	6	61.2
Tier 1	77	6	12.8
Tier 2	290	6	48.3

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 Conservation Rate Customers	38,335
Disconnection Notices	7,042
Disconnected for Non-Payment	170
Reconnected	133

Fontana Water Company Division

	Monthly Average
Total Residential Conservation Rate Customers	40,045
Disconnection Notices	10,420
Disconnected for Non-Payment	660
Reconnected	569

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 2013 was \$43,136 for the Los Angeles County division and \$23,750 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 2,481.93 acre feet (1,085,482 Ccf) of recycled water in 2013 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 Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	208,169	14,339	14.5
3/4"	12,674	693	18.3
1"	22,157	1,519	14.6

Fontana Water Company Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	269,701	13,933	19.4
3/4"	371	15	24.7
1"	138,961	6,539	21.3

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 Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	208,169	14,339	14.5
Tier 1	152,686	14,339	10.6
Tier 2	55,483	14,339	3.9
3/4"	12,674	693	18.3
Tier 1	7,667	693	11.1
Tier 2	5,007	693	7.2
1"	22,157	1,519	14.6
Tier 1	15,461	1,519	10.2
Tier 2	6,696	1,519	4.4

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	269,700	13,933	19.4
Tier 1	184,540	13,933	13.2
Tier 2	85,160	13,933	6.1
3/4"	371	15	24.7
Tier 1	205	15	13.6
Tier 2	166	15	11.1
1"	138,961	6,539	21.3
Tier 1	89,756	6,539	13.7
Tier 2	49,205	6,539	7.5

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 Conservation Rate Customers	16,551
Disconnection Notices	Not Available
Disconnected for Non-Payment	68
Reconnected	58

Fontana Water Company Division

	Monthly Average
Total Low-Income Conservation Rate Customers	20,487
Disconnection Notices	Not Available
Disconnected for Non-Payment	396
Reconnected	352

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 Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	16.5

Fontana Water Company Division

	Monthly Average
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	18.7

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, 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 www.fontanawater.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
2013

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)
Regional Programs (Rebates)									
High Efficiency Toilet Distribution Program	High Efficiency Toilet		1,488	\$159.74	\$237,688	0.0425	20	63.2	1,264.8
Kaiser Permanente Baldwin Park Medical Center Guard Laminar Installation Program	Installation of 1.5GMP Neoperl Cares and Guard Laminar		1,197	\$1.75	\$2,100	0.0106	7.5	12.7	95.4
Home Energy Efficiency Survey with Southern California Edison and Southern California Gas Company	Postage Cost to mail out Conservation Kits		561	\$3.19	\$1,792				
SoCalWaterSmart Rebate Program	Weather Based Irrigation Controllers		1	\$1.00	\$80	0.0129	7.5	0.0	0.1
SoCalWaterSmart Rebate Program	High Efficiency Clothes Washer		36	\$85.00	\$3,060	0.1075	10	3.9	38.7
Total		\$130,000			\$244,720			79.8	1,399.0
Local Programs									
Residential									
Conservation Kits	1.5 GPM showerhead, 1.5 GPM kitchen aerator, and 1.0 GPM aerator		1500	\$9.36	\$14,045				
	Less 30% of Uninstalled Kits		1050	\$13.38	\$14,045	0.1466	10	153.9	1,539.3
Home Energy Efficiency Survey with Southern California Edison and Southern California Gas Company	Southern California Gas Company reimburse for Conservation Kits		561	-\$3.50	-\$1,964				
Commercial, Industrial & Institutional (CII)					\$12,081			153.9	1,539.3
Water2Save, LLC	Wireless irrigation management systems to assist Large Landscape customer with monitoring and reducing their irrigation needs		3	\$14,131.33	\$42,394	41	1.5	123.0	184.5
	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		10	\$2,300	\$23,000				
CII Audit	Installation of Waterless Urinals								
CII Retrofit Indoor	Baker Elementary School		18	\$585	\$10,530	0.0231	15	0.4	6.2
	Cogswell Elementary School		10	\$585	\$5,850	0.0367	15	0.4	5.5
	Kranz Elementary School		16	\$585	\$9,360	0.0311	15	0.5	7.5
	La Primaria School		3	\$585	\$1,755	0.0306	15	0.1	1.4

Schedule E-3
Los Angeles County Division
2013

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 E)			(D X G)	(I X H)
	Madrid School		14	585	\$8,190	0.0312	15	0.4	6.5
	Maxson Elementary School		7	585	\$4,095	0.0594	15	0.4	6.2
	Miramonte School		5	585	\$2,925	0.0551	15	0.3	4.1
	Monte Vista School		5	585	\$2,925	0.0551	15	0.3	4.1
	Parkview School		14	585	\$8,190	0.0262	15	0.4	5.5
	Voorhis School		5	585	\$2,925	0.0551	15	0.3	4.1
	Installation of ET Water-Hermit Crab Smart Irrigation Central Controllers.								
CII Retrofit Outdoor	Baker Elementary School		3	\$3,465	\$10,395	0.2452	15	0.7	11.0
	Cogswell Elementary School		4	\$3,465	\$13,860	0.1398	15	0.6	8.4
	Kranz Elementary School		3	\$3,465	\$10,395	1.7593	15	5.3	79.2
	La Primaria School		1	\$3,465	\$3,465	0.5096	15	0.5	7.6
	Madrid School		3	\$3,465	\$10,395	1.0129	15	3.0	45.6
	Maxson Elementary School		3	\$3,465	\$10,395	0.0670	15	0.2	3.0
	Miramonte School		1	\$3,465	\$3,465	0.0887	15	0.1	1.3
	Monte Vista School		2	\$3,465	\$6,930	0.4407	15	0.9	13.2
	Parkview School		2	\$3,465	\$6,930	0.3898	15	0.8	11.7
	Payne School		3	\$3,465	\$10,395	0.1780	15	0.5	8.0
	Twin Lakes School		1	\$3,465	\$3,465	1.0536	15	1.1	15.8
	Voorhis School		1	\$3,465	\$3,465	0.7052	15	0.7	10.6
	Installation of High Efficiency Rotating Nozzles for School Retrofit		107	\$8	\$803				
Total		\$212,600			\$216,497			140.8	451.2
Public Education & Outreach									
School Conservation Education Program	The national Theatre For Children, Inc.				\$11,740				
Educational Materials and Outreach	Promotional materials, postage, conservation meetings, event sponsorships, CUWCC dues, employees education, over time, and ads				\$32,595				
Total		\$40,000			\$44,335			0.0	0.0
Grand Total		\$382,600			\$517,632			374.6	3,389.6

* 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

2013

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 (AFY)
		Cap			(D x E)			(D x G)	(I x H)
Regional Programs									
1. Single-Family High Efficient Toilet Exchange Program	Replacing 3.5 GPF toilets with new 1.28 GPF toilet. Program with IEUA		7	\$60	\$420	0.0425	20	0.3	6.0
2. Multi-Family High Efficient Toilet Exchange Program	Replacing 3.5 GPF toilets with new 1.28 GPF toilet. Program with IEUA		2	\$40	\$80	0.0425	20	0.1	1.7
3. High Efficient Toilet Direct Mail Program	Over 150 sites replacing 3.5 GPF toilets with new 1.28 GPF toilet. Program with EcoTech		230	\$200	\$46,000	0.0425	20	9.8	195.5
4. Ads for all Toilet Regional Programs	Flyers				\$280				
Total		\$52,948			\$46,780			10.2	203.2
Local Programs									
Residential									
1. Water Conservation kits	1.5 GPM showerhead, 1.5 GPM kitchen aerator, and 1.0 GPM aerator		175	\$14	\$0				
	Less 30% of Uninstalled Kits		122.5			0.1466	10.0	18.0	179.6
2. Weather Based Irrigation Controllers ("Smart Timers")	Smart Timers where given to customers who participated in workshops. Workshop demonstrated on how customers installing and programming controllers.		38	\$325	\$0	0.0129	7.5	0.5	3.7
3. High Efficient Sprinkler Nozzles	High efficient sprinkler nozzles to be offered to customers who participated in a residential audit		43	\$2	\$0	0.004	5.0	0.2	0.9
4. Single-Family Residential Audits	Equipment purchased to conduct audits.		36		\$0				
5. High Efficient Toilet Direct Install Program for CARW	Ads for replacing and installing 3.5 GPF toilets with new 1.28 GPF toilet for CARW customers. Program with EcoTech, starts Jan 2014				\$203				
6. 7 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.		7		\$5,791				
Total		\$37,995			\$5,994			18.6	184.1
Commercial, Industrial & Institutional (CII)									
1. FUSD Phase 3 School Retrofit	Partnership with IEUA to retrofit 23 school sites with toilets, urinals, computer irrigation controllers and sprinkler nozzles.				210,613			16.2	199.5
Total		\$210,500			\$210,613			16.2	199.5
Education and Public Outreach									
1. Education and Public Outreach Materials / Other	Promotional materials, postage, conservation meetings, event sponsorships, membership dues, employee education, over time, and ads.				21,613			0.0	0.0
Total		\$37,995			\$21,613			0.0	0.0
Grand Total		\$326,443			\$285,000			44.9	566.7

* 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
- * 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	33,413.33
Total	<u>33,413.33</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, 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 - \$18,000,000.00. Amount outstanding at year-end - \$0.00

Interest paid on short term loans from affiliate (Utility Investment Company)

Total for 2013 - \$228,716.77

**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. See Appendix B for Report required by D.10-12-058 for Contamination Grant Funds Received.

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, 2013, through December 31, 2013.

President
Title (Please Print)

/s/ R.W. Nicholson
Signature

(626) 448-6183
Telephone Number

March 31, 2014
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2013

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS	Measure						
(A) % Calls Answered in 30 seconds	> or = 80.0%	n/a	97.7%	96.6%	93.4%	95.9%	An automated call distribution system (ACD) was installed in March 2013. Data not available for first quarter.
(B) Abandonment Rate	< or = 5.0%	n/a	2.3%	3.4%	2.6%	2.7%	
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%	0.2%	0.1%	0.3%	0.1%	0.2%	
(C) % of Payment Posting Errors	< or = 1.0%	0.00%	0.00%	0.01%	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%	0.04%	0.06%	0.05%	0.05%	0.05%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	2.43%	1.23%	1.54%	3.04%	1.93%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.03%	0.03%	0.02%	0.04%	0.03%	
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							
(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							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.

Appendix B

San Gabriel Valley Water Company Report of Grant Funds Received Required by Paragraph 18 of the Rules for the Accounting of Local and Federal Contamination Grant Funds D.10-12-058 in R.09-03-014

1. **Amount of Grant Funds Received in 2013** : \$1,154,368
2. **Amount of Grant Funds Spent in 2013** : \$1,154,368 was spent in years prior to 2013.
3. **Description of Plant Constructed with Grant Funds** : The funds were used to construct a treated water transmission pipeline allowing San Gabriel Valley Water Company to transport water from the company's Baldwin Park Superfund treatment facility at Plant B6 to Plant B24 for blending with water produced from Puente Valley Operable Unit Superfund facilities (PVOU) to reduce nitrate and total dissolved solids contamination as part of the U.S. EPA's PVOU groundwater remediation project.

Received _____
Examined _____

U# 337W

2013
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, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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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	11,106,773.79	2,416,439.46			13,523,213.25
		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	6,187,560.16				6,187,560.16
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	6,187,560.16				6,187,560.16
		IV. PUMPING PLANT					
14	321	Structures and improvements	9,323,893.35	470,114.34	7,175.70		9,786,831.99
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	24,995,579.13	687,532.27	24,404.44		25,658,706.96
18	325	Other pumping plant					
19		Total pumping plant	34,319,472.48	1,157,646.61	31,580.14		35,445,538.95
		V. WATER TREATMENT PLANT					
20	331	Structures and improvements	75,641.24	4,625.37			80,266.61
21	332	Water treatment equipment	53,546,408.48	192,671.51			53,739,079.99
		Total water treatment plant	53,622,049.72	197,296.88			53,819,346.60

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	13,986,503.93	1,652,404.49			15,638,908.42
3	343	Transmission and distribution mains	87,607,975.47	7,749,798.50	77,195.18	(34,999.04)	95,245,579.75
4	344	Fire mains	15,128.77				15,128.77
5	345	Services	41,875,750.08	2,709,011.49	391,091.89	(14,697.72)	44,178,971.96
6	346	Meters					
7	347	Meter installations					
8	348	Hydrants	5,385,864.28	221,499.30		(10,752.12)	5,596,611.46
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	148,871,222.53	12,332,713.78	468,287.07	(60,448.88)	160,675,200.36
		VII. GENERAL PLANT					
11	371	Structures and improvements	992,373.56	36,608.87			1,028,982.43
12	372	Office furniture and equipment	1,077,398.21	170,052.62	36,258.26		1,211,192.57
13	373	Transportation equipment	2,267,699.99	84,843.35	79,179.14		2,273,364.20
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	226,104.20	1,578.12			227,682.32
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	836,733.95	48,059.21	35,343.63		849,449.53
19	379	Other general plant					
20		Total general plant	5,400,309.91	341,142.17	150,781.03		5,590,671.05
		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	13,930,689.00	1,004,644.09	213,722.80		14,721,610.29
26		Total utility plant in service	273,454,397.67	17,449,882.99	864,371.04	(60,448.88)	289,979,460.74

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2013 (c)	Balance 1/1/2013 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	275,257,850.45	259,523,708.67
3		Construction Work in Progress	6,856,659.58	4,782,885.54
4		General Office Prorate	14,721,610.29	13,930,689.00
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	296,836,120.32	278,237,283.21
6		Less Accumulated Depreciation		
7		Plant in Service	80,842,476.07	74,738,018.39
8		General Office Prorate	1,995,280.39	1,827,975.22
9		Total Accumulated Depreciation (=Line 7 + Line 8)	82,837,756.46	76,565,993.61
10		Less Other Reserves		
11		Deferred Income Taxes	23,711,397.03	21,543,635.75
12		Deferred Investment Tax Credit	123,592.47	135,354.75
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	23,834,989.50	21,678,990.50
15		Less Adjustments		
16		Contributions in Aid of Construction	52,460,355.62	53,518,989.06
17		Advances for Construction	2,723,827.21	2,845,345.39
18		Other (1)	(511,420.00)	(503,668.00)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	54,672,762.83	55,860,666.45
20		Add Materials and Supplies	1,149,475.43	910,291.77
21		Add Working Cash (=Line 34)	6,764,385.39	6,882,872.41
22		TOTAL DISTRICT RATE BASE	143,404,472.35	131,924,796.83
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		(1) Other Adjustment		
		Deferred Debit Income Tax	(511,420.00)	(503,668.00)
		Net Other Adjustment	(511,420.00)	(503,668.00)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	33,019,391.64	33,560,847.34
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	58,114,625.64	62,214,136.16
28		Other Revenues: Flat Rate Monthly Billing	1,236,524.04	1,236,123.43
29		Total Revenues (=Line 27 + Line 28)	59,351,149.68	63,450,259.59
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0208	0.0195
31		5/24 x Line 25 x (100% - Line 30)	6,735,721.75	6,855,629.71
32		1/24 x Line 25 x Line 30	28,663.63	27,242.70
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	6,764,385.39	6,882,872.41

* 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	74,738,018.39	922.17		1,827,975.22
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	4,385,824.00	62.52		321,443.66
4	(b) Charged to Account 265	2,176,182.00			537.00
5	(c) Charged to Clearing Accounts	250,106.00			50,243.90
6	(d) Salvage recovered	10,388.00			8,803.41
7	(e) All other credits ^{1/}				
8	Total credits	6,822,500.00	62.52		381,027.97
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	658,881.35			213,722.80
11	(b) Cost of removal	59,160.97			
12	(c) All other debits ^{1/}				
13	Total debits	718,042.32			213,722.80
14	Balance in reserve at end of year	80,842,476.07	984.69		1,995,280.39
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 - \$	10,459,554.05			
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	2,910,492.09	196,764.00			3,107,256.09
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	2,910,492.09	196,764.00			3,107,256.09
		II. PUMPING PLANT					
9	321	Structures and improvements	2,313,918.41	273,284.00	7,175.70		2,580,026.71
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	10,075,577.43	929,506.00	24,404.44		10,980,678.99
13	325	Other pumping plant					
14		Total pumping plant	12,389,495.84	1,202,790.00	31,580.14		13,560,705.70
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	19,254.70	1,692.00			20,946.70
16	332	Water treatment equipment	13,984,520.75	1,791,668.00			15,776,188.75
17		Total water treatment plant	14,003,775.45	1,793,360.00			15,797,135.45
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements					
19	342	Reservoirs and tanks	3,754,522.24	288,847.00			4,043,369.24
20	343	Transmission and distribution mains	28,037,473.02	1,782,823.00	81,568.36	(36,937.40)	29,701,790.26
21	344	Fire mains	11,903.93	289.00			12,192.93
22	345	Services	9,223,885.42	1,090,383.00	393,339.00	(14,883.12)	9,906,046.30
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	2,646,738.48	133,987.00	1,612.82	(7,340.45)	2,771,772.21
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	43,674,523.09	3,296,329.00	476,520.18	(59,160.97)	46,435,170.94
		V. GENERAL PLANT					
28	371	Structures and improvements	282,725.86	20,618.00			303,343.86
29	372	Office furniture and equipment	(358,343.19)	51,608.00	36,258.26		(342,993.45)
30	373	Transportation equipment	996,258.56	187,546.00	79,179.14	5,688.00	1,110,313.42
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	226,735.87	14,113.00			240,848.87
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	612,354.82	48,984.00	35,343.63	4,700.00	630,695.19
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	1,759,731.92	322,869.00	150,781.03	10,388.00	1,942,207.89
40		Common Plant	1,827,975.22	372,224.56	213,722.80	8,803.41	1,995,280.39
41		TOTAL	76,565,993.61	7,184,336.56	872,604.15	(39,969.56)	82,837,756.46

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	51,690,957.19	55,033,137.90	(3,342,180.71)
4		601.2 Industrial sales	2,461,866.60	2,966,436.43	(504,569.83)
5		601.3 Sales to public authorities	3,961,801.85	4,214,561.83	(252,759.98)
6		Sub-total	58,114,625.64	62,214,136.16	(4,099,510.52)
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total			
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15		Sub-total			
16	604	Private fire protection service	1,236,524.04	1,236,123.43	400.61
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	3,589.24	3,538.81	50.43
22		Sub-total	1,240,113.28	1,239,662.24	451.04
23		Total water service revenues	59,354,738.92	63,453,798.40	(4,099,059.48)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	72,797.95	77,276.40	(4,478.45)
26	612	Rent from water property	42,070.00	10,796.67	31,273.33
27	613	Interdepartmental rents			
28	614	Other water revenues	6,161,150.56	7,908,661.29	(1,747,510.73)
29		Total other water revenues	6,276,018.51	7,996,734.36	(1,720,715.85)
30	501	Total operating revenues	65,630,757.43	71,450,532.76	(5,819,775.33)

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	9,574,690.86	9,078,066.35	496,624.51
		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			38,694.69	35,419.21	3,275.48
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		Total source of supply expense				9,613,385.55	9,113,485.56	499,899.99

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		61,518.06	65,586.81	(4,068.75)
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		512,409.38	441,253.50	71,155.88
22	725	Miscellaneous expenses	A			161,368.87	176,395.05	(15,026.18)
23	726	Fuel or power purchased for pumping	A	B	C	3,754,021.09	3,304,632.45	449,388.64
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		29,842.09	30,724.49	(882.40)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		304,285.45	309,543.49	(5,258.04)
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		330,553.54	317,965.21	12,588.33
29	733	Maintenance of other pumping plant	A	B				
30		Total pumping expenses				5,153,998.48	4,646,101.00	507,897.48
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		188,451.33	174,809.15	13,642.18
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			3,319,612.43	3,108,455.80	211,156.63
34	743	Miscellaneous expenses	A	B			3,188.84	(3,188.84)
35	744	Chemicals and filtering materials	A	B		2,504,603.63	3,901,025.80	(1,396,422.17)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		22,271.86	21,790.80	481.06
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		5,974.01	5,789.77	184.24
39	748	Maintenance of water treatment equipment	A	B		119,809.14	176,559.76	(56,750.62)
40		Total water treatment expenses				6,160,722.40	7,391,619.92	(1,230,897.52)

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		210,763.62	328,262.04	(117,498.42)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			5,071.72	4,970.01	101.71
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			355,317.14	407,101.10	(51,783.96)
46	754	Meter expenses	A			173,732.54	189,729.90	(15,997.36)
47	755	Customer installations expenses	A			131,128.77	137,651.12	(6,522.35)
48	756	Miscellaneous expenses	A			40,547.26	47,631.27	(7,084.01)
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		35,203.85	40,929.42	(5,725.57)
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		28,916.33	24,339.01	4,577.32
53	761	Maintenance of trans. and distribution mains	A			467,791.33	428,272.94	39,518.39
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			725,352.13	720,034.56	5,317.57
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			37,127.62	43,028.49	(5,900.87)
59	765	Maintenance of hydrants	A			172,601.36	150,571.47	22,029.89
60	766	Maintenance of miscellaneous plant	A			80,849.38	108,757.25	(27,907.87)
61		Total transmission and distribution expenses				2,464,403.05	2,631,278.58	(166,875.53)

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		378,909.85	344,966.95	33,942.90
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		586,181.46	576,652.53	9,528.93
65	773	Customer records and collection expenses	A			1,456,569.31	1,515,089.74	(58,520.43)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			623,450.46	296,603.94	326,846.52
68	775	Uncollectible accounts	A	B	C	64,844.38	103,417.19	(38,572.81)
69		Total customer account expenses				3,109,955.46	2,836,730.35	273,225.11
		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	2,003,542.68	1,915,747.38	87,795.30
78	792	Office supplies and other expenses	A	B	C	276,314.29	249,263.26	27,051.03
79	793	Property insurance	A			37,664.00	29,588.00	8,076.00
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			519,795.07	504,071.50	15,723.57
82	795	Employees' pensions and benefits	A	B	C	3,265,016.14	3,256,728.89	8,287.25
83	796	Franchise requirements	A	B	C	593,070.24	633,554.34	(40,484.10)
84	797	Regulatory commission expenses	A	B	C	139,742.92	161,595.49	(21,852.57)
85	798	Outside services employed	A			273,018.90	203,524.94	69,493.96
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			149,293.77	136,952.41	12,341.36
		Maintenance						
89	805	Maintenance of general plant	A	B	C	212,988.30	198,634.30	14,354.00
90		Total administrative and general expenses				7,470,446.31	7,289,660.51	180,785.80
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	15,618.00	15,146.00	472.00
92	812	Administrative expenses transferred - Credit	A	B	C	(904,293.23)	(259,757.39)	(644,535.84)
93	813	Duplicate charges - Credit	A	B	C			
94		Total miscellaneous				(888,675.23)	(244,611.39)	(644,063.84)
95		Total operating expenses				33,084,236.02	33,664,264.53	(580,028.51)

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	1,474,288.48	1,472,137.48		2,151.00	
2	State corporation franchise tax	1,900,197.61	1,901,973.43		(1,775.82)	
3	State unemployment insurance tax	27,842.48	30,012.00			(2,169.52)
4	Other state and local taxes	0.00				
5	Federal unemployment insurance tax	13,145.83	14,007.13			(861.30)
6	Federal insurance contributions act	642,734.66	583,081.23			59,653.43
7	Other federal taxes	0.00				
8	Federal income tax	7,471,258.61	7,490,051.86		(18,793.25)	
	Total	11,529,467.67	11,491,263.13		(18,418.07)	56,622.61

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted	Remarks
1	Diverted Into ¹	From Stream	Location of	Priority Right		Diversions		____ (Unit) ²	
2		or Creek	Diversion	Claim	Capacity	Max	Min		
3		(Name)	Point						
4									
5									
6									
7									
8	WELLS					Pumping Capacity	Annual Quantities Pumped	Remarks	
9	At Plant	Location	Number	Diversions	³ Depth in Water	____ (Unit) ²	____ CCF (Unit) ²		
10	(Name or Number)								
11	See Attached								
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used	Remarks		
18				____ (Unit) ²		____ (Unit) ²			
19	Designation	Location	Number	Maximum	Minimum				
20									
21									
22									
23									
24									
25									
26	Purchased Water for Resale								
27									
28									
29	Purchased from								
30									
31	Central Basin Municipal Water District (Reclaimed)						53,130	CCF	
32	Los Angeles County Sanitation District (Reclaimed)						4,195	CCF	
33	Upper San Gabriel Valley Municipal Water District (Reclaimed)						1,023,804	CCF	
34									
35	Annual quantities purchased				(Unit chosen) ²		1,081,129	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	1	1,193,000		
7	Earth				
8	Wood				
9	C. Tanks				
10	Wood				
11	Metal	38	29,275,000		
12	Concrete				
	Total	39	30,468,000		

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division
2013**

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	135	140	1,762	461,520
1C	11828 E. Ranchito Street	18" x 506'	134	145	2,026	107,547
1D	11828 E. Ranchito Street	18" x 834'	144	162	2,886	1,623,087
1E	11828 E. Ranchito Street	18" x 830'	135	148	3,399	836,827
2F	4921 N. Tyler Avenue	20" x 620'	126	142	2,277	1,062,752
2D	4921 N. Tyler Avenue	20" x 600'	125	144	2,660	12,019
2E	4921 N. Tyler Avenue	18" x 620'	107	124	3,168	611,928
8B	2701 N. Loma Street	12" x 312'	79	103	1,288	18,455
8C	2701 N. Loma Street	18" x 534'	74	110	1,742	373,263
8D	2701 N. Loma Street	18" x 580'	74	98	2,863	690,643
8E	2701 N. Loma Street	18" x 970'	94	125	3,231	5,545
8F	2701 N. Loma Street	18" x 1220'	73	119	3,861	32,944
11A	12630 E. Fineview Street	20" x 445'	68	98	2,751	1,253,565
11B	12630 E. Fineview Street	20" x 664'	78	108	1,717	930,580
11C	12630 E. Fineview Street	20" x 419'	69	143	1,084	242,122
B4B	940 Baldwin Park Boulevard	16" x 1178'	127			
B4C	940 Baldwin Park Boulevard	16" x 1058'	128			
B5B	209 Perez Place	20" X 516'		127	3,203	1,852,506
B5D	209 Perez Place	18" x 1135'	100		2,558	201,502
B5E	209 Perez Place	20" X 820'		165	3,479	2,085,655
B6C	14104 E Corak Street	18" x 526'	141		2,328	102
B6D	14104 E Corak Street	18" x 1078'	140		2,504	207
B7C	14614 E. Nelson Avenue	16" x 800'	131	238	1,510	546,225
B7E	14614 E. Nelson Avenue	18" x 1203'	149	177	543	120,577
B9B	436 N. Orange Avenue	18" x 1128'	145	250	691	347,302
B11A	14453 E. Temple Avenue	16" x 854'	111			
B11B	14453 E. Temple Avenue	18" x 860'	128	157	2,185	1,151,138
B24A	14650 Nelson Avenue	20" x 1170'	135	230	3,002	288,575
B24B	14650 Nelson Avenue	20" x 1170'	142	216	3,043	288,698
B25A	13032 Bess Avenue	20" x 800'	128		2,655	576,858
B25B	13032 Bess Avenue	20" x 1030'	124		2,885	625,653
B26A	1517 Virginia Avenue	20" x 800'	137		921	330,118
B26B	1517 Virginia Avenue	20" x 1030'	138		1,233	400,769
G4A	3350 N. Walnut Grove	14" x 402'	128		1,003	47,811
W1C	6135 S. Pioneer Boulevard	20" x 530'	83	147	1,754	2,450
W1E	6135 S. Pioneer Boulevard	20" x 552'	80		2,198	
W6C	10509 E. Dunlap Crossing	18" x 542'	80	111	2,808	3,040
W6D	10509 E. Dunlap Crossing	18" x 800"	92	110	2,969	4,011
Well #5	City of Industry					143,204
Total All Wells						17,279,198

* As of December 31, 2013

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	Lines 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		22,468	2,926
13	Concrete									
14	Copper		166	384						
15	Riveted Steel									
16	Standard Screw	1,397	1,674	8,659	5,628	5,037	10,591	1,095	172	313
17	Screw or Welded Casing			9,666	2,224	10,062	45,916	15,384	13,648	2,495
18	Cement - Asbestos					446	320,821		662,210	429,948
19	Welded Steel					830	30,897	77	115,556	244,642
20	Wood									
21	Other (specify) Plastic		390	3,387			2,662		13,937	41,468
22	Total	1,397	2,230	22,096	7,852	16,375	417,367	16,556	827,991	721,792

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							36,720
25	Concrete									
26	Copper									550
27	Riveted Steel		194							194
28	Standard Screw									34,566
29	Screw or Welded Casing									99,395
30	Cement - Asbestos	178,220	76,217	12,692	39,056	1,313				1,720,923
31	Welded Steel	55,995	222,027	14,933	213,377	4,360	5,836	64,558	47,679	1,020,767
32	Wood									
33	Other (specify) Plastic									61,844
34	Total	239,115	298,724	27,625	252,433	5,673	5,836	64,558	47,679	2,975,299

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	41,489	41,583		
Commercial	4,948	4,989		
Industrial	47	44		
Public authorities	395	400		
Irrigation				
Other (specify) Construction				
Other (specify) Reclaimed	41	41		
Subtotal	46,920	47,057		
Private fire connections			1,151	1,155
Public fire hydrants			4,098	4,039
Total	46,920	47,057	5,249	5,194

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

Size	Meters	Services
5/8 x 3/4 - in	35,426	
3/4 - in	3,196	17,423
1 - in	6,568	27,292
1.5 - in	1,015	1,047
2 - in	1,613	1,931
3 - in	57	325
4 - in	37	505
6 - in	23	482
8 - in	17	370
Over 8 - in	9	102
Total	47,961	49,477

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	793,726	836,912	837,665	948,836	1,095,198	1,226,013	1,256,148	6,994,498
Industrial	57,640	63,933	61,913	67,288	80,528	75,935	74,512	481,749
Public authorities	40,821	47,631	52,558	70,592	103,894	131,863	161,333	608,692
Irrigation								
Other (specify) - Reclaimed	18,643	20,469	42,798	96,054	113,807	148,888	158,818	599,477
Total	910,830	968,945	994,934	1,182,770	1,393,427	1,582,699	1,650,811	8,684,416

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	1,205,262	1,344,171	1,096,553	1,009,914	899,641	5,555,541	12,550,039	12,425,057
Industrial	71,243	77,033	73,645	69,029	62,815	353,765	835,514	938,543
Public authorities	129,613	142,544	109,301	84,780	61,554	527,792	1,136,484	1,145,168
Irrigation								
Other (specify) - Reclaimed	148,643	137,452	96,482	67,025	32,183	481,785	1,081,262	1,040,836
Total	1,554,761	1,701,200	1,375,981	1,230,748	1,056,193	6,918,883	15,603,299	15,549,604

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 272,880

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>1,149,475.43</u>
100.3	Construction Work in Progress	\$ <u>6,856,659.58</u>
241	Advances for Construction	\$ <u>2,723,827.21</u>
265	Contributions in Aid of Construction	\$ <u>52,460,355.62</u>

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Received _____
Examined _____

U# 337W

2013
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, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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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	10,612,753.79	13,099.59		(10.00)	10,625,843.38
		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	7,671,840.13	754,074.88			8,425,915.01
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	7,671,840.13	754,074.88			8,425,915.01
		IV. PUMPING PLANT					
14	321	Structures and improvements	7,618,770.49	324,513.55			7,943,284.04
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	31,431,168.76	3,775,308.42			35,206,477.18
18	325	Other pumping plant					
19		Total pumping plant	39,049,939.25	4,099,821.97			43,149,761.22
		V. WATER TREATMENT PLANT					
20	331	Structures and improvements	4,240,002.49	50,167.22			4,290,169.71
21	332	Water treatment equipment	47,423,189.64	22,667.68			47,445,857.32
		Total water treatment plant	51,663,192.13	72,834.90			51,736,027.03

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	10,885,828.70				10,885,828.70
3	343	Transmission and distribution mains	118,018,925.33	5,890,072.11	48,166.89		123,860,830.55
4	344	Fire mains	806.26				806.26
5	345	Services	46,750,192.12	2,104,282.52	222,604.65		48,631,869.99
6	346	Meters					
7	347	Meter installations					
8	348	Hydrants	9,664,449.54	230,098.23			9,894,547.77
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	185,320,201.95	8,224,452.86	270,771.54	0.00	193,273,883.27
		VII. GENERAL PLANT					
11	371	Structures and improvements	5,166,988.70				5,166,988.70
12	372	Office furniture and equipment	427,467.92	316,114.37	32,007.18		711,575.11
13	373	Transportation equipment	2,599,943.74	368,306.40	77,440.11		2,890,810.03
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	84,134.80	3,156.20			87,291.00
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	944,803.55	41,648.44			986,451.99
19	379	Other general plant					
20		Total general plant	9,223,338.71	729,225.41	109,447.29		9,843,116.83
		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	13,665,064.28	1,036,900.49	220,584.86		14,481,379.91
26		Total utility plant in service	317,210,670.20	14,930,410.10	600,803.69	(10.00)	331,540,266.61

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2013 (c)	Balance 1/1/2013 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	317,058,886.70	303,545,605.92
3		Construction Work in Progress	10,834,987.60	8,522,526.04
4		General Office Prorate	14,481,379.91	13,665,064.28
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	342,375,254.21	325,733,196.24
6		Less Accumulated Depreciation		
7		Plant in Service	81,441,480.71	74,305,732.54
8		General Office Prorate	1,448,946.05	1,276,680.41
9		Total Accumulated Depreciation (=Line 7 + Line 8)	82,890,426.76	75,582,412.95
10		Less Other Reserves		
11		Deferred Income Taxes	30,405,491.66	27,859,322.55
12		Deferred Investment Tax Credit	249,751.15	268,945.87
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	30,655,242.81	28,128,268.42
15		Less Adjustments		
16		Contributions in Aid of Construction	22,733,305.93	23,207,203.01
17		Advances for Construction	33,776,689.71	34,555,135.50
18		Other (1)	(5,331,199.06)	(5,340,444.92)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	51,178,796.58	52,421,893.59
20		Add Materials and Supplies	828,686.20	1,020,687.92
21		Add Working Cash (=Line 34)	7,055,556.48	6,701,755.88
22		TOTAL DISTRICT RATE BASE	185,535,030.74	177,323,065.08
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	(1,818,083.93)	(1,894,619.79)
		Other	1,676,624.00	1,743,914.00
		Net Other Adjustments	(5,331,199.06)	(5,340,444.92)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	34,439,052.09	32,628,222.88
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	47,213,304.13	55,912,207.67
28		Other Revenues: Flat Rate Monthly Billing	1,001,673.08	1,002,548.46
29		Total Revenues (=Line 27 + Line 28)	48,214,977.21	56,914,756.13
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0208	0.0176
31		5/24 x Line 25 x (100% - Line 30)	7,025,744.97	6,677,808.25
32		1/24 x Line 25 x Line 30	29,811.51	23,947.64
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	7,055,556.48	6,701,755.88

* 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	74,305,732.54	964.44		1,276,680.41
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	6,406,653.00	82.08		331,764.34
4	(b) Charged to Account 265	814,127.00			143.00
5	(c) Charged to Clearing Accounts	317,878.00			51,857.10
6	(d) Salvage recovered	8,012.18			9,086.06
7	(e) All other credits ^{1/}				
8	Total credits	7,546,670.18	82.08		392,850.50
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	380,218.83			220,584.86
11	(b) Cost of removal	30,703.18			
12	(c) All other debits ^{1/}				
13	Total debits	410,922.01			220,584.86
14	Balance in reserve at end of year	81,441,480.71	1,046.52		1,448,946.05
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 - \$	14,104,931.75			
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	3,433,720.03	268,833.00			3,702,553.03
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	3,433,720.03	268,833.00			3,702,553.03
II. PUMPING PLANT							
9	321	Structures and improvements	1,542,411.25	206,975.00			1,749,386.25
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	13,171,605.74	1,196,146.00			14,367,751.74
13	325	Other pumping plant					
14		Total pumping plant	14,714,016.99	1,403,121.00			16,117,137.99
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	501,742.89	94,685.00			596,427.89
16	332	Water treatment equipment	7,445,547.20	1,233,298.00			8,678,845.20
17		Total water treatment plant	7,947,290.09	1,327,983.00			9,275,273.09
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements					
19	342	Reservoirs and tanks	2,961,190.79	241,666.00			3,202,856.79
20	343	Transmission and distribution mains	31,546,053.00	2,382,516.00	48,166.89	(23,880.04)	33,856,522.07
21	344	Fire mains	711.00	15.00			726.00
22	345	Services	8,892,301.50	1,232,060.00	222,604.65	(4,441.45)	9,897,315.40
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	3,436,750.80	243,510.00		(2,381.69)	3,677,879.11
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	46,837,007.09	4,099,767.00	270,771.54	(30,703.18)	50,635,299.37
V. GENERAL PLANT							
28	371	Structures and improvements	313,629.67	95,589.00			409,218.67
29	372	Office furniture and equipment	(727,647.62)	25,344.00	32,007.18		(734,310.80)
30	373	Transportation equipment	1,572,853.79	254,496.00	77,440.11	8,012.18	1,757,921.86
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	59,704.31	6,746.00			66,450.31
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	155,158.19	56,779.00			211,937.19
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	1,373,698.34	438,954.00	109,447.29	8,012.18	1,711,217.23
40		Common Plant	1,276,680.41	383,764.44	220,584.86	9,086.06	1,448,946.05
41		TOTAL	75,582,412.95	7,922,422.44	600,803.69	(13,604.94)	82,890,426.76

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	40,623,699.88	48,100,266.75	(7,476,566.87)
4		601.2 Industrial sales	1,663,262.85	1,924,372.46	(261,109.61)
5		601.3 Sales to public authorities	4,926,341.40	5,887,568.46	(961,227.06)
6		Sub-total	47,213,304.13	55,912,207.67	(8,698,903.54)
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	1,001,673.08	1,002,548.46	(875.38)
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	397,824.17	348,077.59	49,746.58
22		Sub-total	1,399,497.25	1,350,626.05	48,871.20
23		Total water service revenues	48,612,801.38	57,262,833.72	(8,650,032.34)
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	233,955.14	228,280.68	5,674.46
26	612	Rent from water property	7,452.00		7,452.00
27	613	Interdepartmental rents			
28	614	Other water revenues	290,848.33	377,178.46	(86,330.13)
29		Total other water revenues	532,255.47	605,459.14	(73,203.67)
30	501	Total operating revenues	49,145,056.85	57,868,292.86	(8,723,236.01)

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	13,530,723.04	11,830,183.17	1,700,539.87
		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			14,720.93	16,664.85	(1,943.92)
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		Total source of supply expense				13,545,443.97	11,846,848.02	1,698,595.95

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		49,673.06	50,752.58	(1,079.52)
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		541,921.98	526,837.04	15,084.94
22	725	Miscellaneous expenses	A			197,571.86	196,357.67	1,214.19
23	726	Fuel or power purchased for pumping	A	B	C	4,665,745.18	4,413,026.08	252,719.10
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		12,389.50	12,562.46	(172.96)
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		163,093.56	195,084.11	(31,990.55)
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		199,272.95	205,024.25	(5,751.30)
29	733	Maintenance of other pumping plant	A	B				
30		Total pumping expenses				5,829,668.09	5,599,644.19	230,023.90
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		115,306.81	112,882.02	2,424.79
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			742,762.61	751,165.81	(8,403.20)
34	743	Miscellaneous expenses	A	B		7,705.38	10,266.73	(2,561.35)
35	744	Chemicals and filtering materials	A	B		491,960.94	392,573.74	99,387.20
		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		878.40	11,335.46	(10,457.06)
39	748	Maintenance of water treatment equipment	A	B		1,039,783.42	981,558.28	58,225.14
40		Total water treatment expenses				2,398,397.56	2,259,782.04	138,615.52

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		253,461.56	419,414.30	(165,952.74)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			43,212.46	57,125.47	(13,913.01)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			284,014.21	297,487.55	(13,473.34)
46	754	Meter expenses	A			93,216.98	67,774.19	25,442.79
47	755	Customer installations expenses	A			67,996.62	56,480.87	11,515.75
48	756	Miscellaneous expenses	A			24,916.95	26,498.21	(1,581.26)
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		39,022.55	40,349.65	(1,327.10)
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		6,941.30	22,072.72	(15,131.42)
53	761	Maintenance of trans. and distribution mains	A			496,964.69	548,020.80	(51,056.11)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			597,829.74	586,980.41	10,849.33
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			38,345.52	43,600.21	(5,254.69)
59	765	Maintenance of hydrants	A			58,404.05	79,612.36	(21,208.31)
60	766	Maintenance of miscellaneous plant	A			61,805.56	63,817.19	(2,011.63)
61		Total transmission and distribution expenses				2,066,132.19	2,309,233.93	(243,101.74)

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	236,973.29	212,344.66	24,628.63	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	598,582.40	590,588.62	7,993.78	
65	773	Customer records and collection expenses	A		1,438,014.02	1,521,905.71	(83,891.69)	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		406,293.37	261,931.06	144,362.31	
68	775	Uncollectible accounts	A	B	157,057.19	184,388.48	(27,331.29)	
69		Total customer account expenses			2,836,920.27	2,771,158.53	65,761.74	
		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	2,366,621.15	2,243,963.14	122,658.01
78	792	Office supplies and other expenses	A	B	C	339,333.33	300,518.32	38,815.01
79	793	Property insurance	A			37,116.16	28,179.24	8,936.92
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			514,116.03	498,441.22	15,674.81
82	795	Employees' pensions and benefits	A	B	C	3,484,589.05	3,437,574.86	47,014.19
83	796	Franchise requirements	A	B	C	304,861.80	358,475.78	(53,613.98)
84	797	Regulatory commission expenses	A	B	C	28,344.03	164,328.59	(135,984.56)
85	798	Outside services employed	A			1,264,143.20	1,117,094.66	147,048.54
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			150,792.11	134,101.08	16,691.03
		Maintenance						
89	805	Maintenance of general plant	A	B	C	279,952.98	271,405.35	8,547.63
90		Total administrative and general expenses				8,769,869.84	8,554,082.24	215,787.60
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C			
92	812	Administrative expenses transferred - Credit	A	B	C	(850,322.64)	(528,137.59)	(322,185.05)
93	813	Duplicate charges - Credit	A	B	C			
94		Total miscellaneous				(850,322.64)	(528,137.59)	(322,185.05)
95		Total operating expenses				34,596,109.28	32,812,611.36	1,783,497.92

**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	2,089,331.79	2,073,811.75		15,520.04	
2	State corporation franchise tax	(25,264.89)	(23,432.06)		(1,832.83)	
3	State unemployment insurance tax	31,484.47	32,357.50			(873.03)
4	Other state and local taxes					
5	Federal unemployment insurance tax	14,663.69	15,010.29			(346.60)
6	Federal insurance contributions act	692,742.04	628,941.44			63,800.60
7	Other federal taxes					
8	Federal income tax	(13,146.71)	13,304.73		(26,451.44)	
	Total	2,789,810.39	2,739,993.65		(12,764.23)	62,580.97

SCHEDULE D-1									
Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min	CCF (Unit) ²	
1									
2									
3									
4	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					1,437,898	
5									
6									
7									
WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water	Pumping Capacity	Annual Quantities Pumped		Remarks
							____ (Unit) ²	CCF (Unit) ²	
8									
9									
10									
11									
12	See Attached								
13									
14									
15									
16									
TUNNELS AND SPRINGS				FLOW IN ____ (Unit) ²		Annual Quantities Used		Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum	____ (Unit) ²			
17									
18									
19									
20									
21									
22									
23									
24									
25									
Purchased Water for Resale									
26									
27									
28									
29	Purchased from:								
30									
31	Inland Empire Utilities Agency							4,311,599	CCF
32									
33									
34									
35	Annual quantities purchased				(Unit chosen) ²		4,311,599	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	10,161,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	14	16,911,000	
12	Concrete			
	Total	20	27,072,000	

ATTACHMENT (to Schedule D-1)

SAN GABRIEL VALLEY WATER COMPANY
Wells - Fontana Water Company Division
2013

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	548		2,399	512,950
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	486		1,850	
F4A	8005 Alder Ave.	18" x 940'	539		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	501		2,263	647,763
F7B	8326 Cherry Ave.	20" x 1010'	500		2,357	736,621
F10B	17651 Baseline Ave.	18" x 1040'	575		1,305	966,915
F10C	17651 Baseline Ave.	18" x 1010'	500	514	1,128	827,217
F13A	1900 North Alder Ave.	16" x 1000'	538		1,311	567,499
F13B	1900 North Alder Ave.	16" x 1140'	536	553	2,031	915,889
F15A	5888 Citrus Ave.	18" x 1240'	653	679	1,126	434,945
F17B	14555 San Bernardino Ave.	16" x 870'	379		2,684	422,778
F17C	14555 San Bernardino Ave.	18" x 930'	361		2,521	369,100
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	306	309	1,387	229,087
F22A	14777 Ceres Ave.	18" x 870'			1,843	
F23A	16025 Boyle Ave.	18" x 770'	362		2,642	174,141
F24A	7211 Juniper Ave.	18" x 1100'			1,825	
F26A	16991 Micallef St.	18" x 1140'	651		1,825	
F27A	Upper Lytle Creek Wash	18" x 105'	79	83	430	48,738
F28A	Lower Lytle Creek Wash	20" x 580'	345	355	437	483,640
F29A	Lower Lytle Creek Wash	20" x 656'	361	447	544	559,614
F30A	8222 Hemlock Ave.	20" x 918'	532		2,056	166,523
F31A	16135 Baseline Ave.	16" x 1040'	641	669	1,566	412,197
F32A	Lower Lytle Creek Wash	20" x 600'	297		550	
F33A	Upper Lytle Creek Wash	20" x 169'	106.5	109	345	428,662
F34A	Lower Lytle Creek Wash	20" x 524'	437		116	156,600
F36A	Lower Lytle Creek Wash	20" x 635'	399	443	1,257	1,018,714
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	465		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	220	294	576	437,101
F42A	Upper Lytle Creek Wash	20" x 157'	112	119	450	362,739
F44A	7980 Sultana Avenue	18" x 960'	566	582	2,463	572,768
F44B	7980 Sultana Avenue	18" x 1000'	565		2,445	602,892
F44C	7980 Sultana Avenue	18" x 1000'	570		2,207	207,701
F49A	2116 W. Baseline Road	18" x 960'	438	450	1,794	1,286,723
Total All Wells						13,549,517

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	Lines 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								19,693	
12	Cast iron (cement lined)						2,836		144,382	2,367
13	Concrete									
14	Copper									
15	Riveted Steel						25,871		7,658	13,149
16	Standard Screw	5,579	2	70,970			43		391	
17	Screw or Welded Casing				2,262	15				
18	Cement - Asbestos					14,780			422,822	232,950
19	Welded Steel				11,232	43,134	2,300		336,079	489,927
20	Wood									
21	Other (specify) Plastic						9,339		159,287	143,582
22	Total	5,579	2	70,970		13,494	96,018	2,300	1,090,312	881,975

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									19,693
24	Cast iron (cement lined)	1,368	13							150,966
25	Concrete	14,103	4,588	4,988	33,008	12,881	1,200	2,650	14	73,432
26	Copper									
27	Riveted Steel		44				2,070			48,792
28	Standard Screw									76,985
29	Screw or Welded Casing									2,277
30	Cement - Asbestos	145,687	67,588		39,783					923,610
31	Welded Steel	29,845	424,248	22,197	349,279	5,232	44,027	147,065	45,718	1,950,283
32	Wood									
33	Other (specify) Plastic		6,913							319,121
34	Total	191,003	503,394	27,185	422,070	18,113	47,297	149,715	45,732	3,565,159

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	40,957	41,255		
Commercial	2,482	2,491		
Industrial	87	87		
Public authorities	583	590		
Irrigation				
Other (specify) Construction	47	53		
Other (specify) Reclaimed				
Subtotal	44,156	44,476		
Private fire connections			879	892
Public fire hydrants			4,981	5,047
Total	44,156	44,476	5,860	5,939

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

Size	Meters	Services
5/8 x 3/4 - in	24,487	
3/4 - in	59	7,085
1 - in	17,702	36,637
1.5 - in	708	2,523
2 - in	1,447	1,648
3 - in	56	579
4 - in	8	259
6 - in	25	257
8 - in	13	440
Over 8 - in	19	222
Total	44,524	49,650

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	826,298	801,056	853,354	1,068,630	1,187,856	1,438,094	1,505,000	7,680,288
Industrial	45,298	51,125	54,835	63,356	58,596	71,417	88,783	433,410
Public authorities	73,463	77,057	99,812	158,379	209,372	243,654	254,391	1,116,128
Irrigation								
Other (specify) - Construction	4,290	1,594	3,963	5,270	10,279	17,633	22,647	65,676
Total	949,349	930,832	1,011,964	1,295,635	1,466,103	1,770,798	1,870,821	9,295,502

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	1,451,877	1,601,760	1,269,163	1,131,467	991,995	6,446,262	14,126,550	14,242,718
Industrial	79,852	89,979	77,349	76,825	58,894	382,899	816,309	802,168
Public authorities	247,349	250,392	193,775	142,962	122,548	957,026	2,073,154	2,111,067
Irrigation								
Other (specify) - Construction	10,203	11,234	16,300	40,885	18,253	96,875	162,551	108,911
Total	1,789,281	1,953,365	1,556,587	1,392,139	1,191,690	7,883,062	17,178,564	17,264,864

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 211,869

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>828,686.20</u>
100.3	Construction Work in Progress	\$ <u>10,834,987.60</u>
241	Advances for Construction	\$ <u>33,776,689.71</u>
265	Contributions in Aid of Construction	\$ <u>22,733,305.93</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, 2013, through December 31, 2013.

President
 Title (Please Print)

/s/ R.W. Nicholson
 Signature

(626) 448-6183
 Telephone Number

March 31, 2014
 Date

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Received _____
Examined _____

U# 337W

2013
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, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

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 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	7,894,774.84	628,164.95	312,285.71		8,210,654.08
7	347	Meter installations					
8	348	Hydrants					
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	7,894,774.84	628,164.95	312,285.71		8,210,654.08
		VII. GENERAL PLANT					
11	371	Structures and improvements	14,322,302.23	542,090.26			14,864,392.49
12	372	Office furniture and equipment	3,543,405.31	469,913.71	78,083.03		3,935,235.99
13	373	Transportation equipment	541,621.02	149,675.97	43,938.92		647,358.07
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	196,697.51	251,699.69			448,397.20
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	54,986.57				54,986.57
19	379	Other general plant					
20		Total general plant	18,659,012.64	1,413,379.63	122,021.95		19,950,370.32
		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	27,595,753.28	2,041,544.58	434,307.66		29,202,990.20

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	3,104,655.63			
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	653,208.00			
4	(b) Charged to Account 265	680.00			
5	(c) Charged to Clearing Accounts	102,101.00			
6	(d) Salvage recovered	17,889.47			
7	(e) All other credits ^{1/}				
8	Total credits	773,878.47			
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	434,307.66			
11	(b) Cost of removal				
12	(c) All other debits ^{1/}				
13	Total debits	434,307.66			
14	Balance in reserve at end of year	3,444,226.44			
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 - \$	1,695,570.10			
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	(154,107.44)	149,655.00	312,285.71	15,089.47	(301,648.68)
24	347	Meter installations					
25	348	Hydrants					
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	(154,107.44)	149,655.00	312,285.71	15,089.47	(301,648.68)
		V. GENERAL PLANT					
28	371	Structures and improvements	1,449,239.95	283,111.00			1,732,350.95
29	372	Office furniture and equipment	1,560,440.61	221,122.00	78,083.03	300.00	1,703,779.58
30	373	Transportation equipment	175,455.79	67,475.00	43,938.92	2,500.00	201,491.87
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	32,633.79	32,190.00			64,823.79
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	40,992.93	2,436.00			43,428.93
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	3,258,763.07	606,334.00	122,021.95	2,800.00	3,745,875.12
40		TOTAL	3,104,655.63	755,989.00	434,307.66	17,889.47	3,444,226.44