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Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# 337W

**2014  
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, 2014**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015**

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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, 2015**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 60, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2014, through December 31, 2014. 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 2014

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

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2014</u>	<u>12/31/2014</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	20,660	20,660	20,660
2 Land and Land Rights	25,191,022	25,405,871	25,298,447
3 Depreciable Plant	596,308,046	626,866,170	611,587,108
4     Gross Plant in Service	621,519,728	652,292,701	636,906,215
5 Less: Accumulated Depreciation	(165,730,214)	(180,055,687)	(172,892,951)
6     Net Water Plant in Service	455,789,514	472,237,014	464,013,264
7 Water Plant Held for Future Use			
8 Construction Work in Progress	17,691,647	19,276,125	18,483,886
9 Materials and Supplies	1,978,162	2,173,096	2,075,629
10 Less: Advances for Construction	(36,500,517)	(37,187,996)	(36,844,257)
11 Less: Contributions in Aid of Construction	(75,193,662)	(76,012,886)	(75,603,274)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(54,490,232)	(62,924,917)	(58,707,575)
13 Net Plant Investment	<u>309,274,912</u>	<u>317,560,436</u>	<u>313,417,674</u>
<b>CAPITALIZATION</b>			
14 Common Stock	2,400,000	2,400,000	2,400,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	249,352	249,352	249,352
17 Retained Earnings	183,673,550	184,180,250	183,926,900
18     Common Stock and Equity (Lines 14 through 17)	186,322,902	186,829,602	186,576,252
19 Preferred Stock			
20 Long-Term Debt	102,600,000	101,900,000	102,250,000
21 Notes Payable			
22     Total Capitalization (Lines 18 through 21)	<u>288,922,902</u>	<u>288,729,602</u>	<u>288,826,252</u>

# INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

## INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	<u>7,642,256</u>
24 Fire Protection Revenue	<u>2,112,976</u>
25 Irrigation Revenue	
26 Metered Water Revenue	<u>107,613,962</u>
27 Total Operating Revenue	<u>117,369,194</u>
28 <u>Operating Expenses</u>	<u>74,339,623</u>
29 Depreciation Expense (Composite Rate: _____)	<u>12,098,409</u>
30 Amortization and Property Losses	<u>145</u>
31 Property Taxes	<u>3,519,988</u>
32 Taxes Other Than Income Taxes	<u>1,402,940</u>
33 Total Operating Revenue Deduction Before Taxes	<u>91,361,105</u>
34 California Corp. Franchise Tax	<u>274,788</u>
35 Federal Corporate Income Tax	<u>6,177,626</u>
36 Total Operating Revenue Deduction After Taxes	<u>97,813,519</u>
37 Net Operating Income (Loss) - California Water Operations	<u>19,555,675</u>
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	<u>210,255</u>
39 Income Available for Fixed Charges	<u>19,765,930</u>
40 Interest Expense	<u>6,740,098</u>
41 Net Income (Loss) Before Dividends	<u>13,025,832</u>
42 Preferred Stock Dividends	<u>0</u>
43 Net Income (Loss) Available for Common Stock	<u>13,025,832</u>

## OTHER DATA

44 Refunds of Advances for Construction	<u>1,458,064</u>
45 Total Payroll Charged to Operating Expenses	<u>19,455,526</u>
46 Purchased Water	<u>28,438,887</u>
47 Power	<u>9,556,040</u>
48 <b>Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	<u>0</u>
b. Pre-TRA 1986 Advances for Construction	<u>3,494,941</u>
c. Post TRA 1986 Contributions in Aid of Construction	<u>76,012,886</u>
d. Post TRA 1986 Advances for Construction	<u>33,693,055</u>

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31
49 Metered Service Connections		<u>91,533</u>	<u>91,873</u>
50 Flat Rate Service Connections		<u>0</u>	<u>0</u>
51 Total Active Service Connections		<u>91,533</u>	<u>91,873</u>



# BALANCE SHEET AND CAPITALIZATION DATA

## Adjusted to Exclude Non-Regulated Activity

Calendar Year 2014

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

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2014</u>	<u>12/31/2014</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
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Note: \_\_\_\_\_  
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**INCOME STATEMENT AND OTHER DATA**  
**Adjusted to Exclude Non-Regulated Activity**  
 Calendar Year 2014

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

<b>INCOME STATEMENT</b>	Annual Amount
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43 Net Income (Loss) Available for Common Stock	13,025,832

**OTHER DATA**

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45 Total Payroll Charged to Operating Expenses	19,455,526
46 Purchased Water	28,438,887
47 Power	9,556,040
48 <b>Class A Water Companies Only:</b>	
a. Pre-TRA 1986 Contributions in Aid of Construction	0
b. Pre-TRA 1986 Advances for Construction	3,494,941
c. Post TRA 1986 Contributions in Aid of Construction	76,012,886
d. Post TRA 1986 Advances for Construction	33,693,055

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		91,533	91,873	91,703
50 Flat Rate Service Connections		0	0	0
51 Total Active Service Connections		91,533	91,873	91,703

## 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 2014:

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 *	49,489.90	614	92,566.32	527	N/A	20,165.15	228		
			445,408.44	526				143,769.05	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 &amp; Treasurer</u>
Name: <u>T.J. Ryan</u>	Title: <u>Vice President &amp; General Counsel, Secretary</u>
Name: <u>F.A. LoGuidice</u>	Title: <u>Vice President-Engineering and Operations</u>
Name: <u>R.J. DiPrimio</u>	Title: <u>Vice President</u>
Name: <u>R.H. Nicholson, Jr.</u>	Title: <u>Assistant Secretary</u>

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

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

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

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

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

**SAN GABRIEL VALLEY WATER COMPANY  
2014 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 W.	31088	T2
Arrighi, Dan	9343	T2
Blackwell, Brian E.	26100	T2
Bottaro, Anthony J.	33440	T3
Carrasco, Thor M.	32280	T3
Catone, John	6338	T4
Chavarria, Marc A.	32880	T2
Darwin, Danny	24168	T2
Devey, Dan	13523	T1
Dyche, Jerry	12225	T2
Fajardo, Mynor	27691	T1
Ferguson, Tom	27691	T3
Flores, Oscar	29002	T4
Flores, Rufino	25142	T4
Frogge, Dennis	16210	T3
Galicia, Louie M.	33371	T2
Godinez, Gabriel	20272	T3
Gonzales, Jacob S.	30039	T4
Gramata, Mitch	30064	T2
Guaderrama, Nestor A.	36431	T1
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
Jarero, Carlos	34292	T2
Jenkins, Tom	28201	T2
Johnson, Ryan	29453	T2
Kalarsarinis, George	19054	T3
Karlen Curtis R.	29164	T1
Kellogg, Jason M.	27960	T2
Kilkenny, Andrew	32284	T1
Kostich, Mike	17424	T2
Loza Guzman, Juan	29445	T3
Loza, Victor M.	36874	T2
Luna, Al	27255	T1
Martinez, Adrian	30040	T3
Martinez, Mario	13652	T2
McIver, Ed	9987	T2
McReynolda, Anna K.	36274	T2
Mead, John	25372	T4
Mendoza, Javier	35165	T2
Milroy, Marty	22994	T4
Miner, Mick	7447	T5
Miner, Rick	8300	T2

**SAN GABRIEL VALLEY WATER COMPANY  
2014 ANNUAL REPORT**

**WATER TREATMENT OPERATOR CERTIFICATION**

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Montiel, Victor	35962	T2
Murillo, Jesse	27774	T2
Navarro, Jose G.	324456	T2
Ortiz, David	27691	T3
Palomares, Johnny	24897	T4
Peraza, Michael A.	32836	T2
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	27691	T2
Reed, Jason	24401	T2
Rodamaker, Ed	9005	T3
Rojas, Jeff	29668	T1
Romo, Gabriel	27256	T3
Sanchez, John	25952	T2
Sandoval, Leonides	30905	T3
Schiewe, Dan	14475	T1
Schiewe, Tom	7495	T5
Sheelar, Scott M.	32907	T2
Smit, Paul	7951	T3
Smith, Andy	21239	T4
Sotomayor, Jose	16071	T4
Swift, Josh	24053	T2
Tarango, Eric	35427	T2
Triay, Albert	22457	T4
Valenzuela, Rudy R.	31711	T2
Van Amberg, Rick	19759	T4
Van, David V.	33543	T2
Varela, Daniel R.	32291	T2
Vazquez, William	32374	T2
Velazquez, Eric	24442	T5
Verstynen, Paul	10002	T2
Viklund, Blake	21494	T2
Waleszonia, Kenneth S.	31224	T4
Wideen, Chip	25114	T3
Wilkins, Ben	26754	T4
Wonser, Jim	11147	T5
Young, Ed	24677	T4
Young, Robert	24419	T2
Young, Ron	1190	T3
Zielke, Seth J.	25565	T3

**Total Treatment Operators                    93**

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**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 E.	26655	D4
Bottaro, Anthony J.	37461	D3
Brown, Darryl	15341	D2
Carrasco, Thor M.	35568	D4
Catone, John	2564	D2
Chapman, Jim	14294	D5
Chastian, 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
Ferguson, Tom	31208	D1
Ferrari, Ian A.	40336	D2
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
Guaderrama, 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
Hernandez, Tomas	42434	D3



**SAN GABRIEL VALLEY WATER COMPANY  
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**WATER DISTRIBUTION OPERATOR CERTIFICATION**

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Herrera, Andres Jr.	36889	D1
Hudson, Sean	23813	D3
Jaramillo, Richard M.	40383	D1
Jarero, Carlos	40154	D2
Jenkins, Tom	18500	D4
Jimenez, Randy	32574	D1
Johnson, Ryan	31487	D3
Kalarsarinis, George	5610	D2
Karlen, Curtis R.	34223	D2
Kast, Robert J. Jr.	37068	D3
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 Guzman, Juan	30326	D1
Loza, Victor M.	39992	D2
Luna, Al	28216	D2
Martinez, Adrian	33505	D4
Martinez, Mario	3489	D5
Martinez, Rudy	15083	D2
Martinez, Rudy	15083	D3
McReynolds, Anna	41429	D2
McReynolds, Terry	9651	D2
Mead, John	26926	D3
Mendez, Roberto A.	39282	D1
Mendez, Gabriel	34820	D2
Mendoza, Javier	38986	D2
Milroy, Marty	9448	D3
Miner, Mick	1334	D4
Miner, Rick	15469	D2
Montiel, Victor	31220	D2
Moreno, Abel	18869	D2
Moreno, Gerardo	44653	D1
Morris, Jeremy	29618	D2
Muniz, Robert	32028	D2
Murillo, Jesse	31221	D1
Natividad, Rudy	8922	D2
Navarro, Victor	18094	D2
Navarro, Jose	37223	D2
Nicholson, Steve	15476	D2
Oliveras, Andy	22849	D1
Ortega, Daniel	36158	D1
Ortiz, David	26802	D2
Ortiz, Omar	32467	D1

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**WATER DISTRIBUTION OPERATOR CERTIFICATION**

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Palomares, Johnny	16304	D4
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 A. Jr.	37993	D1
Robres, Bryan J.	36401	D1
Rodamaker, Ed	2107	D3
Rojas, Jeffrey	35340	D1
Rojas, Kristie L.	41062	D1
Romero, Jason	35341	D2
Romo, Jose G.	34836	D2
Ruiz, Bartolo J.	35534	D1
Saenz, Manuel	23830	D1
Sanchez, John	2868	D5
Sandoval, Leonides	35114	D3
Schiewe, Tom	2593	D4
Seguin, Jay	18586	D1
Sepulveda, Victor	23821	D1
Sheelar, Scott	35365	D2
Silva, John	23089	D2
Sims, Donald L.	27868	D2
Sluss, Christina C.	29342	D1
Smit, Paul	2515	D3
Smith, Andy	8721	D3
Sotomayor, Jose	29343	D2
Stephenson, Michael	43700	D2
Stokes, Tim	2900	D2
Swift, Josh	14890	D5
Tarango, Eric D.	35909	D2
Thomas, James	9455	D3
Triay, Albert	17454	D3
Valenzuela, Rudy	28138	D4
Van Amberg, Rick	7650	D3
Van, David	38826	D2
Varela, Dan	29346	D2
Vazquez, William	38042	D2

**SAN GABRIEL VALLEY WATER COMPANY  
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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
Zielke, Seth J.	27703	D5
Zollo, David W.	30441	D3
<b>Total Distribution Operators</b>	<b>158</b>	

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		<b>I. UTILITY PLANT</b>				
2	100	Utility plant	A-1	671,529,251.09	639,171,799.50	
3	107	Utility plant adjustments				
4		Total utility plant		671,529,251.09	639,171,799.50	
5	250	Reserve for depreciation of utility plant	A-3	180,053,510.84	165,728,183.22	
6	251	Reserve for amortization of limited term utility investments	A-3	2,175.81	2,031.21	
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3			
8		Total utility plant reserves		180,055,686.65	165,730,214.43	
9		Total utility plant less reserves		491,473,564.44	473,441,585.07	
10						
11		<b>II. INVESTMENT AND FUND ACCOUNTS</b>				
12	110	Other physical property	A-2	7,591,873.54	7,921,577.40	
13	253	Reserve for depreciation and amortization of other property	A-3			
14		Other physical property less reserve		7,591,873.54	7,921,577.40	
15	111	Investments in associated companies	A-4			
16	112	Other investments	A-5	5,190,322.14	5,189,739.13	
17	113	Sinking funds	A-6			
18	114	Miscellaneous special funds	A-7			
19		Total investments and fund accounts		12,782,195.68	13,111,316.53	
20						
21		<b>III. CURRENT AND ACCRUED ASSETS</b>				
22	120	Cash		958,202.97	1,346,365.52	
23	121	Special deposits	A-8			
24	122	Working funds		5,070.00	5,070.00	
25	123	Temporary cash investments		3,529.12	3,527.72	
26	124	Notes receivable	A-9			
27	125	Accounts receivable		9,804,306.75	10,842,835.67	
28	126	Receivables from associated companies	A-10			
29	131	Materials and supplies		2,173,096.04	1,978,161.63	
30	132	Prepayments	A-11	20,664,563.22	12,938,015.28	
31	133	Other current and accrued assets	A-12			
32		Total current and accrued assets		33,608,768.10	27,113,975.82	
33						
34		<b>IV. DEFERRED DEBITS</b>				
35	140	Unamortized debt discount and expense	A-13	326,280.92	324,510.63	
36	141	Extraordinary property losses	A-14			
37	142	Preliminary survey and investigation charges				
38	143	Clearing accounts				
39	145	Other work in progress		1,913,004.51	278,235.34	
40	146	Other deferred debits	A-15	6,451,504.74	6,457,937.09	
41		Total deferred debits		8,690,790.17	7,060,683.06	
42		Total assets and other debits		546,555,318.39	520,727,560.48	

**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		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
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	184,180,249.66	183,673,549.82
52		Total corporate capital and surplus		186,829,601.87	186,322,902.03
53					
54		<b>II. PROPRIETARY CAPITAL</b>			
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		<b>III. LONG-TERM DEBT</b>			
60	210	Bonds	A-24	101,900,000.00	102,600,000.00
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		101,900,000.00	102,600,000.00
65					
66		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
67	220	Notes payable	A-28	23,000,000.00	14,500,000.00
68	221	Notes receivable discounted			
69	222	Accounts payable		13,238,279.57	18,451,048.85
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		198,750.40	109,117.62
75	228	Taxes accrued	A-31	153,971.88	60,627.16
76	229	Interest accrued		1,593,691.65	1,611,016.65
77	230	Other current and accrued liabilities	A-30	15,415,399.55	10,959,428.45
78		Total current and accrued liabilities		53,600,093.05	45,691,238.73
79					
80		<b>V. DEFERRED CREDITS</b>			
81	240	Unamortized premium on debt	A-13		
82	241	Advances for construction	A-32	37,187,996.42	36,500,516.92
83	242	Other deferred credits	A-33	28,099,824.10	19,929,008.94
84		Total deferred credits		65,287,820.52	56,429,525.86
85					
86		<b>VI. RESERVES</b>			
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	62,924,917.44	54,490,232.31
92		Total reserves		62,924,917.44	54,490,232.31
93					
94		<b>VII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
95	265	Contributions in aid of construction	A-35	76,012,885.51	75,193,661.55
96		Total liabilities and other credits		546,555,318.39	520,727,560.48

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

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating revenues	B-1	117,369,194.11
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	74,339,622.85
6	503	Depreciation	A-3	12,098,409.00
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	11,375,342.93
11		Total operating revenue deductions		97,813,519.38
12		Net operating revenues		19,555,674.73
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		19,555,674.73
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from nonutility operations (Net)	B-6	
19	522	Revenue from lease of other physical property		71,000.00
20	523	Dividend revenues		
21	524	Interest revenues		10.55
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	537,167.51
24	527	Nonoperating revenue deductions - Dr.	B-8	(314,801.91)
25		Total other income		293,376.15
26		Net income before income deductions		19,849,050.88
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on long-term debt		6,297,175.00
30	531	Amortization of debt discount and expense		22,767.77
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		407,688.48
34	535	Other interest charges	B-9	12,467.13
35	536	Interest charged to construction - Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	83,120.93
38		Total income deductions		6,823,219.31
39		Net income		13,025,831.57
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts scheduled on page 34		13,025,831.57

**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)	621,519,727.35	32,220,290.75	1,437,119.60	(10,197.49)	652,292,701.01
2	100 - 2	Utility plant leased to others					
3	100 - 3	Construction work in progress	17,691,647.18	33,804,768.68		(32,220,290.75)	19,276,125.11
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	639,171,799.50	66,025,059.43	1,437,119.60	(32,230,488.24)	671,529,251.09

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	16,097.68				16,097.68
3	302	Franchises and consents (Schedule A-1b)	4,552.36				4,552.36
4	303	Other intangible plant	10.00				10.00
5		Total intangible plant	20,660.04				20,660.04
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	25,191,022.43	215,417.58		(569.22)	25,405,870.79
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements					
12	312	Collecting and impounding reservoirs					
13	313	Lake, river and other intakes					
14	314	Springs and tunnels					
15	315	Wells	14,613,475.17	1,269,355.09			15,882,830.26
16	316	Supply mains					
17	317	Other source of supply plant					
18		Total source of supply plant	14,613,475.17	1,269,355.09			15,882,830.26
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	17,730,116.03	3,127,999.56			20,858,115.59
22	322	Boiler plant equipment					
23	323	Other power production equipment					
24	324	Pumping equipment	60,865,184.14	3,663,687.07	57,362.82		64,471,508.39
25	325	Other pumping plant					
26		Total pumping plant	78,595,300.17	6,791,686.63	57,362.82		85,329,623.98
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	4,370,436.32				4,370,436.32
30	332	Water treatment equipment	101,184,937.31	2,481,126.55			103,666,063.86
31		Total water treatment plant	105,555,373.63	2,481,126.55			108,036,500.18

**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		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and improvements					
34	342	Reservoirs and tanks	26,524,737.12	1,200,875.55	37,278.35		27,688,334.32
35	343	Transmission and distribution mains	219,106,410.30	13,014,153.99	204,025.11	(6,690.40)	231,909,848.78
36	344	Fire mains	15,935.03				15,935.03
37	345	Services	92,810,841.95	3,992,804.36	417,423.98	(2,937.87)	96,383,284.46
38	346	Meters	8,210,654.08	853,905.34	656,142.45		8,408,416.97
39	347	Meter installations					
40	348	Hydrants	15,491,159.23	576,370.54	25,666.26		16,041,863.51
41	349	Other transmission and distribution plant					
42		Total transmission and distribution plant	362,159,737.71	19,638,109.78	1,340,536.15	(9,628.27)	380,447,683.07
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and improvements	21,060,363.62	213,887.38			21,274,251.00
46	372	Office furniture and equipment	5,858,003.67	1,109,552.28	36,729.57		6,930,826.38
47	373	Transportation equipment	5,811,532.30	367,411.75			6,178,944.05
48	374	Stores equipment					
49	375	Laboratory equipment					
50	376	Communication equipment	763,370.52	8,612.45	1,282.03		770,700.94
51	377	Power operated equipment					
52	378	Tools, shop and garage equipment	1,890,888.09	125,131.26	1,209.03		2,014,810.32
53	379	Other general plant					
54		Total general plant	35,384,158.20	1,824,595.12	39,220.63		37,169,532.69
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other tangible property					
58	391	Utility plant purchased					
59	392	Utility plant sold					
60		Total undistributed items					
61		Total utility plant in service	621,519,727.35	32,220,290.75	1,437,119.60	(10,197.49)	652,292,701.01

**SCHEDULE A-1b**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Amount at which Carried in Account <sup>1</sup> (e)
1	County of Los Angeles 99-0092F	4/19/1998	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

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



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

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

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

Line No	Name and Description of Property (a)	Book Value End of Year (b)
1	Property no longer necessary or useful	1,016,806.04
2	Other	6,575,067.50
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	7,591,873.54

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2014 (c)	Balance 1/1/2014 (d)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	622,654,043.46	592,316,737.15
3		Construction Work in Progress	19,276,125.11	17,691,647.18
4		General Office Prorate	29,638,657.55	29,202,990.20
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	671,568,826.12	639,211,374.53
6		Less Accumulated Depreciation		
7		Plant in Service	176,465,600.23	162,283,956.78
8		General Office Prorate	3,587,910.61	3,444,226.44
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	180,053,510.84	165,728,183.22
10		Less Other Reserves		
11		Deferred Income Taxes	62,582,530.82	54,116,888.69
12		Deferred Investment Tax Credit	342,386.62	373,343.62
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	62,924,917.44	54,490,232.31
15		Less Adjustments		
16		Contributions in Aid of Construction	76,012,885.51	75,193,661.55
17		Advances for Construction	37,187,996.42	36,500,516.92
18		Other (1)	(5,896,099.07)	(5,842,619.06)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	107,304,782.86	105,851,559.41
20		<b>Add Materials and Supplies</b>	2,173,096.04	1,978,161.63
21		<b>Add Working Cash (=Line 34)</b>	15,213,503.56	13,819,941.86
22		<b>TOTAL RATE BASE</b>	338,672,214.58	328,939,503.08
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		(1) Other Adjustments		
		Water Entitlements	(5,190,322.14)	(5,189,739.13)
		Deferred Debit Income Tax	(2,315,110.93)	(2,329,503.93)
		Other	1,609,334.00	1,676,624.00
		Net Other Adjustments	(5,896,099.07)	(5,842,619.06)

<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	74,156,757.80	67,458,443.73
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	107,613,962.28	105,327,929.77
28		Other Revenues: Flat Rate Monthly Billing	2,112,975.70	2,238,197.12
29		Total Revenues (=Line 27 + Line 28)	109,726,937.98	107,566,126.89
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0193	0.0208
31		5/24 x Line 25 x (100% - Line 30)	15,154,548.31	13,761,466.72
32		1/24 x Line 25 x Line 30	58,955.25	58,475.14
33		1/12 x Line 26		
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	15,213,503.56	13,819,941.86
		* 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	165,728,183.22	2,031.21		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	12,098,409.00	144.60		
4	(b) Charged to Account 265	3,061,551.00			
5	(c) Charged to clearing accounts	724,855.00			
6	(d) Salvage recovered	33,646.52			
7	(e) All other credits <sup>(2)</sup>				
8	Total credits	15,918,461.52	144.60		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,442,970.98			
11	(b) Cost of removal	150,162.92			
12	(c) All other debits <sup>(3)</sup>				
13	Total debits	1,593,133.90			
14	Balance in reserve at end of year	180,053,510.84	2,175.81		
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	( )			
37	(b) Liberalized	( )			
38	(1) Double declining balance	( )			
39	(2) ACRS	( )			
40	(3) MACRS	( )			
41	(4) Others	( )			
42	(c) Both straight line and liberalized	( X )			

**SCHEDULE A-3a**

**Account 250 - Analysis of Entries in Depreciation Reserve**

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements					
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells	6,809,809.12	498,498.00			7,308,307.12
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	6,809,809.12	498,498.00			7,308,307.12
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	4,329,412.96	533,509.00		(77.69)	4,862,844.27
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	25,348,430.73	2,270,627.00	57,362.82	(4,065.28)	27,557,629.63
16	325	Other pumping plant					
17		Total pumping plant	29,677,843.69	2,804,136.00	57,362.82	(4,142.97)	32,420,473.90
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	617,374.59	96,984.00			714,358.59
21	332	Water treatment equipment	24,455,033.95	3,062,280.00			27,517,313.95
22		Total water treatment plant	25,072,408.54	3,159,264.00			28,231,672.54
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and improvements					
26	342	Reservoirs and tanks	7,246,226.03	559,590.00	37,278.35	(48,467.38)	7,720,070.30
27	343	Transmission and distribution mains	63,558,312.33	4,422,682.00	209,259.76	(77,559.42)	67,694,175.15
28	344	Fire mains	12,918.93	304.00			13,222.93
29	345	Services	19,803,361.70	2,421,120.00	418,040.71	(8,640.97)	21,797,800.02
30	346	Meters	(301,648.68)	154,406.00	656,142.45	33,646.52	(769,738.61)
31	347	Meter installations					
32	348	Hydrants	6,449,651.32	389,718.00	25,666.26	(11,352.18)	6,802,350.88
33	349	Other transmission and distribution plant					
34		Total trans. and distribution plant	96,768,821.63	7,947,820.00	1,346,387.53	(112,373.43)	103,257,880.67
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and improvements	2,444,913.48	407,062.00			2,851,975.48
38	372	Office furniture and equipment	626,475.33	343,180.00	36,729.57		932,925.76
39	373	Transportation equipment	3,069,727.15	545,399.00			3,615,126.15
40	374	Stores equipment					
41	375	Laboratory equipment					
42	376	Communication equipment	372,122.97	66,036.00	1,282.03		436,876.94
43	377	Power operated equipment					
44	378	Tools, shop and garage equipment	886,061.31	113,420.00	1,209.03		998,272.28
45	379	Other general plant					
46	390	Other tangible property					
47	391	Water plant purchased					
48		Total general plant	7,399,300.24	1,475,097.00	39,220.63		8,835,176.61
49		Total	165,728,183.22	15,884,815.00	1,442,970.98	(116,516.40)	180,053,510.84

**SCHEDULE A-4**  
**Account 111 - Investments in Associated Companies**

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

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

**SCHEDULE A-5**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	Water entitlements (Fontana Union Water Company stock)	5,190,322.14
2		
3		
4		
5		
6		
7		
8		
9	Total	5,190,322.14

**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	47,437.01
2	Prepaid Insurance	331,680.02
3	Prepaid Water Cost	12,223,010.75
4	Miscellaneous prepayments and deposits	8,062,435.44
5		
6		
7		
8		
9		
10	Total	20,664,563.22

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

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

## SCHEDULE A-13

### Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt

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

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	First Mortgage Series N	4,900,000.00	34,445.49	10/01/91	10/01/21	6,681.33		862.13	5,819.20
2	First Mortgage Series O	7,000,000.00	32,418.04	08/01/92	08/01/22	9,405.30		1,095.79	8,309.51
3	First Mortgage Series P	15,000,000.00	106,870.50	09/01/98	09/01/28	52,481.30		3,578.26	48,903.04
4	First Mortgage Series Q	15,000,000.00	69,262.53	07/01/06	07/01/36	52,273.77		2,323.24	49,950.53
5	First Mortgage Series R	30,000,000.00	154,622.65	09/01/08	09/01/38	127,318.96		5,161.59	122,157.37
6	First Mortgage Series S	30,000,000.00	99,921.56	11/01/11	11/01/21	76,349.97		9,746.76	66,603.21
7	First Mortgage Series T		24,538.06				24,538.06		24,538.06
8									
9	Total	101,900,000.00	522,078.83			324,510.63	24,538.06	22,767.77	326,280.92
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	4,811,537.84
2	Deferred regulatory costs	1,639,966.90
3		
4		
5		
6	Total	6,451,504.74

**SCHEDULE A-16**  
**Account 150 - Discount on Capital Stock**

- Report the balance at end of year of discount on capital stock for each class and series of capital stock.
- 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**

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

Line No.	Class and Series of Stock (a)	Balance End of year (b)
1	Common Stock	(207.00)
2		
3	Total	(207.00)

**SCHEDULE A-18**  
**Accounts 200 and 201- Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Total Par Value <sup>2</sup> Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	500,000.00	10.00	240,000.00	2,400,000.00		11,088,000.00
2							
3							
4							
5							
6	Total	500,000.00	10.00	240,000.00	2,400,000.00		11,088,000.00

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

<sup>2</sup> If shares of stock have no par value, show value assigned to stock outstanding.

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

Line No.	COMMON STOCK 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	183,673,549.82
2		CREDITS	
3	400	Credit balance transferred from income account	13,025,831.57
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	196,699,381.39
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	11,088,000.00
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	1,431,131.73
13			
14		Total debits	12,519,131.73
15		Balance end of year	184,180,249.66

**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 <sup>1</sup> per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	First Mortgage Series N	10/01/91	10/01/21	7,000,000.00	4,900,000.00	9.90%		34,445.49	537,075.00	554,400.00
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	101,900,000.00			497,540.77	6,297,175.00	6,314,500.00

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

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

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.) None. 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

**SCHEDULE A-25**  
**Account 212 - Advances from Associated Companies**

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

**SCHEDULE A-26**  
**Account 213 - Miscellaneous Long Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding <sup>1</sup> Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1								
2								
3								
4								
5								
6								
7								
8	Total							

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

**SCHEDULE A-27**  
**Securities Issued or Assumed During Year**

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1					
2					
3					
4					
5	Total				

**SCHEDULE A-28**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Bank of America (Line of Credit)	11/1/14	10/31/15	23,000,000.00	Various	12,437.50	11,026.04
2							
3							
4							
5							
6							
7	Total			23,000,000.00		12,437.50	11,026.04

**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	5,704,590.93
2	Fontana Water Company Division water costs	3,787,547.56
3	Vacations	2,468,000.00
4	Sick Leave	526,000.00
5	Accrued Payroll and Fringe	1,325,432.10
6	County and City Franchise Fees	901,753.53
7	Miscellaneous	702,075.43
8		
9		
10		
11		
12		
13		
14		
15		
16	Total	15,415,399.55



**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		17,269.56	3,537,774.37	3,567,941.82			47,437.01
2	State corporation franchise tax	12,609.00	(61,451.08)	303,010.94	1,306,252.66		34,937.00	964,118.64
3	State unemployment insurance tax	1,267.27		62,981.35	63,704.12		544.50	
4	Other state and local taxes	(0.17)			(0.17)			
5	Federal unemployment insurance tax	(2.96)		33,343.07	33,051.85		288.26	
6	Fed. ins. contr. act (old age retire.)	(80.10)		1,430,413.24	1,430,333.14			
7	Other federal taxes							
8	Federal income taxes	46,834.12	1,453,199.63	6,258,411.69	11,724,297.65		118,202.12	6,990,453.59
9								
10								
11								
12								
13								
14	Total	60,627.16	1,409,018.11	11,625,934.66	18,125,581.07		153,971.88	8,002,009.24

(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		36,500,516.92
2	Additions during year		2,145,543.23
3	Subtotal - Beginning balance plus additions during year		38,646,060.15
4	Charges during year		
5	<b>Refunds</b>		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		1,458,063.73
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 265		
14	<b>Securities Exchanged for Contracts (enter detail below)</b>		
15	Subtotal - Charges during year		1,458,063.73
16	Balance end of year		37,187,996.42

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	28,099,824.10
2		
3		
4		
5		
6	Total	28,099,824.10

**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	54,116,888.69	Deferred Income Taxes		507	8,465,642.13	62,582,530.82
2	258 Other Reserves	373,343.62	Deferred ITC	30,957.00			342,386.62
3							
4							
5							
6							
7	Total	54,490,232.31		30,957.00		8,465,642.13	62,924,917.44

## SCHEDULE A-35

### Account 265 - Contributions in Aid of Construction

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

<sup>1</sup> The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	75,193,661.55	72,002,124.59	3,191,536.96		
2	Add: Credits to account during year					
3	Contributions received during year	3,918,030.04	3,918,030.04			
4	Other credits*					
5	Total credits	3,918,030.04	3,918,030.04			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	3,098,806.08	3,098,806.08			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	3,098,806.08	3,098,806.08			
11	Balance end of year	76,012,885.51	72,821,348.55	3,191,536.96		

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

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	93,411,402.29	92,314,657.07	1,096,745.22
4		601.2 Industrial sales	4,770,508.16	4,125,129.45	645,378.71
5		601.3 Sales to public authorities	9,432,051.83	8,888,143.25	543,908.58
6		Sub-total	107,613,962.28	105,327,929.77	2,286,032.51
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	2,112,975.70	2,238,197.12	(125,221.42)
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	506,077.56	401,413.41	104,664.15
22		Sub-total	2,619,053.26	2,639,610.53	(20,557.27)
23		Total water service revenues	110,233,015.54	107,967,540.30	2,265,475.24
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	286,486.85	306,753.09	(20,266.24)
26	612	Rent from water property	13,350.00	49,522.00	(36,172.00)
27	613	Interdepartmental rents			
28	614	Other water revenues	6,836,341.72	6,451,998.89	384,342.83
29		Total other water revenues	7,136,178.57	6,808,273.98	327,904.59
30	501	Total operating revenues	117,369,194.11	114,775,814.28	2,593,379.83

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup> Los Angeles County Division	63,967,685.67
32	Fontana Water Company Division	53,401,508.44
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	117,369,194.11

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

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B				
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C	28,438,887.26	23,105,413.90	5,333,473.36
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			55,695.54	53,415.62	2,279.92
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				28,494,582.80	23,158,829.52	5,335,753.28
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		115,259.01	111,191.12	4,067.89
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		1,004,609.14	1,054,331.36	(49,722.22)
28	725	Miscellaneous expenses	A			335,195.28	358,940.73	(23,745.45)
29	726	Fuel or power purchased for pumping	A	B	C	9,556,040.06	8,419,766.27	1,136,273.79
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		44,785.35	42,231.59	2,553.76
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		445,341.72	467,379.01	(22,037.29)
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		606,236.80	529,826.49	76,410.31
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				12,107,467.36	10,983,666.57	1,123,800.79

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		292,895.17	303,758.14	(10,862.97)
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			4,207,970.24	4,062,375.04	145,595.20
43	743	Miscellaneous expenses	A	B		15,278.06	7,705.38	7,572.68
44	744	Chemicals and filtering materials	A	B		2,663,256.34	2,996,564.57	(333,308.23)
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		23,321.69	22,271.86	1,049.83
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		6,257.10	6,852.41	(595.31)
49	748	Maintenance of water treatment equipment	A	B		1,257,015.91	1,159,592.56	97,423.35
50		Total water treatment expenses				8,465,994.51	8,559,119.96	(93,125.45)
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		382,425.32	464,225.18	(81,799.86)
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			52,666.69	48,284.18	4,382.51
56	752	Operation labor and expenses		B				
57	753	Transmission and distribution lines expenses	A			604,851.14	639,331.35	(34,480.21)
58	754	Meter expenses	A			428,995.86	266,949.52	162,046.34
59	755	Customer installations expenses	A			180,207.51	199,125.39	(18,917.88)
60	756	Miscellaneous expenses	A			57,841.11	65,464.21	(7,623.10)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		71,872.73	74,226.40	(2,353.67)
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		35,793.88	35,857.63	(63.75)
66	761	Maintenance of trans. and distribution mains	A			1,087,780.09	964,756.02	123,024.07
67	761	Maintenance of mains		B				
68	762	Maintenance of fire mains	A					
69	763	Maintenance of services	A			1,220,963.18	1,323,181.87	(102,218.69)
70	763	Maintenance of other trans. and distribution plant		B				
71	764	Maintenance of meters	A			77,863.29	75,473.14	2,390.15
72	765	Maintenance of hydrants	A			254,744.37	231,005.41	23,738.96
73	766	Maintenance of miscellaneous plant	A			155,572.72	142,654.94	12,917.78
74		<b>Total transmission and distribution expenses</b>				4,611,577.89	4,530,535.24	81,042.65

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		606,703.69	615,883.14	(9,179.45)
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,320,800.30	1,184,763.86	136,036.44
80	773	Customer records and collection expenses	A			2,964,666.79	2,894,583.33	70,083.46
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			1,067,219.89	1,029,743.83	37,476.06
83	775	Uncollectible accounts	A	B	C	182,865.05	221,901.57	(39,036.52)
84		Total customer account expenses				6,142,255.72	5,946,875.73	195,379.99
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				
88	781	Sales expenses			C			
89	782	Demonstrating and selling expenses	A					
90	783	Advertising expenses	A					
91	784	Miscellaneous sales expenses	A					
92	785	Merchandising, jobbing and contract work	A					
93		Total sales expenses						
94		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
95		<b>Operation</b>						
96	791	Administrative and general salaries	A	B	C	4,701,181.44	4,370,163.83	331,017.61
97	792	Office supplies and other expenses	A	B	C	599,714.90	615,647.62	(15,932.72)
98	793	Property insurance	A			83,728.68	74,780.16	8,948.52
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A			1,254,745.75	1,033,911.10	220,834.65
101	795	Employees' pensions and benefits	A	B	C	7,304,312.13	6,749,605.19	554,706.94
102	796	Franchise requirements	A	B	C	901,753.53	897,932.04	3,821.49
103	797	Regulatory commission expenses	A	B	C	349,532.12	168,086.95	181,445.17
104	798	Outside services employed	A			899,419.32	1,537,162.10	(637,742.78)
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			302,574.55	300,085.88	2,488.67
108		<b>Maintenance</b>						
109	805	Maintenance of general plant	A	B	C	546,038.77	492,941.28	53,097.49
110		Total administrative and general expenses				16,943,001.19	16,240,316.15	702,685.04
111		<b>VIII. MISCELLANEOUS</b>						
112	811	Rents	A	B	C	16,050.00	15,618.00	432.00
113	812	Administrative expenses transferred - Cr.	A	B	C	(2,441,306.62)	(1,754,615.87)	(686,690.75)
114	813	Duplicate charges - Cr.	A	B	C			
115		Total miscellaneous				(2,425,256.62)	(1,738,997.87)	(686,258.75)
116		<b>Total operating expenses</b>				74,339,622.85	67,680,345.30	6,659,277.55



**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	3,537,774.37	3,519,988.37		17,786.00	
2	State corp. franchise tax	303,010.94	274,788.07		28,222.87	
3	State unemployment insurance tax	62,981.35	65,160.05			(2,178.70)
4	Other state and local taxes					
5	Federal unemployment insurance tax	33,343.07	34,357.36			(1,014.29)
6	Federal insurance contributions act	1,430,413.24	1,303,422.51			126,990.73
7	Other federal taxes					
8	Federal income tax	6,258,411.69	6,177,626.57		80,785.12	
9						
10						
11						
12						
13						
14	Total	11,625,934.66	11,375,342.93		126,793.99	123,797.74

## SCHEDULE B-5

### Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 21 .....	13,025,831.57
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 2014	6,258,411.69
5	State franchise tax charged in 2014	303,010.94
6	Capitalized interest	115,528.78
7	Taxable Contributions and Advances for Services	491,570.14
8	Miscellaneous and non-deductible items	656,116.26
9	Total additions	7,824,637.81
10		
11		
12	Deduct: 2013 State franchise tax	1,852,699.00
13	Refunding of taxable advances	467,994.47
14	Total deductions	2,320,693.47
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income .....	18,529,775.91
31	Computation of tax:	
32	Tax at 35%	6,485,421.57
33	Add: Prior year federal income tax	(196,052.88)
34	Less: Amortization of investment tax credit	30,957.00
35	Tax per return	6,258,411.69

<b>SCHEDULE B-6</b>				
<b>Account 521 - Income from Nonutility Operations</b>				
Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1				
2				
3				
4				
5	Total			

<b>SCHEDULE B-7</b>		
<b>Account 526 - Miscellaneous Nonoperating Revenue</b>		
Line No.	Description (a)	Amount (b)
1	Service fees from operating the City of Montebello's water system	445,408.44
2	Hydroelectric generation station savings	91,759.07
3		
4		
5		
6		
7		
8	Total	537,167.51

<b>SCHEDULE B-8</b>		
<b>Account 527 - Nonoperating Revenue Deductions (Dr.)</b>		
Line No.	Description (a)	Amount (b)
1	Federal Income Tax	(80,785.12)
2	State Income Tax	(28,222.87)
3	Miscellaneous Deductions	(205,793.92)
4		
5	Total	(314,801.91)

<b>SCHEDULE B-9</b>		
<b>Account 535 - Other Interest Charges</b>		
Line No.	Description (a)	Amount (b)
1	Interest on bank loans	12,437.50
2	Interest on customer deposits	29.63
3		
4	Total	12,467.13

<b>SCHEDULE B-10</b>		
<b>Account 538 - Miscellaneous Income Deductions</b>		
Line No.	Description (a)	Amount (b)
1	Political contributions	41,533.50
2	Turkeys for various charities	28,457.15
3	Other	13,130.28
4		
5	Total	83,120.93

## SCHEDULE C-1

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

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

## SCHEDULE C-2

### Compensation of Individual Proprietor or Partner

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

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

## SCHEDULE C-3

### Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	28	2,331,915.90
3	Employees - Water treatment	38	2,937,756.15
4	Employees - Transmission and distribution	39	3,106,554.27
5	Employees - Customer account	61	4,552,683.73
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	7	2,762,554.44
9	General office	81	3,764,061.44
10	Total	254	19,455,525.93

## SCHEDULE C-4

### Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various	0	17	0	0	17	0	0	0	0
2										
3										
4	Total	0	17	0	0	17	0	0	0	0

<sup>1</sup> Accidents to employees not on duty should be included in "Public" accidents

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

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

1	See Schedule B-10, Line 1
2	
3	
4	
5	
6	

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

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

1	
2	
3	
4	
5	
6	

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

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

1	
2	
3	
4	
5	
6	

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted CCE (Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					849,790	
2									
3									
4									
5									

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

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

Purchased Water for Resale			
16	Purchased from - See Attachment 3		
17	Annual quantities purchased	(Unit chosen) <sup>2</sup>	5,667,478 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	53	46,716,000	
12	Concrete			
13	Total	60	58,070,000	

**ATTACHMENT 1 (to Schedule D-1)**

**SAN GABRIEL VALLEY WATER COMPANY**  
**Wells - Los Angeles County Division**  
**2014**

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Ann. Quantity Pumped CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	148	154	1,532	296,149
1C	11828 E. Ranchito Street	18" x 506'	150	155	2,026	46,800
1D	11828 E. Ranchito Street	18" x 834'	157	174	2,419	1,476,270
1E	11828 E. Ranchito Street	18" x 830'	151	161	2,893	1,190,526
2F	4921 N. Tyler Avenue	20" x 620'	135	151	1,887	82,069
2D	4921 N. Tyler Avenue	20" x 600'	136	157	2,265	886,382
2E	4921 N. Tyler Avenue	18" x 620'	117	130	2,330	640,833
8B	2701 N. Loma Street	12" x 312'	79	103	1,170	15,675
8C	2701 N. Loma Street	18" x 534'	79	107	1,500	333,137
8D	2701 N. Loma Street	18" x 580'	76	100	2,709	596,915
8E	2701 N. Loma Street	18" x 970'	100	130	2,735	24,986
8F	2701 N. Loma Street	18" x 1220'	81	126	3,089	40,407
11A	12630 E. Fineview Street	20" x 445'	82	105	2,216	870,348
11B	12630 E. Fineview Street	20" x 664'	96	120	1,794	1,122,220
11C	12630 E. Fineview Street	20" x 419'	84	158	1,032	382,869
B4B	940 Baldwin Park Boulevard	16" x 1178'	144			
B4C	940 Baldwin Park Boulevard	16" x 1058'	145			
B5B	209 Perez Place	20" X 516'	111		2,867	1,760,868
B5D	209 Perez Place	18" x 1135'	114		2,328	75,717
B5E	209 Perez Place	20" X 820'		195	3,231	2,005,749
B6C	14104 E Corak Street	18" x 526'	157		2,026	51
B6D	14104 E Corak Street	18" x 1078'	157		1,974	116
B7C	14614 E. Nelson Avenue	16" x 800'			1,845	556,278
B7E	14614 E. Nelson Avenue	18" x 1203'	139	167	499	173,230
B9B	436 N. Orange Avenue	18" x 1128'	141	229	669	264,289
B11A	14453 E. Temple Avenue	16" x 854'				
B11B	14453 E. Temple Avenue	18" x 860'	137		2,090	749,407
B24A	14650 Nelson Avenue	20" x 1170'	133	236	2,475	52,964
B24B	14650 Nelson Avenue	20" x 1170'	136	211	2,333	33,843
B25A	13032 Bess Avenue	20" x 800'		154	1,885	803,314
B25B	13032 Bess Avenue	20" x 1030'		167	2,845	1,210,619
B26A	1517 Virginia Avenue	20" x 800'		154	741	280,959
B26B	1517 Virginia Avenue	20" x 1030'		173	1,362	558,746
G4A	3350 N. Walnut Grove	14" x 402'		133	942	116,531
W1C	6135 S. Pioneer Boulevard	20" x 530'	90	143	1,754	1,979
W1E	6135 S. Pioneer Boulevard	20" x 552'	80		2,198	
W6C	10509 E. Dunlap Crossing	18" x 542'	80	113	2,808	2,601
W6D	10509 E. Dunlap Crossing	18" x 800"	94	110	2,969	3,460
Well #5	City of Industry					145,151
Total All Wells						<u>16,801,458</u>

\* As of December 31, 2014



**SAN GABRIEL VALLEY WATER COMPANY**  
**Wells - Fontana Water Company Division**  
**2014**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	555		2,332	300,289
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	490		1,850	
F4A	8005 Alder Ave.	18" x 940'	542		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	510		2,153	403,958
F7B	8326 Cherry Ave.	20" x 1010'	503		2,362	649,518
F10B	17651 Baseline Ave.	18" x 1040'	595		926	802,241
F10C	17651 Baseline Ave.	18" x 1010'	578		1,966	514,693
F10D	1265 N. Tamarind Ave.	20" x 1300'		563	1,724	470,304
F13A	1900 North Alder Ave.	16" x 1000'	544	583	1,425	744,727
F13B	1900 North Alder Ave.	16" x 1140'	548	562	2,004	915,995
F15A	5888 Citrus Ave.	18" x 1240'	648	678	981	443,504
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,150	225,372
F17C	14555 San Bernardino Ave.	18" x 930'	360		1,653	231,057
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	318		1,387	12,472
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,000	6,070
F22A	14777 Ceres Ave.	18" x 870'			1,843	
F23A	16025 Boyle Ave.	18" x 770'	369		2,363	477,867
F24A	7211 Juniper Ave.	18" x 1100'			1,787	95,096
F26A	16991 Micallef St.	18" x 1140'	657		1,974	102,494
F27A	Upper Lytle Creek Wash	18" x 105'	78	83	398	223,117
F28A	Lower Lytle Creek Wash	20" x 580'	366		150	175,968
F29A	Lower Lytle Creek Wash	20" x 656'	372		547	351,405
F30A	8222 Hemlock Ave.	20" x 918'	528		1,057	488,674
F31A	16135 Baseline Ave.	16" x 1040'	643		1,575	711,429
F32A	Lower Lytle Creek Wash	20" x 600'	325		547	188,521
F33A	Upper Lytle Creek Wash	20" x 169'	105		443	210,056
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	457		857	710,276
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	467		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	256		428	311,946
F42A	Upper Lytle Creek Wash	20" x 157'	118	122	223	237,397
F44A	7980 Sultana Avenue	18" x 960'	571		2,390	1,176,167
F44B	7980 Sultana Avenue	18" x 1000'	570		2,294	473,455
F44C	7980 Sultana Avenue	18" x 1000'	574		2,140	650,407
F49A	2116 W. Baseline Road	18" x 960'			1,675	1,096,066
Total All Wells						13,400,541

\*As of December 31, 2014

**San Gabriel Valley Water Company  
Purchased Water For Resale  
2014**

Central Basin Municipal Water District (Reclaimed)	60,422 CCF
Los Angeles County Sanitation District (Reclaimed)	4,408 CCF
Upper San Gabriel Valley Municipal Water District (Reclaimed)	1,044,852 CCF
Los Angeles County Division	<u>1,109,682 CCF</u>
Inland Empire Utilities Agency	4,261,706 CCF
Cucamonga Valley Water District	296,090 CCF
Fontana Water Company Division	<u>4,557,796 CCF</u>
Total	<u><u>5,667,478 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		166,825	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						25,871		7,658	13,149
16	Standard screw	6,976	1,676	78,974	5,628	5,014	10,634	1,095	563	138
17	Screw or welded casing			9,666	2,224	12,272	44,785	14,729	12,613	1,806
18	Cement - asbestos					446	333,045		1,081,543	661,598
19	Welded steel					12,062	74,119	2,377	450,549	755,730
20	Wood									
21	Other (specify) Plastic		390	3,387			12,001		173,224	185,050
22	Total	6,976	2,232	92,411	7,852	29,794	509,771	18,201	1,912,668	1,622,764

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)	4,965	299							186,358
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									110,698
29	Screw or welded casing									98,095
30	Cement - asbestos	323,178	143,805	12,692	78,823	1,313				2,636,443
31	Welded steel	82,334	662,510	34,457	572,524	9,592	49,863	211,394	93,814	3,011,325
32	Wood									
33	Other (specify) Plastic		6,913		108					381,073
34	Total	424,580	818,353	52,137	684,463	23,786	53,133	214,044	93,828	6,566,993

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	82,838	83,116		
Commercial	7,480	7,526		
Industrial	131	131		
Public authorities	990	1,002		
Irrigation				
Other (specify) Construction	53	55		
Other (specify) Reclaimed	41	43		
Subtotal	91,533	91,873		
Private fire connections			2,047	2,090
Public fire hydrants			9,086	9,158
Total	91,533	91,873	11,133	11,248

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Services</b>
5/8 x 3/4 - in	59,700	
3/4 - in	3,257	24,076
1 - in	24,574	65,060
1.5 - in	1,741	1,551
2 - in	3,167	3,646
3 - in	100	923
4 - in	38	774
6 - in	47	754
8 - in	30	816
Over 8 - in	29	334
Total	92,683	97,934

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
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 . . . . .	44
3. Used, after repair . . . . .	248
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	57,220
2. More than 10, but less than 15 years . . . . .	34,278
3. More than 15 years . . . . .	1,185

## SCHEDULE D-7

### Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen)<sup>1</sup>

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	2,034,947	1,906,774	1,726,790	1,930,681	2,364,545	2,601,007	2,719,272	15,284,016
Industrial	140,073	140,336	139,950	144,521	165,655	157,410	168,423	1,056,368
Public authorities	206,771	189,979	155,772	232,407	342,636	357,235	386,128	1,870,928
Irrigation								
Other (specify) - Reclaimed	50,697	51,365	45,929	84,835	143,902	142,550	153,517	672,795
Other (specify) - Construction	11,617	30,475	16,737	15,812	13,135	7,574	19,904	115,254
Total	2,444,105	2,318,929	2,085,178	2,408,256	3,029,873	3,265,776	3,447,244	18,999,361

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	2,582,827	2,457,050	2,378,264	2,016,200	1,747,294	11,181,635	26,465,651	26,676,589
Industrial	170,276	170,249	163,465	144,443	119,329	767,762	1,824,130	1,651,823
Public authorities	347,752	326,175	301,088	218,923	126,823	1,320,761	3,191,689	3,209,638
Irrigation								
Other (specify) - Reclaimed	127,923	124,003	108,147	56,463	20,356	436,892	1,109,687	1,081,262
Other (specify) - Construction	9,564	7,361	21,304	14,715	10,441	63,385	178,639	162,551
Total	3,238,342	3,084,838	2,972,268	2,450,744	2,024,243	13,770,435	32,769,796	32,781,863

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

Total acres irrigated Unknown

Total population served 486,632

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

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

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

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

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

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**SAN GABRIEL VALLEY WATER COMPANY  
STATUS OF STATE OF CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PERMITS  
2014**

**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	(118,420)	(1,538,080)	2,032,494	70			376,064
2	Purchased Water	W-4505 & W-4590	31,641	(90,650)	278,307	130			219,428
3	Water Production	D.04-07-034, W-4498 & W-4590	#####		13,628,529	(1,754)		4,807,714	2,941,523
4	Purchased Power	W-4382, W-4498, W-4505, W-4590, D.04-07-034	(1,715,565)		273,507	(2,077)	(108,389)		(1,552,524)
5	Water Quality Litigation (Note C)	W-4094 & D.04-07-034	7,688,383		797,577	8,116	(943,003)		7,551,073
6	DOHS/EPA	W-4013 & D.04-07-034	2,803			2			2,805
7	Water Revenue Adjustment Mechanism	D.10-04-031	2,081,882		725,871	2,478	(260,580)		2,549,651
8	CARW	D.05-05-015 & D.04-07-034	3,927,050	(1,295,204)	3,026,292	5,518	(2,545,855)	3,078,304	6,196,105
9	Facilities Fee Memorandum Account (Note E)	D.07-04-046	(2,869,283)		(4,516,883) A	(6,261)			(7,392,427)
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	(970,957)	(25,606)		(563)		983,304	(13,822)
12	Conservation Program Memorandum Account	D.09-06-027	(470,601)	(729,525)	638,053	(367)			(562,440)
13	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	549,203			563			549,766
14	Interim Rate Memorandum Account	D.11-11-018	63,807			68			63,875
15	2010 Tax Act Memorandum Account	R. L-411A	0						0
16	Compliance with IRS Repair Regulation under I.R.C.162(A) & 263(A) Memorandum Account	AL 423 & W-4932	0		111,261	121			111,382
17	Water Conservation Memorandum Account	W-4576	0		34,569	13			34,582
18	Sandhill Project Memorandum Account (Note D)	D.14-05-001	0	(10,608,437)		(10,556)		1,564,774	(9,054,219)
19	Plant F23 Balancing Account	D.14-05-001	0		362,234	121			362,355
20	Plant F23 Memorandum Account	D.14-05-001	0		97,221	31			97,252
21	Mains Project Memorandum Account	D.14-05-001	0		734,080	250			734,330
22	Interim Rate Memorandum Account	ALJ's Ruling Granting Interim Rates in A.11-07-005 dated May 29, 2012 and AL 416	0		6,212,077	6,158			6,218,235

**Note A:**

Facilities Fees Collected	(5,513,250)
Amount Invested in Recycled Water Project	996,367
Remaining Balance	<u>(4,516,883)</u>

**Note B:**

Section 790 Net Proceeds	(835,932)
Reinvestment of Section 790 Net Proceeds	835,932
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 \$11,606,695 and \$0 for the Fontana Water Company division, as of December 31, 2014. 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 D:** D.14-05-001 ordered San Gabriel to refund an over-collection in rates for certain Sandhill costs. D.15-01-019 granted a rehearing for the purpose of correcting the calculation of such refund, thereby making the balance subject to change.

**Note E:** In D.12-06-002 and D.14-05-001, the Commission set the order of priority for applying facilities fees to be first to the Fontana Recycled Water Project, second, \$1.6 million to the Fontana Office Building, and third, to the Sandhill Plant. As of December 31, 2014, \$4.3 million has been incurred on the Recycled Water Project and San Gabriel expects to incur \$8.3 million in 2015.

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 Programs](#) and [Schedule E-3 Water Conservation Programs](#) in Adobe Portable Document Format (PDF)

## Schedule E- 4 Report on Affiliate Transactions

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

### **INSTRUCTIONS:**

- \* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules. Refer to D.92-04-032, D.93-09-036, D.95-06-017, D.96-07-057, D.02-10-058, D.04-07-034, D.05-07-044, D.08-06-022 and D.10-10-019. See Attachment to Schedule E-4 and the Affiliate Transaction Rule VIII.C Compliance Plan attached herein as Appendix C as required by D.10-10-019.
- \* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:
  1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:
    - (a) services provided by regulated water utility to any affiliated company; See Attachment to Schedule E-4
    - (b) services provided by any affiliated company to regulated water utility; None
    - (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; None
    - (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; None
    - (e) employees transferred from regulated water utility to any affiliated company; None
    - (f) employees transferred from any affiliated company to regulated water utility; None
    - (g) financing arrangements and transactions between regulated water utility and any affiliated company. See Attachment to Schedule E-4

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

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

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

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

	<u>Amount</u>
Utility Investment Company	56,746.20
Total	<u>56,746.20</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 - \$26,650,000.00. Amount outstanding at year-end - \$0.00

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

Total for 2014 - \$407,688.48

**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		
<b>Total</b>		

3. Summary of the bank account activities showing:

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

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

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

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

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

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		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, 2014, through December 31, 2014.

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

\_\_\_\_\_  
/s/ R.W. Nicholson  
Signature

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

\_\_\_\_\_  
March 31, 2015  
Date



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## Appendix A

### SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2014

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
<b>1. TELEPHONE PERFORMANCE STANDARDS</b>	<b>Measure</b>						
(A) % Calls Answered in 30 seconds	> or = 80.0%	93.8%	90.0%	84.7%	81.9%	87.7%	
(B) Abandonment Rate	< or = 5.0%	1.9%	1.7%	2.2%	2.1%	2.0%	
<b>2. BILLING PERFORMANCE STANDARDS</b>							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.1%	0.1%	0.1%	0.1%	0.1%	
(C) % of Payment Posting Errors	< or = 1.0%	0.00%	0.00%	0.00%	0.00%	0.00%	
(D) % Final Bill and Final Read							No performance measure. In compliance
<b>3. METER READING PERFORMANCE STANDARD</b>							
(A) % Meters Not Read	< or = 3.0%	0.05%	0.06%	0.07%	0.08%	0.07%	
<b>4. WORK COMPLETION PERFORMANCE STANDARDS</b>							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.09%	0.04%	0.14%	0.09%	0.09%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.00%	0.53%	0.38%	0.61%	0.40%	
<b>5. RESPONSE TO CUSTOMER AND REGULATORY</b>							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>6. SERVICE INTERRUPTION</b>							
(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 2014** : \$1,548,262 in-kind property and engineering services recorded in 2014
2. **Amount of Grant Funds Spent in 2014** : The \$1,548,262 was spent by a third party and recorded by San Gabriel in 2014.
3. **Description of Plant Constructed with Grant Funds** : Grant funds from the Department of Defense, through the Environmental Security Technology Certification Program (ESTCP), were utilized by a third party (ARCADIS U.S. Inc.) to fund a portion of the treatment facility for the purpose of removing perchlorate contamination at Fontana Water Company division's Plant F23 located at 16025 Boyle Avenue, in the City of Fontana, California.

Please see [Appendix C - Affiliate Transaction Rule VIII.C. Compliance Plan](#)  
in Adobe Portable Document Format (PDF)

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

U# 337W

2014  
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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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)
		<b>I. INTANGIBLE PLANT</b>					
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
		<b>II. LANDED CAPITAL</b>					
5	306	Land and land rights	13,523,213.25	1,842.48		(569.22)	13,524,486.51
		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	1,112,000.38			7,299,560.54
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	6,187,560.16	1,112,000.38			7,299,560.54
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and improvements	9,786,831.99	711,405.83			10,498,237.82
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	25,658,706.96	825,553.79	57,362.82		26,426,897.93
18	325	Other pumping plant					
19		Total pumping plant	35,445,538.95	1,536,959.62	57,362.82		36,925,135.75
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	80,266.61				80,266.61
21	332	Water treatment equipment	53,739,079.99	418,557.06			54,157,637.05
		Total water treatment plant	53,819,346.60	418,557.06			54,237,903.66

**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)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
1	341	Structures and improvements					
2	342	Reservoirs and tanks	15,638,908.42		37,278.35		15,601,630.07
3	343	Transmission and distribution mains	95,245,579.75	7,898,733.86	104,931.97	(770.80)	103,038,610.84
4	344	Fire mains	15,128.77				15,128.77
5	345	Services	44,178,971.96	2,440,964.71	341,787.34		46,278,149.33
6	346	Meters					
7	347	Meter installations					
8	348	Hydrants	5,596,611.46	294,159.58	13,578.17		5,877,192.87
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	160,675,200.36	10,633,858.15	497,575.83	(770.80)	170,810,711.88
		<b>VII. GENERAL PLANT</b>					
11	371	Structures and improvements	1,028,982.43	80,147.93			1,109,130.36
12	372	Office furniture and equipment	1,211,192.57	15,379.49	126.53		1,226,445.53
13	373	Transportation equipment	2,273,364.20	227,409.14			2,500,773.34
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	227,682.32	5,483.63	1,282.03		231,883.92
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	849,449.53	45,353.62	1,209.03		893,594.12
19	379	Other general plant					
20		Total general plant	5,590,671.05	373,773.81	2,617.59		5,961,827.27
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
21	390	Other tangible property					
22	391	Utility plant purchased					
23	392	Utility plant sold					
24		Total undistributed items					
25		Common Plant	14,721,610.29	550,731.79	337,777.59		14,934,564.49
26		Total utility plant in service	289,979,460.74	14,627,723.29	895,333.83	(1,340.02)	303,710,510.18



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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2014 (c)	Balance 1/1/2014 (d)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	288,775,945.69	275,257,850.45
3		Construction Work in Progress	7,768,794.72	6,856,659.58
4		General Office Prorate	14,934,564.49	14,721,610.29
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>311,479,304.90</b>	<b>296,836,120.32</b>
6		Less Accumulated Depreciation		
7		Plant in Service	87,282,419.39	80,842,476.07
8		General Office Prorate	2,065,718.22	1,995,280.39
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>89,348,137.61</b>	<b>82,837,756.46</b>
10		Less Other Reserves		
11		Deferred Income Taxes	27,677,582.39	23,711,397.03
12		Deferred Investment Tax Credit	111,830.19	123,592.47
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>27,789,412.58</b>	<b>23,834,989.50</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	51,412,134.70	52,460,355.62
17		Advances for Construction	2,602,309.03	2,723,827.21
18		Other (1)	(518,664.00)	(511,420.00)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>53,495,779.73</b>	<b>54,672,762.83</b>
20		<b>Add Materials and Supplies</b>	<b>975,844.98</b>	<b>1,149,475.43</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>7,369,097.79</b>	<b>6,764,385.39</b>
22		<b>TOTAL DISTRICT RATE BASE</b>	<b>149,190,917.75</b>	<b>143,404,472.35</b>
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		(1) Other Adjustment		
		Deferred Debit Income Tax	(518,664.00)	(511,420.00)
		Net Other Adjustment	(518,664.00)	(511,420.00)

<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	35,993,001.71	33,019,391.64
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	56,011,411.02	58,114,625.64
28		Other Revenues: Flat Rate Monthly Billing	1,235,282.54	1,236,524.04
29		Total Revenues (=Line 27 + Line 28)	57,246,693.56	59,351,149.68
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0216	0.0208
31		5/24 x Line 25 x (100% - Line 30)	7,336,736.73	6,735,721.75
32		1/24 x Line 25 x Line 30	32,361.06	28,663.63
33		1/12 x Line 26		
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>7,369,097.79</b>	<b>6,764,385.38</b>
* 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	80,842,476.07	984.69		1,995,280.39
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	4,661,000.00	62.52		331,494.00
4	(b) Charged to Account 265	2,204,293.00			537.00
5	(c) Charged to Clearing Accounts	261,563.00			59,737.00
6	(d) Salvage recovered				16,446.42
7	(e) All other credits <sup>1/</sup>				
8	Total credits	7,126,856.00	62.52		408,214.42
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	558,126.63			337,777.59
11	(b) Cost of removal	128,786.05			
12	(c) All other debits <sup>1/</sup>				
13	Total debits	686,912.68			337,777.59
14	Balance in reserve at end of year	87,282,419.39	1,047.21		2,065,717.22
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 - \$	10,636,036.02			
19	<sup>1/</sup> 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)
		<b>I. SOURCE OF SUPPLY PLANT</b>					
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	3,107,256.09	214,445.00			3,321,701.09
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	3,107,256.09	214,445.00			3,321,701.09
		<b>II. PUMPING PLANT</b>					
9	321	Structures and improvements	2,580,026.71	290,077.00			2,870,103.71
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	10,980,678.99	955,770.00	57,362.82	(4,065.28)	11,875,020.89
13	325	Other pumping plant					
14		Total pumping plant	13,560,705.70	1,245,847.00	57,362.82	(4,065.28)	14,745,124.60
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements	20,946.70	1,742.00			22,688.70
16	332	Water treatment equipment	15,776,188.75	1,801,875.00			17,578,063.75
17		Total water treatment plant	15,797,135.45	1,803,617.00			17,600,752.45
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
18	341	Structures and improvements					
19	342	Reservoirs and tanks	4,043,369.24	304,595.00	37,278.35	(48,467.38)	4,262,218.51
20	343	Transmission and distribution mains	29,701,790.26	1,933,271.00	105,502.36	(62,560.04)	31,466,998.86
21	344	Fire mains	12,192.93	289.00			12,481.93
22	345	Services	9,906,046.30	1,145,934.00	341,787.34	(5,180.27)	10,705,012.69
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	2,771,772.21	139,981.00	13,578.17	(8,513.08)	2,889,661.96
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	46,435,170.94	3,524,070.00	498,146.22	(124,720.77)	49,336,373.95
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	303,343.86	21,809.00			325,152.86
29	372	Office furniture and equipment	(342,993.45)	54,968.00	126.53		(288,151.98)
30	373	Transportation equipment	1,110,313.42	197,172.00			1,307,485.42
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	240,848.87	14,293.00	1,282.03		253,859.84
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	630,695.19	50,635.00	1,209.03		680,121.16
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	1,942,207.89	338,877.00	2,617.59		2,278,467.30
40		Common Plant	1,995,280.39	391,769.00	337,777.59	16,446.42	2,065,718.22
41		TOTAL	82,837,756.46	7,518,625.00	895,904.22	(112,339.63)	89,348,137.61

## SCHEDULE B-1 Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	49,759,618.08	51,690,957.19	(1,931,339.11)
4		601.2 Industrial sales	2,513,794.18	2,461,866.60	51,927.58
5		601.3 Sales to public authorities	3,737,998.76	3,961,801.85	(223,803.09)
6		Sub-total	56,011,411.02	58,114,625.64	(2,103,214.62)
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	1,235,282.54	1,236,524.04	(1,241.50)
17	605	Public fire protection service			
18	606	Sales to other water utilities for resale			
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	2,237.19	3,589.24	(1,352.05)
22		Sub-total	1,237,519.73	1,240,113.28	(2,593.55)
23		Total water service revenues	57,248,930.75	59,354,738.92	(2,105,808.17)
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	68,413.96	72,797.95	(4,383.99)
26	612	Rent from water property	13,350.00	42,070.00	(28,720.00)
27	613	Interdepartmental rents			
28	614	Other water revenues	6,636,990.96	6,161,150.56	475,840.40
29		Total other water revenues	6,718,754.92	6,276,018.51	442,736.41
30	501	Total operating revenues	63,967,685.67	65,630,757.43	(1,663,071.76)

**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			
		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
		<b>Operation</b>						
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	12,218,239.67	9,574,690.86	2,643,548.81
		<b>Maintenance</b>						
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			41,272.37	38,694.69	2,577.68
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		<b>Total source of supply expense</b>				12,259,512.04	9,613,385.55	2,646,126.49

## 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			
		<b>II. PUMPING EXPENSES</b>						
		<b>Operation</b>						
17	721	Operation supervision and engineering	A	B		65,539.22	61,518.06	4,021.16
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	<b>Pumping labor and expenses</b>	A	B		503,152.05	512,409.38	(9,257.33)
22	725	Miscellaneous expenses	A			162,624.02	161,368.87	1,255.15
23	726	Fuel or power purchased for pumping	A	B	C	4,127,269.14	3,754,021.09	373,248.05
		<b>Maintenance</b>						
24	729	Maintenance supervision and engineering	A	B		31,946.54	29,842.09	2,104.45
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		308,050.30	304,285.45	3,764.85
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		383,866.07	330,553.54	53,312.53
29	733	Maintenance of other pumping plant	A	B				
30		<b>Total pumping expenses</b>				5,582,447.34	5,153,998.48	428,448.86
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		171,255.21	188,451.33	(17,196.12)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			3,408,104.70	3,319,612.43	88,492.27
34	743	Miscellaneous expenses	A	B				
35	744	Chemicals and filtering materials	A	B		2,163,006.70	2,504,603.63	(341,596.93)
		<b>Maintenance</b>						
36	746	Maintenance supervision and engineering	A	B		23,321.69	22,271.86	1,049.83
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		6,229.42	5,974.01	255.41
39	748	Maintenance of water treatment equipment	A	B		146,059.59	119,809.14	26,250.45
40		<b>Total water treatment expenses</b>				5,917,977.31	6,160,722.40	(242,745.09)

**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			
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		178,410.61	210,763.62	(32,353.01)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			5,089.61	5,071.72	17.89
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			364,776.72	355,317.14	9,459.58
46	754	Meter expenses	A			232,650.45	173,732.54	58,917.91
47	755	Customer installations expenses	A			126,504.81	131,128.77	(4,623.96)
48	756	Miscellaneous expenses	A			37,343.11	40,547.26	(3,204.15)
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		34,969.60	35,203.85	(234.25)
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		27,981.66	28,916.33	(934.67)
53	761	Maintenance of trans. and distribution mains	A			497,055.99	467,791.33	29,264.66
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			707,680.93	725,352.13	(17,671.20)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			38,127.82	37,127.62	1,000.20
59	765	Maintenance of hydrants	A			138,560.53	172,601.36	(34,040.83)
60	766	Maintenance of miscellaneous plant	A			101,947.01	80,849.38	21,097.63
61		<b>Total transmission and distribution expenses</b>				2,491,098.85	2,464,403.05	26,695.80

**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			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
62	771	Supervision	A	B		369,988.93	378,909.85	(8,920.92)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		603,114.09	586,181.46	16,932.63
65	773	Customer records and collection expenses	A			1,509,332.41	1,456,569.31	52,763.10
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			620,983.63	623,450.46	(2,466.83)
68	775	Uncollectible accounts	A	B	C	46,594.32	64,844.38	(18,250.06)
69		<b>Total customer account expenses</b>				<b>3,150,013.38</b>	<b>3,109,955.46</b>	<b>40,057.92</b>
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
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		<b>Total sales expenses</b>						



**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			
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
77	791	Administrative and general salaries	A	B	C	2,188,023.37	2,003,542.68	184,480.69
78	792	Office supplies and other expenses	A	B	C	269,090.44	276,314.29	(7,223.85)
79	793	Property insurance	A			41,822.00	37,664.00	4,158.00
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			626,048.61	519,795.07	106,253.54
82	795	Employees' pensions and benefits	A	B	C	3,537,144.86	3,265,016.14	272,128.72
83	796	Franchise requirements	A	B	C	572,103.42	593,070.24	(20,966.82)
84	797	Regulatory commission expenses	A	B	C	67,643.70	139,742.92	(72,099.22)
85	798	Outside services employed	A			131,065.63	273,018.90	(141,953.27)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			148,986.68	149,293.77	(307.09)
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	233,180.92	212,988.30	20,192.62
90		<b>Total administrative and general expenses</b>				7,815,109.63	7,470,446.31	344,663.32
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C	16,050.00	15,618.00	432.00
92	812	Administrative expenses transferred - Credit	A	B	C	(1,192,612.52)	(904,293.23)	(288,319.29)
93	813	Duplicate charges - Credit	A	B	C			
94		<b>Total miscellaneous</b>				(1,176,562.52)	(888,675.23)	(287,887.29)
95		<b>Total operating expenses</b>				36,039,596.03	33,084,236.02	2,955,360.01

**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	1,523,631.45	1,521,474.45		2,157.00	
2	State corporation franchise tax	888,838.64	875,043.30		13,795.34	
3	State unemployment insurance tax	30,024.81	32,266.62			(2,241.81)
4	Other state and local taxes	0.00				
5	Federal unemployment insurance tax	15,895.46	16,939.13			(1,043.67)
6	Federal insurance contributions act	678,404.08	627,981.99			50,422.09
7	Other federal taxes	0.00				
8	Federal income tax	5,948,401.51	5,905,544.24		42,857.27	
	Total	9,085,195.95	8,979,249.73		58,809.61	47,136.61

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted  ____ (Unit) <sup>2</sup>	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4									
5									
6									
7									
8	WELLS					Pumping Capacity  ____ (Unit) <sup>2</sup>	Annual Quantities Pumped CCF (Unit) <sup>2</sup>	Remarks	
9	At Plant (Name or Number)	Location	Number	Diversions	<sup>3</sup> Depth in Water				
10									
11	See Attached								
12									
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) <sup>2</sup>		Annual Quantities Used ____ (Unit) <sup>2</sup>	Remarks		
18	Designation	Location	Number	Maximum	Minimum				
19									
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from								
30									
31	Central Basin Municipal Water District (Reclaimed)						60,422	CCF	
32	Los Angeles County Sanitation District (Reclaimed)						4,408	CCF	
33	Upper San Gabriel Valley Municipal Water District (Reclaimed)						1,044,852	CCF	
34									
35	Annual quantities purchased				(Unit chosen) <sup>2</sup>		1,109,682	CCF	
36									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>2</sup> 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.  
<sup>3</sup> 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****2014**

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity * GPM	Ann. Quantity Pumped CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	148	154	1,532	296,149
1C	11828 E. Ranchito Street	18" x 506'	150	155	2,026	46,800
1D	11828 E. Ranchito Street	18" x 834'	157	174	2,419	1,476,270
1E	11828 E. Ranchito Street	18" x 830'	151	161	2,893	1,190,526
2F	4921 N. Tyler Avenue	20" x 620'	135	151	1,887	82,069
2D	4921 N. Tyler Avenue	20" x 600'	136	157	2,265	886,382
2E	4921 N. Tyler Avenue	18" x 620'	117	130	2,330	640,833
8B	2701 N. Loma Street	12" x 312'	79	103	1,170	15,675
8C	2701 N. Loma Street	18" x 534'	79	107	1,500	333,137
8D	2701 N. Loma Street	18" x 580'	76	100	2,709	596,915
8E	2701 N. Loma Street	18" x 970'	100	130	2,735	24,986
8F	2701 N. Loma Street	18" x 1220'	81	126	3,089	40,407
11A	12630 E. Fineview Street	20" x 445'	82	105	2,216	870,348
11B	12630 E. Fineview Street	20" x 664'	96	120	1,794	1,122,220
11C	12630 E. Fineview Street	20" x 419'	84	158	1,032	382,869
B4B	940 Baldwin Park Boulevard	16" x 1178'	144			
B4C	940 Baldwin Park Boulevard	16" x 1058'	145			
B5B	209 Perez Place	20" X 516'	111		2,867	1,760,868
B5D	209 Perez Place	18" x 1135'	114		2,328	75,717
B5E	209 Perez Place	20" X 820'		195	3,231	2,005,749
B6C	14104 E Corak Street	18" x 526'	157		2,026	51
B6D	14104 E Corak Street	18" x 1078'	157		1,974	116
B7C	14614 E. Nelson Avenue	16" x 800'			1,845	556,278
B7E	14614 E. Nelson Avenue	18" x 1203'	139	167	499	173,230
B9B	436 N. Orange Avenue	18" x 1128'	141	229	669	264,289
B11A	14453 E. Temple Avenue	16" x 854'				
B11B	14453 E. Temple Avenue	18" x 860'	137		2,090	749,407
B24A	14650 Nelson Avenue	20" x 1170'	133	236	2,475	52,964
B24B	14650 Nelson Avenue	20" x 1170'	136	211	2,333	33,843
B25A	13032 Bess Avenue	20" x 800'		154	1,885	803,314
B25B	13032 Bess Avenue	20" x 1030'		167	2,845	1,210,619
B26A	1517 Virginia Avenue	20" x 800'		154	741	280,959
B26B	1517 Virginia Avenue	20" x 1030'		173	1,362	558,746
G4A	3350 N. Walnut Grove	14" x 402'		133	942	116,531
W1C	6135 S. Pioneer Boulevard	20" x 530'	90	143	1,754	1,979
W1E	6135 S. Pioneer Boulevard	20" x 552'	80		2,198	
W6C	10509 E. Dunlap Crossing	18" x 542'	80	113	2,808	2,601
W6D	10509 E. Dunlap Crossing	18" x 800"	94	110	2,969	3,460
Well #5	City of Industry					145,151
Total All Wells						<u>16,801,458</u>

\* As of December 31, 2014

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

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

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

<b>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping</b>										
Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron						340			
12	Cast iron (cement lined)						6,140		22,443	2,926
13	Concrete									
14	Copper		166	384						
15	Riveted Steel									
16	Standard Screw	1,397	1,674	8,659	5,628	5,014	10,591	1,095	172	138
17	Screw or Welded Casing			9,666	2,224	10,010	44,770	14,729	12,613	1,806
18	Cement - Asbestos					446	318,265		660,541	429,079
19	Welded Steel					830	30,486	77	112,102	252,407
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	16,300	413,254	15,901	821,808	727,824

<b>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)</b>										
Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36-42	
23	Cast Iron									340
24	Cast iron (cement lined)	3,597	286							35,392
25	Concrete									
26	Copper									550
27	Riveted Steel		194							194
28	Standard Screw									34,368
29	Screw or Welded Casing									95,818
30	Cement - Asbestos	177,491	76,217	12,692	39,056	1,313				1,715,100
31	Welded Steel	52,489	232,978	14,925	213,945	4,360	5,836	64,329	48,096	1,032,860
32	Wood									
33	Other (specify) Plastic				108					61,952
34	Total	233,577	309,675	27,617	253,109	5,673	5,836	64,329	48,096	2,976,574

### 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	41,583	41,654		
Commercial	4,989	4,991		
Industrial	44	45		
Public authorities	400	407		
Irrigation				
Other (specify) Construction				
Other (specify) Reclaimed	41	43		
Subtotal	47,057	47,140		
Private fire connections			1,155	1,168
Public fire hydrants			4,039	4,052
<b>Total</b>	<b>47,057</b>	<b>47,140</b>	<b>5,194</b>	<b>5,220</b>

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

Size	Meters	Services
5/8 x 3/4 - in	35,483	
3/4 - in	3,196	17,040
1 - in	6,652	27,779
1.5 - in	1,001	1,028
2 - in	1,621	1,957
3 - in	55	322
4 - in	32	513
6 - in	25	485
8 - in	17	370
Over 8 - in	9	103
<b>Total</b>	<b>48,091</b>	<b>49,597</b>

### 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)<sup>1</sup>

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	944,095	938,265	859,632	913,776	1,107,025	1,182,089	1,224,057	7,168,939
Industrial	66,668	70,857	70,110	71,267	79,433	75,868	78,341	512,544
Public authorities	65,468	67,112	50,464	72,820	117,219	120,191	127,535	620,809
Irrigation								
Other (specify) - Reclaimed	50,697	51,365	45,929	84,835	143,902	142,550	153,517	672,795
<b>Total</b>	<b>1,126,928</b>	<b>1,127,599</b>	<b>1,026,135</b>	<b>1,142,698</b>	<b>1,447,579</b>	<b>1,520,698</b>	<b>1,583,450</b>	<b>8,975,087</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	1,199,973	1,111,151	1,098,063	945,202	818,353	5,172,742	12,341,681	12,550,039
Industrial	82,297	75,261	80,806	70,029	57,461	365,854	878,398	835,514
Public authorities	121,094	110,560	106,488	78,890	45,472	462,504	1,083,313	1,136,484
Irrigation								
Other (specify) - Reclaimed	127,923	124,003	108,147	56,463	20,356	436,892	1,109,687	1,081,262
<b>Total</b>	<b>1,531,287</b>	<b>1,420,975</b>	<b>1,393,504</b>	<b>1,150,584</b>	<b>941,642</b>	<b>6,437,992</b>	<b>15,413,079</b>	<b>15,603,299</b>

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

Total acres irrigated Unknown

Total population served 273,423

**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>975,844.98</u>
100.3	Construction Work in Progress	\$ <u>7,768,794.72</u>
241	Advances for Construction	\$ <u>2,602,309.03</u>
265	Contributions in Aid of Construction	\$ <u>51,412,134.70</u>



**DECLARATION**

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

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

of \_\_\_\_\_ Los Angeles County Division \_\_\_\_\_ District  
Name of District

of \_\_\_\_\_ San Gabriel Valley Water Company \_\_\_\_\_  
Name of Utility

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2014, through December 31, 2014.

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

\_\_\_\_\_  
/s/ R.W. Nicholson  
Signature

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

\_\_\_\_\_  
March 31, 2015  
Date

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

U# 337W

2014  
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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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)
		<b>I. INTANGIBLE PLANT</b>					
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
		<b>II. LANDED CAPITAL</b>					
5	306	Land and land rights	10,625,843.38	213,575.10			10,839,418.48
		<b>III. SOURCE OF SUPPLY PLANT</b>					
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	8,425,915.01	157,354.71			8,583,269.72
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	8,425,915.01	157,354.71			8,583,269.72
		<b>IV. PUMPING PLANT</b>					
14	321	Structures and improvements	7,943,284.04	2,416,593.73			10,359,877.77
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	35,206,477.18	2,838,133.28			38,044,610.46
18	325	Other pumping plant					
19		Total pumping plant	43,149,761.22	5,254,727.01			48,404,488.23
		<b>V. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	4,290,169.71				4,290,169.71
21	332	Water treatment equipment	47,445,857.32	2,062,569.49			49,508,426.81
		Total water treatment plant	51,736,027.03	2,062,569.49			53,798,596.52

**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)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
1	341	Structures and improvements					
2	342	Reservoirs and tanks	10,885,828.70	1,200,875.55			12,086,704.25
3	343	Transmission and distribution mains	123,860,830.55	5,115,420.13	99,093.14	(5,919.60)	128,871,237.94
4	344	Fire mains	806.26				806.26
5	345	Services	48,631,869.99	1,551,839.65	75,636.64	(2,937.87)	50,105,135.13
6	346	Meters					
7	347	Meter installations					
8	348	Hydrants	9,894,547.77	282,210.96	12,088.09		10,164,670.64
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	193,273,883.27	8,150,346.29	186,817.87	(8,857.47)	201,228,554.22
		<b>VII. GENERAL PLANT</b>					
11	371	Structures and improvements	5,166,988.70	4,960.74			5,171,949.44
12	372	Office furniture and equipment	711,575.11	977,483.79	1,711.14		1,687,347.76
13	373	Transportation equipment	2,890,810.03	112,673.96			3,003,483.99
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	87,291.00	3,128.82			90,419.82
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	986,451.99	79,777.64			1,066,229.63
19	379	Other general plant					
20		Total general plant	9,843,116.83	1,178,024.95	1,711.14		11,019,430.64
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
21	390	Other tangible property					
22	391	Utility plant purchased					
23	392	Utility plant sold					
24		Total undistributed items					
25		Common Plant	14,481,379.91	575,969.91	353,256.76		14,704,093.06
26		Total utility plant in service	331,540,266.61	17,592,567.46	541,785.77	(8,857.47)	348,582,190.83

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2014 (c)	Balance 1/1/2014 (d)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	333,878,097.77	317,058,876.70
3		Construction Work in Progress	11,507,330.39	10,834,987.60
4		General Office Prorate	14,704,093.06	14,481,379.91
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>360,089,521.22</b>	<b>342,375,244.21</b>
6		Less Accumulated Depreciation		
7		Plant in Service	89,183,180.84	81,441,480.71
8		General Office Prorate	1,522,192.39	1,448,946.05
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>90,705,373.23</b>	<b>82,890,426.76</b>
10		Less Other Reserves		
11		Deferred Income Taxes	34,904,948.43	30,405,491.66
12		Deferred Investment Tax Credit	230,556.43	249,751.15
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>35,135,504.86</b>	<b>30,655,242.81</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	24,600,750.81	22,733,305.93
17		Advances for Construction	34,585,687.39	33,776,689.71
18		Other (1)	(5,377,435.07)	(5,331,199.06)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>53,809,003.13</b>	<b>51,178,796.58</b>
20		<b>Add Materials and Supplies</b>	<b>1,197,251.06</b>	<b>1,020,687.92</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>7,844,405.77</b>	<b>7,055,556.48</b>
22		<b>TOTAL DISTRICT RATE BASE</b>	<b>189,481,296.83</b>	<b>185,535,020.74</b>
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>		
		(1) Other Adjustments		
		Water Entitlements	(5,190,322.14)	(5,189,739.13)
		Deferred Debit Income Tax	(1,796,446.93)	(1,818,083.93)
		Other	1,609,334.00	1,676,624.00
		Net Other Adjustments	(5,377,435.07)	(5,331,199.06)

		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	38,163,756.09	34,439,052.09
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	51,602,551.26	47,213,304.13
28		Other Revenues: Flat Rate Monthly Billing	877,693.16	1,001,673.08
29		Total Revenues (=Line 27 + Line 28)	52,480,244.42	48,214,977.21
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0167	0.0208
31		5/24 x Line 25 x (100% - Line 30)	7,817,811.58	7,025,744.97
32		1/24 x Line 25 x Line 30	26,594.19	29,811.51
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	7,844,405.77	7,055,556.48

\* 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	81,441,480.71	1,046.52		1,448,946.05
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	6,759,229.00	82.08		346,686.00
4	(b) Charged to Account 265	857,258.00			143.00
5	(c) Charged to Clearing Accounts	340,400.00			62,475.00
6	(d) Salvage recovered				17,200.10
7	(e) All other credits <sup>1/</sup>				
8	Total credits	7,956,887.00	82.08		426,504.10
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	193,810.00			353,256.76
11	(b) Cost of removal	21,376.87			
12	(c) All other debits <sup>1/</sup>				
13	Total debits	215,186.87			353,256.76
14	Balance in reserve at end of year	89,183,180.84	1,128.60		1,522,193.39
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 - \$			14,338,285.05	
19	<sup>1/</sup> 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)
<b>I. SOURCE OF SUPPLY PLANT</b>							
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	3,702,553.03	284,053.00			3,986,606.03
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	3,702,553.03	284,053.00			3,986,606.03
<b>II. PUMPING PLANT</b>							
9	321	Structures and improvements	1,749,386.25	243,432.00		(77.69)	1,992,740.56
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	14,367,751.74	1,314,857.00			15,682,608.74
13	325	Other pumping plant					
14		Total pumping plant	16,117,137.99	1,558,289.00		(77.69)	17,675,349.30
<b>III. WATER TREATMENT PLANT</b>							
15	331	Structures and improvements	596,427.89	95,242.00			691,669.89
16	332	Water treatment equipment	8,678,845.20	1,260,405.00			9,939,250.20
17		Total water treatment plant	9,275,273.09	1,355,647.00			10,630,920.09
<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>							
18	341	Structures and improvements					
19	342	Reservoirs and tanks	3,202,856.79	254,995.00			3,457,851.79
20	343	Transmission and distribution mains	33,856,522.07	2,489,411.00	103,757.40	(14,999.38)	36,227,176.29
21	344	Fire mains	726.00	15.00			741.00
22	345	Services	9,897,315.40	1,275,186.00	76,253.37	(3,460.70)	11,092,787.33
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	3,677,879.11	249,737.00	12,088.09	(2,839.10)	3,912,688.92
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	50,635,299.37	4,269,344.00	192,098.86	(21,299.18)	54,691,245.33
<b>V. GENERAL PLANT</b>							
28	371	Structures and improvements	409,218.67	95,635.00			504,853.67
29	372	Office furniture and equipment	(734,310.80)	53,376.00	1,711.14		(682,645.94)
30	373	Transportation equipment	1,757,921.86	273,201.00			2,031,122.86
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	66,450.31	6,993.00			73,443.31
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	211,937.19	60,349.00			272,286.19
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	1,711,217.23	489,554.00	1,711.14		2,199,060.09
40		Common Plant	1,448,946.05	409,303.00	353,256.76	17,200.10	1,522,192.39
41		TOTAL	82,890,426.76	8,366,190.00	547,066.76	(4,176.77)	90,705,373.23

## 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		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	43,651,784.21	40,623,699.88	3,028,084.33
4		601.2 Industrial sales	2,256,713.98	1,663,262.85	593,451.13
5		601.3 Sales to public authorities	5,694,053.07	4,926,341.40	767,711.67
6		Sub-total	51,602,551.26	47,213,304.13	4,389,247.13
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	877,693.16	1,001,673.08	(123,979.92)
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	503,840.37	397,824.17	106,016.20
22		Sub-total	1,381,533.53	1,399,497.25	(17,963.72)
23		Total water service revenues	52,984,084.79	48,612,801.38	4,371,283.41
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	218,072.89	233,955.14	(15,882.25)
26	612	Rent from water property		7,452.00	(7,452.00)
27	613	Interdepartmental rents			
28	614	Other water revenues	199,350.76	290,848.33	(91,497.57)
29		Total other water revenues	417,423.65	532,255.47	(114,831.82)
30	501	Total operating revenues	53,401,508.44	49,145,056.85	4,256,451.59

## 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			
		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
		<b>Operation</b>						
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	16,220,647.59	13,530,723.04	2,689,924.55
		<b>Maintenance</b>						
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			14,423.17	14,720.93	(297.76)
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		<b>Total source of supply expense</b>				16,235,070.76	13,545,443.97	2,689,626.79

## 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			
		<b>II. PUMPING EXPENSES</b>						
		<b>Operation</b>						
17	721	Operation supervision and engineering	A	B		49,719.79	49,673.06	46.73
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	<b>Pumping labor and expenses</b>	A	B		501,457.09	541,921.98	(40,464.89)
22	725	Miscellaneous expenses	A			172,571.26	197,571.86	(25,000.60)
23	726	Fuel or power purchased for pumping	A	B	C	5,428,770.92	4,665,745.18	763,025.74
		<b>Maintenance</b>						
24	729	Maintenance supervision and engineering	A	B		12,838.81	12,389.50	449.31
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		137,291.42	163,093.56	(25,802.14)
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		222,370.73	199,272.95	23,097.78
29	733	Maintenance of other pumping plant	A	B				
30		<b>Total pumping expenses</b>				6,525,020.02	5,829,668.09	695,351.93
		<b>III. WATER TREATMENT EXPENSES</b>						
		<b>Operation</b>						
31	741	Operation supervision and engineering	A	B		121,639.96	115,306.81	6,333.15
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			799,865.54	742,762.61	57,102.93
34	743	Miscellaneous expenses	A	B		15,278.06	7,705.38	7,572.68
35	744	Chemicals and filtering materials	A	B		500,249.64	491,960.94	8,288.70
		<b>Maintenance</b>						
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		27.68	878.40	(850.72)
39	748	Maintenance of water treatment equipment	A	B		1,110,956.32	1,039,783.42	71,172.90
40		<b>Total water treatment expenses</b>				2,548,017.20	2,398,397.56	149,619.64

**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			
		<b>IV. TRANS. AND DIST. EXPENSES</b>						
		<b>Operation</b>						
41	751	Operation supervision and engineering	A	B		204,014.71	253,461.56	(49,446.85)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			47,577.08	43,212.46	4,364.62
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			240,074.42	284,014.21	(43,939.79)
46	754	Meter expenses	A			196,345.41	93,216.98	103,128.43
47	755	Customer installations expenses	A			53,702.70	67,996.62	(14,293.92)
48	756	Miscellaneous expenses	A			20,498.00	24,916.95	(4,418.95)
		<b>Maintenance</b>						
49	758	Maintenance supervision and engineering	A	B		36,903.13	39,022.55	(2,119.42)
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		7,812.22	6,941.30	870.92
53	761	Maintenance of trans. and distribution mains	A			590,724.10	496,964.69	93,759.41
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			513,282.25	597,829.74	(84,547.49)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			39,735.47	38,345.52	1,389.95
59	765	Maintenance of hydrants	A			116,183.84	58,404.05	57,779.79
60	766	Maintenance of miscellaneous plant	A			53,625.71	61,805.56	(8,179.85)
61		<b>Total transmission and distribution expenses</b>				2,120,479.04	2,066,132.19	54,346.85

**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			
		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
		<b>Operation</b>						
62	771	Supervision	A	B	236,714.76	236,973.29	(258.53)	
63	771	Superv., meter read., other customer acct expenses						
64	772	Meter reading expenses	A	B	717,686.21	598,582.40	119,103.81	
65	773	Customer records and collection expenses	A		1,455,334.38	1,438,014.02	17,320.36	
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A		446,236.26	406,293.37	39,942.89	
68	775	Uncollectible accounts	A	B	136,270.73	157,057.19	(20,786.46)	
69		<b>Total customer account expenses</b>			<b>2,992,242.34</b>	<b>2,836,920.27</b>	<b>155,322.07</b>	
		<b>VI. SALES EXPENSES</b>						
		<b>Operation</b>						
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		<b>Total sales expenses</b>						

**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			
		<b>VII. ADMINISTRATIVE AND GENERAL EXPENSES</b>						
		<b>Operation</b>						
77	791	Administrative and general salaries	A	B	C	2,513,158.07	2,366,621.15	146,536.92
78	792	Office supplies and other expenses	A	B	C	330,624.46	339,333.33	(8,708.87)
79	793	Property insurance	A			41,906.68	37,116.16	4,790.52
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			628,697.14	514,116.03	114,581.11
82	795	Employees' pensions and benefits	A	B	C	3,767,167.27	3,484,589.05	282,578.22
83	796	Franchise requirements	A	B	C	329,650.11	304,861.80	24,788.31
84	797	Regulatory commission expenses	A	B	C	281,888.42	28,344.03	253,544.39
85	798	Outside services employed	A			768,353.69	1,264,143.20	(495,789.51)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			153,587.87	150,792.11	2,795.76
		<b>Maintenance</b>						
89	805	Maintenance of general plant	A	B	C	312,857.85	279,952.98	32,904.87
90		<b>Total administrative and general expenses</b>				9,127,891.56	8,769,869.84	358,021.72
		<b>VIII. MISCELLANEOUS</b>						
91	811	Rents	A	B	C			
92	812	Administrative expenses transferred - Credit	A	B	C	(1,248,694.10)	(850,322.64)	(398,371.46)
93	813	Duplicate charges - Credit	A	B	C			
94		<b>Total miscellaneous</b>				(1,248,694.10)	(850,322.64)	(398,371.46)
95		<b>Total operating expenses</b>				38,300,026.82	34,596,109.28	3,703,917.54

**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	2,014,142.92	1,998,513.92		15,629.00	
2	State corporation franchise tax	(585,827.70)	(600,255.23)		14,427.53	
3	State unemployment insurance tax	32,956.54	32,893.43			63.11
4	Other state and local taxes	0.00				
5	Federal unemployment insurance tax	17,447.61	17,418.23			29.38
6	Federal insurance contributions act	752,009.16	675,440.52			76,568.64
7	Other federal taxes	0.00				
8	Federal income tax	310,010.18	272,082.33		37,927.85	
	Total	2,540,738.71	2,396,093.20		67,984.38	76,661.13



SCHEDULE D-1									
Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) <sup>2</sup>				Annual Quantities Diverted	Remarks
	Diverted Into <sup>1</sup>	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min	CCF (Unit) <sup>2</sup>	
1									
2									
3									
4	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					849,790	
5									
6									
7									
8	WELLS					Pumping Capacity	Annual Quantities Pumped	Remarks	
9	At Plant	Location	Number	Diversions	<sup>3</sup> Depth in Water				CCF (Unit) <sup>2</sup>
10	(Name or Number)								
11									
12	See Attached								
13									
14									
15									
16									
17	TUNNELS AND SPRINGS			FLOW IN		Annual Quantities Used	Remarks		
18	Designation	Location	Number	____ (Unit) <sup>2</sup>					
19				Maximum	Minimum	____ (Unit) <sup>2</sup>			
20									
21									
22									
23									
24									
25									
26	<b>Purchased Water for Resale</b>								
27									
28									
29	Purchased from:								
30									
31	Inland Empire Utilities Agency						4,261,706	CCF	
32	Cucamonga Valley Water District						296,090	CCF	
33									
34									
35	Annual quantities purchased				(Unit chosen) <sup>2</sup>		4,557,796	CCF	
36									

<sup>1</sup> State ditch, pipe line, reservoir, etc., with name, if any.

<sup>2</sup> 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.

<sup>3</sup> 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	15	17,441,000	
12	Concrete			
	Total	21	27,602,000	

**ATTACHMENT (to Schedule D-1)****SAN GABRIEL VALLEY WATER COMPANY****Wells - Fontana Water Company Division  
2014**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	555		2,332	300,289
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	490		1,850	
F4A	8005 Alder Ave.	18" x 940'	542		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	510		2,153	403,958
F7B	8326 Cherry Ave.	20" x 1010'	503		2,362	649,518
F10B	17651 Baseline Ave.	18" x 1040'	595		926	802,241
F10C	17651 Baseline Ave.	18" x 1010'	578		1,966	514,693
F10D	1265 N. Tamarind Ave.	20" x 1300'		563	1,724	470,304
F13A	1900 North Alder Ave.	16" x 1000'	544	583	1,425	744,727
F13B	1900 North Alder Ave.	16" x 1140'	548	562	2,004	915,995
F15A	5888 Citrus Ave.	18" x 1240'	648	678	981	443,504
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,150	225,372
F17C	14555 San Bernardino Ave.	18" x 930'	360		1,653	231,057
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	318		1,387	12,472
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,000	6,070
F22A	14777 Ceres Ave.	18" x 870'			1,843	
F23A	16025 Boyle Ave.	18" x 770'	369		2,363	477,867
F24A	7211 Juniper Ave.	18" x 1100'			1,787	95,096
F26A	16991 Micallef St.	18" x 1140'	657		1,974	102,494
F27A	Upper Lytle Creek Wash	18" x 105'	78	83	398	223,117
F28A	Lower Lytle Creek Wash	20" x 580'	366		150	175,968
F29A	Lower Lytle Creek Wash	20" x 656'	372		547	351,405
F30A	8222 Hemlock Ave.	20" x 918'	528		1,057	488,674
F31A	16135 Baseline Ave.	16" x 1040'	643		1,575	711,429
F32A	Lower Lytle Creek Wash	20" x 600'	325		547	188,521
F33A	Upper Lytle Creek Wash	20" x 169'	105		443	210,056
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	457		857	710,276
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	467		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	256		428	311,946
F42A	Upper Lytle Creek Wash	20" x 157'	118	122	223	237,397
F44A	7980 Sultana Avenue	18" x 960'	571		2,390	1,176,167
F44B	7980 Sultana Avenue	18" x 1000'	570		2,294	473,455
F44C	7980 Sultana Avenue	18" x 1000'	574		2,140	650,407
F49A	2116 W. Baseline Road	18" x 960'			1,675	1,096,066
Total All Wells						13,400,541

\*As of December 31, 2014

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

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

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

<b>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping</b>										
Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								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	70,315			43		391	
17	Screw or Welded Casing				2,262	15				
18	Cement - Asbestos					14,780			421,002	232,519
19	Welded Steel				11,232	43,633	2,300		338,447	503,323
20	Wood									
21	Other (specify) Plastic						9,339		159,287	143,582
22	Total	5,579	2	70,315		13,494	96,517	2,300	1,090,860	894,940

<b>B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)</b>										
Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36-42	
23	Cast Iron									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									76,330
29	Screw or Welded Casing									2,277
30	Cement - Asbestos	145,687	67,588		39,767					921,343
31	Welded Steel	29,845	429,532	19,532	358,579	5,232	44,027	147,065	45,718	1,978,465
32	Wood									
33	Other (specify) Plastic		6,913							319,121
34	Total	191,003	508,678	24,520	431,354	18,113	47,297	149,715	45,732	3,590,419

### 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	41,255	41,462		
Commercial	2,491	2,535		
Industrial	87	86		
Public authorities	590	595		
Irrigation				
Other (specify) Construction	53	55		
Other (specify) Reclaimed				
Subtotal	44,476	44,733		
Private fire connections			892	922
Public fire hydrants			5,047	5,106
<b>Total</b>	<b>44,476</b>	<b>44,733</b>	<b>5,939</b>	<b>6,028</b>

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

Size	Meters	Services
5/8 x 3/4 - in	24,217	
3/4 - in	61	7,036
1 - in	17,922	37,281
1.5 - in	740	523
2 - in	1,546	1,689
3 - in	45	601
4 - in	6	261
6 - in	22	269
8 - in	13	446
Over 8 - in	20	231
<b>Total</b>	<b>44,592</b>	<b>48,337</b>

### 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)<sup>1</sup>**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	1,090,852	968,509	867,158	1,016,905	1,257,520	1,418,918	1,495,215	8,115,077
Industrial	73,405	69,479	69,840	73,254	86,222	81,542	90,082	543,824
Public authorities	141,303	122,867	105,308	159,587	225,417	237,044	258,593	1,250,119
Irrigation								
Other (specify) - Construction	11,617	30,475	16,737	15,812	13,135	7,574	19,904	115,254
<b>Total</b>	<b>1,317,177</b>	<b>1,191,330</b>	<b>1,059,043</b>	<b>1,265,558</b>	<b>1,582,294</b>	<b>1,745,078</b>	<b>1,863,794</b>	<b>10,024,274</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	1,382,854	1,345,899	1,280,201	1,070,998	928,941	6,008,893	14,123,970	14,126,550
Industrial	87,979	94,988	82,659	74,414	61,868	401,908	945,732	816,309
Public authorities	226,658	215,615	194,600	140,033	81,351	858,257	2,108,376	2,073,154
Irrigation								
Other (specify) - Construction	9,564	7,361	21,304	14,715	10,441	63,385	178,639	162,551
<b>Total</b>	<b>1,707,055</b>	<b>1,663,863</b>	<b>1,578,764</b>	<b>1,300,160</b>	<b>1,082,601</b>	<b>7,332,443</b>	<b>17,356,717</b>	<b>17,178,564</b>

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

Total acres irrigated                     Unknown                    

Total population served                     213,209

## 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>1,197,251.06</u>
100.3	Construction Work in Progress	\$ <u>11,507,330.39</u>
241	Advances for Construction	\$ <u>34,585,687.39</u>
265	Contributions in Aid of Construction	\$ <u>24,600,750.81</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, 2014, through December 31, 2014.

President  
 Title (Please Print)

/s/ R.W. Nicholson  
 Signature

(626) 448-6183  
 Telephone Number

March 31, 2015  
 Date

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Received _____
Examined _____

U# 337W

2014  
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, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

**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)
<b>I. INTANGIBLE PLANT</b>							
1	301	Organization					
2	302	Franchises and consents (Schedule A-1b)					
3	303	Other intangible plant					
4		Total intangible plant					
<b>II. LANDED CAPITAL</b>							
5	306	Land and land rights	1,041,965.80				1,041,965.80
<b>III. SOURCE OF SUPPLY PLANT</b>							
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					
<b>IV. PUMPING PLANT</b>							
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					
<b>V. WATER TREATMENT PLANT</b>							
20	331	Structures and improvements					
21	332	Water treatment equipment					
		Total water treatment plant					

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
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	8,210,654.08	853,905.34	656,142.45		8,408,416.97
7	347	Meter installations					
8	348	Hydrants					
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	8,210,654.08	853,905.34	656,142.45		8,408,416.97
		<b>VII. GENERAL PLANT</b>					
11	371	Structures and improvements	14,864,392.49	128,778.71			14,993,171.20
12	372	Office furniture and equipment	3,935,235.99	116,689.00	34,891.90		4,017,033.09
13	373	Transportation equipment	647,358.07	27,328.65			674,686.72
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	448,397.20				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	19,950,370.32	272,796.36	34,891.90		20,188,274.78
		<b>VIII. UNDISTRIBUTED ITEMS</b>					
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	29,202,990.20	1,126,701.70	691,034.35		29,638,657.55

**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	3,444,226.44			
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	678,180.00			
4	(b) Charged to Account 265	680.00			
5	(c) Charged to Clearing Accounts	122,212.00			
6	(d) Salvage recovered	33,646.52			
7	(e) All other credits <sup>1/</sup>				
8	Total credits	834,718.52			
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	691,034.35			
11	(b) Cost of removal				
12	(c) All other debits <sup>1/</sup>				
13	Total debits	691,034.35			
14	Balance in reserve at end of year	3,587,910.61			
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 - \$			1,473,323.84	
19	<sup>1/</sup> 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)
		<b>I. SOURCE OF SUPPLY PLANT</b>					
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					
		<b>II. PUMPING PLANT</b>					
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					
		<b>III. WATER TREATMENT PLANT</b>					
15	331	Structures and improvements					
16	332	Water treatment equipment					
17		Total water treatment plant					
		<b>IV. TRANSMISSION AND DISTRIBUTION PLANT</b>					
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	(301,648.68)	154,406.00	656,142.45	33,646.52	(769,738.61)
24	347	Meter installations					
25	348	Hydrants					
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	(301,648.68)	154,406.00	656,142.45	33,646.52	(769,738.61)
		<b>V. GENERAL PLANT</b>					
28	371	Structures and improvements	1,732,350.95	289,618.00			2,021,968.95
29	372	Office furniture and equipment	1,703,779.58	234,836.00	34,891.90		1,903,723.68
30	373	Transportation equipment	201,491.87	75,026.00			276,517.87
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	64,823.79	44,750.00			109,573.79
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	43,428.93	2,436.00			45,864.93
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	3,745,875.12	646,666.00	34,891.90		4,357,649.22
40		TOTAL	3,444,226.44	801,072.00	691,034.35	33,646.52	3,587,910.61