

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2016
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, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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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, 2017**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3106
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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, 2016, through December 31, 2016. 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 2016

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448 6183

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2016</u>	<u>12/31/2016</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	20,660	20,660	20,660
2 Land and Land Rights	25,596,554	25,668,112	25,632,333
3 Depreciable Plant	657,437,601	684,631,017	671,034,309
4 Gross Plant in Service	683,054,815	710,319,789	696,687,302
5 Less: Accumulated Depreciation	(195,320,913)	(211,174,062)	(203,247,488)
6 Net Water Plant in Service	487,733,902	499,145,727	493,439,815
7 Water Plant Held for Future Use			
8 Construction Work in Progress	17,240,433	12,544,141	14,892,287
9 Materials and Supplies	2,069,564	2,400,672	2,235,118
10 Less: Advances for Construction	(38,020,882)	(39,500,675)	(38,760,779)
11 Less: Contributions in Aid of Construction	(93,138,690)	(103,360,911)	(98,249,801)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(64,718,174)	(67,444,214)	(66,081,194)
13 Net Plant Investment	<u>311,166,153</u>	<u>303,784,740</u>	<u>307,475,447</u>
CAPITALIZATION			
14 Common Stock	2,400,000	2,400,000	2,400,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	249,352	249,352	249,352
17 Retained Earnings	185,633,591	193,134,826	189,384,209
18 Common Stock and Equity (Lines 14 through 17)	188,282,943	195,784,178	192,033,561
19 Preferred Stock			
20 Long-Term Debt	101,200,000	100,500,000	100,850,000
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>289,482,943</u>	<u>296,284,178</u>	<u>292,883,561</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2016

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	9,100,776
24 Fire Protection Revenue	2,059,903
25 Irrigation Revenue	
26 Metered Water Revenue	114,949,426
27 Total Operating Revenue	126,110,105
28 <u>Operating Expenses</u>	75,995,812
29 Depreciation Expense (Composite Rate: _____)	12,839,532
30 Amortization and Property Losses	145
31 Property Taxes	3,695,195
32 Taxes Other Than Income Taxes	1,438,930
33 Total Operating Revenue Deduction Before Taxes	93,969,614
34 California Corp. Franchise Tax	2,127,994
35 Federal Corporate Income Tax	8,859,090
36 Total Operating Revenue Deduction After Taxes	104,956,698
37 Net Operating Income (Loss) - California Water Operations	21,153,407
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	283,851
39 Income Available for Fixed Charges	21,437,258
40 Interest Expense	6,356,924
41 Net Income (Loss) Before Dividends	15,080,334
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	15,080,334

OTHER DATA

44 Refunds of Advances for Construction	1,652,027
45 Total Payroll Charged to Operating Expenses	20,343,109
46 Purchased Water	27,751,619
47 Power	7,450,426
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	0
b. Pre-TRA 1986 Advances for Construction	3,375,502
c. Post TRA 1986 Contributions in Aid of Construction	103,360,911
d. Post TRA 1986 Advances for Construction	36,125,173

			Annual Average
<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
49 Metered Service Connections		92,351	92,802
50 Flat Rate Service Connections		0	0
51 Total Active Service Connections		92,351	92,802

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

Calendar Year 2016

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

Person Responsible for this Report: Chanisa Hutangkura, CPA

	<u>1/1/2016</u>	<u>12/31/2016</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	20,660	20,660	20,660
2 Land and Land Rights	25,596,554	25,668,112	25,632,333
3 Depreciable Plant	657,437,601	684,631,017	671,034,309
4 Gross Plant in Service	683,054,815	710,319,789	696,687,302
5 Less: Accumulated Depreciation	(195,320,913)	(211,174,062)	(203,247,488)
6 Net Water Plant in Service	487,733,902	499,145,727	493,439,815
7 Water Plant Held for Future Use			
8 Construction Work in Progress	17,240,433	12,544,141	14,892,287
9 Materials and Supplies	2,069,564	2,400,672	2,235,118
10 Less: Advances for Construction	(38,020,882)	(39,500,675)	(38,760,779)
11 Less: Contributions in Aid of Construction	(93,138,690)	(103,360,911)	(98,249,801)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(64,718,174)	(67,444,214)	(66,081,194)
13 Net Plant Investment	<u>311,166,153</u>	<u>303,784,740</u>	<u>307,475,447</u>
CAPITALIZATION			
14 Common Stock	2,400,000	2,400,000	2,400,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	249,352	249,352	249,352
17 Retained Earnings	185,633,591	192,767,027	189,384,209
18 Common Stock and Equity (Lines 14 through 17)	188,282,943	195,416,379	192,033,561
19 Preferred Stock			
20 Long-Term Debt	101,200,000	100,500,000	100,850,000
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>289,482,943</u>	<u>295,916,379</u>	<u>292,883,561</u>

Note: _____

INCOME STATEMENT AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2016

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

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	8,983,209
24 Fire Protection Revenue	2,059,903
25 Irrigation Revenue	
26 Metered Water Revenue	114,949,426
27 Total Operating Revenue	125,992,538
28 <u>Operating Expenses</u>	75,995,812
29 Depreciation Expense (Composite Rate: _____)	12,839,532
30 Amortization and Property Losses	145
31 Property Taxes	3,695,195
32 Taxes Other Than Income Taxes	1,438,930
33 Total Operating Revenue Deduction Before Taxes	93,969,614
34 California Corp. Franchise Tax	2,073,123
35 Federal Corporate Income Tax	8,661,045
36 Total Operating Revenue Deduction After Taxes	104,703,782
37 Net Operating Income (Loss) - California Water Operations	21,288,756
38 Other Operating and Nonoperating. Income and Exp. - Net (Exclude Interest Expense)	(219,297)
39 Income Available for Fixed Charges	21,069,459
40 Interest Expense	6,356,924
41 Net Income (Loss) Before Dividends	14,712,535
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	14,712,535

OTHER DATA

44 Refunds of Advances for Construction	1,652,027
45 Total Payroll Charged to Operating Expenses	20,343,109
46 Purchased Water	27,751,619
47 Power	7,450,426
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	0
b. Pre-TRA 1986 Advances for Construction	3,375,502
c. Post TRA 1986 Contributions in Aid of Construction	103,360,911
d. Post TRA 1986 Advances for Construction	36,125,173

<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections	92,351	92,802	92,577
50 Flat Rate Service Connections	0	0	0
51 Total Active Service Connections	92,351	92,802	92,577

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 2016:

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 *	117,567.19	614	(30,547.73)	527	N/A	47,903.93	228		
			472,600.59	526				205,012.81	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, CA 91733

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

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

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

Principal Officers:
 Name: M.L. Whitehead Title: Chairman of the Board and CEO
 Name: R.W. Nicholson Title: President
 Name: R.J. DiPrimio Title: Senior Vice President
 Name: D.M. Batt Title: Vice President & Treasurer
 Name: T.J. Ryan Title: Vice President & General Counsel, Secretary
 Name: J.M. Reiker Title: Vice President - Regulatory Affairs
 Name: M.Y. Yucelen Title: Vice President - Engineering
 Name: R.H. Nicholson, Jr. Title: Assistant Secretary

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

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

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

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

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

13. This annual report was prepared by:
Name of firm or consultant: San Gabriel Valley Water Company
Address of firm or consultant: 11142 Garvey Avenue, El Monte, CA 91733
Phone Number of firm or consultant: (626) 448-6183

**SAN GABRIEL VALLEY WATER COMPANY
2016 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	31217	T2
Ambrose, John T.	26746	T2
Arnett, Daryl W.	31088	T2
Arrighi, Daniel	9343	T2
Bottaro, Anthony J.	33440	T3
Carrasco, Thor M.	32280	T3
Catone, John R. III	6338	T4
Chavarria, Marc A.	32099	T2
Cooper, Joshua E.	38744	T1
Darwin, Danny Lee	24168	T2
Devey-May, Daniel M.	13523	T1
Duarte, Franco	35539	T1
Dyche, Jerry A.	12225	T2
Fajardo, Mynor A.	27691	T1
Fealy, Christopher I.	38236	T2
Ferguson, Thomas C. Jr.	27253	T3
Flores, Oscar A.	29002	T4
Flores, Rufino	25142	T4
Frogge, Dennis L.	16210	T3
Galicia, Louie M.	33371	T2
Godinez, Gabriel P.	20272	T3
Gonzales, Jacob S.	30039	T4
Gramata, Mitchell A.	30064	T3
Guaderrama, Nestor A.	36431	T1
Gutierrez, Dustin J.	37607	T2
Hamilton, Christopher P.	23971	T5
Harold, Gregory L.	12596	T2
Harris, Jeffrey L.	21835	T4
Hastings, David	26309	T4
Hernandez, Carlos A.	24962	T3
Hernandez, Tomas	35358	T2
Jarero, Carlos E.	34292	T2
Jenkins, Thomas A.	28201	T2
Johnson, Ryan K.	29453	T2
Kalarsarinis, George B.	19054	T3
Karlen, Curtis R.	29164	T1
Kellogg, Jason M.	27960	T2
Kilkenny, Andrew G.	32284	T1
Kostich, Michael J.	17424	T2
Loza Guzman, Juan J.	29445	T3
Loza, Victor M.	36874	T2
Luna, Alberto I.	27255	T1
Martinez, Adrian L.	30040	T3
Martinez, Mario O.	13652	T2
McReynolds, Anna K.	36274	T2
Mead, John A.	25372	T4
Mendoza, Javier	35165	T2
Milroy, Marty C.	22994	T4

**SAN GABRIEL VALLEY WATER COMPANY
2016 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Miner, Rick L.	8300	T2
Montano, Blake R.	37709	T1
Montiel, Victor A.	35962	T2
Murillo, Jesse A.	27774	T2
Navarro, Jose G.	32456	T2
Ortiz, David C.	25925	T3
Palomares, Johnny R., Jr.	24897	T4
Peraza, Michael A.	32836	T2
Perez, Rafael, Jr.	26821	T4
Pierson, Bobby J.	25150	T3
Pinedo, Javier	25854	T3
Plantillas, Marco A. Jr.	32203	T2
Plascencia, Manuel Jr.	23897	T3
Quillicy, Ronald P.	13700	T2
Ramirez, Hector	27670	T3
Ramos, Oscar M.	27778	T2
Reed, Jason T.	24401	T2
Rodamaker, Edward R.	9005	T3
Rojas, Jeffery J.	29668	T1
Romo, Jose G.	27256	T3
Sanchez, John N.	25952	T2
Schiewe, Thomas J.	7495	T5
Sheelar, Scott M.	32907	T2
Smit, Paul L.	7951	T3
Smith, Byrne A.	21239	T4
Sotomayor, Jose B.	16071	T4
Swift, Joshua M.	24053	T2
Tarango, Eric D.	35472	T2
Triay, Albert	22457	T4
Valenzuela, Rudy R.	31711	T2
Van Amberg, Richard B.	19759	T4
Van, David V.	33543	T3
Varela, Daniel R.	32291	T2
Velazquez, Eric N.	24442	T5
Verstynen, Paul M.	10002	T2
Viklund, Blake N.	21494	T2
Wilkins, Benjamin J.	26754	T4
Wonser, James F.	11147	T5
Young, Edward D.	24677	T4
Young, Ronald A.	1190	T3
Zielke, Seth J.	25565	T3

Total Treatment Operators 89

**SAN GABRIEL VALLEY WATER COMPANY
2016 ANNUAL REPORT**

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	36703	D2
Allen, Sean M.	36644	D2
Allgeier, Robert J.	23044	D2
Ambrose, John T.	23045	D1
Ancheta, Steven L.	18402	D1
Arnett, Daryl W.	16532	D4
Arrighi, Daniel	2234	D2
Barrera, Leonel A., Jr.	23816	D1
Bottaro, Anthony J.	37461	D3
Brown, Darryl W.	15341	D2
Carrasco, Thor M.	35568	D4
Catone, John R. III	2564	D2
Chapman, James D.	14294	D5
Chastain, Tyler J.	43209	D1
Chavarria, Marc A.	32601	D2
Cooper, Joshua E.	47174	D2
Curren, Jimmy E.	23278	D1
Darwin, Danny Lee	16555	D2
Delgado, Jesse	14900	D2
Devey-May, Daniel M.	4037	D2
Diaz, Miguel A.	32567	D2
Duarte, Franco	40274	D2
Dyche, Jerry A.	3045	D2
Dyche, Joseph A.	45192	D1
Fajardo, Mynor A.	30601	D2
Fealy, Cristopher I.	47887	D2
Ferguson, Thomas C. Jr.	31208	D1
Flores, Oscar A.	32131	D3
Flores, Rufino	18721	D3
Flowers, Darrell L.	29314	D1
Frogge, Dennis L.	4069	D2
Galicia, Louie M.	36706	D3
Garcia, Anthony	36141	D1
Garcia, James D.	23281	D1
Garcia, Miguel	38824	D2
Godinez, Gabriel P.	7254	D2
Gonzales, Jacob S.	33432	D2
Gonzales, John	16578	D2
Gramata, Mitchell A.	27597	D2
Guaderrama, Nestor A.	41842	D2
Gutierrez, Dustin J.	37368	D2
Hamilton, Christopher P.	15428	D3
Harold, Gregory L.	3679	D3
Harris, Jeffrey L.	8798	D3
Hastings, David	18486	D3
Hays, William C.	23823	D1
Hernandez, Adrian	31259	D1

**SAN GABRIEL VALLEY WATER COMPANY
2016 ANNUAL REPORT**

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Hernandez, Carlos A.	23326	D2
Hernandez, Hector M.	15434	D2
Hernandez, Tomas	42434	D3
Herrera, Andres, Jr.	36889	D1
Hibbetts, Jared R.	45377	D2
Hudson, Sean E.	23813	D3
Hutchinson, Ryan A.	46460	D2
Jaramillo, Richard M. Jr.	40383	D1
Jarero, Carlos E.	40154	D2
Jenkins, Thomas A.	18500	D4
Jimenez, Randy L.	32574	D1
Johnson, Ryan K.	31487	D3
Kalarsarinis, George B.	5610	D2
Karlen, Curtis R.	34223	D2
Kast, Robert J.	37068	D3
Kellogg, Jason M.	32834	D1
Kilkenny, Andrew G.	29961	D2
Kostich, Michael J.	14286	D3
Le, Ton T.	42324	D1
Light, Frank L.	23826	D1
Lira, John A.	18522	D2
Llanes, Jonathan C.	46650	D1
Loza Guzman, Juan J.	30326	D1
Loza, Victor M.	39992	D2
Luna, Alberto I.	28216	D2
Martinez, Adrian L.	33505	D4
Martinez, Joshua L.	47886	D1
Martinez, Mario O.	3489	D5
Martinez, Rodolfo	15083	D3
McReynolds, Anna K.	41429	D2
McReynolds, Terry L.	9651	D2
Mead, John A.	26926	D3
Mendez, Roberto A.	39282	D1
Mendoza, Javier	38986	D2
Milroy, Marty C.	9448	D3
Miner, Rick L.	15469	D2
Monares, Gabriel M.	47885	D1
Montano, Blake R.	45645	D2
Montiel, Victor A.	31220	D2
Moreno, Abel Jr.	18869	D2
Moreno, Gerardo	44653	D1
Muniz, Robert A.	32028	D2
Murillo, Jesse A.	31221	D1
Natividad, Rudy	8922	D2
Navarro, Jose G.	37223	D2
Navarro, Victor	18094	D2
Nicholson, Steven R.	15476	D2

**SAN GABRIEL VALLEY WATER COMPANY
2016 ANNUAL REPORT**

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Oliveras, Andy W.	22849	D1
Ortiz, David C.	26802	D2
Ortiz, Omar	32467	D1
Palomares, Johnny R., Jr.	16304	D4
Peraza, Michael A.	38074	D3
Perez, Rafael, Jr.	29366	D2
Pierson, Bobby J.	9636	D3
Pinedo, Javier	27942	D3
Plantillas, Marco A. Jr.	36181	D3
Plascencia, Manuel Jr.	16305	D2
Quillicy, Ronald P.	4102	D2
Ramirez, Hector	27075	D2
Ramirez, Micah C.	32417	D1
Ramos, Oscar M.	29903	D2
Reed, Jason T.	27643	D1
Rizo, Carlos A.	14898	D2
Rizo, Jose A.	23828	D1
Rizo, Jose A. Jr.	37993	D2
Robres, Bryan J.	36401	D1
Rodamaker, Edward R.	2107	D3
Rojas, Jeffery J.	35340	D1
Rojas, Kristie L.	41062	D1
Romero, Jason L.	35341	D2
Romo, Jose G.	34836	D2
Ruiz, Bartolo J.	35534	D1
Saenz, Manuel	23830	D1
Sanchez, John N.	2868	D5
Sassone, Luigi, Jr.	35767	D2
Schiewe, Thomas J.	2593	D4
Seguin, Achille J. III	18586	D1
Sepulveda, Victor M.	23821	D1
Sheelar, Scott M.	35365	D2
Silva, John G. III	23089	D2
Sims, Donald L.	27868	D2
Sluss, Christina C.	29342	D1
Smit, Paul L.	2515	D3
Smith, Byrne A.	8721	D3
Sotomayor, Jose B.	29343	D2
Stephenson, Michael T.	43700	D2
Stokes, Tim L.	2900	D2
Swift, Joshua M.	14890	D5
Tarango, Eric D.	35909	D4
Thomas, James D.	9455	D3
Triay, Albert	17454	D3
Valenzuela, Rudy R.	28138	D4
Van Amberg, Richard B.	7650	D3
Van, David V.	38826	D3

**SAN GABRIEL VALLEY WATER COMPANY
2016 ANNUAL REPORT**

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Varela, Daniel R.	29346	D2
Velasco, Mark E.	26815	D1
Velazquez, Eric N.	19187	D3
Verstynen, Paul M.	2242	D2
Viklund, Blake N.	8705	D3
Washington, George E.	14283	D2
Wilkins, Benjamin J.	27649	D3
Wonser, James F.	3793	D3
Young, Edward D.	16653	D3
Young, Ronald A.	2303	D2
Zielke, Seth J.	27703	D5
Zollo, David W.	30441	D3
Total Distribution Operators	153	

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		I. UTILITY PLANT				
2	100	Utility Plant in Service	A-1	722,824,355.24	700,255,672.52	
3	107	Utility Plant Adjustments				
4		Total Utility Plant		722,824,355.24	700,255,672.52	
5	250	Reserve for Depreciation of Utility Plant	A-3	211,171,597.51	195,318,592.29	
6	251	Reserve for amortization of limited term utility investments	A-3	2,465.01	2,320.41	
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3			
8		Total utility plant reserves		211,174,062.52	195,320,912.70	
9		Total utility plant less reserves		511,650,292.72	504,934,759.82	
10						
11		II. INVESTMENT AND FUND ACCOUNTS				
12	110	Other Physical Property	A-2	7,593,289.63	7,583,018.15	
13	253	Reserve for depreciation and amortization of other property	A-3			
14		Other physical property less reserve		7,593,289.63	7,583,018.15	
15	111	Investments in Associated Companies	A-4			
16	112	Other Investments	A-5	5,190,322.14	5,190,322.14	
17	113	Sinking Funds	A-6			
18	114	Miscellaneous Special Funds	A-7			
19		Total investments and fund accounts		12,783,611.77	12,773,340.29	
20						
21		III. CURRENT AND ACCRUED ASSETS				
22	120	Cash		2,879,964.11	2,972,682.92	
23	121	Special Deposits	A-8			
24	122	Working Funds		5,070.00	5,070.00	
25	123	Temporary Cash Investments		3,531.92	3,530.54	
26	124	Notes Receivable	A-9			
27	125	Accounts Receivable		11,880,840.74	15,651,962.69	
28	126	Receivables from Associated Companies	A-10			
29	131	Materials and Supplies		2,400,671.79	2,069,563.84	
30	132	Prepayments	A-11	18,742,731.57	15,469,430.06	
31	133	Other Current and Accrued Assets	A-12			
32		Total Current and Accrued Assets		35,912,810.13	36,172,240.05	
33						
34		IV. DEFERRED DEBITS				
35	140	Unamortized Debt Discount and Expense	A-13	280,745.43	303,513.16	
36	141	Extraordinary Property Losses	A-14			
37	142	Preliminary Survey and Investigation Charges				
38	143	Clearing Accounts				
39	145	Other Work in Progress		1,142,534.86	934,759.14	
40	146	Other Deferred Debits	A-15	6,143,515.73	6,041,503.40	
41		Total Deferred Debits		7,566,796.02	7,279,775.70	
42		Total Assets and Other Debits		567,913,510.64	561,160,115.86	

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
43		I. CORPORATE CAPITAL AND SURPLUS			
44	200	Common Capital Stock	A-18	2,400,000.00	2,400,000.00
45	201	Preferred Capital Stock	A-18		
46	202	Stock liability for Conversion			
47	203	Premiums and Assessments on Capital Stock	A-19	69,000.00	69,000.00
48	150	Discount on Capital Stock	A-16		
49	151	Capital Stock Expense	A-17	(207.00)	(207.00)
50	270	Capital Surplus	A-20	180,559.21	180,559.21
51	271	Earned Surplus	A-21	193,134,825.47	185,633,590.83
52		Total Corporate Capital and Surplus		195,784,177.68	188,282,943.04
53					
54		II. PROPRIETARY CAPITAL			
55	204	Proprietary Capital (Individual or Partnership)	A-22		
56	205	Undistributed Profits of Proprietorship or Partnership	A-23		
57		Total Proprietary Capital			
58					
59		III. LONG-TERM DEBT			
60	210	Bonds	A-24	100,500,000.00	101,200,000.00
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		100,500,000.00	101,200,000.00
65					
66		IV. CURRENT AND ACCRUED LIABILITIES			
67	220	Notes Payable	A-28	6,000,000.00	21,000,000.00
68	221	Notes Receivable Discounted			
69	222	Accounts Payable		14,058,164.60	7,817,318.42
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		193,033.13	194,916.80
75	228	Taxes Accrued	A-31	1,233,790.24	297,488.76
76	229	Interest Accrued		1,559,041.65	1,576,366.65
77	230	Other Current and Accrued Liabilities	A-30	17,912,482.66	15,056,793.46
78		Total Current and Accrued Liabilities		40,956,512.28	45,942,884.09
79					
80		V. DEFERRED CREDITS			
81	240	Unamortized Premium on Debt	A-13		
82	241	Advances for Construction	A-32	39,500,675.41	38,020,882.12
83	242	Other Deferred Credits	A-33	20,367,020.31	29,856,543.31
84		Total deferred credits		59,867,695.72	67,877,425.43
85					
86		VI. RESERVES			
87	254	Reserve for Uncollectible Accounts	A-34		
88	255	Insurance Reserve	A-34		
89	256	Injuries and Damages Reserve	A-34		
90	257	Employees' Provident Reserve	A-34		
91	258	Other Reserves	A-34	67,444,213.95	64,718,173.65
92		Total Reserves		67,444,213.95	64,718,173.65
93					
94		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
95	265	Contributions in Aid of Construction	A-35	103,360,911.01	93,138,689.65
96		Total Liabilities and Other Credits		567,913,510.64	561,160,115.86

SCHEDULE B
Income Account for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	126,110,104.94
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	75,995,812.40
6	503	Depreciation	A-3	12,839,532.00
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	16,121,208.63
11		Total Operating Revenue Deductions		104,956,697.63
12		Net Operating Revenues		21,153,407.31
13	508	Income from Utility Plant Leased to Others		
14	510	Rent for Lease of Utility Plant		
15		Total Utility Operating Income		21,153,407.31
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-6	
19	522	Revenue from Lease of Other Physical Property		96,000.00
20	523	Dividend Revenues		
21	524	Interest Revenues		183.82
22	525	Revenues from Sinking and Other Funds		
23	526	Miscellaneous Nonoperating Revenues	B-7	561,887.83
24	527	Nonoperating Revenue Deductions - Dr.	B-8	(242,358.73)
25		Total Other Income		415,712.92
26		Net Income before Income Deductions		21,569,120.23
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt		6,158,575.00
30	531	Amortization of Debt Discount and Expense		22,767.73
31	532	Amortization of Premium on Debt - Cr.		
32	533	Taxes Assumed on Interest		
33	534	Interest on Debt to Associated Companies		161,261.94
34	535	Other Interest Charges	B-9	14,319.45
35	536	Interest Charged to Construction - Cr.		
36	537	Miscellaneous Amortization		
37	538	Miscellaneous Income Deductions	B-10	131,862.07
38		Total Income Deductions		6,488,786.19
39		Net Income		15,080,334.04
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income		
43				
44		Balance transferred to Earned Surplus or		
45		Proprietary Accounts on pages 34		15,080,334.04

**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)	683,054,814.16	28,834,144.03	1,545,560.01	(23,608.96)	710,319,789.22
2	100.2	Utility Plant Leased to Others					
3	100.3	Construction Work in Progress	17,240,433.39	24,137,851.69		(28,834,144.03)	12,544,141.05
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	700,255,672.52	52,971,995.72	1,545,560.01	(28,857,752.99)	722,824,355.24

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	16,097.68				16,097.68
3	302	Franchises and Consents (Schedule A-1b)	4,552.36				4,552.36
4	303	Other Intangible Plant	10.00				10.00
5		Total Intangible Plant	20,660.04				20,660.04
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	25,596,553.72	72,186.99		(628.50)	25,668,112.21
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					
12	312	Collecting and Impounding Reservoirs					
13	313	Lake, River and Other Intakes					
14	314	Springs and Tunnels					
15	315	Wells	16,069,149.01	93,215.85			16,162,364.86
16	316	Supply Mains					
17	317	Other Source of Supply Plant					
18		Total Source of Supply Plant	16,069,149.01	93,215.85			16,162,364.86
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	21,498,219.19	2,823,116.84			24,321,336.03
22	322	Boiler Plant Equipment					
23	323	Other Power Production Equipment					
24	324	Pumping Equipment	66,208,294.61	3,187,295.95			69,395,590.56
25	325	Other Pumping Plant					
26		Total Pumping Plant	87,706,513.80	6,010,412.79			93,716,926.59
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	5,024,929.27	86,185.85			5,111,115.12
30	332	Water Treatment Equipment	109,333,326.73	149,423.08			109,482,749.81
31		Total Water Treatment Plant	114,358,256.00	235,608.93			114,593,864.93

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					
34	342	Reservoirs and Tanks	30,598,984.94	853,436.49			31,452,421.43
35	343	Transmission and Distribution Mains	244,917,208.66	13,785,046.09	79,053.30	(22,980.46)	258,600,220.99
36	344	Fire Mains	15,935.03				15,935.03
37	345	Services	100,321,435.48	4,563,868.29	248,784.42		104,636,519.35
38	346	Meters	8,808,782.22	715,047.02	515,693.81		9,008,135.43
39	347	Meter Installations					0.00
40	348	Hydrants	16,321,678.33	1,041,666.13	16,259.31		17,347,085.15
41	349	Other Transmission and Distribution Plant					
42		Total Transmission and Distribution Plant	400,984,024.66	20,959,064.02	859,790.84	(22,980.46)	421,060,317.38
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	21,346,162.69	378,676.23			21,724,838.92
46	372	Office Furniture and Equipment	7,655,999.33	275,045.96	102,435.16		7,828,610.13
47	373	Transportation Equipment	6,491,807.23	655,064.21	580,606.24		6,566,265.20
48	374	Stores Equipment					
49	375	Laboratory Equipment					
50	376	Communication Equipment	781,342.91	24,274.94			805,617.85
51	377	Power Operated Equipment					
52	378	Tools, Shop and Garage Equipment	2,044,344.77	130,594.11	2,727.77		2,172,211.11
53	379	Other General Plant					
54		Total General Plant	38,319,656.93	1,463,655.45	685,769.17		39,097,543.21
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					
58	391	Utility Plant Purchased					
59	392	Utility Plant Sold					
60		Total Undistributed Items					
61		Total Utility Plant in Service	683,054,814.16	28,834,144.03	1,545,560.01	(23,608.96)	710,319,789.22

SCHEDULE A-1b
Account 302 - Franchises and Consents

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

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

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

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

SCHEDULE A-2
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Book Value End of Year (b)
1	Property no longer necessary or useful	1,018,222.13
2	Other	6,575,067.50
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	7,593,289.63

SCHEDULE A-1d
RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Balance 12/31/2016 (c)	Balance 1/1/2016 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	679,353,613.55	652,609,725.70
3		Construction Work in Progress	12,544,141.05	17,240,433.39
4		General Office Prorate	30,966,175.67	30,445,088.46
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	722,863,930.27	700,295,247.55
6		Less Accumulated Depreciation		
7		Plant in Service	207,106,067.06	191,451,884.64
8		General Office Prorate	4,065,530.45	3,866,707.65
9		Total Accumulated Depreciation (=Line 7 + Line 8)	211,171,597.51	195,318,592.29
10		Less Other Reserves		
11		Deferred Income Taxes	67,163,741.33	64,406,744.03
12		Deferred Investment Tax Credit	280,472.62	311,429.62
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	67,444,213.95	64,718,173.65
15		Less Adjustments		
16		Contributions in Aid of Construction	103,360,911.01	93,138,689.65
17		Advances for Construction	39,500,675.41	38,020,882.12
18		Other (1)	(6,015,417.51)	(5,921,942.57)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	136,846,168.91	125,237,629.20
20		Add Materials and Supplies	2,400,671.79	2,069,563.84
21		Add Working Cash (=Line 34)	15,574,505.39	15,645,813.59
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	325,377,127.08	332,736,229.84
		(1) Other Adjustments		
		Water Entitlements	(5,190,322.14)	(5,190,322.14)
		Deferred Debit Income Tax	(2,299,849.37)	(2,273,664.43)
		Other	1,474,754.00	1,542,044.00
		Net Other Adjustments	(6,015,417.51)	(5,921,942.57)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	75,824,452.60	76,264,954.99
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	114,949,426.29	105,894,326.46
28		Other Revenues: Flat Rate Monthly Billing	2,059,902.95	2,061,008.78
29		Total Revenues (=Line 27 + Line 28)	117,009,329.24	107,955,335.24
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0176	0.0191
31		5/24 x Line 25 x (100% - Line 30)	15,518,941.50	15,585,133.91
32		1/24 x Line 25 x Line 30	55,563.89	60,679.68
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	15,574,505.39	15,645,813.59
		* 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	195,318,592.29	2,320.41		
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	12,839,532.00	144.60		
4	(b) Charged to Account 265	3,790,059.00			
5	(c) Charged to clearing accounts	788,779.00			
6	(d) Salvage recovered	89,578.70			
7	(e) All other credits ⁽²⁾				
8	Total credits	17,507,948.70	144.60		
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	1,549,696.49			
11	(b) Cost of removal	105,246.99			
12	(c) All other debits ⁽³⁾				
13	Total debits	1,654,943.48			
14	Balance in reserve at end of year	211,171,597.51	2,465.01		
15					
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:				%
17					
18	(2) EXPLANATION OF ALL OTHER CREDITS:				
19					
20					
21					
22					
23					
24					
25					
26					
27	(3) EXPLANATION OF ALL OTHER DEBITS:				
28					
29					
30					
31					
32					
33					
34					
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:				
36	(a) Straight Line	()			
37	(b) Liberalized	()			
38	(1) Double declining balance	()			
39	(2) ACRS	()			
40	(3) MACRS	()			
41	(4) Others	()			
42	(c) Both straight line and liberalized	(X)			

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					
3	312	Collecting and Impounding Reservoirs					
4	313	Lake, river and Other Intakes					
5	314	Springs and Tunnels					
6	315	Wells	7,830,172.12	526,478.00		(15,648.35)	8,341,001.77
7	316	Supply Mains					
8	317	Other Source of Supply Plant					
9		Total Source of Supply Plant	7,830,172.12	526,478.00		(15,648.35)	8,341,001.77
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	5,447,477.27	632,501.00		(23,514.22)	6,056,464.05
13	322	Boiler Plant Equipment					
14	323	Other Power Production Equipment					
15	324	Pumping Equipment	29,924,654.63	2,456,027.00			32,380,681.63
16	325	Other Pumping Plant					
17		Total Pumping Plant	35,372,131.90	3,088,528.00		(23,514.22)	38,484,174.12
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	818,443.59	112,123.00			930,566.59
21	332	Water Treatment Equipment	30,707,447.95	3,286,423.00			33,993,870.95
22		Total Water Treatment Plant	31,525,891.54	3,398,546.00			34,924,437.54
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					
26	342	Reservoirs and Tanks	8,324,014.30	646,489.00			8,970,503.30
27	343	Transmission and Distribution Mains	72,157,879.75	4,937,524.00	83,189.78	(37,131.79)	76,975,082.18
28	344	Fire Mains	13,526.93	304.00			13,830.93
29	345	Services	24,091,859.21	2,625,654.00	248,784.42	(16,379.61)	26,452,349.18
30	346	Meters	(1,103,161.92)	164,362.00	515,693.81	7,107.52	(1,447,386.21)
31	347	Meter Installations					
32	348	Hydrants	7,186,253.36	416,132.00	16,259.31	(12,573.02)	7,573,553.03
33	349	Other Transmission and Distribution Plant					
34		Total Transmission and Distribution Plant	110,670,371.63	8,790,465.00	863,927.32	(58,976.90)	118,537,932.41
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	3,261,841.48	414,244.00			3,676,085.48
38	372	Office Furniture and Equipment	1,316,775.51	411,330.00	102,435.16		1,625,670.35
39	373	Transportation Equipment	3,754,785.16	598,247.00	580,606.24	73,470.18	3,845,896.10
40	374	Stores Equipment					
41	375	Laboratory Equipment					
42	376	Communication Equipment	500,981.18	68,030.00			569,011.18
43	377	Power Operated Equipment					
44	378	Tools, Shop and Garage Equipment	1,085,641.77	122,502.00	2,727.77	9,001.00	1,214,417.00
45	379	Other General Plant					
46	390	Other Tangible Property					
47	391	Water Plant Purchased					
48		Total General Plant	9,920,025.10	1,614,353.00	685,769.17	82,471.18	10,931,080.11
49		Total	195,318,592.29	17,418,370.00	1,549,696.49	(15,668.29)	211,171,597.51

SCHEDULE A-4
Account 111 - Investments in Associated Companies

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

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

SCHEDULE A-5
Account 112 - Other Investments

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

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	46,554.74
2	Prepaid Insurance	301,920.76
3	Prepaid Water Cost	18,236,956.30
4	Miscellaneous prepayments and deposits	157,299.77
5		
6		
7		
8		
9		
10	Total	18,742,731.57

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	3,500,000.00	34,445.49	10/01/91	10/01/21	4,957.10		862.08	4,095.02
2	First Mortgage Series O	7,000,000.00	32,418.04	08/01/92	08/01/22	7,213.75		1,095.76	6,117.99
3	First Mortgage Series P	15,000,000.00	106,870.50	09/01/98	09/01/28	45,324.76		3,578.27	41,746.49
4	First Mortgage Series Q	15,000,000.00	69,262.53	07/01/06	07/01/36	47,627.25		2,323.28	45,303.97
5	First Mortgage Series R	30,000,000.00	154,622.65	09/01/08	09/01/38	116,995.79		5,161.58	111,834.21
6	First Mortgage Series S	30,000,000.00	99,921.56	11/01/11	11/01/21	56,856.45		9,746.76	47,109.69
7	First Mortgage Series T		24,538.06			24,538.06			24,538.06
8									
9	Total	100,500,000.00	522,078.83			303,513.16		22,767.73	280,745.43
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	4,768,102.99
2	Deferred regulatory costs	1,375,412.74
3		
4		
5		
6	Total	6,143,515.73

SCHEDULE A-16
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-17
Account 151- Capital Stock Expense

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

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

SCHEDULE A-18
Accounts 200 and 201- Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	500,000	10.00	240,000	2,400,000.00		11,232,000.00
2							
3							
4							
5							
6	Total	500,000	10.00	240,000	2,400,000.00		11,232,000.00

¹ After deduction for amount of reacquired stock held by or for the respondent.
² If shares of stock have no par value, show value assigned to stock outstanding.

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

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Utility Investment Company	240,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	240,000	Total number of shares	

SCHEDULE A-19
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
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	185,633,590.83
2		CREDITS	
3	400	Credit balance transferred from income account	15,080,334.04
4	401	Miscellaneous credits to surplus (specify)	3,652,900.60
5			
6		Total credits	204,366,825.47
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	11,232,000.00
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	11,232,000.00
15		Balance end of year	193,134,825.47

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	
14	Balance end of year	

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

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	
13	Balance end of year	

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1	First Mortgage Series N	10/01/91	10/01/21	7,000,000.00	3,500,000.00	9.90%		34,445.49	398,475.00	415,800.00
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	100,500,000.00			497,540.77	6,158,575.00	6,175,900.00

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

SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA)/State Revolving Fund (SRF) 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/SRF funds:

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

SCHEDULE A-25
Account 212 - Advances from Associated Companies

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

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

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

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

SCHEDULE A-27
Securities Issued or Assumed During Year

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

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1	Bank of America (Line of Credit)	11/1/16	10/31/17	6,000,000.00		14,319.45	19,539.78
2							
3							
4							
5							
6							
7	Total			6,000,000.00		14,319.45	19,539.78

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	5,666,853.08
2	Fontana Water Compnay Division water costs	5,336,325.78
3	Vacations	3,162,000.00
4	Sick Leave	674,000.00
5	Holiday	86,162.38
6	Accrued Payroll and Fringe	1,433,033.41
7	County and City Franchise Fees	958,137.69
8	Miscellaneous	595,970.32
9		
10		
11		
12		
13		
14		
15		
16	Total	17,912,482.66

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		42,447.83	3,713,006.61	3,717,113.52			46,554.74
2	State corporation franchise tax	68,440.14	89,486.71	2,166,001.04	2,172,420.33		(27,465.86)	
3	State unemployment insurance tax	2,117.28		57,851.30	58,797.79		1,170.79	
4	Other state and local taxes	0.27			0.27			
5	Federal unemployment insurance tax	1,307.73		46,281.08	46,652.19		936.62	
6	Fed. ins. contr. act (old age retire.)			1,469,115.41	1,469,115.41			
7	Other federal taxes							
8	Federal income taxes	225,623.34	4,027,548.55	8,974,642.77	3,913,568.87		1,259,148.69	
9								
10								
11								
12								
13								
14	Total	297,488.76	4,159,483.09	16,426,898.21	11,377,668.38		1,233,790.24	46,554.74

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

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)	Amount (c)
1	Balance beginning of year		38,020,882.12
2	Additions during year		3,131,820.71
3	Subtotal - Beginning balance plus additions during year		41,152,702.83
4	Charges during year		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds		1,652,027.42
10	Transfers to Acct 265 - Contributions in Aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 265		
14	Securities Exchanged for Contracts (enter detail below)		
15	Subtotal - Charges during year		1,652,027.42
16	Balance end of year		39,500,675.41

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	18,730,254.18
2	Drought Surcharge	1,636,766.13
3		
4		
5		
6	Total	20,367,020.31

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	64,406,744.03	Deferred Income Taxes		507	2,756,997.30	67,163,741.33
2	258 Other Reserves	311,429.62	Deferred ITC	30,957.00			280,472.62
3							
4							
5							
6							
7	Total	64,718,173.65		30,957.00		2,756,997.30	67,444,213.95

SCHEDULE A-35

Account 265 - Contributions in Aid of Construction

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

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

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

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

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	93,138,689.65	89,745,570.00	3,393,119.65		
2	Add: Credits to account during year					
3	Contributions received during year	14,052,712.96	14,052,712.96			
4	Other credits*					
5	Total credits	14,052,712.96	14,052,712.96			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	3,830,491.60	3,830,491.60			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	3,830,491.60	3,830,491.60			
11	Balance end of year	103,360,911.01	99,967,791.36	3,393,119.65		

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	99,659,437.62	92,496,429.38	7,163,008.24
4		601.2 Industrial sales	5,993,286.17	5,035,950.36	957,335.81
5		601.3 Sales to public authorities	9,296,702.50	8,361,946.72	934,755.78
6		Sub-total	114,949,426.29	105,894,326.46	9,055,099.83
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	2,059,902.95	2,061,008.78	(1,105.83)
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	961,421.59	920,641.72	40,779.87
22		Sub-total	3,021,324.54	2,981,650.50	39,674.04
23		Total water service revenues	117,970,750.83	108,875,976.96	9,094,773.87
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	308,868.86	313,726.77	(4,857.91)
26	612	Rent from water property	9,880.00	9,680.00	200.00
27	613	Interdepartmental rents			
28	614	Other water revenues	7,820,605.25	9,367,492.86	(1,546,887.61)
29		Total other water revenues	8,139,354.11	9,690,899.63	(1,551,545.52)
30	501	Total operating revenues	126,110,104.94	118,566,876.59	7,543,228.35

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹ Los Angeles County Division	66,967,854.04
32	Fontana Water Company Division	59,142,250.90
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	126,110,104.94

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B				
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C	27,751,619.36	26,920,668.53	830,950.83
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710	Maintenance of springs and tunnels	A					
16	711	Maintenance of wells	A			58,928.04	61,037.53	(2,109.49)
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				27,810,547.40	26,981,706.06	828,841.34
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		117,489.06	119,738.65	(2,249.59)
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		1,029,960.94	1,015,332.05	14,628.89
28	725	Miscellaneous expenses	A			338,761.17	346,381.02	(7,619.85)
29	726	Fuel or power purchased for pumping	A	B	C	7,450,425.82	8,273,858.76	(823,432.94)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		46,911.26	46,212.34	698.92
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		466,703.76	465,501.82	1,201.94
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		519,212.44	532,408.54	(13,196.10)
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				9,969,464.45	10,799,433.18	(829,968.73)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		243,666.24	277,314.16	(33,647.92)
41	741	Operation supervision, labor and expenses			C			
42	742	Operation labor and expenses	A			4,482,694.70	4,422,491.77	60,202.93
43	743	Miscellaneous expenses	A	B		14,548.05	13,700.21	847.84
44	744	Chemicals and filtering materials	A	B		3,342,087.30	5,143,290.60	(1,801,203.30)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		23,269.03	23,644.16	(375.13)
47	746	Maintenance of structures and equipment			C			
48	747	Maintenance of structures and improvements	A	B		25,626.79	7,798.78	17,828.01
49	748	Maintenance of water treatment equipment	A	B		1,553,986.98	1,171,549.68	382,437.30
50		Total water treatment expenses				9,685,879.09	11,059,789.36	(1,373,910.27)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		418,055.66	421,320.71	(3,265.05)
54	751	Operation supervision, labor and expenses			C			
55	752	Storage facilities expenses	A			54,663.51	65,633.64	(10,970.13)
56	752	Operation labor and expenses		B				
57	753	Transmission and distribution lines expenses	A			604,563.89	574,337.61	30,226.28
58	754	Meter expenses	A			381,187.32	403,699.53	(22,512.21)
59	755	Customer installations expenses	A			173,603.85	197,202.79	(23,598.94)
60	756	Miscellaneous expenses	A			64,100.72	50,027.23	14,073.49
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		20,973.62	58,755.59	(37,781.97)
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		49,145.95	60,455.65	(11,309.70)
66	761	Maintenance of trans. and distribution mains	A			928,403.39	1,151,649.43	(223,246.04)
67	761	Maintenance of mains		B				
68	762	Maintenance of fire mains	A					
69	763	Maintenance of services	A			1,276,776.70	1,354,509.65	(77,732.95)
70	763	Maintenance of other trans. and distribution plant		B				
71	764	Maintenance of meters	A			81,051.76	70,094.53	10,957.23
72	765	Maintenance of hydrants	A			228,234.33	208,059.73	20,174.60
73	766	Maintenance of miscellaneous plant	A			159,889.69	180,496.50	(20,606.81)
74		Total transmission and distribution expenses				4,440,650.39	4,796,242.59	(355,592.20)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		636,875.08	618,716.49	18,158.59
78	771	Superv., meter read., other customer acct expenses			C			
79	772	Meter reading expenses	A	B		1,122,039.02	1,192,811.03	(70,772.01)
80	773	Customer records and collection expenses	A			3,176,827.11	3,144,654.15	32,172.96
81	773	Customer records and accounts expenses		B				
82	774	Miscellaneous customer accounts expenses	A			913,058.61	863,698.20	49,360.41
83	775	Uncollectible accounts	A	B	C	171,359.80	153,107.19	18,252.61
84		Total customer account expenses				6,020,159.62	5,972,987.06	47,172.56
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				
88	781	Sales expenses			C			
89	782	Demonstrating and selling expenses	A					
90	783	Advertising expenses	A					
91	784	Miscellaneous sales expenses	A					
92	785	Merchandising, jobbing and contract work	A					
93		Total sales expenses						
94		VII. ADMIN. AND GENERAL EXPENSES						
95		Operation						
96	791	Administrative and general salaries	A	B	C	5,662,311.50	5,165,908.37	496,403.13
97	792	Office supplies and other expenses	A	B	C	641,023.74	592,389.07	48,634.67
98	793	Property insurance	A			127,594.76	99,849.63	27,745.13
99	793	Property insurance, injuries and damages		B	C			
100	794	Injuries and damages	A			1,942,437.07	1,697,303.73	245,133.34
101	795	Employees' pensions and benefits	A	B	C	8,236,307.49	8,042,066.71	194,240.78
102	796	Franchise requirements	A	B	C	958,137.69	896,430.86	61,706.83
103	797	Regulatory commission expenses	A	B	C	428,800.83	442,815.90	(14,015.07)
104	798	Outside services employed	A			812,554.51	690,223.24	122,331.27
105	798	Miscellaneous other general expenses		B				
106	798	Miscellaneous other general operation expenses			C			
107	799	Miscellaneous general expenses	A			311,940.50	311,884.18	56.32
108		Maintenance						
109	805	Maintenance of general plant	A	B	C	881,343.33	630,841.06	250,502.27
110		Total administrative and general expenses				20,002,451.42	18,569,712.75	1,432,738.67
111		VIII. MISCELLANEOUS						
112	811	Rents	A	B	C	17,126.00	15,205.00	1,921.00
113	812	Administrative expenses transferred - Cr.	A	B	C	(1,950,465.97)	(1,777,013.82)	(173,452.15)
114	813	Duplicate charges - Cr.	A	B	C			
115		Total miscellaneous				(1,933,339.97)	(1,761,808.82)	(171,531.15)
116		Total operating expenses				75,995,812.40	76,418,062.18	(422,249.78)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 527, 902 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	3,713,006.61	3,695,194.61		17,812.00	
2	State corp. franchise tax	2,166,001.04	2,127,993.39		38,007.65	
3	State unemployment insurance tax	57,851.30	60,299.88			(2,448.58)
4	Other state and local taxes					
5	Federal unemployment insurance tax	46,281.08	47,784.34			(1,503.26)
6	Federal insurance contributions act	1,469,115.41	1,330,846.13			138,269.28
7	Other federal taxes					
8	Federal income tax	8,974,642.77	8,859,090.28		115,552.49	
9						
10						
11						
12						
13						
14	Total	16,426,898.21	16,121,208.63		171,372.14	134,317.44

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	15,080,334.04
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 2016	8,974,642.77
5	State franchise tax charged in 2016	2,166,001.04
6	Capitalized interest	47,220.49
7	Taxable Contributions and Advances for Services	821,645.20
8	Miscellaneous and Non-Deductible Items	2,304,310.79
9	Total additions	14,313,820.29
10		
11		
12	Deduct: 2015 State franchise tax	1,143,527.00
13	Refunding of taxable advances	492,066.27
14		
15	Total deductions	1,635,593.27
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	27,758,561.06
31	Computation of tax:	
32	Tax at 35%	9,715,496.37
33	Add: Prior year federal income tax	(709,896.60)
34	Less: Amortization of investment tax credit	30,957.00
35	Tax per return	8,974,642.77

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

SCHEDULE B-7		
Account 526 - Miscellaneous Nonoperating Revenue		
Line No.	Description (a)	Amount (b)
1	Service fees from operating the City of Montebello's water system	472,606.79
2	Hydroelectric generation	89,281.04
3		
4		
5		
6		
7		
8	Total	561,887.83

SCHEDULE B-8		
Account 527 - Nonoperating Revenue Deductions (Dr.)		
Line No.	Description (a)	Amount (b)
1	Federal Income Tax	(115,552.49)
2	State Income Tax	(38,007.65)
3	Miscellaneous Deductions	(88,798.59)
4		
5	Total	(242,358.73)

SCHEDULE B-9		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Interest on bank loans	14,319.45
2		
3		
4	Total	14,319.45

SCHEDULE B-10		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Political contributions	78,504.95
2	Turkeys for various charities	34,694.40
3	Other	18,662.72
4		
5	Total	131,862.07

SCHEDULE C-1

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

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

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	30	2,290,026.59
3	Employees - Water treatment	38	2,924,395.70
4	Employees - Transmission and distribution	38	3,072,353.20
5	Employees - Customer account	62	4,534,349.21
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	9	3,624,789.28
9	General office	82	3,897,194.73
10	Total	259	20,343,108.71

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various	0	13	0	0	13	0	0	0	0
2										
3										
4	Total									

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

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

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

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

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

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

1	
2	
3	
4	
5	
6	

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

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

1	
2	
3	
4	
5	
6	

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					618,151	
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	See Attachment 1 and 2								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from - See Attachment 3								
17	Annual quantities purchased					(Unit chosen) ²	4,135,770	CCF	
18									
19									

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	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	54	48,596,000	
12	Concrete			
13	Total	61	59,950,000	

SAN GABRIEL VALLEY WATER COMPANY

Wells - Los Angeles County Division

2016

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'	157	159	1,044	607
1C	11828 E. Ranchito Street	18" x 506'	160	164	1,280	728
1D	11828 E. Ranchito Street	18" x 834'	162	177	2,236	675,158
1E	11828 E. Ranchito Street	18" x 830'	154	164	2,417	766,299
2F	4921 N. Tyler Avenue	20" x 620'	142	159	1,659	196,469
2D	4921 N. Tyler Avenue	20" x 600'	143	160	2,325	929,167
2E	4921 N. Tyler Avenue	18" x 620'	125	136	2,015	10,125
8B	2701 N. Loma Street	12" x 312'	85	109	1,170	4,499
8C	2701 N. Loma Street	18" x 534'	82	113	1,420	376,137
8D	2701 N. Loma Street	18" x 580'	81	103	2,290	572,768
8E	2701 N. Loma Street	18" x 970'	103	134	2,965	15,577
8F	2701 N. Loma Street	18" x 1220'	74	125	2,864	14,660
11A	12630 E. Fineview Street	20" x 445'	83	109	2,240	518,306
11B	12630 E. Fineview Street	20" x 664'	82	109	1,794	1,239
11C	12630 E. Fineview Street	20" x 419'	81	149	1,038	28,100
B4B	940 Baldwin Park Boulevard	16" x 1178'	141			
B4C	940 Baldwin Park Boulevard	16" x 1058'	148			
B5B	209 Perez Place	20" X 516'		164	2,876	1,807,542
B5D	209 Perez Place	18" x 1135'	115		2,304	21,136
B5E	209 Perez Place	20" X 820'		227	2,490	1,700,285
B6C	14104 E Corak Street	18" x 526'	163		2,026	30
B6D	14104 E Corak Street	18" x 1078'	160		1,974	297
B7E	14614 E. Nelson Avenue	18" x 1203'	138	174	485	476
B9B	436 N. Orange Avenue	18" x 1128'	140	193	770	174,170
B11A	14453 E. Temple Avenue	16" x 854'	132			
B11B	14453 E. Temple Avenue	18" x 860'	135	155	1,745	372,546
B24A	14650 Nelson Avenue	20" x 1170'	133	241	2,396	8,670
B24B	14650 Nelson Avenue	20" x 1170'	135	212	2,265	3,660
B25A	13032 Bess Avenue	20" x 800'		166	2,249	1,532,071
B25B	13032 Bess Avenue	20" x 1030'		176	2,684	1,741,963
B26A	1517 Virginia Avenue	20" x 800'		161	542	352,559
B26B	1517 Virginia Avenue	20" x 1030'		173	1,015	663,146
G4A	3350 N. Walnut Grove	14" x 402'	138	152	923	73,035
W1C	6135 S. Pioneer Boulevard	20" x 530'	83	134	1,754	2,718
W1E	6135 S. Pioneer Boulevard	20" x 552'	76			
W6C	10509 E. Dunlap Crossing	18" x 542'	72	113	2,554	689,090
W6D	10509 E. Dunlap Crossing	18" x 800"	90	102	2,600	15,614
Well #5	City of Industry					161,272
Total All Wells						13,430,119

* As of December 31, 20116

SAN GABRIEL VALLEY WATER COMPANY

Wells - Fontana Water Company Division

2016

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	567		2,321	75,350
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	490		1,850	
F4A	8005 Alder Ave.	18" x 940'	547		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	514		2,392	179,007
F7B	8326 Cherry Ave.	20" x 1010'	507		2,374	485,370
F10B	17651 Baseline Ave.	18" x 1040'		647	962	759,466
F10C	17651 Baseline Ave.	18" x 1010'		603	491	417,616
F10D	1265 N. Tamarind Ave.	20" x 1300'	571	576	1,440	713,848
F13A	1900 North Alder Ave.	16" x 1000'	534		1,350	
F13B	1900 North Alder Ave.	16" x 1140'	539		1,979	
F15A	5888 Citrus Ave.	18" x 1240'	638		1,358	
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,150	8,372
F17C	14555 San Bernardino Ave.	18" x 930'	356		2,678	10,598
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	320		1,400	
F21B	10576 Live Oak Ave.	20" x 1020'	317		2,413	779,923
F22A	14777 Ceres Ave.	18" x 870'	460		1,843	
F23A	16025 Boyle Ave.	18" x 770'	363		2,653	45,649
F24A	7211 Juniper Ave.	18" x 1100'			1,761	73,214
F26A	16991 Micallef St.	18" x 1140'	697	718	1,198	761,612
F27A	Upper Lytle Creek Wash	18" x 105'	79	82	128	129,390
F28A	Lower Lytle Creek Wash	20" x 580'	387		150	
F29A	Lower Lytle Creek Wash	20" x 656'	393	432	461	303,877
F30A	8222 Hemlock Ave.	20" x 918'	541		1,017	506,170
F31A	16135 Baseline Ave.	16" x 1040'	650		1,527	837,277
F32A	Lower Lytle Creek Wash	20" x 600'	345	416	370	219,385
F33A	Upper Lytle Creek Wash	20" x 169'	109	112	208	188,426
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	464		500	
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	469		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	237		235	21,169
F42A	Upper Lytle Creek Wash	20" x 157'	118	125	236	291,490
F44A	7980 Sultana Avenue	18" x 960'	585	611	2,238	1,354,441
F44B	7980 Sultana Avenue	18" x 1000'	579		1,956	834,537
F44C	7980 Sultana Avenue	18" x 1000'	588	613	2,208	1,148,484
F49A	2116 W. Baseline Road	18" x 960'			1,562	1,116,499
F54A	3221 Riverside Avenue #H	20"x670	281		1,350	
Total All Wells						11,261,170

*As of December 31, 2016

**San Gabriel Valley Water Company
Purchased Water For Resale
2016**

Central Basin Municipal Water District (Reclaimed)	76,653 CCF
Los Angeles County Sanitation District (Reclaimed)	5,184 CCF
Upper San Gabriel Valley Municipal Water District (Reclaimed)	715,909 CCF
Los Angeles County Division	<u>797,746</u> CCF
Inland Empire Utilities Agency - Recycled	2,975 CCF
Inland Empire Utilities Agency - Potable	3,318,000 CCF
Cucamonga Valley Water District	17,049 CCF
Fontana Water Company Division	<u>3,338,024</u> CCF
Total	<u><u>4,135,770</u></u> CCF

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)						8,351		166,168	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						25,871		7,658	13,149
16	Standard screw	6,976	1,676	78,429	5,628	5,014	10,634	1,095	563	138
17	Screw or welded casing			9,666	2,224	11,979	40,415	14,729	10,477	1,806
18	Cement - asbestos					446	328,039		1,075,772	660,272
19	Welded steel					830	72,997	1,482	456,953	778,912
20	Wood									
21	Other (specify) Plastic		390	3,122			12,001		173,224	199,990
22	Total	6,977	2,232	91,601	7,852	18,269	498,648	17,306	1,910,508	1,659,560

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							185,076
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									110,153
29	Screw or welded casing									91,296
30	Cement - asbestos	321,928	143,743	12,692	78,823	1,313				2,623,028
31	Welded steel	82,279	697,338	34,457	617,147	9,592	49,863	221,045	93,814	3,116,709
32	Wood									
33	Other (specify) Plastic		6,913		108					395,748
34	Total	423,275	853,119	52,137	729,086	23,786	53,133	223,695	93,828	6,665,011

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	83,580	83,993		
Commercial	7,551	7,561		
Industrial	130	128		
Public authorities	1,003	1,011		
Irrigation				
Other (specify) Construction	44	66		
Other (specify) Reclaimed	43	43		
Subtotal	92,351	92,802		
Private fire connections			2,134	2,169
Public fire hydrants			9,216	9,264
Total	92,351	92,802	11,350	11,433

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	60,561	
3/4 - in	3,272	23,470
1 - in	25,644	66,415
1.5 - in	1,716	1,524
2 - in	3,188	3,664
3 - in	111	334
4 - in	44	786
6 - in	52	767
8 - in	24	833
Other	32	372
Total	94,644	98,165

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	
2. Used, before repair	66
3. Used, after repair	254
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	64,291
2. More than 10, but less than 15 years	29,355
3. More than 15 years	998

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	1,444,972	1,436,990	1,517,290	1,706,939	1,696,606	1,970,162	2,337,309	12,110,268
Industrial	118,150	132,246	126,063	149,420	142,536	147,267	168,409	984,091
Public authorities	83,968	84,990	93,487	137,320	203,202	259,094	292,053	1,154,114
Irrigation								
Other (specify) - Reclaimed	23,654	41,623	42,245	72,859	70,261	94,029	118,993	463,664
Other (specify) (Construction)	(342)	11,635	12,646	12,824	65,385	16,879	20,333	139,360
Total	1,670,402	1,707,484	1,791,731	2,079,362	2,177,990	2,487,431	2,937,097	14,851,497

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Commercial	2,188,128	2,305,925	2,136,546	1,733,219	1,576,601	9,940,419	22,050,687	22,175,915
Industrial	152,299	160,674	154,452	140,927	129,021	737,373	1,721,464	1,619,599
Public authorities	306,201	332,007	280,954	193,160	116,494	1,228,816	2,382,930	2,275,509
Irrigation								
Other (specify) - Reclaimed	103,342	94,885	72,840	50,356	14,527	335,950	799,614	906,362
Other (specify) (Construction)	11,305	11,417	62,065	11,413	8,988	105,188	244,548	280,320
Total	2,761,275	2,904,908	2,706,857	2,129,075	1,845,631	12,347,746	27,199,243	27,257,705

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

Total acres irrigated _____ Unknown _____

Total population served _____ 482,300 _____

SCHEDULE D-8
Status With State Board of Public Health

- 1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
Answer: Yes No

- 2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes No

- 3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes No

- 4. Date of permit: See Attached

- 5. If permit is "temporary", what is the expiration date? _____

- 6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes _____ No _____

- 7. If so, on what date? _____

SCHEDULE D-9
Statement of Material Financial Interest

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

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

SAN GABRIEL VALLEY WATER COMPANY
STATUS OF STATE OF CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PERMITS
2016

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	688,903	(3,146,234)	2,630,445	1,501			174,615
2	Purchased Water	W-4505 & W-4590	451,769	(179,053)	277,716	2,577			553,009
3	Water Production	D.04-07-034, W-4498 & W-4590	5,623,600	1,286,927	6,250,514	34,867	1,706,888		8,915,166
4	Pruchased Power	W-4382,W-4498,W-4505,W-4590,D.04-07-034	(470,279)		616,669	(1,089)			145,301
5	Water Quality Litigation (Note A)	W-4089 & W-0494	4,625,808		589,181	26,121			5,241,110
6	DOHS/EPA	W-4013 & D.04-07-034	2,808			17			2,825
7	Water Revenue Adjustment Mechanism	D.10-04-031	1,920,739		1,027,132	10,425	(748,878)		2,209,418
8	CARW (Note C)	D.05-05-015 & D.04-07-034	7,573,574		(236)	10,120	(4,885,389)		2,698,069 c
9	Facilities Fee Memorandum Account	D.07-04-046	(4,559,941)		(7,414,312)	(40,623)	6,861,393		(5,153,483)
10	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	2,076,265		(2,076,265) B				0
11	Cost of Capital Memorandum Account	D-10-10-035	77,698			404			78,102
12	Conservation Program Memorandum Account	D.09-06-027	(590,959)	(651,039)	809,366	(2,008)			(434,640)
13	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	550,674			2,894			553,568
14	Interim Rate Memorandum Account	D.11-11-018	52,386			275			52,661
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	119,339			629			119,968
17	Water Conservation Memorandum Account	W-4576	139,980		35,122	912			176,014
18	Sandhill Project Memorandum Account	D.14-05-001 & D.15-11-028	(2,049,512)			(7,002)		1,421,727	(634,787)
19	Plant F23 Balancing Account	D.14-05-001	1,095,393		707,182	7,751			1,810,326
20	Plant F23 Memorandum Account	D.14-05-001	276,815		174,075	1,945			452,835
21	Mains Project Memorandum Account	D.14-05-001	1,909,135		1,288,992	13,611			3,211,738
22	Interim Rate Memorandum Account	ALJ's Ruling Granting Interim Rates in A.11-07-005 dated May 29, 2012 and AL416	4,461,855			18,280	(1,952,230)		2,527,905
23	Previously Authorized Balances Balancing Account	W-5043 & AL 453	1,965,634		8,785,014	33,488	(4,529,755)		6,254,381
24	Drought Lost Revenues Memorandum Account	W-4976 & AL 462	6,409,906	9,156,880	(9,324,598)	28,124			6,270,312
25	Drought Surcharge Revenues Memorandum Account	W-5034 & W-5041	(3,895,811)		5,397,874	(11,950)	(3,132,568)		(1,642,455)
26	Payment Options Memorandum Account	W-5023			36,667	185			36,852
27	Water-Energy Nexus Memorandum Account	D.15-09-023			198,098	510			198,608

Note A: D.11-11-018 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 \$11,686,946 and \$0 for the Fontana Water Company division, as of December 31, 2016. 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 B:

Section 790 Net Proceeds
Reinvestment of Section 790 Net Proceeds
Net Change for 2016

0
(2,076,265)
(2,076,265)

Note c: This balance reflects amounts from Advice Letter 487 that was rejected by Water Division but is pending a Request for Review dated 11/18/16.

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 2016 (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 through 64o

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	147,539.43
Total	<u>147,539.43</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 - \$22,000,000.00. Amount outstanding at year-end - \$0.00

Interest paid on short term loans from affiliate (Utility Investment Company)
Total for 2016 - \$161,261.94

**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 (SRF) 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
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

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

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

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

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

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

FACILITIES FEES DATA

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

1. Trust Account Information:

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

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

of _____ San Gabriel Valley Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2016, through December 31, 2016.

President
Title (Please Print)

/s/ R.W. Nicholson
Signature

(626) 448-6183
Telephone Number

March 31, 2017
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2016

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS	Measure						
(A) % Calls Answered in 30 seconds	> or = 80.0%	98.2%	97.9%	98.6%	98.5%	98.3%	
(B) Abandonment Rate	< or = 5.0%	1.8%	2.1%	1.4%	1.5%	1.7%	
2. BILLING PERFORMANCE STANDARDS							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.1%	0.1%	0.1%	0.2%	0.1%	
(C) % of Payment Posting Errors	< or = 1.0%	0.00%	0.00%	0.00%	0.00%	0.00%	
(D) % Final Bill and Final Read							No performance measure. In compliance
3. METER READING PERFORMANCE STANDARD							
(A) % Meters Not Read	< or = 3.0%	0.11%	0.15%	0.20%	0.19%	0.16%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.04%	0.01%	0.04%	0.05%	0.04%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.04%	0.01%	0.04%	0.05%	0.04%	
5. RESPONSE TO CUSTOMER AND REGULATORY							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
6. SERVICE INTERRUPTION							
(1) Date and time of service interruption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

Appendix B

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

1. **Amount of Grant Funds Received in 2016** : \$513,594.47
2. **Amount of Grant Funds Spent in 2016** : The \$513,594.47 was spent in prior year (2015).
3. **Description of Plant Constructed with Grant Funds** :
These funds were used to construct a nitrate removal system using regenerable ion-exchange technology at the Company's Plant B6. The system will remove nitrate from groundwater produced by four of the Company's wells treated at Plant B6 in conjunction with the comprehensive groundwater remediation plan adopted by the U.S. EPA for the Baldwin Park Operable Unit Superfund site.

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

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2016
ANNUAL REPORT
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, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
I. INTANGIBLE PLANT							
1	301	Organization	13,810.08				13,810.08
2	302	Franchises and consents (Schedule A-1b)	2,500.00				2,500.00
3	303	Other intangible plant	10.00				10.00
4		Total intangible plant	16,320.08				16,320.08
II. LANDED CAPITAL							
5	306	Land and land rights	15,720,446.96	31,386.99		(628.50)	15,751,205.45
III. SOURCE OF SUPPLY PLANT							
6	311	Structures and improvements					
7	312	Collecting and impounding reservoirs					
8	313	Lake, river and other intakes					
9	314	Springs and tunnels					
10	315	Wells	7,367,413.82				7,367,413.82
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	7,367,413.82				7,367,413.82
IV. PUMPING PLANT							
14	321	Structures and improvements	10,795,889.22	1,509,327.77			12,305,216.99
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	26,880,262.22	1,080,440.39			27,960,702.61
18	325	Other pumping plant					
19		Total pumping plant	37,676,151.44	2,589,768.16			40,265,919.60
V. WATER TREATMENT PLANT							
20	331	Structures and improvements	734,759.56	79,253.45			814,013.01
21	332	Water treatment equipment	59,664,585.44	79,864.11			59,744,449.55
		Total water treatment plant	60,399,345.00	159,117.56			60,558,462.56

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		VI. TRANSMISSION AND DIST. PLANT					
1	341	Structures and improvements					
2	342	Reservoirs and tanks	15,620,198.05	79,700.19			15,699,898.24
3	343	Transmission and distribution mains	106,566,379.05	8,138,515.56	56,691.75		114,648,202.86
4	344	Fire mains	15,128.77				15,128.77
5	345	Services	49,025,544.33	2,052,456.84	153,173.86		50,924,827.31
6	346	Meters		51,256.09			51,256.09
7	347	Meter installations					
8	348	Hydrants	5,977,149.37	231,946.92	14,453.76		6,194,642.53
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	177,204,399.57	10,553,875.60	224,319.37		187,533,955.80
		VII. GENERAL PLANT					
11	371	Structures and improvements	1,121,782.89	40,400.98			1,162,183.87
12	372	Office furniture and equipment	1,548,439.35	68,166.30	1,383.45		1,615,222.20
13	373	Transportation equipment	2,529,608.71	110,492.33	172,975.66		2,467,125.38
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	233,604.50	12,241.86			245,846.36
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	933,402.34	20,515.91	2,727.77		951,190.48
19	379	Other general plant					
20		Total general plant	6,366,837.79	251,817.38	177,086.88		6,441,568.29
		VIII. UNDISTRIBUTED ITEMS					
21	390	Other tangible property					
22	391	Utility plant purchased					
23	392	Utility plant sold					
24		Total undistributed items					
25		Common Plant	15,326,812.49	615,997.50	356,235.53		15,586,574.46
26		Total utility plant in service	320,077,727.15	14,201,963.19	757,641.78	(628.50)	333,521,420.06

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2016 (c)	Balance 1/1/2016 (d)
RATE BASE				
1		Utility Plant		
2		Plant in Service	317,934,845.60	304,750,914.66
3		Construction Work in Progress	5,328,575.85	5,254,169.05
4		General Office Prorate	15,586,574.46	15,326,812.49
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	338,849,995.91	325,331,896.20
6		Less Accumulated Depreciation		
7		Plant in Service	101,814,682.03	94,459,659.09
8		General Office Prorate	2,300,843.07	2,201,531.63
9		Total Accumulated Depreciation (=Line 7 + Line 8)	104,115,525.10	96,661,190.72
10		Less Other Reserves		
11		Deferred Income Taxes	30,914,041.83	28,768,098.92
12		Deferred Investment Tax Credit	88,305.63	100,067.91
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	31,002,347.46	28,868,166.83
15		Less Adjustments		
16		Contributions in Aid of Construction	54,408,039.50	54,966,263.63
17		Advances for Construction	2,745,375.03	2,667,941.96
18		Other (1)	(540,420.00)	(519,828.00)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	56,612,994.53	57,114,377.59
20		Add Materials and Supplies	1,129,560.24	1,003,666.28
21		Add Working Cash (=Line 34)	7,813,695.75	8,105,672.47
22		TOTAL DISTRICT RATE BASE	156,062,384.81	151,797,499.81
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		(1) Other Adjustment		
		Deferred Debit Income Tax	(540,420.00)	(519,828.00)
		Net Other Adjustment	(540,420.00)	(519,828.00)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	38,136,240.15	39,616,396.29
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	57,957,680.11	54,759,673.71
28		Other Revenues: Flat Rate Monthly Billing	1,223,031.93	1,253,353.21
29		Total Revenues (=Line 27 + Line 28)	59,180,712.04	56,013,026.92
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0207	0.0224
31		5/24 x Line 25 x (100% - Line 30)	7,780,857.18	8,068,736.62
32		1/24 x Line 25 x Line 30	32,838.57	36,935.86
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	7,813,695.75	8,105,672.47

* 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	94,459,659.09	1,109.73		2,201,530.63
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	5,116,518.00	62.52		355,466.00
4	(b) Charged to Account 265	2,436,925.00			537.00
5	(c) Charged to Clearing Accounts	276,023.00			73,330.00
6	(d) Salvage recovered	9,088.00			26,214.97
7	(e) All other credits ^{1/}				
8	Total credits	7,838,554.00	62.52		455,547.97
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	401,406.25			356,235.53
11	(b) Cost of removal	82,124.81			
12	(c) All other debits ^{1/}				
13	Total debits	483,531.06			356,235.53
14	Balance in reserve at end of year	101,814,682.03	1,172.25		2,300,843.07
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 - \$	10,573,768.53			
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
I. SOURCE OF SUPPLY PLANT							
1	311	Structures and improvements					
2	312	Collecting and impounding reservoirs					
3	313	Lake, river and other intakes					
4	314	Springs and tunnels					
5	315	Wells	3,554,906.09	234,283.00		(15,648.35)	3,773,540.74
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	3,554,906.09	234,283.00		(15,648.35)	3,773,540.74
II. PUMPING PLANT							
9	321	Structures and improvements	3,174,609.71	330,346.00		(23,514.22)	3,481,441.49
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	12,853,206.89	1,006,332.00			13,859,538.89
13	325	Other pumping plant					
14		Total pumping plant	16,027,816.60	1,336,678.00		(23,514.22)	17,340,980.38
III. WATER TREATMENT PLANT							
15	331	Structures and improvements	31,531.70	16,804.00			48,335.70
16	332	Water treatment equipment	19,478,894.75	1,994,131.00			21,473,025.75
17		Total water treatment plant	19,510,426.45	2,010,935.00			21,521,361.45
IV. TRANSMISSION AND DISTRIBUTION PLANT							
18	341	Structures and improvements					
19	342	Reservoirs and tanks	4,565,735.51	305,371.00			4,871,106.51
20	343	Transmission and distribution mains	33,483,052.73	2,156,841.00	56,691.75	(22,559.61)	35,560,642.37
21	344	Fire mains	12,770.93	289.00			13,059.93
22	345	Services	11,774,457.96	1,265,914.00	153,173.86	(7,829.61)	12,879,368.49
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	3,027,204.23	148,496.00	14,453.76	(12,573.02)	3,148,673.45
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	52,863,221.36	3,876,911.00	224,319.37	(42,962.24)	56,472,850.75
V. GENERAL PLANT							
28	371	Structures and improvements	347,907.86	23,296.00			371,203.86
29	372	Office furniture and equipment	(226,293.65)	71,340.00	1,383.45		(156,337.10)
30	373	Transportation equipment	1,384,863.11	206,365.00	172,975.66	9,088.00	1,427,340.45
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	265,708.08	14,911.00			280,619.08
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	731,103.19	54,747.00	2,727.77		783,122.42
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	2,503,288.59	370,659.00	177,086.88	9,088.00	2,705,948.71
40		Common Plant	2,201,531.63	429,332.00	356,235.53	26,214.97	2,300,843.07
41		TOTAL	96,661,190.72	8,258,798.00	757,641.78	(46,821.84)	104,115,525.10

SCHEDULE B-1 Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	50,873,910.45	48,473,478.95	2,400,431.50
4		601.2 Industrial sales	2,950,790.87	2,607,459.89	343,330.98
5		601.3 Sales to public authorities	4,132,978.79	3,678,734.87	454,243.92
6		Sub-total	57,957,680.11	54,759,673.71	3,198,006.40
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	1,223,031.93	1,253,353.21	(30,321.28)
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	81,143.44	2,182.04	78,961.40
22		Sub-total	1,304,175.37	1,255,535.25	48,640.12
23		Total water service revenues	59,261,855.48	56,015,208.96	3,246,646.52
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	82,005.80	85,301.38	(3,295.58)
26	612	Rent from water property	9,880.00	9,680.00	200.00
27	613	Interdepartmental rents			
28	614	Other water revenues	7,614,112.76	9,143,064.38	(1,528,951.62)
29		Total other water revenues	7,705,998.56	9,238,045.76	(1,532,047.20)
30	501	Total operating revenues	66,967,854.04	65,253,254.72	1,714,599.32

SCHEDULE B-2

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B				
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B				
4	703	Miscellaneous expenses	A					
5	704	Purchased water	A	B	C	12,580,344.76	12,672,014.77	(91,670.01)
		Maintenance						
6	706	Maintenance supervision and engineering	A	B				
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B				
9	708	Maintenance of collect and impound reservoirs	A					
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A					
12	710	Maintenance of springs and tunnels	A					
13	711	Maintenance of wells	A			41,294.02	46,896.98	(5,602.96)
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		Total source of supply expense				12,621,638.78	12,718,911.75	(97,272.97)

SCHEDULE B-2

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		66,097.97	67,576.08	(1,478.11)
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A					
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A					
	724	Pumping labor and expenses	A	B		488,185.03	480,193.54	7,991.49
22	725	Miscellaneous expenses	A			178,220.47	134,939.52	43,280.95
23	726	Fuel or power purchased for pumping	A	B	C	3,009,467.76	3,505,124.64	(495,656.88)
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		32,826.21	32,745.55	80.66
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		307,092.03	309,631.37	(2,539.34)
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		358,863.48	380,309.91	(21,446.43)
29	733	Maintenance of other pumping plant	A	B				
30		Total pumping expenses				4,440,752.95	4,910,520.61	(469,767.66)
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		142,163.53	164,943.25	(22,779.72)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			3,727,581.61	3,594,432.70	133,148.91
34	743	Miscellaneous expenses	A	B			24.71	(24.71)
35	744	Chemicals and filtering materials	A	B		2,969,083.30	4,744,706.61	(1,775,623.31)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B		23,269.03	23,644.16	(375.13)
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		6,188.41	6,352.06	(163.65)
39	748	Maintenance of water treatment equipment	A	B		135,062.64	103,195.45	31,867.19
40		Total water treatment expenses				7,003,348.52	8,637,298.94	(1,633,950.42)

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		200,117.84	204,278.20	(4,160.36)
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			5,351.53	5,363.28	(11.75)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			366,462.57	347,147.54	19,315.03
46	754	Meter expenses	A			222,669.24	224,864.97	(2,195.73)
47	755	Customer installations expenses	A			105,829.82	130,066.47	(24,236.65)
48	756	Miscellaneous expenses	A			39,020.31	31,929.73	7,090.58
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		7,529.11	24,515.83	(16,986.72)
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		27,018.81	28,537.71	(1,518.90)
53	761	Maintenance of trans. and distribution mains	A			384,824.53	409,826.12	(25,001.59)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			700,027.58	796,470.44	(96,442.86)
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			40,453.43	34,093.99	6,359.44
59	765	Maintenance of hydrants	A			154,307.07	129,333.38	24,973.69
60	766	Maintenance of miscellaneous plant	A			110,666.50	121,534.89	(10,868.39)
61		Total transmission and distribution expenses				2,364,278.34	2,487,962.55	(123,684.21)

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
62	771	Supervision	A	B		359,815.32	374,873.48	(15,058.16)
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		572,093.33	610,000.83	(37,907.50)
65	773	Customer records and collection expenses	A			1,592,576.42	1,550,843.59	41,732.83
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			484,598.49	320,089.59	164,508.90
68	775	Uncollectible accounts	A	B	C	59,103.38	44,974.06	14,129.32
69		Total customer account expenses				3,068,186.94	2,900,781.55	167,405.39
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B				
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A					
73	783	Advertising expenses	A					
74	784	Miscellaneous sales expenses	A					
75	785	Merchandising, jobbing and contract work	A					
76		Total sales expenses						

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
77	791	Administrative and general salaries	A	B	C	2,738,155.37	2,432,640.82	305,514.55
78	792	Office supplies and other expenses	A	B	C	295,560.07	259,799.36	35,760.71
79	793	Property insurance	A			64,522.00	49,612.00	14,910.00
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			979,665.09	850,190.95	129,474.14
82	795	Employees' pensions and benefits	A	B	C	4,078,328.02	3,905,245.92	173,082.10
83	796	Franchise requirements	A	B	C	581,707.44	560,026.94	21,680.50
84	797	Regulatory commission expenses	A	B	C	5,784.80	21,808.03	(16,023.23)
85	798	Outside services employed	A			452,027.17	223,995.84	228,031.33
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			158,146.11	152,325.28	5,820.83
		Maintenance						
89	805	Maintenance of general plant	A	B	C	403,084.92	273,566.99	129,517.93
90		Total administrative and general expenses				9,756,980.99	8,729,212.13	1,027,768.86
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C	17,126.00	15,205.00	1,921.00
92	812	Administrative expenses transferred - Credit	A	B	C	(1,076,968.99)	(738,522.18)	(338,446.81)
93	813	Duplicate charges - Credit	A	B	C			
94		Total miscellaneous				(1,059,842.99)	(723,317.18)	(336,525.81)
95		Total operating expenses				38,195,343.53	39,661,370.35	(1,466,026.82)

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	1,704,101.97	1,701,920.97		2,181.00	
2	State corporation franchise tax	1,538,410.00	1,519,463.19		18,946.81	
3	State unemployment insurance tax	28,332.11	30,811.67			(2,479.56)
4	Other state and local taxes					
5	Federal unemployment insurance tax	22,665.64	24,187.91			(1,522.27)
6	Federal insurance contributions act	726,813.48	653,025.03			73,788.45
7	Other federal taxes					
8	Federal income tax	6,238,590.69	6,177,317.99		61,272.70	
	Total	10,258,913.89	10,106,726.76		82,400.51	69,786.62

SCHEDULE D-1 Sources of Supply and Water Developed										
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted ____ (Unit) ²	Remarks	
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions				
Claim				Capacity	Max	Min				
1										
2										
3										
4										
5										
6										
7										
8	WELLS					Pumping Capacity ____ (Unit) ²	Annual Quantities Pumped CCF (Unit) ²	Remarks		
9	At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water					
10										
11	See Attached									
12										
13										
14										
15										
16										
17	TUNNELS AND SPRINGS			FLOW IN ____ (Unit) ²			Annual Quantities Used ____ (Unit) ²	Remarks		
18	Designation	Location	Number	Maximum	Minimum					
19										
20										
21										
22										
23										
24										
25										
26	Purchased Water for Resale									
27										
28										
29	Purchased from									
30										
31	Central Basin Municipal Water District (Reclaimed)						76,653	CCF		
32	Los Angeles County Sanitation District (Reclaimed)						5,184	CCF		
33	Upper San Gabriel Valley Municipal Water District (Reclaimed)						715,909	CCF		
34										
35	Annual quantities purchased				(Unit chosen) ²		797,746	CCF		
36										

¹ State ditch, pipe line, reservoir, etc., with name, if any.
² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.
³ Average depth to water surface below ground surface.

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting Reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete	1	1,193,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	37	28,795,000	
12	Concrete			
	Total	38	29,988,000	

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division
2016**

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'	157	159	1,044	607
1C	11828 E. Ranchito Street	18" x 506'	160	164	1,280	728
1D	11828 E. Ranchito Street	18" x 834'	162	177	2,236	675,158
1E	11828 E. Ranchito Street	18" x 830'	154	164	2,417	766,299
2F	4921 N. Tyler Avenue	20" x 620'	142	159	1,659	196,469
2D	4921 N. Tyler Avenue	20" x 600'	143	160	2,325	929,167
2E	4921 N. Tyler Avenue	18" x 620'	125	136	2,015	10,125
8B	2701 N. Loma Street	12" x 312'	85	109	1,170	4,499
8C	2701 N. Loma Street	18" x 534'	82	113	1,420	376,137
8D	2701 N. Loma Street	18" x 580'	81	103	2,290	572,768
8E	2701 N. Loma Street	18" x 970'	103	134	2,965	15,577
8F	2701 N. Loma Street	18" x 1220'	74	125	2,864	14,660
11A	12630 E. Fineview Street	20" x 445'	83	109	2,240	518,306
11B	12630 E. Fineview Street	20" x 664'	82	109	1,794	1,239
11C	12630 E. Fineview Street	20" x 419'	81	149	1,038	28,100
B4B	940 Baldwin Park Boulevard	16" x 1178'	141			
B4C	940 Baldwin Park Boulevard	16" x 1058'	148			
B5B	209 Perez Place	20" X 516'		164	2,876	1,807,542
B5D	209 Perez Place	18" x 1135'	115		2,304	21,136
B5E	209 Perez Place	20" X 820'		227	2,490	1,700,285
B6C	14104 E Corak Street	18" x 526'	163		2,026	30
B6D	14104 E Corak Street	18" x 1078'	160		1,974	297
B7E	14614 E. Nelson Avenue	18" x 1203'	138	174	485	476
B9B	436 N. Orange Avenue	18" x 1128'	140	193	770	174,170
B11A	14453 E. Temple Avenue	16" x 854'	132			
B11B	14453 E. Temple Avenue	18" x 860'	135	155	1,745	372,546
B24A	14650 Nelson Avenue	20" x 1170'	133	241	2,396	8,670
B24B	14650 Nelson Avenue	20" x 1170'	135	212	2,265	3,660
B25A	13032 Bess Avenue	20" x 800'		166	2,249	1,532,071
B25B	13032 Bess Avenue	20" x 1030'		176	2,684	1,741,963
B26A	1517 Virginia Avenue	20" x 800'		161	542	352,559
B26B	1517 Virginia Avenue	20" x 1030'		173	1,015	663,146
G4A	3350 N. Walnut Grove	14" x 402'	138	152	923	73,035
W1C	6135 S. Pioneer Boulevard	20" x 530'	83	134	1,754	2,718
W1E	6135 S. Pioneer Boulevard	20" x 552'	76			
W6C	10509 E. Dunlap Crossing	18" x 542'	72	113	2,554	689,090
W6D	10509 E. Dunlap Crossing	18" x 800"	90	102	2,600	15,614
Well #5	City of Industry					161,272
Total All Wells						13,430,119

* As of December 31, 20116

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping										
Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron						340			
12	Cast iron (cement lined)						5,515		21,786	2,926
13	Concrete									
14	Copper		166	384						
15	Riveted Steel									
16	Standard Screw	1,397	1,674	8,144	5,628	5,014	10,591	1,095	172	138
17	Screw or Welded Casing			9,666	2,224	9,717	40,400	14,729	10,477	1,806
18	Cement - Asbestos					446	313,259		655,423	428,794
19	Welded Steel					830	29,149	77	115,383	269,460
20	Wood									
21	Other (specify) Plastic		390	3,122			2,662		13,937	41,468
22	Total	1,397	2,230	21,316	7,852	16,007	401,916	15,901	817,178	744,592

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)										
Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36-42	
23	Cast Iron									340
24	Cast iron (cement lined)	3,597	286							34,110
25	Concrete									
26	Copper									550
27	Riveted Steel		194							194
28	Standard Screw									33,853
29	Screw or Welded Casing									89,019
30	Cement - Asbestos	177,161	76,177	12,692	39,056	1,313				1,704,321
31	Welded Steel	52,370	241,751	14,925	234,639	4,360	5,836	68,093	48,096	1,084,969
32	Wood									
33	Other (specify) Plastic				108					61,687
34	Total	233,128	318,408	27,617	273,803	5,673	5,836	68,093	48,096	3,009,043

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	41,810	41,869		
Commercial	4,997	4,966		
Industrial	46	46		
Public authorities	410	415		
Irrigation				
Other (specify) Construction		19		
Other (specify) Reclaimed	43	42		
Subtotal	47,306	47,357		
Private fire connections			1,185	1,188
Public fire hydrants			4,057	4,062
Total	47,306	47,357	5,242	5,250

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

Size	Meters	Services
5/8 x 3/4 - in	35,647	16,489
3/4 - in	3,197	28,537
1 - in	6,716	1,011
1.5 - in	1,004	1,986
2 - in	1,597	323
3 - in	59	521
4 - in	37	494
6 - in	28	372
8 - in	13	109
Over 8 - in	9	
Total	48,307	49,842

SCHEDULE D-6 Meter Testing Data

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

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	762,741	761,493	756,158	856,055	829,754	923,890	1,087,540	5,977,631
Industrial	61,769	65,910	63,974	72,434	68,815	70,949	83,922	487,773
Public authorities	39,986	35,773	39,336	56,778	101,360	124,130	124,076	521,439
Irrigation								
Other (specify) - Reclaimed	23,654	41,623	42,245	72,859	70,261	94,029	118,993	463,664
Other (specify) - Construction	192	553	1,203	1,199	2,020	931	1,102	7,200
Total	888,342	905,352	902,916	1,059,325	1,072,210	1,213,929	1,415,633	7,457,707

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	984,317	1,082,813	1,024,637	829,660	780,257	4,701,684	10,679,315	10,677,144
Industrial	73,183	79,060	76,128	68,620	56,663	353,654	841,427	845,361
Public authorities	132,840	143,440	134,053	102,553	61,048	573,934	1,095,373	983,555
Irrigation								
Other (specify) - Reclaimed	102,544	93,380	72,423	50,260	14,367	332,974	796,638	906,362
Other (specify) - Construction	432	1,344	1,883	374	55	4,088	11,288	
Total	1,293,316	1,400,037	1,309,124	1,051,467	912,390	5,966,334	13,424,041	13,412,422

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

Total acres irrigated Unknown

Total population served 257,000

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>1,129,560.24</u>
100.3	Construction Work in Progress	\$ <u>5,328,575.85</u>
241	Advances for Construction	\$ <u>2,745,375.03</u>
265	Contributions in Aid of Construction	\$ <u>54,408,039.50</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, 2016, through December 31, 2016.

President
 Title (Please Print)

/s/ R.W. Nicholson
 Signature

(626) 448-6183
 Telephone Number

March 31, 2017
 Date

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Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2016
ANNUAL REPORT
OF

SAN GABRIEL VALLEY WATER COMPANY

(Name of Corporation)

Name of District: **Fontana Water Company**

Location: **Fontana, San Bernardino**

(TOWN OR CITY)

(COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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SCHEDULE A-1a
Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		I. INTANGIBLE PLANT					
1	301	Organization	2,287.60				2,287.60
2	302	Franchises and consents (Schedule A-1b)	2,052.36				2,052.36
3	303	Other intangible plant					
4		Total intangible plant	4,339.96				4,339.96
		II. LANDED CAPITAL					
5	306	Land and land rights	8,834,140.96	40,800.00			8,874,940.96
		III. SOURCE OF SUPPLY PLANT					
6	311	Structures and improvements					
7	312	Collecting and impounding reservoirs					
8	313	Lake, river and other intakes					
9	314	Springs and tunnels					
10	315	Wells	8,701,735.19	93,215.85			8,794,951.04
11	316	Supply mains					
12	317	Other source of supply plant					
13		Total source of supply plant	8,701,735.19	93,215.85			8,794,951.04
		IV. PUMPING PLANT					
14	321	Structures and improvements	10,702,329.97	1,313,789.07			12,016,119.04
15	322	Boiler plant equipment					
16	323	Other power production equipment					
17	324	Pumping equipment	39,328,032.39	2,106,855.56			41,434,887.95
18	325	Other pumping plant					
19		Total pumping plant	50,030,362.36	3,420,644.63			53,451,006.99
		V. WATER TREATMENT PLANT					
20	331	Structures and improvements	4,290,169.71	6,932.40			4,297,102.11
21	332	Water treatment equipment	49,668,741.29	69,558.97			49,738,300.26
		Total water treatment plant	53,958,911.00	76,491.37			54,035,402.37

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
VI. TRANSMISSION AND DIST. PLANT							
1	341	Structures and improvements					
2	342	Reservoirs and tanks	14,978,786.89	773,736.30			15,752,523.19
3	343	Transmission and distribution mains	138,350,829.61	5,646,530.53	22,361.55	(22,980.46)	143,952,018.13
4	344	Fire mains	806.26				806.26
5	345	Services	51,295,891.15	2,511,411.45	95,610.56		53,711,692.04
6	346	Meters		70,264.09			70,264.09
7	347	Meter installations					
8	348	Hydrants	10,344,528.96	809,719.21	1,805.55		11,152,442.62
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	214,970,842.87	9,811,661.58	119,777.66	(22,980.46)	224,639,746.33
VII. GENERAL PLANT							
11	371	Structures and improvements	5,198,027.87	19,350.45			5,217,378.32
12	372	Office furniture and equipment	1,872,964.19	86,308.66	2,632.98		1,956,639.87
13	373	Transportation equipment	3,135,837.44	343,003.64	307,128.22		3,171,712.86
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	95,693.34	12,033.08			107,726.42
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	1,055,955.86	108,966.97			1,164,922.83
19	379	Other general plant					
20		Total general plant	11,358,478.70	569,662.80	309,761.20	0.00	11,618,380.30
VIII. UNDISTRIBUTED ITEMS							
21	390	Other tangible property					
22	391	Utility plant purchased					
23	392	Utility plant sold					
24		Total undistributed items					
25		Common Plant	15,118,275.97	619,704.61	358,379.37		15,379,601.21
26		Total utility plant in service	362,977,087.01	14,632,180.84	787,918.23	(22,980.46)	376,798,369.16

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2016 (c)	Balance 1/1/2016 (d)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	361,418,767.95	347,858,811.04
3		Construction Work in Progress	7,215,565.20	11,986,264.34
4		General Office Prorate	15,379,601.21	15,118,275.97
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	384,013,934.36	374,963,351.35
6		Less Accumulated Depreciation		
7		Plant in Service	105,291,385.03	96,992,225.55
8		General Office Prorate	1,764,687.38	1,665,176.02
9		Total Accumulated Depreciation (=Line 7 + Line 8)	107,056,072.41	98,657,401.57
10		Less Other Reserves		
11		Deferred Income Taxes	36,249,699.50	35,638,645.11
12		Deferred Investment Tax Credit	192,166.99	211,361.71
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	36,441,866.49	35,850,006.82
15		Less Adjustments		
16		Contributions in Aid of Construction	48,952,871.51	38,172,426.02
17		Advances for Construction	36,755,300.38	35,352,940.16
18		Other (1)	(5,474,997.51)	(5,402,114.57)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	80,233,174.38	68,123,251.61
20		Add Materials and Supplies	1,271,111.55	1,065,897.56
21		Add Working Cash (=Line 34)	7,760,809.64	7,540,141.11
22		TOTAL DISTRICT RATE BASE	169,314,742.27	216,788,736.84
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		
		(1) Other Adjustments		
		Water Entitlements	(5,190,322.14)	(5,190,322.14)
		Deferred Debit Income Tax	(1,759,429.37)	(1,753,836.43)
		Other	1,474,754.00	1,542,044.00
		Net Other Adjustments	(5,474,997.51)	(5,402,114.57)

Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	37,688,212.45	36,648,558.70
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	56,991,746.18	51,134,652.75
28		Other Revenues: Flat Rate Monthly Billing	836,871.02	807,655.57
29		Total Revenues (=Line 27 + Line 28)	57,828,617.20	51,942,308.32
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0145	0.0155
31		5/24 x Line 25 x (100% - Line 30)	7,738,084.32	7,516,397.29
32		1/24 x Line 25 x Line 30	22,725.32	23,743.82
33		1/12 x Line 26		
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	7,760,809.64	7,540,141.11

* 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	96,992,225.55	1,210.68		1,665,177.02
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	7,009,946.00	82.08		357,602.00
4	(b) Charged to Account 265	1,352,454.00			143.00
5	(c) Charged to Clearing Accounts	365,654.00			73,772.00
6	(d) Salvage recovered	27,903.00			26,372.73
7	(e) All other credits ^{1/}				
8	Total credits	8,755,957.00	82.08		457,889.73
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	433,675.34			358,379.37
11	(b) Cost of removal	23,122.18			
12	(c) All other debits ^{1/}				
13	Total debits	456,797.52			358,379.37
14	Balance in reserve at end of year	105,291,385.03	1,292.76		1,764,687.38
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 - \$			8,402,282.39	
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements					
2	312	Collecting and impounding reservoirs					
3	313	Lake, river and other intakes					
4	314	Springs and tunnels					
5	315	Wells	4,275,266.03	292,195.00			4,567,461.03
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant	4,275,266.03	292,195.00			4,567,461.03
		II. PUMPING PLANT					
9	321	Structures and improvements	2,272,867.56	302,155.00			2,575,022.56
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment	17,071,447.74	1,449,695.00			18,521,142.74
13	325	Other pumping plant					
14		Total pumping plant	19,344,315.30	1,751,850.00			21,096,165.30
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements	786,911.89	95,319.00			882,230.89
16	332	Water treatment equipment	11,228,553.20	1,292,292.00			12,520,845.20
17		Total water treatment plant	12,015,465.09	1,387,611.00			13,403,076.09
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements					
19	342	Reservoirs and tanks	3,758,278.79	341,118.00			4,099,396.79
20	343	Transmission and distribution mains	38,674,827.02	2,780,683.00	26,498.03	(14,572.18)	41,414,439.81
21	344	Fire mains	756.00	15.00			771.00
22	345	Services	12,317,401.25	1,359,740.00	95,610.56	(8,550.00)	13,572,980.69
23	346	Meters					
24	347	Meter installations					
25	348	Hydrants	4,159,049.13	267,636.00	1,805.55		4,424,879.58
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	58,910,312.19	4,749,192.00	123,914.14	(23,122.18)	63,512,467.87
		V. GENERAL PLANT					
28	371	Structures and improvements	600,775.67	96,343.00			697,118.67
29	372	Office furniture and equipment	(604,275.49)	85,209.00	2,632.98		(521,699.47)
30	373	Transportation equipment	2,063,361.80	292,355.00	307,128.22	18,902.00	2,067,490.58
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	80,767.31	8,005.00			88,772.31
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	306,237.65	65,294.00		9,001.00	380,532.65
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	2,446,866.94	547,206.00	309,761.20	27,903.00	2,712,214.74
40		Common Plant	1,665,176.02	431,518.00	358,379.37	26,372.73	1,764,687.38
41		TOTAL	98,657,401.57	9,159,572.00	792,054.71	31,153.55	107,056,072.41

SCHEDULE B-1 Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	48,785,527.17	44,022,950.43	4,762,576.74
4		601.2 Industrial sales	3,042,495.30	2,428,490.47	614,004.83
5		601.3 Sales to public authorities	5,163,723.71	4,683,211.85	480,511.86
6		Sub-total	56,991,746.18	51,134,652.75	5,857,093.43
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	836,871.02	807,655.57	29,215.45
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	880,278.15	918,459.68	(38,181.53)
22		Sub-total	1,717,149.17	1,726,115.25	(8,966.08)
23		Total water service revenues	58,708,895.35	52,860,768.00	5,848,127.35
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	226,863.06	228,425.39	(1,562.33)
26	612	Rent from water property			
27	613	Interdepartmental rents			
28	614	Other water revenues	206,492.49	224,428.48	(17,935.99)
29		Total other water revenues	433,355.55	452,853.87	(19,498.32)
30	501	Total operating revenues	59,142,250.90	53,313,621.87	5,828,629.03

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		I. SOURCE OF SUPPLY EXPENSE						
		Operation						
1	701	Operation supervision and engineering	A	B				
2	701	Operation supervision, labor and expenses			C			
3	702	Operation labor and expenses	A	B				
4	703	Miscellaneous expenses	A					
5	704	Purchased water	A	B	C	15,171,274.60	14,248,653.76	922,620.84
		Maintenance						
6	706	Maintenance supervision and engineering	A	B				
7	706	Maintenance of structures and facilities			C			
8	707	Maintenance of structures and improvements	A	B				
9	708	Maintenance of collect and impound reservoirs	A					
10	708	Maintenance of source of supply facilities		B				
11	709	Maintenance of lake, river and other intakes	A					
12	710	Maintenance of springs and tunnels	A					
13	711	Maintenance of wells	A			17,634.02	14,140.55	3,493.47
14	712	Maintenance of supply mains	A					
15	713	Maintenance of other source of supply plant	A	B				
16		Total source of supply expense				15,188,908.62	14,262,794.31	926,114.31

SCHEDULE B-2

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		II. PUMPING EXPENSES						
		Operation						
17	721	Operation supervision and engineering	A	B		51,391.09	52,162.57	(771.48)
18	721	Operation supervision labor and expense			C			
19	722	Power production labor and expense	A					
20	722	Power production labor, expenses and fuel		B				
21	723	Fuel for power production	A					
	724	Pumping labor and expenses	A	B		541,775.91	535,138.51	6,637.40
22	725	Miscellaneous expenses	A			160,540.70	211,441.50	(50,900.80)
23	726	Fuel or power purchased for pumping	A	B	C	4,440,958.06	4,768,734.12	(327,776.06)
		Maintenance						
24	729	Maintenance supervision and engineering	A	B		14,085.05	13,466.79	618.26
25	729	Maintenance of structures and equipment			C			
26	730	Maintenance of structures and improvements	A	B		159,611.73	155,870.45	3,741.28
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B		160,348.96	152,098.63	8,250.33
29	733	Maintenance of other pumping plant	A	B				
30		Total pumping expenses				5,528,711.50	5,888,912.57	(360,201.07)
		III. WATER TREATMENT EXPENSES						
		Operation						
31	741	Operation supervision and engineering	A	B		101,502.71	112,370.91	(10,868.20)
32	741	Operation supervision, labor and expenses			C			
33	742	Operation labor and expenses	A			755,113.09	828,059.07	(72,945.98)
34	743	Miscellaneous expenses	A	B		14,548.05	13,675.50	872.55
35	744	Chemicals and filtering materials	A	B		373,004.00	398,583.99	(25,579.99)
		Maintenance						
36	746	Maintenance supervision and engineering	A	B				
37	746	Maintenance of structures and equipment			C			
38	747	Maintenance of structures and improvements	A	B		19,438.38	1,446.72	17,991.66
39	748	Maintenance of water treatment equipment	A	B		1,418,924.34	1,068,354.23	350,570.11
40		Total water treatment expenses				2,682,530.57	2,422,490.42	260,040.15

SCHEDULE B-2

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		IV. TRANS. AND DIST. EXPENSES						
		Operation						
41	751	Operation supervision and engineering	A	B		217,937.82	217,042.51	895.31
42	751	Operation supervision, labor and expenses			C			
43	752	Storage facilities expenses	A			49,311.98	60,270.36	(10,958.38)
44	752	Operation labor and expenses		B				
45	753	Transmission and distribution lines expenses	A			238,101.32	227,190.07	10,911.25
46	754	Meter expenses	A			158,518.08	178,834.56	(20,316.48)
47	755	Customer installations expenses	A			67,774.03	67,136.32	637.71
48	756	Miscellaneous expenses	A			25,080.41	18,097.50	6,982.91
		Maintenance						
49	758	Maintenance supervision and engineering	A	B		13,444.51	34,239.76	(20,795.25)
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		22,127.14	31,917.94	(9,790.80)
53	761	Maintenance of trans. and distribution mains	A			543,578.86	741,823.31	(198,244.45)
54	761	Maintenance of mains		B				
55	762	Maintenance of fire mains	A					
56	763	Maintenance of services	A			576,749.12	558,039.21	18,709.91
57	763	Maintenance of other trans. and distribution plant		B				
58	764	Maintenance of meters	A			40,598.33	36,000.54	4,597.79
59	765	Maintenance of hydrants	A			73,927.26	78,726.35	(4,799.09)
60	766	Maintenance of miscellaneous plant	A			49,223.19	58,961.61	(9,738.42)
61		Total transmission and distribution expenses				2,076,372.05	2,308,280.04	(231,907.99)

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		V. CUSTOMER ACCOUNT EXPENSES						
		Operation						
62	771	Supervision	A	B		277,059.76	243,843.01	33,216.75
63	771	Superv., meter read., other customer acct expenses			C			
64	772	Meter reading expenses	A	B		549,945.69	582,810.20	(32,864.51)
65	773	Customer records and collection expenses	A			1,584,250.69	1,593,810.56	(9,559.87)
66	773	Customer records and accounts expenses		B				
67	774	Miscellaneous customer accounts expenses	A			428,460.12	543,608.61	(115,148.49)
68	775	Uncollectible accounts	A	B	C	112,256.42	108,133.13	4,123.29
69		Total customer account expenses				2,951,972.68	3,072,205.51	(120,232.83)
		VI. SALES EXPENSES						
		Operation						
70	781	Supervision	A	B				
71	781	Sales expenses			C			
72	782	Demonstrating and selling expenses	A					
73	783	Advertising expenses	A					
74	784	Miscellaneous sales expenses	A					
75	785	Merchandising, jobbing and contract work	A					
76		Total sales expenses						

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

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

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
		VII. ADMINISTRATIVE AND GENERAL EXPENSES						
		Operation						
77	791	Administrative and general salaries	A	B	C	2,924,156.13	2,733,267.55	190,888.58
78	792	Office supplies and other expenses	A	B	C	345,463.67	332,589.71	12,873.96
79	793	Property insurance	A			63,072.76	50,237.63	12,835.13
80	793	Property insurance, injuries and damages		B	C			
81	794	Injuries and damages	A			962,771.98	847,112.78	115,659.20
82	795	Employees' pensions and benefits	A	B	C	4,157,979.47	4,136,820.79	21,158.68
83	796	Franchise requirements	A	B	C	376,430.25	336,403.92	40,026.33
84	797	Regulatory commission expenses	A	B	C	423,016.03	421,007.87	2,008.16
85	798	Outside services employed	A			360,527.34	466,227.40	(105,700.06)
86	798	Miscellaneous other general expenses		B				
87	798	Miscellaneous other general operation expenses			C			
88	799	Miscellaneous general expenses	A			153,794.39	159,558.90	(5,764.51)
		Maintenance						
89	805	Maintenance of general plant	A	B	C	478,258.41	357,274.07	120,984.34
90		Total administrative and general expenses				10,245,470.43	9,840,500.62	404,969.81
		VIII. MISCELLANEOUS						
91	811	Rents	A	B	C			
92	812	Administrative expenses transferred - Credit	A	B	C	(873,496.98)	(1,038,491.64)	164,994.66
93	813	Duplicate charges - Credit	A	B	C			
94		Total miscellaneous				(873,496.98)	(1,038,491.64)	164,994.66
95		Total operating expenses				37,800,468.87	36,756,691.83	1,043,777.04

**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	2,008,904.64	1,993,273.64		15,631.00	
2	State corporation franchise tax	627,591.04	608,530.20		19,060.84	
3	State unemployment insurance tax	29,519.19	29,488.21			30.98
4	Other state and local taxes					
5	Federal unemployment insurance tax	23,615.44	23,596.43			19.01
6	Federal insurance contributions act	742,301.93	677,821.10			64,480.83
7	Other federal taxes					
8	Federal income tax	2,736,052.08	2,681,772.29		54,279.79	
	Total	6,167,984.32	6,014,481.87		88,971.63	64,530.82

SCHEDULE D-1 Sources of Supply and Water Developed									
Line No.	STREAMS			FLOW IN ... (Unit) ²				Annual Quantities Diverted CCF (Unit) ²	Remarks
	Diverted Into ¹	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
Claim				Capacity	Max	Min			
1									
2									
3									
4	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					618,151	
5									
6									
7									
WELLS						Pumping Capacity ____ (Unit) ²	Annual Quantities Pumped CCF (Unit) ²	Remarks	
At Plant (Name or Number)	Location	Number	Diversions	³ Depth in Water					
8									
9									
10									
11									
12	See Attached								
13									
14									
15									
16									
TUNNELS AND SPRINGS				FLOW IN ____ (Unit) ²		Annual Quantities Used ____ (Unit) ²	Remarks		
Designation	Location	Number	Maximum	Minimum					
17									
18									
19									
20									
21									
22									
23									
24									
25									
Purchased Water for Resale									
26									
27									
28									
29	Purchased from:								
30									
31	Inland Empire Utilities Agency - Recycled						2,975	CCF	
32	Inland Empire Utilities Agency - Potable						3,318,000	CCF	
33	Cucamonga Valley Water District						17,049	CCF	
34									
35	Annual quantities purchased				(Unit chosen) ²		3,338,024	CCF	
36									

¹ State ditch, pipe line, reservoir, etc., with name, if any.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallons or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

³ Average depth to water surface below ground surface.

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting Reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution Reservoirs			
6	Concrete	6	10,161,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	17	19,801,000	
12	Concrete			
	Total	23	29,962,000	

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Fontana Water Company Division****2016**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	567		2,321	75,350
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	490		1,850	
F4A	8005 Alder Ave.	18" x 940'	547		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	514		2,392	179,007
F7B	8326 Cherry Ave.	20" x 1010'	507		2,374	485,370
F10B	17651 Baseline Ave.	18" x 1040'		647	962	759,466
F10C	17651 Baseline Ave.	18" x 1010'		603	491	417,616
F10D	1265 N. Tamarind Ave.	20" x 1300'	571	576	1,440	713,848
F13A	1900 North Alder Ave.	16" x 1000'	534		1,350	
F13B	1900 North Alder Ave.	16" x 1140'	539		1,979	
F15A	5888 Citrus Ave.	18" x 1240'	638		1,358	
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,150	8,372
F17C	14555 San Bernardino Ave.	18" x 930'	356		2,678	10,598
F18A	7706 Sierra Ave.	20" x 884'			2,400	
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	320		1,400	
F21B	10576 Live Oak Ave.	20" x 1020'	317		2,413	779,923
F22A	14777 Ceres Ave.	18" x 870'	460		1,843	
F23A	16025 Boyle Ave.	18" x 770'	363		2,653	45,649
F24A	7211 Juniper Ave.	18" x 1100'			1,761	73,214
F26A	16991 Micallef St.	18" x 1140'	697	718	1,198	761,612
F27A	Upper Lytle Creek Wash	18" x 105'	79	82	128	129,390
F28A	Lower Lytle Creek Wash	20" x 580'	387		150	
F29A	Lower Lytle Creek Wash	20" x 656'	393	432	461	303,877
F30A	8222 Hemlock Ave.	20" x 918'	541		1,017	506,170
F31A	16135 Baseline Ave.	16" x 1040'	650		1,527	837,277
F32A	Lower Lytle Creek Wash	20" x 600'	345	416	370	219,385
F33A	Upper Lytle Creek Wash	20" x 169'	109	112	208	188,426
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	464		500	
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	469		1,325	
F40A	Lower Lytle Creek Wash	20" x 407'	237		235	21,169
F42A	Upper Lytle Creek Wash	20" x 157'	118	125	236	291,490
F44A	7980 Sultana Avenue	18" x 960'	585	611	2,238	1,354,441
F44B	7980 Sultana Avenue	18" x 1000'	579		1,956	834,537
F44C	7980 Sultana Avenue	18" x 1000'	588	613	2,208	1,148,484
F49A	2116 W. Baseline Road	18" x 960'			1,562	1,116,499
F54A	3221 Riverside Avenue #H	20"x670	281		1,350	
Total All Wells						11,261,170

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping										
Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								19,693	
12	Cast iron (cement lined)						2,836		144,382	2,367
13	Concrete									
14	Copper									
15	Riveted Steel						25,871		7,658	13,149
16	Standard Screw	5,579	2	70,285			43		391	
17	Screw or Welded Casing					2,262	15			
18	Cement - Asbestos						14,780		420,349	231,478
19	Welded Steel						43,848	1,405	341,570	509,452
20	Wood									
21	Other (specify) Plastic						9,339		159,287	158,522
22	Total	5,579	2	70,285		2,262	96,732	1,405	1,093,330	914,968

B. Footages of Pipe by Inside Diameters in Inches - Not Including Service Piping - (Continued)										
Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36-42	
23	Cast Iron									19,693
24	Cast iron (cement lined)	1,368	13							150,966
25	Concrete	14,103	4,588	4,988	33,008	12,881	1,200	2,650	14	73,432
26	Copper									
27	Riveted Steel		44				2,070			48,792
28	Standard Screw									76,300
29	Screw or Welded Casing									2,277
30	Cement - Asbestos	144,767	67,566		39,767					918,707
31	Welded Steel	29,909	455,587	19,532	382,508	5,232	44,027	152,952	45,718	2,031,740
32	Wood									
33	Other (specify) Plastic		6,913							334,061
34	Total	190,147	534,711	24,520	455,283	18,113	47,297	155,602	45,732	3,655,968

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	41,770	42,124		
Commercial	2,554	2,595		
Industrial	84	82		
Public authorities	593	596		
Irrigation				
Other (specify) Construction	44	47		
Other (specify) Reclaimed		1		
Subtotal	45,045	45,445		
Private fire connections			949	981
Public fire hydrants			5,159	5,202
Total	45,045	45,445	6,108	6,183

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

Size	Meters	Services
5/8 x 3/4 - in	24,914	
3/4 - in	75	6,981
1 - in	18,928	37,878
1.5 - in	712	513
2 - in	1,591	1,678
3 - in	52	11
4 - in	7	265
6 - in	24	273
8 - in	11	461
Over 8 - in	23	263
Total	46,337	48,323

SCHEDULE D-6 Meter Testing Data

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

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	682,231	675,497	761,132	850,884	866,852	1,046,272	1,249,769	6,132,637
Industrial	56,381	66,336	62,089	76,986	73,721	76,318	84,487	496,318
Public authorities	43,982	49,217	54,151	80,542	101,842	134,964	167,977	632,675
Irrigation								
Other (specify) - Reclaimed								
Other (specify) - Construction	(534)	11,082	11,443	11,625	63,365	15,948	19,231	132,160
Total	782,060	802,132	888,815	1,020,037	1,105,780	1,273,502	1,521,464	7,393,790

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	1,203,811	1,223,112	1,111,909	903,559	796,344	5,238,735	11,371,372	11,498,771
Industrial	79,116	81,614	78,324	72,307	72,358	383,719	880,037	774,238
Public authorities	173,361	188,567	146,901	90,607	55,446	654,882	1,287,557	1,291,954
Irrigation								
Other (specify) - Reclaimed	798	1,505	417	96	160	2,976	2,976	
Other (specify) - Construction	10,873	10,073	60,182	11,039	8,933	101,100	233,260	280,320
Total	1,467,959	1,504,871	1,397,733	1,077,608	933,241	6,381,412	13,775,202	13,845,283

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

Total acres irrigated Unknown

Total population served 225,300

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>1,271,111.55</u>
100.3	Construction Work in Progress	\$ <u>7,215,565.20</u>
241	Advances for Construction	\$ <u>36,755,300.38</u>
265	Contributions in Aid of Construction	\$ <u>48,952,871.51</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, 2016, through December 31, 2016.

President
Title (Please Print)

/s/ R.W. Nicholson
Signature

(626) 448-6183
Telephone Number

March 31, 2017
Date

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Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2016
ANNUAL REPORT
OF

SAN GABRIEL VALLEY WATER COMPANY

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, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

SCHEDULE A-1a
Utility Plant in Service

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

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

Line No.	Acct	Title of Account (a)	Balance Beginning of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
		VI. TRANSMISSION AND DIST. PLANT					
1	341	Structures and improvements					
2	342	Reservoirs and tanks					
3	343	Transmission and distribution mains					
4	344	Fire mains					
5	345	Services					
6	346	Meters	8,808,782.22	593,526.84	515,693.81		8,886,615.25
7	347	Meter installations					
8	348	Hydrants					
9	349	Other transmission and distribution plant					
10		Total transmission and distribution plant	8,808,782.22	593,526.84	515,693.81		8,886,615.25
		VII. GENERAL PLANT					
11	371	Structures and improvements	15,026,351.93	318,924.80			15,345,276.73
12	372	Office furniture and equipment	4,234,595.79	120,571.00	98,418.73		4,256,748.06
13	373	Transportation equipment	826,361.08	201,568.24	100,502.36		927,426.96
14	374	Stores equipment					
15	375	Laboratory equipment					
16	376	Communication equipment	452,045.07				452,045.07
17	377	Power operated equipment					
18	378	Tools, shop and garage equipment	54,986.57	1,111.23			56,097.80
19	379	Other general plant					
20		Total general plant	20,594,340.44	642,175.27	198,921.09		21,037,594.62
		VIII. UNDISTRIBUTED ITEMS					
21							
22	390	Common Plant					
23	391	Utility plant purchased					
24	392	Utility plant sold					
25		Total undistributed items					
26		Total utility plant in service	30,445,088.46	1,235,702.11	714,614.90		30,966,175.67

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	3,866,707.65			
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505	713,068.00			
4	(b) Charged to Account 265	680.00			
5	(c) Charged to Clearing Accounts	147,102.00			
6	(d) Salvage recovered	52,587.70			
7	(e) All other credits ^{1/}				
8	Total credits	913,437.70			
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	714,614.90			
11	(b) Cost of removal				
12	(c) All other debits ^{1/}				
13	Total debits	714,614.90			
14	Balance in reserve at end of year	4,065,530.45			
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 - \$	1,354,177.05			
19	^{1/} Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excluding Salvage (c)	Debits to Reserves During Year Excluding Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
		I. SOURCE OF SUPPLY PLANT					
1	311	Structures and improvements					
2	312	Collecting and impounding reservoirs					
3	313	Lake, river and other intakes					
4	314	Springs and tunnels					
5	315	Wells					
6	316	Supply mains					
7	317	Other source of supply plant					
8		Total source of supply plant					
		II. PUMPING PLANT					
9	321	Structures and improvements					
10	322	Boiler plant equipment					
11	323	Other power production equipment					
12	324	Pumping equipment					
13	325	Other pumping plant					
14		Total pumping plant					
		III. WATER TREATMENT PLANT					
15	331	Structures and improvements					
16	332	Water treatment equipment					
17		Total water treatment plant					
		IV. TRANSMISSION AND DISTRIBUTION PLANT					
18	341	Structures and improvements					
19	342	Reservoirs and tanks					
20	343	Transmission and distribution mains					
21	344	Fire mains					
22	345	Services					
23	346	Meters	(1,103,161.92)	164,362.00	515,693.81	7,107.52	(1,447,386.21)
24	347	Meter installations					
25	348	Hydrants					
26	349	Other transmission and distribution plant					
27		Total trans. and distribution plant	(1,103,161.92)	164,362.00	515,693.81	7,107.52	(1,447,386.21)
		V. GENERAL PLANT					
28	371	Structures and improvements	2,313,157.95	294,605.00			2,607,762.95
29	372	Office furniture and equipment	2,147,344.65	254,781.00	98,418.73		2,303,706.92
30	373	Transportation equipment	306,560.25	99,527.00	100,502.36	45,480.18	351,065.07
31	374	Stores equipment					
32	375	Laboratory equipment					
33	376	Communication equipment	154,505.79	45,114.00			199,619.79
34	377	Power operated equipment					
35	378	Tools, shop and garage equipment	48,300.93	2,461.00			50,761.93
36	379	Other general plant					
37	390	Other tangible property					
38	391	Water plant purchased					
39		Total general plant	4,969,869.57	696,488.00	198,921.09	45,480.18	5,512,916.66
40		TOTAL	3,866,707.65	860,850.00	714,614.90	52,587.70	4,065,530.45