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Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# **337W** \_\_\_\_\_

**2017  
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, 2017**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018**

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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 Declaration on Page 70 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2017, through December 31, 2017. 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 13, Item 12, of this report.

# **I N S T R U C T I O N S**

## **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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

# UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2017

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

Person Responsible for this Report: Chanisa Hutangkura, CPA, Controller

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 722,824,355	\$ 738,262,198	\$ 730,543,277
2 Total Utility Plant Reserves	(211,174,063)	(216,439,007)	(213,806,535)
3 Total Utility Plant Less Reserves	511,650,293	521,823,192	516,736,742
4 Advances for Construction	39,500,675	40,880,576	40,190,626
5 Contributions in Aid of Construction	103,360,911	108,385,926	105,873,418
6 Total Accumulated Deferred Taxes	67,444,214	67,766,430	67,605,322
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Capital Stock	2,400,000	2,400,000	2,400,000
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	193,134,825	204,022,815	198,578,820
14 Total Capital Stock	195,784,178	206,672,167	201,228,172
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	100,500,000	99,800,000	100,150,000

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

		Annual Amount
<b>INCOME/EXPENSES DATA</b>		
1	Operating Revenues	\$ 145,272,112
2	Operating Expenses	\$ 85,273,590
3	Depreciation	\$ 13,139,181
4	Taxes	\$ 18,532,915
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 6,089,275
7	Net Income	\$ 22,370,869
8		
<b>OPERATING EXPENSES DATA</b>		
10	Source of Supply Expense	\$ 32,739,517
11	Pumping Expenses	\$ 10,173,684
12	Water Treatment Expenses	\$ 12,386,898
13	Transmission and Distribution Expenses	\$ 4,911,155
14	Customer Account Expenses	\$ 6,414,652
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 20,319,824
18	Miscellaneous	\$ (1,672,140)
19	Total Operating Expenses	\$ 85,273,590
20		

21 **OTHER DATA**

				Annual Average
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
24				
25	Metered Service Connections		92,802	93,506
26	Flat Rate Service Connections		2,169	2,213
27	Total Active Service Connections		94,971	95,719



## UTILITY PLANT AND CAPITALIZATION DATA Adjusted to Exclude Non-Regulated Activity

Calendar Year 2017

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

Person Responsible for this Report: Chanisa Hutangkura, CPA, Controller

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 722,824,355	\$ 738,262,198	\$ 730,543,277
2 Total Utility Plant Reserves	\$ (211,174,063)	\$ (216,439,007)	\$ (213,806,535)
3 Total Utility Plant Less Reserves	\$ 511,650,293	\$ 521,823,192	\$ 516,736,742
4 Advances for Construction	\$ 39,500,675	\$ 40,880,576	\$ 40,190,626
5 Contributions in Aid of Construction	\$ 103,360,911	\$ 108,385,926	\$ 105,873,418
6 Total Accumulated Deferred Taxes	\$ 67,444,214	\$ 67,766,430	\$ 67,605,322
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Capital Stock	2,400,000	2,400,000	\$ 2,400,000
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	192,767,027	203,714,637	\$ 198,240,832
14 Total Capital Stock	195,416,379	206,363,990	\$ 200,890,184
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	100,500,000	99,800,000	\$ 100,150,000

**INCOME, EXPENSES, AND OTHER DATA**  
**Adjusted to Exclude Non-Regulated Activity**  
 Calendar Year 2017

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

			Annual Amount
<b>INCOME/EXPENSES DATA</b>			
1	Operating Revenues		\$ 145,192,005
2	Operating Expenses		\$ 85,273,590
3	Depreciation		\$ 13,139,181
4	Taxes		\$ 18,320,997
5	Income from Nonutility Operations (net)		\$ -
6	Interest on Long-Term Debt		\$ 6,089,275
7	Net Income		\$ 22,062,692
8			
<b>OPERATING EXPENSES DATA</b>			
10	Source of Supply Expense		\$ 32,739,517
11	Pumping Expenses		\$ 10,173,684
12	Water Treatment Expenses		\$ 12,386,898
13	Transmission and Distribution Expenses		\$ 4,911,155
14	Customer Account Expenses		\$ 6,414,652
15	Sales Expenses		\$ -
16	Recycled Water Expenses		\$ -
17	Administrative and General Expenses		\$ 20,319,824
18	Miscellaneous		\$ (1,672,140)
19	Total Operating Expenses		\$ 85,273,590
20			
<b>OTHER DATA</b>			
21			
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Annual Average
24			
25	Metered Service Connections		93,154
26	Flat Rate Service Connections		2,191
27	Total Active Service Connections		95,345

	Jan. 1	Dec. 31	Annual Average
92,802	92,802	93,506	93,154
2,169	2,169	2,213	2,191
94,971	94,971	95,719	95,345

## Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities

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).

1	None
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### Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2017:

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*	80,107 447,627	614 526	7,639	527	N/A	32,640 179,278	228 228		

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:  

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>San Gabriel Valley Water Company</u>
	Organized under laws of (state)	<u>California</u> Date: <u>February 26, 1945</u>
- Principal Officers:  
Name: 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: J. D. Harris Title: Vice President and Treasurer  
Name: T.J. Ryan Title: Vice President and General Counsel, Secretary  
Name: J.M. Reiker Title: Vice President of Regulatory Affairs  
Name: M.Y. Yucelen Title: Vice President - Engineering  
Name: R.H. Nicholson, Jr. Title: Assistant Secretary  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Name: \_\_\_\_\_ Title: \_\_\_\_\_
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  
2017 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	T4
Carrasco, Thor M.	32280	T3
Castruita, Justin A.	31641	T1
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, Cristopher 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
Garcia, Juan P.	36936	T1
Godinez, Gabriel P.	20272	T3
Gonzales, Jacob S.	30039	T5
Gramata, Mitchell A.	30064	T4
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
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
McIver, Ed V.	9987	T2
McReynolds, Anna K.	36274	T2
Mead, John A.	25372	T4
Mendoza, Javier	35165	T3

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

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Milroy, Marty C.	22994	T4
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, Daniel J.	14475	T1
Schiewe, Thomas J.	7495	T5
Sheelar, Scott M.	32907	T2
Silva, John G. III	40263	T1
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, David V.	33543	T3
Varela, Daniel R.	32291	T3
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 90**

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

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	36703	D2
Allen, Sean M.	36644	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
Castruita, Justin A.	35528	D2
Catone, John R. III	2564	D2
Chapman, James D.	14294	D5
Chastain, Tyler J.	43209	D1
Chavarria, Alexander M.	47882	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, Juan P.	45650	D1
Garcia, Miguel	38824	D2
Godinez, Gabriel P.	7254	D2
Gonzales, Jacob S.	33432	D2
Gonzales, John	16578	D2
Gramata, Mitchell A.	27597	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



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<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Hernandez, Adrian	31259	D1
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	D3
Jenkins, Thomas A.	18500	D4
Jimenez, Randy L.	32574	D1
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	D2
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

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<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	D3
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
Troncoso, Michael A.	38435	D2
Valenzuela, Rudy R.	28138	D4
Van, David V.	38826	D3

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**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	D4
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
<b>Total Distribution Operators</b>		<b>152</b>

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility Plant	A-1, A-1a	738,262,198	722,824,355
3	101	Recycled Water Utility Plant	A-1b	-	-
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 738,262,198	\$ 722,824,355
6	250	Reserve for depreciation of utility plant	A-5	(216,436,397)	(211,171,598)
7	251	Reserve for amortization of limited term utility investments	A-5	(2,610)	(2,465)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	-	-
10		Total utility plant reserves		\$ (216,439,007)	\$ (211,174,063)
11		Total utility plant less reserves		\$ 521,823,192	\$ 511,650,293
12					
13		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
14	110	Other Physical Property	A-3	7,584,271	7,593,290
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 7,584,271	\$ 7,593,290
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	5,194,396	5,190,322
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 12,778,667	\$ 12,783,612
22					
23		<b>III. CURRENT AND ACCRUED ASSETS</b>			
24	120	Cash	A-10	6,248,930	2,879,964
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	5,070	5,070
27	123	Temporary Cash Investments	A-13	9,018,528	3,532
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	17,828,178	11,880,841
30	126	Receivables from Affiliated Companies	A-16	9,873	-
31	131	Materials and Supplies	A-17	2,261,886	2,400,672
32	132	Prepayments	A-18	17,514,370	18,742,732
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 52,886,834	\$ 35,912,810
35					
36		<b>IV. DEFERRED DEBITS</b>			
37	140	Unamortized Debt Discount and Expense	A-20	257,978	280,745
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	-	-
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	1,511,247	1,142,535
42	146	Other Deferred Debits	A-26	5,944,788	6,143,516
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 7,714,012	\$ 7,566,796
45		Total Assets and Other Debits		\$ 595,202,705	\$ 567,913,511

**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)	
46		<b>I. CORPORATE CAPITAL AND SURPLUS</b>				
47	200	Common Capital Stock	A-30	2,400,000	2,400,000	
48	201	Preferred Capital Stock	A-30a	-	-	
49	202	Stock Liability for Conversion	A-31	-	-	
50	203	Premiums and Assessments on Capital Stock	A-32	69,000	69,000	
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-	
52	150	Discount on Capital Stock	A-28	-	-	
53	151	Capital Stock Expense	A-29	(207)	(207)	
54	270	Capital Surplus	A-34	180,559	180,559	
55	271	Earned Surplus	A-35	204,022,815	193,134,825	
56		Total Capital Stock		\$ 206,672,167	\$ 195,784,178	
57						
58		<b>II. PROPRIETARY CAPITAL</b>				
59	204	Proprietary Capital	A-36	-	-	
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-	
61		Total Proprietary Capital		\$ -	\$ -	
62						
63		<b>III. LONG-TERM DEBT</b>				
64	210	Bonds	A-38	99,800,000	100,500,000	
65	211	Receivers' Certificates	A-39	-	-	
66	212	Advances from Affiliated Companies	A-40	-	-	
67	213	Miscellaneous Long-Term Debt	A-41	-	-	
68		Total Long-Term Debt		\$ 99,800,000	\$ 100,500,000	
69						
70		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>				
71	220	Notes Payable	A-43	-	6,000,000	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	15,452,323	14,058,165	
74	223	Payables to Affiliated Companies	A-46	-	-	
75	224	Dividends Declared	A-47	-	-	
76	225	Matured Long-Term Debt	A-48	-	-	
77	226	Matured Interest	A-49	-	-	
78	227	Customers' Deposits	A-50	305,662	193,033	
79	228	Taxes Accrued	A-53	4,062,269	1,233,790	
80	229	Interest Accrued	A-51	1,541,717	1,559,042	
81	230	Other Current and Accrued Liabilities	A-52	19,661,962	17,912,483	
82		Total Current and Accrued Liabilities		\$ 41,023,932	\$ 40,956,512	
83						
84		<b>V. DEFERRED CREDITS</b>				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	40,880,576	39,500,675	
87	242	Other Deferred Credits	A-55	30,673,675	20,367,020	
88		Total Deferred Credits		\$ 71,554,251	\$ 59,867,696	
89						
90		<b>VI. ACCUMULATED DEFERRED TAXES</b>				
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-	
	267	Accumulated Deferred Income Taxes - Other	A-59	-	-	
	268	Accumulated Deferred Investment Tax Credits	A-60	-	-	
		Total Accumulated Deferred Taxes		\$ -	\$ -	
91						
92		<b>VII. RESERVES</b>				
91	254	Reserve for Uncollectible Accounts	A-56	-	-	
92	255	Insurance Reserve	A-56	-	-	
93	256	Injuries and Damages Reserve	A-56	-	-	
94	257	Employees' Provident Reserve	A-56	-	-	
95	258	Other Reserves	A-56	67,766,430	67,444,214	
96		Total Reserves		\$ 67,766,430	\$ 67,444,214	
97						
98		<b>VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
99	265	Contributions in Aid of Construction	A-57	108,385,926	103,360,911	
100		Total Liabilities and Other Credits		\$ 595,202,705	\$ 567,913,511	

**SCHEDULE B**  
**Income Statement for the Year**

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating Revenues	B-1	145,272,112
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	85,273,590
6	503	Depreciation	A-5	13,139,181
7	504	Amortization of Limited-term Utility Investments	A-5	145
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	18,532,915
11		<b>Total Operating Revenue Deductions</b>		\$ 116,945,832
12		<b>Net Operating Revenues</b>		\$ 28,326,280
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		<b>Total Utility Operating Income</b>		\$ 28,326,280
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	83,500
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	15,284
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	480,430
24	527	Nonoperating Revenue Deductions	B-14	(239,768)
25		<b>Total Other Income</b>		\$ 339,447
26		<b>Net Income before Income Deductions</b>		\$ 28,665,726
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on Long-term Debt	B-15	6,089,275
30	531	Amortization of Debt Discount and Expense	B-16	22,768
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	60,558
34	535	Other Interest Charges	B-20	9,243
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	113,013
38		<b>Total Income Deductions</b>		\$ 6,294,857
39		<b>Net Income</b>		\$ 22,370,869
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		<b>Balance transferred to Earned Surplus or Proprietary Accounts on page 37</b>		\$ 22,370,869
45				

**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)	710,319,789	24,319,738	(12,206,497)	(646,897)	\$ 721,786,133
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	12,544,141	27,795,312		(24,319,738)	\$ 16,019,715
4	100.4	Utility Plant Held for Future Use		495,925			\$ 495,925
5	100.5	Utility Plant Acquisition Adjustments	(39,575)				\$ (39,575)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 722,824,355	\$ 52,610,975	\$ (12,206,497)	\$ (24,966,635)	\$ 738,262,198

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	16,098				\$ 16,098
3	302	Franchises and Consents	4,552				\$ 4,552
4	303	Other Intangible Plant	10				\$ 10
5		Total Intangible Plant	\$ 20,660	\$ -	\$ -	\$ -	\$ 20,660
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 25,668,112	\$ 454,478		\$ (495,945)	\$ 25,626,645
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	16,162,365	1,638,581			\$ 17,800,946
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 16,162,365	\$ 1,638,581	\$ -	\$ -	\$ 17,800,946
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	24,321,336	1,687,597			\$ 26,008,933
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	69,395,591	1,352,535			\$ 70,748,125
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 93,716,927	\$ 3,040,132	\$ -	\$ -	\$ 96,757,059
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	5,111,115	507,343			\$ 5,618,458
30	332	Water Treatment Equipment	109,482,750	1,033,446	(11,095,876)		\$ 99,420,320
31		Total Water Treatment Plant	\$ 114,593,865	\$ 1,540,789	\$ (11,095,876)	\$ -	\$ 105,038,778

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	31,452,421	1,484,139			\$ 32,936,561
35	343	Transmission and Distribution Mains	258,600,221	8,990,727	(43,370)	(146,992)	\$ 267,400,585
36	344	Fire Mains	15,935				\$ 15,935
37	345	Services	104,636,519	3,277,171	(301,048)	(3,840)	\$ 107,608,802
38	346	Meters	9,008,135	1,055,653	(393,421)		\$ 9,670,367
39	347	Meter Installations					\$ -
40	348	Hydrants	17,347,085	739,220	(6,087)	(120)	\$ 18,080,098
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 421,060,317	\$ 15,546,910	\$ (743,927)	\$ (150,952)	\$ 435,712,348
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	21,724,839	222,421			\$ 21,947,260
46	372	Office Furniture and Equipment	7,828,610	600,629	(215,622)		\$ 8,213,617
47	373	Transportation Equipment	6,566,265	789,827	(145,108)		\$ 7,210,984
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	805,618	312,231	(5,964)		\$ 1,111,885
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	2,172,211	173,740			\$ 2,345,951
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 39,097,543	\$ 2,098,848	\$ (366,693)	\$ -	\$ 40,829,698
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 710,319,789	\$ 24,319,738	\$ (12,206,497)	\$ (646,897)	\$ 721,786,133

**SCHEDULE A-1b**  
**Account 101 - Recycled Water 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	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**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)	Balance End of Year <sup>1</sup> (e)
1	County of Los Angeles 99-0092F	4/19/98	40	4/19/1998	2,500
2	County of San Bernardino 3702	3/13/01	25	3/13/2001	2,052
3					
4					
5				Total	\$ 4,552

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



**SCHEDULE A-1d**  
**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	Land for future reservoir project at Plant F10 East	12/31/2012	9/1/2021	495,925
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ 495,925

**SCHEDULE A-2**  
**Account 107 - Utility Plant Adjustments**

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-3**  
**Account 110 - Other Physical Property**

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Property no longer necessary or useful	1,018,222	1,009,204
2	Other	6,575,068	6,575,068
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 7,593,290	\$ 7,584,271

**SCHEDULE A-4  
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	691,028,435	679,353,614
3		Construction Work in Progress	16,019,715	12,544,141
4		General Office Prorate	30,757,698	30,966,176
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 737,805,849</b>	<b>\$ 722,863,930</b>
6		Less Accumulated Depreciation		
7		Plant in Service	212,106,965	207,106,067
8		General Office Prorate	4,329,432	4,065,530
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 216,436,397</b>	<b>\$ 211,171,598</b>
10		Less Other Reserves		
11		Deferred Income Taxes	67,516,914	67,163,741
12		Deferred Investment Tax Credit	249,516	280,473
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 67,766,430</b>	<b>\$ 67,444,214</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	108,385,926	103,360,911
17		Advances for Construction	40,880,576	39,500,675
18		Other (1)	(6,154,240)	(6,015,418)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 143,112,262</b>	<b>\$ 136,846,169</b>
20		<b>Add Materials and Supplies</b>	<b>\$ 2,261,886</b>	<b>\$ 2,400,672</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>17,498,782</b>	<b>15,574,284</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 330,251,428</b>	<b>\$ 325,376,906</b>
		(1) Other Adjustment		
		Water Entitlements	(5,194,396)	(5,190,322)
		Deferred Debit Income Tax	(2,367,308)	(2,299,849)
		Other	1,407,464	1,474,754
		Net Other Adjustment	(6,154,240)	(6,015,418)
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 85,124,266	\$ 75,824,453
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 132,592,687	\$ 114,949,426
28		Other Revenues: Flat Rate Monthly Billing	\$ 2,237,508	\$ 2,059,903
29		Total Revenues (=Line 27 + Line 28)	\$ 134,830,196	\$ 117,009,329
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0166	0.0176
31		5/24 x Line 25 x (100% - Line 30)	17,439,923	15,518,665
32		1/24 x Line 25 x Line 30	58,860	55,619
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 17,498,782	\$ 15,574,284
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 211,171,598	\$ 2,465			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	13,139,181				
	(b) Charged to Account 504 <sup>(1)</sup>		145			
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	3,889,066				
5	(e) Charged to clearing accounts	845,351				
6	(f) Salvage recovered	17,259				
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 17,890,857	\$ 145	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(12,298,602)				
11	(b) Cost of removal	(327,456)				
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (12,626,058)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 216,436,397	\$ 2,610	\$ -	\$ -	\$ -
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-5a**

**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 (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	8,341,002	554,102		(273,673)	\$ 8,621,430
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 8,341,002	\$ 554,102	\$ -	\$ (273,673)	\$ 8,621,430
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	6,056,464	694,906			\$ 6,751,370
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	32,380,682	2,538,120			\$ 34,918,802
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 38,437,146	\$ 3,233,026	\$ -	\$ -	\$ 41,670,172
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	930,567	118,623			\$ 1,049,190
21	332	Water Treatment Equipment	33,993,871	3,120,119	(11,095,876)		\$ 26,018,114
22		Total Water Treatment Plant	\$ 34,924,438	\$ 3,238,742	\$ (11,095,876)	\$ -	\$ 27,067,303
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	8,970,503	670,324			\$ 9,640,827
27	343	Transmission and Distribution Mains	76,975,082	5,157,767	(133,916)	(24,231)	\$ 81,974,703
28	344	Fire Mains	13,831	304			\$ 14,135
29	345	Services	26,452,349	2,721,979	(302,488)	(11,808)	\$ 28,860,032
30	346	Meters	(1,447,386)	172,777	(393,421)	1,138	\$ (1,666,892)
31	347	Meter Installations					\$ -
32	348	Hydrants	7,573,553	437,889	(6,207)	(15,855)	\$ 7,989,380
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 118,537,932	\$ 9,161,040	\$ (836,032)	\$ (50,756)	\$ 126,812,185
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	3,676,085	420,159			\$ 4,096,244
38	372	Office Furniture and Equipment	1,625,670	421,178	(215,622)		\$ 1,831,226
39	373	Transportation Equipment	3,845,896	634,201	(145,108)	14,232	\$ 4,349,221
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	569,011	79,825	(5,964)		\$ 642,873
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	1,214,417	131,325			\$ 1,345,742
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 10,931,080	\$ 1,686,688	\$ (366,693)	\$ 14,232	\$ 12,265,307
49		Total	\$ 211,171,598	\$ 17,873,598	\$ (12,298,602)	\$ (310,197)	\$ 216,436,397

**SCHEDULE A-6**  
**Account 111 - Investments in Affiliated Companies**

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	None						
2							
3							
4							
5							
6							
7			\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-7**  
**Account 112 - Other Investments**

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water entitlements (Fontana Union Water Company stock)	5,190,322	5,194,396
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,190,322	\$ 5,194,396

**SCHEDULE A-8**  
**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	None					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9		\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-9**  
**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	None					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-10**  
**Account 120 - Cash**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash	2,879,964	6,248,930
2			
3			
4			
5	Total	\$ 2,879,964	\$ 6,248,930

**SCHEDULE A-11**  
**Account 121 - Special Deposits**

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6	Total		\$ -	\$ -

**SCHEDULE A-12  
Account 122 - Working Funds**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Working Funds	5,070	5,070
2			
3			
4			
5	Total	\$ 5,070	\$ 5,070

**SCHEDULE A-13  
Account 123 - Temporary Cash Investments**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Temporary cash investment	3,532	9,018,528
2			
3			
4			
5	Total	\$ 3,532	\$ 9,018,528

**SCHEDULE A-14  
Account 124 - Notes Receivable**

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	None							
2								
3								
4								
5								
6	Total			\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-15  
Account 125 - Accounts Receivable**

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	9,164,594	13,335,426
2	125-2	Other Accounts Receivable	2,716,247	4,492,752
3				
4				
5	Total		\$ 11,880,841	\$ 17,828,178

**SCHEDULE A-16**  
**Account 126 - Receivables from Affiliated Companies**

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	Utility Investment Company	-	9,873			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ 9,873		\$ -	\$ -

**SCHEDULE A-17**  
**Account 131 - Materials and Supplies**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	2,400,672	2,261,886
2			
3			
4			
5	Total	\$ 2,400,672	\$ 2,261,886

**SCHEDULE A-18**  
**Account 132 - Prepayments**

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	18,236,956	17,061,621
2	Other	505,775	452,749
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 18,742,732	\$ 17,514,370

**SCHEDULE A-19**  
**Account 133 - Other Current and Accrued Assets**

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ -	\$ -



**SCHEDULE A-20**  
**Account 140 - Unamortized Debt Discount and Expense**

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense relates (b)	Total discount and expense (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	2,800,000		10/01/91	10/01/21	4,095		(862)	\$ 3,233
2	First Mortgage Series O	7,000,000		08/01/92	08/01/22	6,118		(1,096)	\$ 5,022
3	First Mortgage Series P	15,000,000		09/01/98	09/01/28	41,746		(3,578)	\$ 38,168
4	First Mortgage Series Q	15,000,000		07/01/06	07/01/36	45,304		(2,323)	\$ 42,981
5	First Mortgage Series R	30,000,000		09/01/08	09/01/38	111,834		(5,162)	\$ 106,673
6	First Mortgage Series S	30,000,000		11/01/11	11/01/21	47,110		(9,747)	\$ 37,363
7	First Mortgage Series T					24,538			\$ 24,538
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 280,745	\$ -	\$ (22,768)	\$ 257,978

**SCHEDULE A-21**  
**Account 240 - Unamortized Premium on Debt**

Line No.	Designation of long-term debt (a)	Principal amount of securities to which premium minus expense, relates (b)	Total 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	None								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-22**  
**Account 141 - Extraordinary Property Losses**

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	Balance Beg of Year (d)	Written Off During Year		Balance End of year (g)
					Account Charged (e)	Amount (f)	
1	None						\$ -
2							\$ -
3							\$ -
4	Total	\$ -	\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-23**  
**Account 142 - Preliminary Survey and Investigation Charges**

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-24**  
**Account 143 - Clearing Accounts**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-25**  
**Account 145 - Other Work in Progress**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Other Work in Progress	1,142,534.86	1,511,247
2			
3			
4			
5	Total	\$ 1,142,535	\$ 1,511,247

**SCHEDULE A-26**  
**Account 146 - Other Deferred Debits**

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Income taxes relating to Contributions and Advances	4,768,103	4,860,279
2	Deferred regulatory costs	1,375,413	1,084,509
3			
4			
5			
6	Total	\$ 6,143,516	\$ 5,944,788

**SCHEDULE A-27**  
**Account 147 - Accumulated Deferred Income Tax Assets**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-28**  
**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 Beg of Year (b)	Balance End of year (c)
1	None		
2			
3	Total	\$ -	\$ -

**SCHEDULE A-29**  
**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 Beg of Year (b)	Balance End of year (c)
1	Common Stock	(207)	(207)
2			
3	Total	\$ (207)	\$ (207)

SCHEDULE A-30								
Account 200 - Common Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500,000	\$ 10.00	240,000	2,400,000	2,400,000		11,232,000
2								
3								
4								
5								
6	Total				\$ 2,400,000	\$ 2,400,000		\$ 11,232,000

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

SCHEDULE A-30a								
Account 201- Preferred Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	None							
2								
3								
4								
5								
6	Total				\$ -	\$ -		\$ -

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

SCHEDULE A-30b				
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-31			
Account 202 - Stock Liability for Conversion			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-32**  
**Account 203 - Premiums and Assessments on Capital Stock**

Line No.	Class of Stock (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Common Stock Premium	69,000	69,000
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 69,000	\$ 69,000

**SCHEDULE A-33**  
**Account 206 - Subchapter S Corporation Accumulated Adjustments Account**

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5		
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10		
11	Balance end of year	\$ -

**SCHEDULE A-34**  
**Account 270 - Capital Surplus (For use by Corporations only)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 180,559
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	\$ -
11	Balance end of year	\$ 180,559

**SCHEDULE A-35**  
**Account 271 - Earned Surplus (For use by Corporations only)**

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 193,134,825
2		CREDITS	
3	400	Credit balance transferred from income account	22,370,870
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 22,370,870
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)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	(250,881)
13			
14		Total debits	\$ (11,482,881)
15		Balance end of year	\$ 204,022,815

**SCHEDULE A-36**  
**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-37**  
**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-38**  
**Account 210 - Bonds**

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Balance Beg of Year (e)	Balance End of Year (f)	Rate of Interest (g)	Sinking Fund Added in Current Year (h)	Cost of issuance (i)	Interest Accrued During Year (j)	Interest Paid During Year (k)
1	First Mortgage Series N	10/1/91	10/1/21	7,000,000	3,500,000	2,800,000	9.90%		34,445	329,175	346,500
2	First Mortgage Series O	8/1/92	8/1/22	7,000,000	7,000,000	7,000,000	9.58%		32,418	670,600	670,600
3	First Mortgage Series P	9/1/98	9/1/28	15,000,000	15,000,000	15,000,000	6.99%		106,871	1,048,500	1,048,500
4	First Mortgage Series Q	7/1/06	7/1/36	15,000,000	15,000,000	15,000,000	6.32%		69,263	948,000	948,000
5	First Mortgage Series R	9/1/98	9/1/38	30,000,000	30,000,000	30,000,000	6.56%		154,623	1,968,000	1,968,000
6	First Mortgage Series S	11/1/11	11/1/21	30,000,000	30,000,000	30,000,000	3.75%		99,922	1,125,000	1,125,000
7											
8	Total				\$ 100,500,000	\$ 99,800,000		\$ -	\$ 497,541	\$ 6,089,275	\$ 6,106,600



**SCHEDULE A-39**  
**Account 211 - Receivers' Certificates**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-40**  
**Account 212 - Advances from Affiliated Companies**

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	None					
2						
3						
4						
5	Total	\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-41**  
**Account 213 - Miscellaneous Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	None							
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-42**  
**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	None				
2					
3					
4					
5	Total		\$ -	\$ -	\$ -

**SCHEDULE A-43**  
**Account 220 - Notes Payable**

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Bank of America (Line of Credit)	11/1/17	10/31/18	6,000,000	0		9,240	10,122
2	Bank of America (Line of Credit)	12/18/17	12/18/18	-	-		-	-
3								
4								
5								
6								
7	Total			\$ 6,000,000	\$0		\$ 9,240	\$ 10,122

**SCHEDULE A-44**  
**Account 221 - Notes Receivable Discounted**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-45**  
**Account 222 - Accounts Payable**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Accounts Payable	14,058,165	15,452,323
2			
3			
4			
5	Total	\$ 14,058,165	\$ 15,452,323

**SCHEDULE A-46**  
**Account 223 - Payables to Affiliated Companies**

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	None					
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-47**  
**Account 224 - Dividends Declared**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-48**  
**Account 225 - Matured Long-Term Debt**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-49**  
**Account 226 - Matured Interest**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-50**  
**Account 227 - Customers' Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customers' Deposits	193,033	305,662
2			
3			
4			
5	Total	\$ 193,033	\$ 305,662

**SCHEDULE A-51**  
**Account 229 - Interest Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	1,559,042	1,541,717
2	229-2 Interest Accrued on Other Liabilities	-	-
3			
4			
5	Total	\$ 1,559,042	\$ 1,541,717

**SCHEDULE A-52**  
**Account 230 - Other Current and Accrued Liabilities**

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Los Angeles County Division Water Costs	5,666,853	7,941,220
2	Fontana Water Company Division Water Costs	5,336,326	4,378,872
3	Vacations	3,162,000	3,132,000
4	Sick Leave	674,000	666,000
5	Holiday	86,162	183,436
6	Accrued Payroll and Fringe	1,433,033	1,437,155
7	County and City Franchise Fees	958,138	1,109,363
8	Miscellaneous	595,970	813,915
9			
10			
11			
12			
13			
14			
15			
16	Total	\$ 17,912,483	\$ 19,661,962

**SCHEDULE A-53**  
**Account 228 - Taxes Accrued**

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 48, for a distribution of taxes charged, columns (c) - (f) 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		46,555	3,625,651	3,614,820		(17,809)	35,723
2	State corporation franchise tax	(27,466)		2,507,353	2,115,401		364,487	
3	State unemployment insurance tax	1,171		49,265	49,735		700	
4	Other state and local taxes							
5	Federal unemployment insurance tax	937		53,203	53,386		753	
6	Fed. ins. contr. act (old age retire.)			1,554,096	1,554,096			
7	Other federal taxes							
8	Federal income taxes	1,259,149		11,030,323	8,575,335		3,714,137	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 1,233,790	\$ 46,555	\$ 18,819,892	\$ 15,962,773	\$ -	\$ 4,062,269	\$ 35,723

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

**SCHEDULE A-54**  
**Account 241 - Advances for Construction**

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	39,500,675
2	Additions during year	3,096,922
3	Subtotal - Beginning balance plus additions during year	\$ 42,597,598
4	<b>Charges during year</b>	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	1,717,021
8	Present worth basis	
9	Total refunds	\$ 1,717,021
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	<b>Securities Exchanged for Contracts (enter detail below)</b>	
15	Subtotal - Charges during year	\$ 1,717,021
16	Balance end of year	\$ 40,880,576

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-55**  
**Account 242 - Other Deferred Credits**

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Temporary deposits and miscellaneous items	18,730,254	29,036,909
2	Drought surcharge	1,636,766	1,636,766
3			
4			
5			
6	Total	\$ 20,367,020	\$ 30,673,675

**SCHEDULE A-56**  
**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	254						\$ -
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258	67,163,741	Deferred Income Taxes		507	353,173	\$ 67,516,914
6	258	280,473	Deferred ITC	(30,957)	528		\$ 249,516
7	Total	\$ 67,444,214		\$ (30,957)		\$ 353,173	\$ 67,766,430

**SCHEDULE A-57**  
**Account 265 - Contributions in Aid of Construction**

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 103,360,911			99,967,791	3,393,120
2	Add: Credits to account during year					
3	Contributions received during year	\$ 8,956,915			8,657,904	299,012
4	Other credits	\$ -				
5	Total credits	\$ 8,956,915	\$ -	\$ -	\$ 8,657,904	\$ 299,012
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (3,931,901)			(3,931,901)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (3,931,901)	\$ -	\$ -	\$ (3,931,901)	\$ -
11	Balance end of year	\$ 108,385,926	\$ -	\$ -	\$ 104,693,794	\$ 3,692,131



**SCHEDULE A-58**  
**Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-59**  
**Account 267 - Accumulated Deferred Income Taxes - Other**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-60**  
**Account 268 - Accumulated Deferred Investment Tax Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	84,692,109	74,143,037	\$ 10,549,072
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	28,724,022	25,516,400	\$ 3,207,621
6		601-3 Industrial Sales	7,657,428	5,993,286	\$ 1,664,142
7		601-4 Sales to Public Authorities	11,519,129	9,296,703	\$ 2,222,426
8		Sub-total	\$ 132,592,687	\$ 114,949,426	\$ 17,643,261
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	2,237,508	2,059,903	\$ 177,605
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	1,002,233	961,422	\$ 40,811
26		Sub-total	\$ 3,239,742	\$ 3,021,325	\$ 218,417
27		Total Water Service Revenues	\$ 135,832,429	\$ 117,970,751	\$ 17,861,678
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	367,495	308,869	\$ 58,626
31	612	Rent from Water Property	6,806	9,880	\$ (3,074)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	9,065,381	7,820,605	\$ 1,244,776
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 9,439,682	\$ 8,139,354	\$ 1,300,328
36	501	Total operating revenues	\$ 145,272,112	\$ 126,110,105	\$ 19,162,006

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Los Angeles County	75,205,136
33	Orange County	
34	San Bernardino County	70,066,976
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	\$ 145,272,112

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

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C	32,672,031	27,751,619	\$ 4,920,412
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A			67,486	58,928	\$ 8,558
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		<b>Total source of supply expense</b>				\$ 32,739,517	\$ 27,810,547	\$ 4,928,970
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		122,579	117,489	\$ 5,090
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	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		1,066,563	1,029,961	\$ 36,602
28	725	Miscellaneous expenses	A			346,524	338,761	\$ 7,763
29	726	Fuel or power purchased for pumping	A	B	C	7,626,311	7,450,426	\$ 175,885
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		50,863	46,911	\$ 3,951
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		485,860	466,704	\$ 19,156
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		474,985	519,212	\$ (44,228)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ 10,173,684	\$ 9,969,464	\$ 204,220

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		295,943	243,666	\$ 52,277
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			5,313,927	4,482,695	\$ 831,233
43	743	Miscellaneous expenses	A	B		10,788	14,548	\$ (3,760)
44	744	Chemicals and filtering materials	A	B		4,593,703	3,342,087	\$ 1,251,616
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		24,696	23,269	\$ 1,427
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		29,529	25,627	\$ 3,902
49	748	Maintenance of water treatment equipment	A	B		2,118,311	1,553,987	\$ 564,324
50		<b>Total water treatment expenses</b>				\$ 12,386,898	\$ 9,685,879	\$ 2,701,019
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		486,639	418,056	\$ 68,583
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			43,471	54,664	\$ (11,192)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			651,552	604,564	\$ 46,988
58	754	Meter expenses	A			324,751	381,187	\$ (56,437)
59	755	Customer installations expenses	A			194,637	173,604	\$ 21,034
60	756	Miscellaneous expenses	A			60,179	64,101	\$ (3,922)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		12,035	20,974	\$ (8,938)
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		39,220	49,146	\$ (9,926)
66	761	Maintenance of trans. and distribution mains	A			1,146,829	928,403	\$ 218,426
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,468,824	1,276,777	\$ 192,047
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			73,825	81,052	\$ (7,227)
72	765	Maintenance of hydrants	A			235,556	228,234	\$ 7,321
73	766	Maintenance of miscellaneous plant	A			173,637	159,890	\$ 13,748
74		<b>Total transmission and distribution expenses</b>				\$ 4,911,155	\$ 4,440,650	\$ 470,505

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		685,765	636,875	\$ 48,889
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,178,450	1,122,039	\$ 56,411
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B		3,173,887	3,176,827	\$ (2,940)
82	774	Miscellaneous customer accounts expenses	A			1,227,226	913,059	\$ 314,167
83	775	Uncollectible accounts	A	B	C	149,324	171,360	\$ (22,036)
84		<b>Total customer account expenses</b>				\$ 6,414,652	\$ 6,020,160	\$ 394,492
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	5,712,555	5,662,312	\$ 50,244
101	792	Office supplies and other expenses	A	B	C	672,176	641,024	\$ 31,152
102	793	Property insurance	A			168,883	127,595	\$ 41,288
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,949,106	1,942,437	\$ 6,669
105	795	Employees' pensions and benefits	A	B	C	8,525,478	8,236,307	\$ 289,171
106	796	Franchise requirements	A	B	C	1,109,363	958,138	\$ 151,225
107	797	Regulatory commission expenses	A	B	C	424,368	428,801	\$ (4,432)
108	798	Outside services employed	A			497,354	812,555	\$ (315,200)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			338,195	311,941	\$ 26,254
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	922,346	881,343	\$ 41,002
114		<b>Total administrative and general expenses</b>				\$ 20,319,824	\$ 20,002,451	\$ 317,373
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	17,788	17,126	\$ 662
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,689,928)	(1,950,466)	\$ 260,538
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (1,672,140)	\$ (1,933,340)	\$ 261,200
121		<b>Total operating expenses</b>				\$ 85,273,590	\$ 75,995,812	\$ 9,277,778

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

Line No.	Description (a)	Amount
1	None	
2		
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>\$ -</b>

**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 39.
- 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 902, 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 3,625,651	3,607,526		18,125	
2	California corporate franchise taxes	\$ 2,507,353	2,476,584		30,769	
3	State unemployment insurance tax	\$ 49,265	51,401			(2,136)
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 53,203	54,895			(1,692)
6	Federal insurance contributions act	\$ 1,554,096	1,403,054			151,042
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 11,030,323	10,939,456		90,868	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	<b>\$ 18,819,892</b>	<b>\$ 18,532,915</b>	<b>\$ -</b>	<b>\$ 139,762</b>	<b>\$ 147,214</b>

## 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 .....	22,370,869
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 2017	11,030,323
5	State franchise tax charged in 2017	2,507,353
6	Capitalized interest	44,011
7	Taxable Contributions and Advances for Services	700,197
8	Miscellaneous and Non-Deductible Items	
9	Total additions	14,281,884
10		
11		
12	Deduct: 2016 State franchise tax	2,053,306
13	Refunding of taxable advances	501,045
14	Miscellaneous items	3,086,287
15	Total deductions	5,640,638
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income .....	\$ 31,012,116
31	Computation of tax:	
32	Calculated Tax at 35%	10,854,241
33	Add: Prior year federal income tax	207,040
34	Less: Amortization of investment tax credit	30,957
35	Tax per return	\$ 11,030,323

**SCHEDULE B-6**  
**Account 508 - Income from Utility Plant Leased to Others**

Line No.	Acct.	Description of Items (a)	Amount (b)
1	508-1	Revenues from Plant Leased to Others	None
2	508-2	Expenses of Plant Leased to Others	
3			
4			
5		Total	\$ -

**SCHEDULE B-7**  
**Account 510 - Rent for Lease of Utility Plant**

Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

**SCHEDULE B-8**  
**Account 521 - Income from Nonutility Operations**

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	None			\$ -
2				\$ -
3				\$ -
4				\$ -
5	Totals	\$ -	\$ -	\$ -



<b>SCHEDULE B-9</b>		
<b>Account 522 - Revenues from Lease of Other Physical Property</b>		
Line No.	Description of Items (a)	Amount (b)
1	Revenues from Lease of Other Physical Property	83,500
2		
3		
4		
5	Total	\$ 83,500

<b>SCHEDULE B-10</b>		
<b>Account 523 - Dividend Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-11</b>		
<b>Account 524 - Interest Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenues	15,284
2		
3		
4		
5	Total	\$ 15,284

<b>SCHEDULE B-12</b>		
<b>Account 525 - Revenues from Sinking and Other Funds</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

**SCHEDULE B-13**  
**Account 526 - Miscellaneous Nonoperating Revenues**

Line No.	Description (a)	Amount (b)
1	Service fees from operating the City of Montebello's water system	447,627
2	Hydroelectric generation	32,803
3		
4		
5		
6		
7		
8	Total	\$ 480,430

**SCHEDULE B-14**  
**Account 527 - Nonoperating Revenue Deductions**

Line No.	Description (a)	Amount (b)
1	Federal Income Tax	90,868
2	State Income Tax	30,769
3	Miscellaneous Deductions	118,130
4		
5	Total	\$ 239,768

**SCHEDULE B-15**  
**Account 530 - Interest on Long-Term Debt**

Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	6,089,275
2		
3		
4		
5	Total	\$ 6,089,275

**SCHEDULE B-16**  
**Account 531 - Amortization of Debt Discount and Expense**

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Expense	22,768
2		
3		
4		
5	Total	\$ 22,768

**SCHEDULE B-17**  
**Account 532 - Amortization of Premium on Debt - Cr.**

Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

**SCHEDULE B-18**  
**Account 533 - Taxes Assumed on Interest**

Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

**SCHEDULE B-19**  
**Account 534 - Interest on Debt to Affiliated Companies**

Line No.	Description of Items (a)	Amount (b)
1	Interest on short-term loan from affiliated company	60,558
2		
3		
4		
5	Total	\$ 60,558

**SCHEDULE B-20**  
**Account 535 - Other Interest Charges**

Line No.	Description (a)	Amount (b)
1	Interest on Bank Line of Credit	9,243
2		
3		
4		
5	Total	\$ 9,243

<b>SCHEDULE B-21</b>		
<b>Account 536 - Interest Charged to Construction - Cr.</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-22</b>		
<b>Account 537 - Miscellaneous Amortization</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

<b>SCHEDULE B-23</b>		
<b>Account 538 - Miscellaneous Income Deductions</b>		
Line No.	Description (a)	Amount (b)
1	Political contributions	55,150
2	Turkeys for various charities	34,956
3	Other	22,907
4		
5	Total	\$ 113,013

<b>SCHEDULE B-24</b>		
<b>Account 540 - Miscellaneous Reservations of Net Income</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -



### 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	None		
2			
3			
4			
5			
6		Total	\$ -

### SCHEDULE C-3

#### Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	28	2,485,620
3	Employees - Water treatment	37	2,157,163
4	Employees - Transmission and distribution	43	3,291,221
5	Employees - Customer account	61	4,775,845
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	8	3,644,026
9	General office	87	4,243,265
10	Total	264	\$ 20,597,140

### SCHEDULE C-4

#### Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various		21			21	-	-	-	-
2						-				
3						-				
4	Total	-	21	-	-	21	-	\$ -	-	\$ -

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

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

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

1	See Schedule B-23 Line 1	
2		
3		
4		
5		
6	Total	\$ -

**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	None	
2		
3		
4		
5		
6	Total	\$ -

**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	None	
2		
3		
4		
5		
6	Total	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					1,684,260	
2									
3									
4									
5									

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

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

Purchased Water for Resale			
16	Purchased from - See Attachment 3		
17	Annual quantities purchased	(Unit chosen) <sup>2</sup>	5,924,165 CCF
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet: in domestic use the thousand 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	55	49,083,000	
12	Concrete			
13	Total	62	60,437,000	



**SAN GABRIEL VALLEY WATER COMPANY**

**Wells - Los Angeles County Division**

**2017**

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	1,111	4,343
1C	11828 E. Ranchito Street	18" x 506'	160	164	1,280	820
1D	11828 E. Ranchito Street	18" x 834'	162	177	2,297	980,852
1E	11828 E. Ranchito Street	18" x 830'	154	164	2,848	322,508
2F	4921 N. Tyler Avenue	20" x 620'	142	159	1,705	442,899
2D	4921 N. Tyler Avenue	20" x 600'	143	160	2,388	652,198
2E	4921 N. Tyler Avenue	18" x 620'	125	136	2,184	2,894
8B	2701 N. Loma Street	12" x 312'	85	109	1,170	3,420
8C	2701 N. Loma Street	18" x 534'	82	113	1,410	482,448
8D	2701 N. Loma Street	18" x 580'	81	103	2,020	646,558
8E	2701 N. Loma Street	18" x 970'	103	134	2,965	10,403
8F	2701 N. Loma Street	18" x 1220'	74	125	2,972	45,697
11A	12630 E. Fineview Street	20" x 445'	83	109	2,208	642,285
11B	12630 E. Fineview Street	20" x 664'	82	109	1,794	198
11C	12630 E. Fineview Street	20" x 419'	81	149	1,030	36,338
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	2,860	1,846,501
B5D	209 Perez Place	18" x 1135'	115		2,359	29,827
B5E	209 Perez Place	20" X 820'		227	2,490	1,533,988
B6C	14104 E Corak Street	18" x 526'	163		2,026	0
B6D	14104 E Corak Street	18" x 1078'	160		1,974	282
B7E	14614 E. Nelson Avenue	18" x 1203'	138	174	512	21,801
B9B	436 N. Orange Avenue	18" x 1128'	140	193	792	138,479
B11B	14453 E. Temple Avenue	18" x 860'	135	155	1,770	498,337
B24A	14650 Nelson Avenue	20" x 1170'	133	241	2,316	133,810
B24B	14650 Nelson Avenue	20" x 1170'	135	212	2,274	9,201
B25A	13032 Bess Avenue	20" x 800'		166	2,413	1,657,161
B25B	13032 Bess Avenue	20" x 1030'		176	2,460	1,715,087
B26A	1517 Virginia Avenue	20" x 800'		161	627	447,508
B26B	1517 Virginia Avenue	20" x 1030'		173	1,116	743,793
G4A	3350 N. Walnut Grove	14" x 402'	138	152	925	117,718
W1C	6135 S. Pioneer Boulevard	20" x 530'	83	134	1,754	3,532
W1E	6135 S. Pioneer Boulevard	20" x 552'	76			
W6C	10509 E. Dunlap Crossing	18" x 542'	72	113	2,788	741,667
W6D	10509 E. Dunlap Crossing	18" x 800"	90	102	2,600	8,495
Well #5	City of Industry					190,597
<b>Total All Wells</b>						<b>14,111,645</b>

\* As of December 31, 2017

**SAN GABRIEL VALLEY WATER COMPANY**

**Wells - Fontana Water Company Division**

**2017**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	557		2,321	
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	490			
F4A	8005 Alder Ave.	18" x 940'	547			
F7A	8326 Cherry Ave.	18" x 1020'	512		2,414	355,718
F7B	8326 Cherry Ave.	20" x 1010'	505		2,268	539,248
F10B	17651 Baseline Ave.	18" x 1040'			540	651,601
F10C	17651 Baseline Ave.	18" x 1010'	495	640	534	330,529
F10D	1265 N. Tamarind Ave.	20" x 1300'	571	620	1,406	992,520
F13A	1900 North Alder Ave.	16" x 1000'	537		1,348	7,988
F13B	1900 North Alder Ave.	16" x 1140'	539		1,887	10,993
F15A	5888 Citrus Ave.	18" x 1240'	641		1,381	15,821
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,180	419,238
F17C	14555 San Bernardino Ave.	18" x 930'	356		2,689	342,790
F18A	7706 Sierra Ave.	20" x 884'	607		2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	315		2,413	12,044
F22A	14777 Ceres Ave.	18" x 870'	460		1,843	
F23A	16025 Boyle Ave.	18" x 770'	363		2,653	62,782
F24A	7211 Juniper Ave.	18" x 1100'			1,761	3,783
F26A	16991 Micallef St.	18" x 1140'	671	697	1,858	138,422
F27A	Upper Lytle Creek Wash	18" x 105'	77	79	257	109,992
F28A	Lower Lytle Creek Wash	20" x 580'	364	375	421	158,182
F29A	Lower Lytle Creek Wash	20" x 656'	368	430	780	284,111
F30A	8222 Hemlock Ave.	20" x 918'	535		1,017	
F31A	16135 Baseline Ave.	16" x 1040'	650	682	1,561	710,662
F32A	Lower Lytle Creek Wash	20" x 600'	285	349	723	401,641
F33A	Upper Lytle Creek Wash	20" x 169'	86	88	142	185,940
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	477		315	92,582
F40A	Lower Lytle Creek Wash	20" x 407'	327	313	431	260,186
F42A	Upper Lytle Creek Wash	20" x 157'	104	111	611	298,183
F44A	7980 Sultana Avenue	18" x 960'	583	601	2,253	1,235,826
F44B	7980 Sultana Avenue	18" x 1000'	590		1,956	1,191
F44C	7980 Sultana Avenue	18" x 1000'	585	604	2,165	813,030
F49A	2116 W. Baseline Road	18" x 960'			1,244	1,000,899
F54A	3221 Riverside Avenue #H	20"x670	281		1,350	
Total All Wells						<u><u>9,435,902</u></u>

\*As of December 31, 2017

**San Gabriel Valley Water Company  
Purchased Water For Resale  
2017**

Central Basin Municipal Water District - Recycled	67,305 CCF
Los Angeles County Sanitation District - Recycled	6,656 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	643,508 CCF
Los Angeles County Division	<u>717,469 CCF</u>
Inland Empire Utilities Agency - Recycled	55,966 CCF
Inland Empire Utilities Agency - Potable	5,150,730 CCF
Fontana Water Company Division	<u>5,206,696 CCF</u>
Total	<u><u>5,924,165 CCF</u></u>

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron						340		19,693	
12	Cast Iron (cement lined)						8,351		166,168	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						24,621		7,288	13,149
16	Standard screw	6,976	1,674	78,365	5,628	5,014	10,620	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	319,201		1,069,960	660,147
19	Welded steel					830	73,583	1,482	476,243	802,504
20	Wood									
21	Other (specify) Plastic		390	3,122			12,001		173,224	199,990
22	Total	6,976	2,230	91,537	7,852	18,269	489,132	17,306	1,923,616	1,683,027

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
								20-24-26	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			47,366
28	Standard screw									110,073
29	Screw or welded casing									91,296
30	Cement - asbestos	319,669	143,743	12,692	78,815	1,313				2,605,986
31	Welded steel	80,819	706,244	34,457	618,657	9,592	49,863	224,966	93,562	3,172,802
32	Wood									-
33	Other (specify) Plastic		6,913		108					395,748
34	Total	419,556	862,025	52,137	730,588	23,786	53,133	227,616	93,576	6,702,362

<b>SCHEDULE D-4 Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	83,993	84,575		
Commercial	7,561	7,638		
Industrial	128	130		
Public authorities	1,011	1,010		
Irrigation				
Other (specify) Construction	66	98		
Other (specify) Recycled	43	55		
Subtotal	92,802	93,506	-	-
Private fire connections			2,169	2,213
Public fire hydrants			9,264	9,349
Total	92,802	93,506	11,433	11,562

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	60,692	
3/4 - in	3,306	22,730
1 - in	26,110	65,302
1.5 - in	1,750	1,411
2 - in	3,260	3,435
3 - in	122	110
4 - in	46	378
6 - in	54	67
8 - in	24	52
Other	34	21
Total	95,398	93,506

<b>SCHEDULE D-6 Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	
2. Used, before repair . . . . .	55
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 . . . . .	65,995
2. More than 10, but less than 15 years . . . . .	23,349
3. More than 15 years . . . . .	6,054



**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? <b>Answer:</b> Yes <u>X</u> No _____
2.	Are you having routine laboratory tests made of water served to your consumers? <b>Answer:</b> Yes <u>X</u> No _____
3.	Do you have a permit from the State Board of Public Health for operation of your water system? <b>Answer:</b> Yes <u>X</u> No _____
4.	Date of permit: _____ See Note*
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? <b>Answer:</b> 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.

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

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**\* Note**

Los Angeles County Division:

There are two permits for this division  
 The El Monte - Whittier System Permit FWSID 1910039 issued by the State on March 25, 1999  
 The Montebello System Permit PWSID 1910189 issued by the State on August 5, 2005

Fontana Water Company Division

The Fontana System Permit PWSID 3610041 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 Tax and Purchased Water	W-4505, W-4590 & D.17-06-008	727,624	(2,876,620)	2,872,760	7,920			\$ 731,684
2	Water Production	D.04-07-034, W-4498 & W-4590	8,915,166	(1,036,613)	3,958,094	106,093	(452,488)		\$ 11,490,252
3	Purchased Power	W-4382,W-4498,W-4505,W-4590,D.04-07-034	145,301		(1,302,199)	(11,368)			\$ (1,168,266)
4	Water Quality Litigation ( <b>Note A</b> )	W-0494 & D.04-07-034	5,241,110		190,821	58,099			\$ 5,490,030
5	DOHS/EPA	W-4013 & D.04-07-034	2,825		(2,838)	13			\$ -
6	Water Revenue Adjustment Mechanism	D.10-04-031	2,209,418		692,186	28,833			\$ 2,930,437
7	CARW	D.05-05-015 & D.04-07-034	2,698,069		1,229,317	39,876	(5,460,054)	4,881,487	\$ 3,388,695
8	Facilities Fee Memorandum Account	D.07-04-046	(5,153,483)	(5,381,760)	3,696,578	(74,799)			\$ (6,913,464)
9	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	-						\$ -
10	Cost of Capital Memorandum Account	D-10-10-035	78,102		813	847			\$ 79,762
11	Conservation Program Memorandum Account	D.09-06-027	(434,640)	(689,845)	928,714	(3,417)			\$ (199,188)
12	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	553,568			5,961			\$ 559,529
13	Interim Rate Memorandum Account	D.11-11-018	52,661		(52,899)	238			\$ -
14	2010 Tax Act Memorandum Account	R.L-411A	-						\$ -
15	Compliance with IRS Repair Regulation under I.R.C. 162(A) & 263(A) Memorandum Account	AL 423 & W-4932	119,968		(119,968)				\$ -
16	Water Conservation Memorandum Account	W-4576	176,014			1,895			\$ 177,909
17	Sandhill Project Memorandum Account	D.14-05-001 & D.15-11-028	(634,787)		(174,198)	(1,472)		810,457	\$ -
18	Plant F23 Balancing Account	D.14-05-001	1,810,326		(1,819,338)	9,012			\$ -
19	Plant F23 Memorandum Account	D.14-05-001	452,835		85,629	5,617			\$ 544,081
20	Mains Project Memorandum Account	D.14-05-001	3,211,738		61,163	34,165			\$ 3,307,066
21	Interim Rate Memorandum Account	ALJ's Ruling Granting Interim Rates in A.11-07-005 dated May 29, 2012 and AL416	2,527,905		(1,125,947)	14,674	(1,416,632)		\$ -
22	Previously Authorized Balances Balancing Account	W-5043 & AL 453	6,254,381		3,980,491	50,920	(5,662,570)		\$ 4,623,222
23	Drought Lost Revenues Memorandum Account	W-4976 & AL 462	6,270,312		2,789,018	94,808			\$ 9,154,138
24	Drought Surcharge Revenues Memorandum Account	W-5034 & W-5041	(1,642,455)		17,805	(17,491)			\$ (1,642,141)
25	Payment Options Memorandum Account	W-5023	36,852			397			\$ 37,249
26	Water-Energy Nexus Memorandum Account	D.15-09-023	198,608		39,620	2,323			\$ 240,551
27	School Lead Testing Memorandum Account	AL 491-A	-		210	2			\$ 212

**Note A:** D.04-07-034 directed San Gabriel to track settlement proceeds in the Water Quality Litigation Memorandum Account. The balance of such proceeds for the Los Angeles County division was \$11,798,746 and \$0 for the Fontana Water Company division, as of December 31, 2017. The Los Angeles County division proceeds are shown separately in this note because the Commission has directed San Gabriel to track contamination proceeds as a discrete balance for future disposition by the Commission.

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.



**Schedule E- 2**  
**Description of Low-Income Rate Assistance Program(s)**

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 200\_ (as a percent of total customers served).
3. Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.

\* Responses to Schedule E-2 are shown on page 72a through 72b

**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 72c through 72o

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..
- \* 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; Joseph D. Harris, Vice President and Treasurer transferred from Arizona Water Company to San Gabriel Valley Water Company on July 31, 2017.
    - (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	99,663.41
Total	<u>99,663.41</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 - \$11,000,000.00. Amount outstanding at year-end - \$0.00

Interest paid on short term loans from affiliate (Utility Investment Company)  
Total for 2017 - \$60,557.58

## SCHEDULE E-5 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		
<b>Total</b>	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

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

5. Total Accumulated Reserve: \$ \_\_\_\_\_

**SCHEDULE E-5  
FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)  
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

**None**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights					\$ -
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
34	341	Structures and Improvements					\$ -
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE E-5  
FOR ALL WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)  
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

None

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)
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

**Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)**

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	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

## SCHEDULE E-6 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, 2017, through December 31, 2017.

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

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

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

\_\_\_\_\_  
March 31, 2018  
Date

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## Appendix A

### SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2017

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
1. <b>TELEPHONE PERFORMANCE STANDARDS</b>	Measure						
(A) % Calls Answered in 30 seconds	> or = 80.0%	98.8%	98.7%	98.0%	98.5%	98.5%	
(B) Abandonment Rate	< or = 5.0%	1.2%	1.3%	1.1%	1.5%	1.3%	
2. <b>BILLING PERFORMANCE STANDARDS</b>							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.2%	0.1%	0.1%	0.1%	0.1%	
(C) % of Payment Posting Errors	< or = 1.0%	0.00%	0.00%	0.01%	0.00%	0.00%	
(D) % Final Bill and Final Read							No performance measure. In compliance
3. <b>METER READING PERFORMANCE STANDARD</b>							
(A) % Meters Not Read	< or = 3.0%	0.16%	0.16%	0.22%	0.21%	0.19%	
4. <b>WORK COMPLETION PERFORMANCE STANDARDS</b>							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.15%	0.26%	0.51%	0.30%	0.31%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	1.98%	1.26%	0.63%	1.17%	1.10%	
5. <b>RESPONSE TO CUSTOMER AND REGULATORY</b>							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
6. <b>SERVICE INTERRUPTION</b>							
(1) Date and time of service interruption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

## **Appendix B**

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

1. **Amount of Grant Funds Received in 2017** : \$109,147.85
2. **Amount of Grant Funds Spent in 2017** : The \$109,147.85 was spent in 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.

Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# **337W** \_\_\_\_\_

**2017  
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**

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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, 2017**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018**

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**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)	317,934,846	13,192,647	(11,455,769)	(27,656)	\$ 319,644,068
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	5,207,099	14,733,894		(13,192,647)	\$ 6,748,346
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	(39,575)				\$ (39,575)
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 323,102,370	\$ 27,926,541	\$ (11,455,769)	\$ (13,220,302)	\$ 326,352,839

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	13,810				\$ 13,810
3	302	Franchises and Consents	2,500				\$ 2,500
4	303	Other Intangible Plant	10				\$ 10
5		Total Intangible Plant	\$ 16,320	\$ -	\$ -	\$ -	\$ 16,320
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 15,751,205	\$ 92,893			\$ 15,844,098
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	7,367,414	1,622,163			\$ 8,989,577
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 7,367,414	\$ 1,622,163	\$ -	\$ -	\$ 8,989,577
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	12,305,217	903,503			\$ 13,208,720
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	27,960,703	429,308			\$ 28,390,010
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 40,265,920	\$ 1,332,810	\$ -	\$ -	\$ 41,598,730
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	814,013	273,363			\$ 1,087,376
30	332	Water Treatment Equipment	59,744,450	898,726	(11,095,876)		\$ 49,547,299
31		Total Water Treatment Plant	\$ 60,558,463	\$ 1,172,088	\$ (11,095,876)	\$ -	\$ 50,634,675

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	15,699,898	1,484,139			\$ 17,184,037
35	343	Transmission and Distribution Mains	114,648,203	4,167,139	(42,462)	(27,656)	\$ 118,745,224
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	50,924,827	1,697,120	(231,401)		\$ 52,390,546
38	346	Meters	51,256	390,337			\$ 441,593
39	347	Meter Installations					\$ -
40	348	Hydrants	6,194,643	334,982	(6,087)		\$ 6,523,538
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 187,533,956	\$ 8,073,717	\$ (279,950)	\$ (27,656)	\$ 195,300,067
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	1,162,184	182,576			\$ 1,344,760
46	372	Office Furniture and Equipment	1,615,222	250,638	(19,888)		\$ 1,845,973
47	373	Transportation Equipment	2,467,125	238,751	(54,092)		\$ 2,651,785
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	245,846	140,626	(5,964)		\$ 380,508
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	951,190	86,384			\$ 1,037,575
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 6,441,568	\$ 898,975	\$ (79,943)	\$ -	\$ 7,260,601
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 317,934,846	\$ 13,192,647	\$ (11,455,769)	\$ (27,656)	\$ 319,644,068
62		Common Plant (General Office Prorate)	\$ 15,586,574	\$ 203,477	\$ (306,402)		\$ 15,483,649

**SCHEDULE A-1b**  
**Account 101 - Recycled Water 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	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**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)	Balance End of Year <sup>1</sup> (e)
1	County of Los Angeles 99-0092F	4/19/98	40	4/19/98	2,500
2					
3					
4					
5				Total	\$ 2,500

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.



<b>SCHEDULE A-1d</b> <b>Account 100.4 - Utility Plant Held for Future Use</b>				
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	None			-
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

<b>SCHEDULE A-2</b> <b>Account 107 - Utility Plant Adjustments</b>			
Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

<b>SCHEDULE A-3</b> <b>Account 110 - Other Physical Property</b>			
Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Property no longer necessary or useful	22,723	21,689
2	Other	-	-
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 22,723	\$ 21,689

**SCHEDULE A-4  
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	319,644,068	317,934,846
3		Construction Work in Progress	6,892,705	5,328,576
4		General Office Prorate	15,483,649	15,586,574
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 342,020,422</b>	<b>\$ 338,849,996</b>
6		Less Accumulated Depreciation		
7		Plant in Service	98,008,069	101,814,682
8		General Office Prorate	2,431,332	2,300,843
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 100,439,401</b>	<b>\$ 104,115,525</b>
10		Less Other Reserves		
11		Deferred Income Taxes	31,391,101	30,914,042
12		Deferred Investment Tax Credit	76,543	88,306
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 31,467,644</b>	<b>\$ 31,002,347</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	53,000,306	54,408,040
17		Advances for Construction	2,614,002	2,745,375
18		Other (1)	(547,931)	(540,420)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 55,066,378</b>	<b>\$ 56,612,995</b>
20		<b>Add Materials and Supplies</b>	<b>\$ 1,155,247</b>	<b>\$ 1,129,560</b>
		<b>Add Working Cash (=Line 34)</b>	<b>8,877,285</b>	<b>7,813,696</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 165,079,532</b>	<b>\$ 156,062,385</b>
		(1) Other Adjustment		
		Deferred Debit Income Tax	(547,931)	(540,420)
		Net Other Adjustment	(547,931)	(540,420)
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 43,283,995	\$ 38,136,240
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 64,941,057	\$ 57,957,680
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,287,234	\$ 1,223,032
29		Total Revenues (=Line 27 + Line 28)	\$ 66,228,291	\$ 59,180,712
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0194	0.0207
31		5/24 x Line 25 x (100% - Line 30)	8,842,232	7,780,857
32		1/24 x Line 25 x Line 30	35,053	32,839
33		1/12 x Line 26	-	-
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 8,877,285</b>	<b>\$ 7,813,696</b>
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 101,814,682	\$ 1,172		\$ 2,300,843	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	5,384,498			350,794	
	(b) Charged to Account 504 <sup>(1)</sup>		63			
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	2,288,595			537	
5	(e) Charged to clearing accounts	288,665			81,356	
6	(f) Salvage recovered	7,068			4,204	
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 7,968,826	\$ 63	\$ -	\$ 436,891	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(11,467,766)			(306,402)	
11	(b) Cost of removal	(307,673)				
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (11,775,439)	\$ -	\$ -	\$ (306,402)	\$ -
14	Balance in reserve at end of year	\$ 98,008,069	\$ 1,235	\$ -	\$ 2,431,332	\$ -
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-5a****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 (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	3,773,541	260,076		(273,673)	\$ 3,759,943
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 3,773,541	\$ 260,076	\$ -	\$ (273,673)	\$ 3,759,943
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	3,481,441	364,849			\$ 3,846,290
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	13,859,539	1,034,035			\$ 14,893,574
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 17,340,980	\$ 1,398,884	\$ -	\$ -	\$ 18,739,864
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	48,336	20,630			\$ 68,966
21	332	Water Treatment Equipment	21,473,026	1,825,172	(11,095,876)		\$ 12,202,321
22		Total Water Treatment Plant	\$ 21,521,361	\$ 1,845,802	\$ (11,095,876)	\$ -	\$ 12,271,287
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	4,871,107	320,618			\$ 5,191,725
27	343	Transmission and Distribution Mains	35,560,642	2,275,584	(54,458)	(14,539)	\$ 37,767,229
28	344	Fire Mains	13,060	289			\$ 13,349
29	345	Services	12,879,368	1,309,035	(231,401)	(3,500)	\$ 13,953,503
30	346	Meters		4,022			\$ 4,022
31	347	Meter Installations					\$ -
32	348	Hydrants	3,148,673	155,162	(6,087)	(14,072)	\$ 3,283,676
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 56,472,851	\$ 4,064,710	\$ (291,947)	\$ (32,111)	\$ 60,213,503
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	371,204	25,571			\$ 396,775
38	372	Office Furniture and Equipment	(156,337)	78,050	(19,888)		\$ (98,175)
39	373	Transportation Equipment	1,427,340	211,411	(54,092)	5,179	\$ 1,589,839
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	280,619	19,480	(5,964)		\$ 294,136
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	783,122	57,774			\$ 840,896
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 2,705,949	\$ 392,286	\$ (79,943)	\$ 5,179	\$ 3,023,471
49		Total	\$ 101,814,682	\$ 7,961,758	\$ (11,467,766)	\$ (300,605)	\$ 98,008,069
50		Common Plant (General Office Prorate)	\$ 2,300,843	\$ 432,687	\$ (306,402)	\$ 4,204	\$ 2,431,332

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	40,594,119	36,191,240	\$ 4,402,879
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	16,295,483	14,682,670	\$ 1,612,812
6		601-3 Industrial Sales	3,135,852	2,950,791	\$ 185,061
7		601-4 Sales to Public Authorities	4,915,602	4,132,979	\$ 782,624
8		Sub-total	\$ 64,941,057	\$ 57,957,680	\$ 6,983,376
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	1,287,234	1,223,032	\$ 64,202
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	121,274	81,143	\$ 40,130
26		Sub-total	\$ 1,408,508	\$ 1,304,175	\$ 104,333
27		Total Water Service Revenues	\$ 66,349,565	\$ 59,261,855	\$ 7,087,709
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	105,875	82,006	\$ 23,869
31	612	Rent from Water Property	5,400	9,880	\$ (4,480)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	8,744,296	7,614,113	\$ 1,130,183
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 8,855,571	\$ 7,705,999	\$ 1,149,573
36	501	Total operating revenues	\$ 75,205,136	\$ 66,967,854	\$ 8,237,282

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Los Angeles County	75,205,136
33	Orange County	
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	\$ 75,205,136

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

**SCHEDULE B-2****Account 502 - Operating Expenses - For Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B				\$ -
6	703	Miscellaneous expenses	A					\$ -
7	704	Purchased water	A	B	C	15,541,901	12,580,345	\$ 2,961,556
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			53,168	41,294	\$ 11,874
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		<b>Total source of supply expense</b>				\$ 15,595,068	\$ 12,621,639	\$ 2,973,429
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		66,173	66,098	\$ 75
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	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		502,992	488,185	\$ 14,807
28	725	Miscellaneous expenses	A			166,940	178,220	\$ (11,281)
29	726	Fuel or power purchased for pumping	A	B	C	3,283,984	3,009,468	\$ 274,516
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		34,925	32,826	\$ 2,099
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		308,396	307,092	\$ 1,304
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		336,131	358,863	\$ (22,732)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ 4,699,540	\$ 4,440,753	\$ 258,787

**SCHEDULE B-2****Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		144,367	142,164	\$ 2,204
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			4,421,321	3,727,582	\$ 693,739
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B		3,544,524	2,969,083	\$ 575,440
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		24,696	23,269	\$ 1,427
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		6,285	6,188	\$ 97
49	748	Maintenance of water treatment equipment	A	B		158,291	135,063	\$ 23,228
50		<b>Total water treatment expenses</b>				<b>\$ 8,299,484</b>	<b>\$ 7,003,349</b>	<b>\$ 1,296,135</b>
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		219,253	200,118	\$ 19,135
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			6,162	5,352	\$ 810
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			379,675	366,463	\$ 13,212
58	754	Meter expenses	A			200,023	222,669	\$ (22,646)
59	755	Customer installations expenses	A			123,675	105,830	\$ 17,845
60	756	Miscellaneous expenses	A			37,326	39,020	\$ (1,695)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		27,969	7,529	\$ 20,440
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		31,072	27,019	\$ 4,053
66	761	Maintenance of trans. and distribution mains	A			545,601	384,825	\$ 160,777
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			744,962	700,028	\$ 44,935
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			41,627	40,453	\$ 1,174
72	765	Maintenance of hydrants	A			149,680	154,307	\$ (4,627)
73	766	Maintenance of miscellaneous plant	A			106,954	110,667	\$ (3,712)
74		<b>Total transmission and distribution expenses</b>				<b>\$ 2,613,979</b>	<b>\$ 2,364,278</b>	<b>\$ 249,700</b>

**SCHEDULE B-2****Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		413,820	359,815	\$ 54,005
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		603,310	572,093	\$ 31,217
80	773	Customer records and collection expenses	A			1,578,250	1,592,576	\$ (14,327)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			481,088	484,598	\$ (3,511)
83	775	Uncollectible accounts	A	B	C	54,140	59,103	\$ (4,964)
84		<b>Total customer account expenses</b>				\$ 3,130,608	\$ 3,068,187	\$ 62,421
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	2,764,223	2,738,155	\$ 26,067
101	792	Office supplies and other expenses	A	B	C	300,998	295,560	\$ 5,438
102	793	Property insurance	A			84,632	64,522	\$ 20,110
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			983,892	979,665	\$ 4,227
105	795	Employees' pensions and benefits	A	B	C	4,189,081	4,078,328	\$ 110,753
106	796	Franchise requirements	A	B	C	658,881	581,707	\$ 77,174
107	797	Regulatory commission expenses	A	B	C	120,549	5,785	\$ 114,764
108	798	Outside services employed	A			249,910	452,027	\$ (202,117)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			168,279	158,146	\$ 10,133
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	421,307	403,085	\$ 18,222
114		<b>Total administrative and general expenses</b>				\$ 9,941,752	\$ 9,756,981	\$ 184,771
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	17,788	17,126	\$ 662
118	812	Administrative expenses transferred - Cr.	A	B	C	(960,083)	(1,076,969)	\$ 116,886
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (942,295)	\$ (1,059,843)	\$ 117,548
121		<b>Total operating expenses</b>				\$ 43,338,135	\$ 38,195,344	\$ 5,142,791



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

Line No.	Description (a)	Amount
1	None	
2		
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>\$ -</b>

**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 39.
- 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 902, 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 1,739,228	1,736,970		2,258	
2	California corporate franchise taxes	\$ 1,579,777	1,564,586		15,191	
3	State unemployment insurance tax	\$ 24,313	26,501			(2,188)
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 26,256	27,990			(1,734)
6	Federal insurance contributions act	\$ 759,931	691,328			68,602
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 6,760,147	6,711,764		48,383	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	<b>\$ 10,889,651</b>	<b>\$ 10,759,139</b>	<b>\$ -</b>	<b>\$ 65,832</b>	<b>\$ 64,680</b>

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	None								
2									
3									
4									
5									

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

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

Purchased Water for Resale				
16	Purchased from			
17				
18	Central Basin Municipal Water District - Recycled			67,305 CCF
19	Los Angeles County Sanitation District - Recycled			6,656 CCF
20	Upper San Gabriel Valley Municipal Water District - Recycled			643,508 CCF
21				
22	Annual quantities purchased			(Unit chosen) <sup>2</sup> 717,469 CCF
23				

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

### SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	1	1,193,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	38	29,282,000	
12	Concrete			
13	Total	39	30,475,000	

ATTACHMENT 1 (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division  
2017**

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	1,111	4,343
1C	11828 E. Ranchito Street	18" x 506'	160	164	1,280	820
1D	11828 E. Ranchito Street	18" x 834'	162	177	2,297	980,852
1E	11828 E. Ranchito Street	18" x 830'	154	164	2,848	322,508
2F	4921 N. Tyler Avenue	20" x 620'	142	159	1,705	442,899
2D	4921 N. Tyler Avenue	20" x 600'	143	160	2,388	652,198
2E	4921 N. Tyler Avenue	18" x 620'	125	136	2,184	2,894
8B	2701 N. Loma Street	12" x 312'	85	109	1,170	3,420
8C	2701 N. Loma Street	18" x 534'	82	113	1,410	482,448
8D	2701 N. Loma Street	18" x 580'	81	103	2,020	646,558
8E	2701 N. Loma Street	18" x 970'	103	134	2,965	10,403
8F	2701 N. Loma Street	18" x 1220'	74	125	2,972	45,697
11A	12630 E. Fineview Street	20" x 445'	83	109	2,208	642,285
11B	12630 E. Fineview Street	20" x 664'	82	109	1,794	198
11C	12630 E. Fineview Street	20" x 419'	81	149	1,030	36,338
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	2,860	1,846,501
B5D	209 Perez Place	18" x 1135'	115		2,359	29,827
B5E	209 Perez Place	20" X 820'		227	2,490	1,533,988
B6C	14104 E Corak Street	18" x 526'	163		2,026	0
B6D	14104 E Corak Street	18" x 1078'	160		1,974	282
B7E	14614 E. Nelson Avenue	18" x 1203'	138	174	512	21,801
B9B	436 N. Orange Avenue	18" x 1128'	140	193	792	138,479
B11B	14453 E. Temple Avenue	18" x 860'	135	155	1,770	498,337
B24A	14650 Nelson Avenue	20" x 1170'	133	241	2,316	133,810
B24B	14650 Nelson Avenue	20" x 1170'	135	212	2,274	9,201
B25A	13032 Bess Avenue	20" x 800'		166	2,413	1,657,161
B25B	13032 Bess Avenue	20" x 1030'		176	2,460	1,715,087
B26A	1517 Virginia Avenue	20" x 800'		161	627	447,508
B26B	1517 Virginia Avenue	20" x 1030'		173	1,116	743,793
G4A	3350 N. Walnut Grove	14" x 402'	138	152	925	117,718
W1C	6135 S. Pioneer Boulevard	20" x 530'	83	134	1,754	3,532
W1E	6135 S. Pioneer Boulevard	20" x 552'	76			
W6C	10509 E. Dunlap Crossing	18" x 542'	72	113	2,788	741,667
W6D	10509 E. Dunlap Crossing	18" x 800"	90	102	2,600	8,495
Well #5	City of Industry					190,597
Total All Wells						14,111,645

\* As of December 31, 2017

**SCHEDULE D-3****Description of Transmission and Distribution Facilities**A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron						340			
12	Cast Iron (cement lined)						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	10,577	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	304,421		649,611	428,669
19	Welded steel					830	29,873	77	126,970	273,382
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	393,788	15,901	822,953	748,389

## 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									33,839
29	Screw or welded casing									89,019
30	Cement - asbestos	174,902	76,177	12,692	39,048	1,313				1,687,279
31	Welded steel	50,910	244,511	14,925	236,150	4,360	5,836	68,093	48,096	1,104,013
32	Wood									-
33	Other (specify) Plastic				108					61,687
34	Total	229,409	321,168	27,617	275,306	5,673	5,836	68,093	48,096	3,011,031

<b>SCHEDULE D-4 Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	41,869	41,932		
Commercial	4,966	4,994		
Industrial	46	46		
Public authorities	415	414		
Irrigation				
Other (specify) Construction	19	29		
Other (specify) Recycled	42	42		
Subtotal	47,357	47,457	-	-
Private fire connections			1,188	1,199
Public fire hydrants			4,062	4,084
Total	47,357	47,457	5,250	5,283

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	35,638	
3/4 - in	3,224	16,115
1 - in	6,706	28,241
1.5 - in	972	943
2 - in	1,598	1,843
3 - in	54	46
4 - in	39	199
6 - in	30	37
8 - in	13	27
Other	9	6
Total	48,283	47,457

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

**SCHEDULE D-7****Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	529,062	505,431	508,410	665,675	638,842	761,023	849,099	4,457,542
Commercial	183,378	188,655	187,148	245,391	228,668	269,990	286,030	1,589,260
Industrial	55,222	56,791	61,984	77,872	68,847	80,704	75,138	476,558
Public authorities	39,033	40,990	53,639	106,285	111,388	141,240	144,163	636,738
Irrigation								-
Other (specify) Recycled	5,986	9,453	36,847	66,783	72,535	93,810	99,364	384,778
Other (specify) Construction	42	184	89	625	1,707	906	4,465	8,018
<b>Total</b>	<b>812,723</b>	<b>801,504</b>	<b>848,117</b>	<b>1,162,631</b>	<b>1,121,987</b>	<b>1,347,673</b>	<b>1,458,259</b>	<b>7,552,894</b>
Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	745,074	833,073	736,632	682,821	647,817	3,645,417	8,102,959	7,923,061
Commercial	258,258	294,129	263,747	249,253	235,036	1,300,423	2,889,683	2,756,254
Industrial	70,757	77,499	73,794	62,383	64,195	348,628	825,186	841,427
Public authorities	133,772	150,010	131,508	112,542	88,993	616,825	1,253,563	1,095,373
Irrigation						-	-	-
Other (specify) Recycled	90,592	85,283	68,780	53,133	34,878	332,666	717,444	796,638
Other (specify) Construction	(1,077)	827	924	1,378	2,789	4,841	12,859	11,288
<b>Total</b>	<b>1,297,376</b>	<b>1,440,821</b>	<b>1,275,385</b>	<b>1,161,510</b>	<b>1,073,708</b>	<b>6,248,800</b>	<b>13,801,694</b>	<b>13,424,041</b>

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

Total acres irrigated                     Unknown                    

Total population served                     257,500

**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, 2017, through December 31, 2017.

President  
 Title (Please Print)

/s/ R.W. Nicholson  
 Signature

(626) 448-6183  
 Telephone Number

March 31, 2018  
 Date

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Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# **337W** \_\_\_\_\_

**2017  
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**

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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, 2017**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018**

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**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)	361,418,768	10,714,944	(130,103)	(619,241)	\$ 371,384,367
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	7,093,357	12,600,554		(10,714,944)	\$ 8,978,968
4	100.4	Utility Plant Held for Future Use		495,925			\$ 495,925
5	100.5	Utility Plant Acquisition Adjustments					\$ -
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 368,512,125	\$ 23,811,423	\$ (130,103)	\$ (11,334,185)	\$ 380,859,260

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	2,288				\$ 2,288
3	302	Franchises and Consents	2,052				\$ 2,052
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ 4,340	\$ -	\$ -	\$ -	\$ 4,340
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 8,874,941	\$ 361,585		\$ (495,945)	\$ 8,740,581
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	8,794,951	16,418			\$ 8,811,369
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 8,794,951	\$ 16,418	\$ -	\$ -	\$ 8,811,369
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	12,016,119	784,094			\$ 12,800,213
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	41,434,888	923,227			\$ 42,358,115
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 53,451,007	\$ 1,707,322	\$ -	\$ -	\$ 55,158,329
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	4,297,102	233,980			\$ 4,531,082
30	332	Water Treatment Equipment	49,738,300	134,721			\$ 49,873,021
31		Total Water Treatment Plant	\$ 54,035,402	\$ 368,701	\$ -	\$ -	\$ 54,404,103

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	15,752,523				\$ 15,752,523
35	343	Transmission and Distribution Mains	143,952,018	4,823,588	(909)	(119,336)	\$ 148,655,361
36	344	Fire Mains	806				\$ 806
37	345	Services	53,711,692	1,580,051	(69,647)	(3,840)	\$ 55,218,256
38	346	Meters	70,264	666,473			\$ 736,737
39	347	Meter Installations					\$ -
40	348	Hydrants	11,152,443	404,238		(120)	\$ 11,556,561
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 224,639,746	\$ 7,474,349	\$ (70,556)	\$ (123,296)	\$ 231,920,244
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	5,217,378	39,845			\$ 5,257,223
46	372	Office Furniture and Equipment	1,956,640	201,693	(23,372)		\$ 2,134,961
47	373	Transportation Equipment	3,171,713	286,070	(36,175)		\$ 3,421,608
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	107,726	171,605			\$ 279,332
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	1,164,923	87,356			\$ 1,252,279
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 11,618,380	\$ 786,569	\$ (59,547)	\$ -	\$ 12,345,402
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 361,418,768	\$ 10,714,944	\$ (130,103)	\$ (619,241)	\$ 371,384,367
62		Common Plant (General Office Prorate)	\$ 15,379,601	\$ 208,670	\$ (314,222)		\$ 15,274,049

**SCHEDULE A-1b**  
**Account 101 - Recycled Water 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	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**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)	Balance End of Year <sup>1</sup> (e)
1	County of San Bernardino 3702	3/13/01	25	3/13/01	2,052
2					
3					
4					
5	Total				\$ 2,052

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

<b>SCHEDULE A-1d</b> <b>Account 100.4 - Utility Plant Held for Future Use</b>				
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	Land for future reservoir project at Plant F10 East	12/31/2012	9/1/2021	495,925
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ 495,925

<b>SCHEDULE A-2</b> <b>Account 107 - Utility Plant Adjustments</b>			
Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

<b>SCHEDULE A-3</b> <b>Account 110 - Other Physical Property</b>			
Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Property no longer necessary or useful	995,499	987,514
2	Other	6,575,068	6,575,068
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 7,570,567	\$ 7,562,582

**SCHEDULE A-4  
RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
<b>RATE BASE</b>				
1		Utility Plant		
2		Plant in Service	371,384,367	361,418,768
3		Construction Work in Progress	9,127,011	7,215,565
4		General Office Prorate	15,274,049	15,379,601
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 395,785,427</b>	<b>\$ 384,013,934</b>
6		Less Accumulated Depreciation		
7		Plant in Service	114,098,896	105,291,385
8		General Office Prorate	1,898,100	1,764,687
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 115,996,996</b>	<b>\$ 107,056,072</b>
10		Less Other Reserves		
11		Deferred Income Taxes	36,125,814	36,249,700
12		Deferred Investment Tax Credit	172,972	192,167
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 36,298,786</b>	<b>\$ 36,441,866</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	55,385,619	48,952,872
17		Advances for Construction	38,266,574	36,755,300
18		Other	(5,606,309)	(5,474,998)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 88,045,884</b>	<b>\$ 80,233,174</b>
20		<b>Add Materials and Supplies</b>	<b>\$ 1,106,638</b>	<b>\$ 1,271,112</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>8,620,128</b>	<b>7,760,810</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 165,170,527</b>	<b>\$ 169,314,742</b>
		(1) Other Adjustment		
		Water Entitlements	(5,194,396)	(5,190,322)
		Deferred Debit Income Tax	(1,819,377)	(1,759,429)
		Other	1,407,464	1,474,754
		Net Other Adjustment	(5,606,309)	(5,474,998)
<b>Working Cash</b>				
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 41,840,271	\$ 37,688,212
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 67,651,631	\$ 56,991,746
28		Other Revenues: Flat Rate Monthly Billing	\$ 950,274	\$ 836,871
29		Total Revenues (=Line 27 + Line 28)	\$ 68,601,905	\$ 57,828,617
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0139	0.0145
31		5/24 x Line 25 x (100% - Line 30)	8,595,979	7,738,084
32		1/24 x Line 25 x Line 30	24,149	22,725
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 8,620,128	\$ 7,760,810
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 105,291,385	\$ 1,293		1,764,687	
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	7,044,142			359,747	
	(b) Charged to Account 504 <sup>(1)</sup>		82			
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	1,599,791			143	
5	(e) Charged to clearing accounts	391,897			83,433	
6	(f) Salvage recovered	1,675			4,312	
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 9,037,505	\$ 82	\$ -	\$ 447,635	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(210,211)			(314,222)	
11	(b) Cost of removal	(19,783)				
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (229,994)	\$ -	\$ -	\$ (314,222)	\$ -
14	Balance in reserve at end of year	\$ 114,098,896	\$ 1,375	\$ -	\$ 1,898,100	\$ -
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-5a**

**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 (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	4,567,461	294,026			\$ 4,861,487
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 4,567,461	\$ 294,026	\$ -	\$ -	\$ 4,861,487
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	2,575,023	330,057			\$ 2,905,080
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	18,521,143	1,504,085			\$ 20,025,228
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 21,096,165	\$ 1,834,142	\$ -	\$ -	\$ 22,930,307
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	882,231	97,993			\$ 980,224
21	332	Water Treatment Equipment	12,520,845	1,294,947			\$ 13,815,792
22		Total Water Treatment Plant	\$ 13,403,076	\$ 1,392,940	\$ -	\$ -	\$ 14,796,016
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	4,099,397	349,706			\$ 4,449,103
27	343	Transmission and Distribution Mains	41,414,440	2,882,183	(79,457)	(9,692)	\$ 44,207,473
28	344	Fire Mains	771	15			\$ 786
29	345	Services	13,572,981	1,412,944	(71,087)	(8,308)	\$ 14,906,529
30	346	Meters		7,322		975	\$ 8,297
31	347	Meter Installations					\$ -
32	348	Hydrants	4,424,880	282,727	(120)	(1,783)	\$ 4,705,704
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 63,512,468	\$ 4,934,897	\$ (150,664)	\$ (18,808)	\$ 68,277,893
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	697,119	96,890			\$ 794,009
38	372	Office Furniture and Equipment	(521,699)	91,038	(23,372)		\$ (454,033)
39	373	Transportation Equipment	2,067,491	305,600	(36,175)	700	\$ 2,337,615
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	88,772	15,231			\$ 104,003
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	380,533	71,066			\$ 451,599
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 2,712,215	\$ 579,825	\$ (59,547)	\$ 700	\$ 3,233,193
49		Total	\$ 105,291,385	\$ 9,035,830	\$ (210,211)	\$ (18,108)	\$ 114,098,896



<p align="center"><b>SCHEDULE B-1</b> <b>Account 501 - Operating Revenues</b></p>					
Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	44,097,990	37,951,797	\$ 6,146,193
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	12,428,539	10,833,730	\$ 1,594,809
6		601-3 Industrial Sales	4,521,576	3,042,495	\$ 1,479,080
7		601-4 Sales to Public Authorities	6,603,526	5,163,724	\$ 1,439,803
8		Sub-total	\$ 67,651,631	\$ 56,991,746	\$ 10,659,885
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	950,274	836,871	\$ 113,403
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	880,960	880,278	\$ 682
26		Sub-total	\$ 1,831,234	\$ 1,717,149	\$ 114,085
27		Total Water Service Revenues	\$ 69,482,865	\$ 58,708,895	\$ 10,773,969
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	261,620	226,863	\$ 34,757
31	612	Rent from Water Property	1,406		\$ 1,406
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	321,085	206,492	\$ 114,592
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ 584,111	\$ 433,356	\$ 150,756
36	501	Total operating revenues	\$ 70,066,976	\$ 59,142,251	\$ 10,924,725

<p align="center"><b>SCHEDULE B-1a</b> <b>Operating Revenues Apportioned to Cities and Towns</b></p>		
Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Los Angeles County	
33	Orange County	
34	San Bernardino County	70,066,976
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	\$ 70,066,976

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

**SCHEDULE B-2****Account 502 - Operating Expenses - For Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B				\$ -
6	703	Miscellaneous expenses	A					\$ -
7	704	Purchased water	A	B	C	17,130,131	15,171,275	\$ 1,958,856
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			14,319	17,634	\$ (3,315)
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		<b>Total source of supply expense</b>				\$ 17,144,449	\$ 15,188,909	\$ 1,955,540
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		56,407	51,391	\$ 5,016
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	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		563,571	541,776	\$ 21,795
28	725	Miscellaneous expenses	A			179,584	160,541	\$ 19,043
29	726	Fuel or power purchased for pumping	A	B	C	4,342,327	4,440,958	\$ (98,631)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		15,937	14,085	\$ 1,852
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		177,464	159,612	\$ 17,852
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		138,854	160,349	\$ (21,495)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ 5,474,144	\$ 5,528,712	\$ (54,567)

**SCHEDULE B-2****Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		151,575	101,503	\$ 50,073
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			892,607	755,113	\$ 137,494
43	743	Miscellaneous expenses	A	B		10,788	14,548	\$ (3,760)
44	744	Chemicals and filtering materials	A	B		1,049,180	373,004	\$ 676,176
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		23,244	19,438	\$ 3,805
49	748	Maintenance of water treatment equipment	A	B		1,960,021	1,418,924	\$ 541,096
50		<b>Total water treatment expenses</b>				<b>\$ 4,087,414</b>	<b>\$ 2,682,531</b>	<b>\$ 1,404,883</b>
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		267,386	217,938	\$ 49,449
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			37,309	49,312	\$ (12,003)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			271,877	238,101	\$ 33,776
58	754	Meter expenses	A			124,728	158,518	\$ (33,791)
59	755	Customer installations expenses	A			70,963	67,774	\$ 3,189
60	756	Miscellaneous expenses	A			22,853	25,080	\$ (2,227)
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		(15,933)	13,445	\$ (29,378)
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		8,148	22,127	\$ (13,979)
66	761	Maintenance of trans. and distribution mains	A			601,228	543,579	\$ 57,649
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			723,862	576,749	\$ 147,113
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			32,197	40,598	\$ (8,401)
72	765	Maintenance of hydrants	A			85,875	73,927	\$ 11,948
73	766	Maintenance of miscellaneous plant	A			66,683	49,223	\$ 17,460
74		<b>Total transmission and distribution expenses</b>				<b>\$ 2,297,177</b>	<b>\$ 2,076,372</b>	<b>\$ 220,804</b>

**SCHEDULE B-2****Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		271,944	277,060	\$ (5,116)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		575,139	549,946	\$ 25,194
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B		1,595,637	1,584,251	\$ 11,387
82	774	Miscellaneous customer accounts expenses	A			746,138	428,460	\$ 317,678
83	775	Uncollectible accounts	A	B	C	95,185	112,256	\$ (17,072)
84		<b>Total customer account expenses</b>				\$ 3,284,044	\$ 2,951,973	\$ 332,071
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses						\$ -
97		<b>Total recycled water expenses</b>				\$ -	\$ -	\$ -
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	2,948,332	2,924,156	\$ 24,176
101	792	Office supplies and other expenses	A	B	C	371,177	345,464	\$ 25,713
102	793	Property insurance	A			84,251	63,073	\$ 21,178
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			965,214	962,772	\$ 2,442
105	795	Employees' pensions and benefits	A	B	C	4,336,397	4,157,979	\$ 178,418
106	796	Franchise requirements	A	B	C	450,482	376,430	\$ 74,052
107	797	Regulatory commission expenses	A	B	C	303,820	423,016	\$ (119,196)
108	798	Outside services employed	A			247,444	360,527	\$ (113,083)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			169,916	153,794	\$ 16,122
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	501,038	478,258	\$ 22,780
114		<b>Total administrative and general expenses</b>				\$ 10,378,073	\$ 10,245,470	\$ 132,602
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(729,845)	(873,497)	\$ 143,652
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (729,845)	\$ (873,497)	\$ 143,652
121		<b>Total operating expenses</b>				\$ 41,935,455	\$ 37,800,469	\$ 4,134,987

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

Line No.	Description (a)	Amount
1	None	
2		
3		
4		
5		
6		
7		
8	<b>Total</b>	<b>\$ -</b>

**SCHEDULE B-4**  
**Account 507 - Taxes Charged During Year**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 39.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other Account 902, 903 (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 1,886,424	1,870,557		15,867	
2	California corporate franchise taxes	\$ 927,577	911,998		15,579	
3	State unemployment insurance tax	\$ 24,952	24,900			52
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 26,947	26,905			42
6	Federal insurance contributions act	\$ 794,165	711,725			82,440
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 4,270,177	4,227,691		42,485	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	<b>\$ 7,930,241</b>	<b>\$ 7,773,776</b>	<b>\$ -</b>	<b>\$ 73,931</b>	<b>\$ 82,534</b>

SCHEDULE D-1 Sources of Supply and Water Developed									
STREAMS					FLOW IN .....(unit) <sup>2</sup>			Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					1,684,260	CCF
2									
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6	See Attachment								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17									
18	Inland Empire Utilities Agency - Recycled							55,966	CCF
19	Inland Empire Utilities Agency - Potable							5,150,730	CCF
20									
21									
22	Annual quantities purchased					(Unit chosen) <sup>2</sup>		5,206,696	CCF

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

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

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

SCHEDULE D-2 Description of Storage Facilities				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	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			
13	Total	23	29,962,000	

**SAN GABRIEL VALLEY WATER COMPANY**

**Wells - Fontana Water Company Division**

**2017**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	557		2,321	
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	490			
F4A	8005 Alder Ave.	18" x 940'	547			
F7A	8326 Cherry Ave.	18" x 1020'	512		2,414	355,718
F7B	8326 Cherry Ave.	20" x 1010'	505		2,268	539,248
F10B	17651 Baseline Ave.	18" x 1040'			540	651,601
F10C	17651 Baseline Ave.	18" x 1010'	495	640	534	330,529
F10D	1265 N. Tamarind Ave.	20" x 1300'	571	620	1,406	992,520
F13A	1900 North Alder Ave.	16" x 1000'	537		1,348	7,988
F13B	1900 North Alder Ave.	16" x 1140'	539		1,887	10,993
F15A	5888 Citrus Ave.	18" x 1240'	641		1,381	15,821
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,180	419,238
F17C	14555 San Bernardino Ave.	18" x 930'	356		2,689	342,790
F18A	7706 Sierra Ave.	20" x 884'	607		2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	315		2,413	12,044
F22A	14777 Ceres Ave.	18" x 870'	460		1,843	
F23A	16025 Boyle Ave.	18" x 770'	363		2,653	62,782
F24A	7211 Juniper Ave.	18" x 1100'			1,761	3,783
F26A	16991 Micallef St.	18" x 1140'	671	697	1,858	138,422
F27A	Upper Lytle Creek Wash	18" x 105'	77	79	257	109,992
F28A	Lower Lytle Creek Wash	20" x 580'	364	375	421	158,182
F29A	Lower Lytle Creek Wash	20" x 656'	368	430	780	284,111
F30A	8222 Hemlock Ave.	20" x 918'	535		1,017	
F31A	16135 Baseline Ave.	16" x 1040'	650	682	1,561	710,662
F32A	Lower Lytle Creek Wash	20" x 600'	285	349	723	401,641
F33A	Upper Lytle Creek Wash	20" x 169'	86	88	142	185,940
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	477		315	92,582
F40A	Lower Lytle Creek Wash	20" x 407'	327	313	431	260,186
F42A	Upper Lytle Creek Wash	20" x 157'	104	111	611	298,183
F44A	7980 Sultana Avenue	18" x 960'	583	601	2,253	1,235,826
F44B	7980 Sultana Avenue	18" x 1000'	590		1,956	1,191
F44C	7980 Sultana Avenue	18" x 1000'	585	604	2,165	813,030
F49A	2116 W. Baseline Road	18" x 960'			1,244	1,000,899
F54A	3221 Riverside Avenue #H	20"x670	281		1,350	
Total All Wells						9,435,902

\*As of December 31, 2017

**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								19,693	
12	Cast Iron (cement lined)						2,836		144,382	2,367
13	Concrete									
14	Copper									
15	Riveted steel						24,621		7,288	13,149
16	Standard screw	5,579		70,221			43		391	
17	Screw or welded casing					2,262	15			
18	Cement - asbestos						14,780		420,349	231,478
19	Welded steel						43,710	1,405	349,273	529,122
20	Wood									
21	Other (specify) Plastic						9,339		159,287	158,522
22	Total	5,579	-	70,221	-	2,262	95,344	1,405	1,100,663	934,638

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			47,172
28	Standard screw									76,234
29	Screw or welded casing									2,277
30	Cement - asbestos	144,767	67,566		39,767					918,707
31	Welded steel	29,909	461,733	19,532	382,507	5,232	44,027	156,873	45,466	2,068,789
32	Wood									-
33	Other (specify) Plastic		6,913							334,061
34	Total	190,147	540,857	24,520	455,282	18,113	47,297	159,523	45,480	3,691,331



<b>SCHEDULE D-4 Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	42,124	42,643		
Commercial	2,595	2,644		
Industrial	82	84		
Public authorities	596	596		
Irrigation				
Other (specify) Construction	47	69		
Other (specify) Recycled	1	13		
Subtotal	45,445	46,049	-	-
Private fire connections			981	1,014
Public fire hydrants			5,202	5,265
Total	45,445	46,049	6,183	6,279

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	25,054	
3/4 - in	82	6,615
1 - in	19,404	37,061
1.5 - in	778	468
2 - in	1,662	1,592
3 - in	68	64
4 - in	7	179
6 - in	24	30
8 - in	11	25
Other	25	15
Total	47,115	46,049

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

**SCHEDULE D-7**

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	542,957	491,436	519,052	741,900	747,240	907,460	1,064,391	5,014,436
Commercial	148,481	133,242	156,897	237,599	231,761	255,770	276,302	1,440,052
Industrial	58,360	58,346	63,728	75,650	72,122	117,037	129,000	574,243
Public authorities	24,749	19,425	48,861	123,786	137,166	180,108	206,482	740,577
Irrigation								-
Other (specify) - Recycled			62	1,658	4,444	5,298	8,331	19,793
Other (specify) - Construction	769	2,024	6,846	8,557	9,572	10,102	26,579	64,449
<b>Total</b>	<b>775,316</b>	<b>704,473</b>	<b>795,446</b>	<b>1,189,150</b>	<b>1,202,305</b>	<b>1,475,775</b>	<b>1,711,085</b>	<b>7,853,550</b>

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	912,693	979,418	857,824	799,143	730,105	4,279,183	9,293,619	8,790,189
Commercial	235,882	277,209	253,343	237,360	215,904	1,219,698	2,659,750	2,581,183
Industrial	127,772	141,034	116,915	118,274	93,545	597,540	1,171,783	880,037
Public authorities	176,112	179,802	144,559	127,373	110,284	738,130	1,478,707	1,287,557
Irrigation						-	-	
Other (specify) - Recycled	6,210	11,079	7,578	5,493	5,813	36,173	55,966	2,976
Other (specify) - Construction	16,862	25,505	16,120	53,499	20,400	132,386	196,835	233,260
<b>Total</b>	<b>1,475,531</b>	<b>1,614,047</b>	<b>1,396,339</b>	<b>1,341,142</b>	<b>1,176,051</b>	<b>7,003,110</b>	<b>14,856,660</b>	<b>13,775,202</b>

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

Total acres irrigated                     Unknown                    

Total population served                     228,140

**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, 2017, through December 31, 2017.

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

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

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

\_\_\_\_\_  
March 31, 2018  
Date

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Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# **337W** \_\_\_\_\_

**2017  
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

Name of District: **General Office**

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

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2017**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018**

**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)	30,966,176	412,147	(620,625)	-	\$ 30,757,698
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	243,685	48,716			\$ 292,401
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments					\$ -
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 31,209,860	\$ 460,863	\$ (620,625)	\$ -	\$ 31,050,099

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 1,041,966				\$ 1,041,966
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters	8,886,615	(1,157)	(393,421)		\$ 8,492,037
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 8,886,615	\$ (1,157)	\$ (393,421)	\$ -	\$ 8,492,037
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	15,345,277				\$ 15,345,277
46	372	Office Furniture and Equipment	4,256,748	148,299	(172,363)		\$ 4,232,684
47	373	Transportation Equipment	927,427	265,006	(54,841)		\$ 1,137,592
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	452,045				\$ 452,045
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	56,098				\$ 56,098
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 21,037,595	\$ 413,304	\$ (227,204)	\$ -	\$ 21,223,695
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 30,966,176	\$ 412,147	\$ (620,625)	\$ -	\$ 30,757,698

**SCHEDULE A-1b**  
**Account 101 - Recycled Water 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	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**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)	Balance End of Year <sup>1</sup> (e)
1	None				
2					
3					
4					
5				Total	\$ -

<sup>1</sup> The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-5**  
**Accounts 250, 251, 252, 253, 259 - 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)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 4,065,530				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	710,541				
	(b) Charged to Account 504 <sup>(1)</sup>					
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	680				
5	(e) Charged to clearing accounts	164,789				
6	(f) Salvage recovered	8,516				
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 884,526	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(620,625)				
11	(b) Cost of removal					
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (620,625)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 4,329,432	\$ -	\$ -	\$ -	\$ -
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-5a

## 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 (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters	(1,447,386)	161,433	(393,421)	163	\$ (1,679,211)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (1,447,386)	\$ 161,433	\$ (393,421)	\$ 163	\$ (1,679,211)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	2,607,763	297,698			\$ 2,905,461
38	372	Office Furniture and Equipment	2,303,707	252,090	(172,363)		\$ 2,383,434
39	373	Transportation Equipment	351,065	117,190	(54,841)	8,353	\$ 421,767
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	199,620	45,114			\$ 244,734
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	50,762	2,485			\$ 53,247
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 5,512,917	\$ 714,577	\$ (227,204)	\$ 8,353	\$ 6,008,643
49		Total	\$ 4,065,530	\$ 876,010	\$ (620,625)	\$ 8,516	\$ 4,329,432