

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W

**2018
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, 2018**

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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, 2019**, 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

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, 2018, through December 31, 2018. 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 2018

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

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

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 738,262,198	\$ 795,151,740	\$ 766,706,969
2 Total Utility Plant Reserves	(216,439,007)	(233,089,697)	(224,764,352)
3 Total Utility Plant Less Reserves	521,823,192	562,062,043	541,942,617
4 Advances for Construction	40,880,576	41,205,082	41,042,829
5 Contributions in Aid of Construction	108,385,926	122,861,925	115,623,925
6 Total Accumulated Deferred Taxes	67,766,430	70,247,078	69,006,754
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	2,400,000	2,400,000	2,400,000
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	204,022,815	227,253,355	215,638,085
14 Total Capital Stock	206,672,167	229,902,707	218,287,437
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	99,800,000	99,100,000	99,450,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2018

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448 6183

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues	\$	155,567,979
2	Operating Expenses	\$	85,855,804
3	Depreciation	\$	13,566,329
4	Taxes	\$	20,153,895
5	Income from Nonutility Operations (net)	\$	-
6	Interest on Long-Term Debt	\$	6,019,975
7	Net Income	\$	30,254,216
8			
OPERATING EXPENSES DATA			
10	Source of Supply Expense	\$	35,584,309
11	Pumping Expenses	\$	11,005,221
12	Water Treatment Expenses	\$	11,032,187
13	Transmission and Distribution Expenses	\$	5,457,215
14	Customer Account Expenses	\$	6,231,532
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	1,324,467
17	Administrative and General Expenses	\$	21,265,622
18	Miscellaneous	\$	(6,044,750)
19	Total Operating Expenses	\$	85,855,804
20			
OTHER DATA			
21			
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Annual Average
24			
25	Metered Service Connections	Jan. 1	Dec. 31
26	Flat Rate Service Connections	93,506	93,988
27	Total Active Service Connections	2,213	2,261
		95,719	96,249
		93,747	2,237
		95,984	95,984

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2018

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

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

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 738,262,198	\$ 795,151,740	\$ 766,706,969
2 Total Utility Plant Reserves	(216,439,007)	(233,089,697)	\$ (224,764,352)
3 Total Utility Plant Less Reserves	521,823,192	562,062,043	\$ 541,942,617
4 Advances for Construction	40,880,576	41,205,082	\$ 41,042,829
5 Contributions in Aid of Construction	108,385,926	122,861,925	\$ 115,623,925
6 Total Accumulated Deferred Taxes	67,766,430	70,247,078	\$ 69,006,754
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	2,400,000	2,400,000	\$ 2,400,000
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	203,714,637	226,873,486	\$ 215,294,061
14 Total Capital Stock	206,363,990	229,522,838	\$ 217,943,414
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	99,800,000	99,100,000	\$ 99,450,000

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2018

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448 6183

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues		\$ 155,482,566
2	Operating Expenses		\$ 85,855,804
3	Depreciation		\$ 13,566,329
4	Taxes		\$ 20,006,288
5	Income from Nonutility Operations (net)		\$ -
6	Interest on Long-Term Debt		\$ 6,019,975
7	Net Income		\$ 29,874,347
8			
OPERATING EXPENSES DATA			
10	Source of Supply Expense		\$ 35,584,309
11	Pumping Expenses		\$ 11,005,221
12	Water Treatment Expenses		\$ 11,032,187
13	Transmission and Distribution Expenses		\$ 5,457,215
14	Customer Account Expenses		\$ 6,231,532
15	Sales Expenses		\$ -
16	Recycled Water Expenses		\$ 1,324,467
17	Administrative and General Expenses		\$ 21,265,622
18	Miscellaneous		\$ (6,044,750)
19	Total Operating Expenses		\$ 85,855,804
20			
OTHER DATA			
21			
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Annual Average
24			
25	Metered Service Connections		93,747
26	Flat Rate Service Connections		2,237
27	Total Active Service Connections		95,984

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
2	
3	
4	
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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 2018:

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*	85,413 451,165	614 526	9,102	527	N/A	23,902 123,705	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 Reports)

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: _____ Telephone: _____
Address: _____

7. OWNERSHIP. Check and fill in appropriate line:

- Individual (name of owner) _____
- Partnership (name of partner) _____
- Partnership (name of partner) _____
- Partnership (name of partner) _____
- Corporation (corporate name) San Gabriel Valley Water Company
Organized under laws of (state) California Date: February 26, 1945

Principal Officers:

Name: <u>M. L. Whitehead</u>	Title: <u>Chairman of the Board and CEO</u>
Name: <u>R. W. Nicholson</u>	Title: <u>President</u>
Name: <u>R. J. DiPrimio</u>	Title: <u>Senior Vice President</u>
Name: <u>J. D. Harris</u>	Title: <u>Vice President and Treasurer</u>
Name: <u>T. J. Ryan</u>	Title: <u>Vice President and General Counsel, Secretary</u>
Name: <u>J. M. Reiker</u>	Title: <u>Vice President of Regulatory Affairs</u>
Name: <u>M. Y. Yucelen</u>	Title: <u>Vice President - Engineering</u>

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

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

Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____

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

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

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Vasquez & Company, LLP Telephone: (213) 873-1700
Address: 655 N. Central Avenue, Suite 1550, Glendale, CA 91203

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
2018 ANNUAL REPORT

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	T2	31217
Ambrose, John T.	T2	26746
Arnett, Daryl W.	T2	31088
Arrighi, Daniel	T2	9343
Carrasco, Thor M.	T3	32280
Castro, Xavier	T2	33978
Castruita, Justin A.	T1	31641
Catone, John R. III	T4	6338
Chastain, Tyler J.	T2	41277
Chavarria, Marc A.	T2	32099
Cooper, Joshua E.	T1	38744
Cornejo, Johnny	T2	41301
Darwin, Danny L.	T2	24168
Devey-May, Daniel M.	T1	13523
Duarte, Franco	T1	35539
Dyche, Jerry A.	T2	12225
Fajardo, Mynor A.	T1	27691
Fealy, Cristopher I.	T2	38236
Ferguson, Thomas C. Jr.	T3	27253
Flores, Oscar A.	T4	29002
Flores-Solis, Rufino	T4	25142
Frogge, Dennis L.	T3	16210
Galicia, Louie M.	T2	33371
Garcia, Juan P.	T1	36936
Godinez, Gabriel P.	T3	20272
Gonzales, Jacob S.	T5	30039
Gramata, Mitchell A.	T4	30064
Gutierrez, Dustin J.	T3	37607
Hamilton, Christopher P.	T5	23971
Harold, Gregory L.	T2	12596
Harris, Jeffrey L.	T4	21835
Hastings, David	T4	26309
Hernandez, Carlos A.	T3	24962
Hernandez, Tomas	T2	35358
Hong, Jacklyn I.	T2	42056
Hutchinson, Ryan A.	T1	41702
Jarero, Carlos E.	T2	34292
Jenkins, Thomas A.	T2	28201
Kalarsarinis, George B.	T3	19054
Karlen, Curtis R.	T1	29164
Kellogg, Jason M.	T2	27960
Kilkenny, Andrew G.	T1	32284
Kostich, Michael J.	T2	17424
Loza Guzman, Juan J.	T3	29445
Loza, Victor M.	T2	36874
Luna, Alberto I.	T1	27255
Martinez, Adrian L.	T4	30040
Martinez, Mario O.	T2	13652
McIver, Ed V.	T2	9987
McReynolds, Anna K.	T2	36274
Mead, John A.	T4	25372
Mendoza, Javier	T3	35165
Montano, Blake R.	T2	37709
Montiel, Victor A.	T2	35962
Murillo, Jesse A.	T2	27774

SAN GABRIEL VALLEY WATER COMPANY
2018 ANNUAL REPORT

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Navarro, Jose G.	T2	32456
Navarro, Victor	T2	42001
Nguyen, Hai-Van T.	T2	42063
Ortiz, David C.	T3	25925
Palomares, Johnny R., Jr.	T4	24897
Peraza, Michael A.	T2	32836
Perez, Jesus R.	T2	42211
Perez, Rafael, Jr.	T4	26821
Pierson, Bobby J.	T3	25150
Pinedo, Javier	T3	25854
Plantillas, Marco A. Jr.	T2	32203
Plascencia, Manuel Jr.	T3	23897
Quillicy, Ronald P.	T2	13700
Ramirez, Hector	T3	27670
Ramos, Oscar M.	T2	27778
Reed, Jason T.	T2	24401
Robres, Bryan J.	T1	41558
Rodamaker, Edward R.	T3	9005
Rojas, Jeffery J.	T1	29668
Romero, Jason L.	T2	42062
Romo, Jose G.	T3	27256
Sanchez, John N.	T2	25952
Schiewe, Daniel J.	T1	14475
Schiewe, Thomas J.	T5	7495
Sheelar, Scott M.	T2	32907
Silva, John G. III	T1	40263
Smit, Paul L.	T3	7951
Smith, Byrne A.	T4	21239
Sotomayor, Jose B.	T4	16071
Swift, Joshua M.	T3	24053
Tarango, Eric D.	T2	35472
Triay, Albert	T4	22457
Valenzuela, Rudy R.	T2	31711
Van, David V.	T4	33543
Varela, Daniel R.	T3	32291
Vazquez, William	T2	32374
Velazquez, Eric N.	T5	24442
Verstynen, Paul M.	T2	10002
Viklund, Blake N.	T2	21494
Wilkins, Benjamin J.	T4	26754
Wonser, James F.	T5	11147
Young, Edward D.	T4	24677
Zielke, Seth J.	T3	25565

Total Distribution Operators

98

SAN GABRIEL VALLEY WATER COMPANY
2018 ANNUAL REPORT

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	36703	D2
Alberti, Anthony A.	49241	D1
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
Brown, Darryl W.	15341	D2
Carhart, Daniel R.	49868	D2
Carrasco, Thor M.	35568	D4
Castro, Xavier	40396	D2
Castruita, Justin A.	35528	D2
Catone, John R. III	2564	D2
Chapman, James D.	14294	D5
Chastain, Tyler J.	43209	D2
Chavarria, Alexander M.	47882	D1
Chavarria, Marc A.	32601	D2
Chavez, Aaron J.	49654	D1
Cooper, Joshua E.	47174	D2
Cornejo, Johnny	49150	D1
Curren, Jimmy E.	23278	D1
Darwin, Danny L.	16555	D2
Delgado, Jesse	14900	D2
Devey-May, Daniel M.	4037	D2
DeVries, Joshua A.	48981	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, Christopher I.	47887	D2
Ferguson, Thomas C. Jr.	31208	D1
Flores, Oscar A.	32131	D3
Flores-Solis, Rufino	18721	D3
Flowers, Darrell L.	29314	D1
Frogge, Dennis L.	4069	D2
Galicia, Louie M.	36706	D3
Garcia, James D.	23281	D1
Garcia, Juan P.	45650	D1
Garcia, Miguel	38824	D2
Godinez, Gabriel I.	48982	D1
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
Han, Doris	50428	D2
Harold, Gregory L.	3679	D3
Harris, Jeffrey L.	8798	D3
Hastings, David	18486	D3
Hays, Charles D.	48423	D2
Hays, William C.	23823	D1
Hernandez, Adrian	31259	D1

SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Hernandez, Carlos A.	23326	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
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
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	D5
Martinez, Joshua L.	47886	D2
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
Miranda, Miguel D.	49305	D1
Monares, Gabriel M.	47885	D2
Montano, Blake R.	45645	D2
Montiel, Victor A.	31220	D2
Moreno, Abel Jr.	18869	D2
Moreno, Daniel J.	50227	D1
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
Nguyen, Hai-Van T.	49985	D2
Nicholson, Steven R.	15476	D2
Oliveras, Andy W.	22849	D1
Orozco, Sandra	48214	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

SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
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	D3
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	D3
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
Varela, Daniel R.	29346	D2
Vazquez, William	38042	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
Zielke, Seth J.	27703	D5
Total Distribution Operators		158

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		I. UTILITY PLANT				
2	100	Utility Plant	A-1, A-1a	782,260,290	727,042,436	
3	101	Recycled Water Utility Plant	A-1b	12,891,450	11,219,763	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 795,151,740	\$ 738,262,198	
6	250	Reserve for depreciation of utility plant	A-5	(232,362,868)	(215,951,201)	
7	251	Reserve for amortization of limited term utility investments	A-5	(2,755)	(2,610)	
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	(724,074)	(485,196)	
10		Total utility plant reserves		\$ (233,089,697)	\$ (216,439,007)	
11		Total utility plant less reserves		\$ 562,062,043	\$ 521,823,192	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	6,305,262	7,584,271	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ 6,305,262	\$ 7,584,271	
17	111	Investments in Affiliated Companies	A-6	-	-	
18	112	Other Investments	A-7	5,196,921	5,194,396	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		\$ 11,502,183	\$ 12,778,667	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	4,893,183	6,248,930	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	5,070	5,070	
27	123	Temporary Cash Investments	A-13	11,507,532	9,018,528	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	16,203,478	17,828,178	
30	126	Receivables from Affiliated Companies	A-16	-	9,873	
31	131	Materials and Supplies	A-17	2,914,075	2,261,886	
32	132	Prepayments	A-18	25,831,301	17,514,370	
33	133	Other Current and Accrued Assets	A-19	-	-	
34		Total Current and Accrued Assets		\$ 61,354,639	\$ 52,886,835	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	235,210	257,978	
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	1,142,558	1,511,247	
42	146	Other Deferred Debits	A-26	7,401,093	5,944,788	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 8,778,862	\$ 7,714,012	
45		Total Assets and Other Debits		\$ 643,697,726	\$ 595,202,705	

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		I. CORPORATE CAPITAL AND SURPLUS				
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	227,253,355	204,022,815	
56		Total Capital Stock		\$ 229,902,707	\$ 206,672,167	
57						
58		II. PROPRIETARY CAPITAL				
59	204	Proprietary Capital	A-36	-	-	
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-	
61		Total Proprietary Capital		\$ -	\$ -	
62						
63		III. LONG-TERM DEBT				
64	210	Bonds	A-38	99,100,000	99,800,000	
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		\$ 99,100,000	\$ 99,800,000	
69						
70		IV. CURRENT AND ACCRUED LIABILITIES				
71	220	Notes Payable	A-43	-	-	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	24,144,038	15,452,323	
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	275,119	305,662	
79	228	Taxes Accrued	A-53	2,454,606	4,062,269	
80	229	Interest Accrued	A-51	1,524,392	1,541,717	
81	230	Other Current and Accrued Liabilities	A-52	21,405,193	19,661,962	
82		Total Current and Accrued Liabilities		\$ 49,803,348	\$ 41,023,932	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	41,205,082	40,880,576	
87	242	Other Deferred Credits	A-55	30,577,587	30,673,675	
88		Total Deferred Credits		\$ 71,782,669	\$ 71,554,251	
		VI. ACCUMULATED DEFERRED TAXES				
	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		\$ -	\$ -	
89						
90		VII. RESERVES				
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	70,247,078	67,766,430	
96		Total Reserves		\$ 70,247,078	\$ 67,766,430	
97						
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
99	265	Contributions in Aid of Construction	A-57	122,861,925	108,385,926	
100		Total Liabilities and Other Credits		\$ 643,697,726	\$ 595,202,705	

SCHEDULE B
Income Statement for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	155,567,979
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	85,855,804
6	503	Depreciation	A-5	13,566,329
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	20,153,895
11		Total Operating Revenue Deductions		\$ 119,576,172
12		Net Operating Revenues		\$ 35,991,807
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 35,991,807
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	85,833
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	151,071
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	451,165
24	527	Nonoperating Revenue Deductions	B-14	(220,398)
25		Total Other Income		\$ 467,671
26		Net Income before Income Deductions		\$ 36,459,479
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	6,019,975
30	531	Amortization of Debt Discount and Expense	B-16	22,767
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	-
34	535	Other Interest Charges	B-20	6,806
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	155,715
38		Total Income Deductions		\$ 6,205,263
39		Net Income		\$ 30,254,216
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 30,254,216
45		Proprietary Accounts scheduled on pages 36		

**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 & A-1b)	721,786,133	45,993,008	(1,592,040)	(5,186)	\$ 766,181,915
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	16,019,715	58,486,767		(45,993,008)	\$ 28,513,475
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	\$ 738,262,198	\$ 104,479,775	\$ (1,592,040)	\$ (45,998,194)	\$ 795,151,740

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	16,098				\$ 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		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 25,626,645	\$ 4,356,020		\$ 10	\$ 29,982,675
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	17,800,946	1,084,617			\$ 18,885,563
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 17,800,946	\$ 1,084,617	\$ -	\$ -	\$ 18,885,563
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	26,008,933	2,536,869			\$ 28,545,803
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	70,748,125	615,578			\$ 71,363,704
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 96,757,059	\$ 3,152,448	\$ -	\$ -	\$ 99,909,506
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	5,618,458	2,189,737			\$ 7,808,194
30	332	Water Treatment Equipment	99,420,320	1,539,071			\$ 100,959,391
31		Total Water Treatment Plant	\$ 105,038,778	\$ 3,728,808	\$ -	\$ -	\$ 108,767,586

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	32,936,561	2,246,534			\$ 35,183,094
35	343	Transmission and Distribution Mains	256,295,020	15,816,853	(270,412)	(5,924)	\$ 271,835,538
36	344	Fire Mains	15,935				\$ 15,935
37	345	Services	107,494,604	9,274,299	(573,988)	608	\$ 116,195,523
38	346	Meters	9,670,367	920,801	(324,017)		\$ 10,267,151
39	347	Meter Installations					\$ -
40	348	Hydrants	18,080,098	986,191		120	\$ 19,066,408
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 424,492,585	\$ 29,244,677	\$ (1,168,416)	\$ (5,196)	\$ 452,563,649
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	21,947,260	222,458			\$ 22,169,718
46	372	Office Furniture and Equipment	8,213,617	1,695,510	(4,532)		\$ 9,904,595
47	373	Transportation Equipment	7,210,984	746,732	(418,261)		\$ 7,539,455
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	1,111,885	9,633			\$ 1,121,519
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	2,345,951	80,418	(830)		\$ 2,425,539
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 40,829,698	\$ 2,754,752	\$ (423,623)	\$ -	\$ 43,160,826
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 710,566,370	\$ 44,321,321	\$ (1,592,040)	\$ (5,186)	\$ 753,290,466

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		81,719			\$ 81,719
3	395	Recycled Water Depreciable Plant	11,219,763	1,589,968			\$ 12,809,731
4		Total Recycled Water Utility Plant	\$ 11,219,763	\$ 1,671,687	\$ -	\$ -	\$ 12,891,450

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 ¹ (e)
1	County of Los Angeles 99-0092F	4/19/98	40	4/19/98	2,500
2	County of San Bernardino 3702	3/13/01	25	3/13/01	2,052
3					
4					
5				Total	\$ 4,552

1 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	495,525
2				
3				
4				
5				
6				
7				
8				
9			Total	\$ 495,525

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 of useful	1,009,204	981,681
2	Other	6,575,068	5,323,581
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15		Total	\$ 7,584,271
			\$ 6,305,262

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	735,553,401.42	691,028,435
3		Construction Work in Progress	28,513,475	16,019,715
4		General Office Prorate	30,628,514	30,757,698
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 794,695,390	\$ 737,805,849
6		Less Accumulated Depreciation		
7		Plant in Service	228,347,734	212,106,965.10
8		General Office Prorate	4,739,209	4,329,432
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 233,086,942	\$ 216,436,397
10		Less Other Reserves		
11		Deferred Income Taxes	70,028,519	67,516,914
12		Deferred Investment Tax Credit	218,559	249,516
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 70,247,078	\$ 67,766,430
15		Less Adjustments		
16		Contributions in Aid of Construction	122,861,925	108,385,926
17		Advances for Construction	41,205,082	40,880,576
18		Other (1)	(6,938,170)	(6,154,240)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 157,128,837	\$ 143,112,262
20		Add Materials and Supplies	\$ 2,914,075	\$ 2,261,886
21		Add Working Cash (=Line 34)	17,603,537	17,498,782
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 354,750,145	\$ 330,251,428
		(1) Other Adjustment		
		Water Entitlements	(5,196,921)	(5,194,396)
		Deferred Debit Income Tax	(3,081,423)	(2,367,308)
		Other	1,340,174	1,407,464
		Net Other Adjustment	(6,938,170)	(6,154,240)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 85,666,587	\$ 85,124,266
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 141,400,377	\$ 132,592,687
28		Other Revenues: Flat Rate Monthly Billing	\$ 2,455,083	\$ 2,237,508
29		Total Revenues (=Line 27 + Line 28)	\$ 143,855,460	\$ 134,830,196
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0171	0.0166
31		5/24 x Line 25 x (100% - Line 30)	17,542,620	17,439,923
32		1/24 x Line 25 x Line 30	60,917	58,860
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 17,603,537	\$ 17,498,782
		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	\$ 215,951,201	\$ 2,610			485,196
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	13,515,695				50,634
	(b) Charged to Account 504 ⁽¹⁾		145			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	3,825,904				188,244
5	(e) Charged to clearing accounts	907,120				
6	(f) Salvage recovered	130,825				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 18,379,544	\$ 145	\$ -	\$ -	\$ 238,878
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,597,908)				
11	(b) Cost of removal	(369,969)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (1,967,877)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 232,362,868	\$ 2,755	\$ -	\$ -	\$ 724,074
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	8,621,430	598,246		(63,873)	\$ 9,155,804
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 8,621,430	\$ 598,246	\$ -	\$ (63,873)	\$ 9,155,804
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	6,751,370	753,465			\$ 7,504,835
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	34,918,802	2,573,686		(3,391)	\$ 37,489,097
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 41,670,172	\$ 3,327,151	\$ -	\$ (3,391)	\$ 44,993,932
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,049,190	148,492			\$ 1,197,682
21	332	Water Treatment Equipment	26,018,114	2,975,933			\$ 28,994,047
22		Total Water Treatment Plant	\$ 27,067,303	\$ 3,124,425	\$ -	\$ -	\$ 30,191,728
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	9,640,827	725,192		(98,943)	\$ 10,267,076
27	343	Transmission and Distribution Mains	81,974,703	5,396,585	(276,335)	(165,990)	\$ 86,928,963
28	344	Fire Mains	14,135	304			\$ 14,439
29	345	Services	28,860,032	2,874,554	(574,052)	(19,318)	\$ 31,141,216
30	346	Meters	(1,666,892)	184,422	(324,017)	24,333	\$ (1,782,154)
31	347	Meter Installations					\$ -
32	348	Hydrants	7,989,380	459,095	120	(11,312)	\$ 8,437,283
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 126,812,185	\$ 9,640,152	\$ (1,174,284)	\$ (271,231)	\$ 135,006,822
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	4,096,244	424,539			\$ 4,520,783
38	372	Office Furniture and Equipment	1,831,226	465,964	(4,532)		\$ 2,292,658
39	373	Transportation Equipment	4,349,221	677,261	(418,261)	99,351	\$ 4,707,572
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	642,873	91,142			\$ 734,015
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	1,345,742	138,717	(830)		\$ 1,483,629
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 12,265,307	\$ 1,797,623	\$ (423,623)	\$ 99,351	\$ 13,738,657
49		Total	\$ 216,436,397	\$ 18,487,597	\$ (1,597,908)	\$ (239,144)	\$ 233,086,942

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)	5,194,396	5,196,921
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,194,396	\$ 5,196,921

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	6,248,930	4,893,183
2			
3			
4			
5		Total	\$ 4,893,183

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	9,018,528	11,507,532
2			
3			
4			
5	Total	\$ 9,018,528	\$ 11,507,532

**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	13,335,426	12,614,941
2	125-2	Other Accounts Receivable	4,492,752	3,588,537
3				
4				
5	Total		\$ 17,828,178	\$ 16,203,478

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	2,261,886	2,914,075
2			
3			
4			
5	Total	\$ 2,261,886	\$ 2,914,075

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	17,061,621	25,326,821
2	Other	452,749	504,480
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 17,514,370	\$ 25,831,301

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	3,233		(862)	\$ 2,371
2	First Mortgage Series O	7,000,000		08/01/92	08/01/22	5,022		(1,096)	\$ 3,926
3	First Mortgage Series P	15,000,000		09/01/98	09/01/28	38,168		(3,578)	\$ 34,590
4	First Mortgage Series Q	15,000,000		07/01/06	07/01/36	42,981		(2,323)	\$ 40,657
5	First Mortgage Series R	30,000,000		09/01/08	09/01/38	106,673		(5,161)	\$ 101,512
6	First Mortgage Series S	30,000,000		11/01/11	11/01/21	37,363		(9,747)	\$ 27,616
7	First Mortgage Series T					24,538			\$ 24,538
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 257,978	\$ -	\$ (22,767)	\$ 235,210

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	1,511,247	1,142,558
2			
3			
4			
5	Total	\$ 1,511,247	\$ 1,142,558

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	4,860,279	6,386,630
2	Deferred regulatory costs	1,084,509	1,014,464
3			
4			
5			
6	Total	\$ 5,944,788	\$ 7,401,093

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 ¹ (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		11,304,000
2								
3								
4								
5								
6	Total				\$ 2,400,000	\$ 2,400,000		\$ 11,304,000

¹ 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 ¹ (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				\$ -	\$ -		\$ -

¹ 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		240,000
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	240,000	Total number of shares	240,000

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	\$ 204,022,815
2		CREDITS	
3	400	Credit balance transferred from income account	30,254,216
4	401	Miscellaneous credits to surplus (specify)	4,280,324
5			
6		Total credits	\$ 34,534,540
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(11,304,000)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (11,304,000)
15		Balance end of year	\$ 227,253,355

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	2,800,000	2,100,000	9.90%		34,445	259,875	277,200
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	9/1/08	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				\$ 99,800,000	\$ 99,100,000		\$ -	\$ 497,541	\$ 6,019,975	\$ 6,037,300

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)	12/18/18	12/18/19	-	-			
2								
3								
4								
5								
6								
7	Total			\$ -	\$ -		\$ -	\$ -

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	15,452,323	24,144,038
2			
3			
4			
5	Total	\$ 15,452,323	\$ 24,144,038

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	305,662	275,119
2			
3			
4			
5	Total	\$ 305,662	\$ 275,119

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	1,541,717	1,524,392
2	229-2 Interest Accrued on Other Liabilities	-	-
3			
4			
5	Total	\$ 1,541,717	\$ 1,524,392

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	7,941,220	8,766,654
2	Fontana Water Company Division Water Costs	4,378,872	5,218,353
3	Vacations	3,132,000	2,812,000
4	Sick Leave	666,000	778,000
5	Holiday	183,436	290,357
6	Accrued Payroll and Fringe	1,437,155	1,529,479
7	County and City Franchise Fees	1,109,363	1,237,572
8	Miscellaneous	813,915	772,779
9			
10			
11			
12			
13			
14			
15			
16	Total	\$ 19,661,962	\$ 21,405,193

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	(17,809)	35,723	3,713,323	3,699,554			39,763
2	State corporation franchise tax	364,487		3,767,766	3,149,421		982,832	
3	State unemployment insurance tax	700		49,162	48,698		1,165	
4	Other state and local taxes							
5	Federal unemployment insurance tax	753		10,401	58,349		(47,195)	
6	Fed. ins. contr. act (old age retire.)			1,646,743	1,646,969		(226)	
7	Other federal taxes							
8	Federal income taxes	3,714,137		11,350,745	13,546,851		1,518,030	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 4,062,269	\$ 35,723	\$ 20,538,140	\$ 22,149,842	\$ -	\$ 2,454,606	\$ 39,763

(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	40,880,576
2	Additions during year	2,045,832
3	Subtotal - Beginning balance plus additions during year	\$ 42,926,408
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	1,721,326
8	Present worth basis	
9	Total refunds	\$ 1,721,326
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 1,721,326
16	Balance end of year	\$ 41,205,082

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	29,036,909	27,507,802
2	Drought surcharge	1,636,766	0
3	Revenue effect from federal income tax rate change effective January 1, 2018	-	3,069,785
4			
5			
6	Total	\$ 30,673,675	\$ 30,577,587

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	67,516,914	Deferred Income Taxes		507	2,511,605	\$ 70,028,519
6	258	249,516	Deferred ITC	(30,957)	528		\$ 218,559
7	Total	\$ 67,766,430		\$ (30,957)		\$ 2,511,605	\$ 70,247,078

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	\$ 108,385,926			104,693,794	3,692,131
2	Add: Credits to account during year					
3	Contributions received during year	\$ 18,548,931			18,543,651	5,280
4	Other credits	\$ -				
5	Total credits	\$ 18,548,931	\$ -	\$ -	\$ 18,543,651	\$ 5,280
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (4,072,932)			(4,072,932)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (4,072,932)	\$ -	\$ -	\$ (4,072,932)	\$ -
11	Balance end of year	\$ 122,861,925	\$ -	\$ -	\$ 119,164,514	\$ 3,697,411

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		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	91,586,789	84,692,109	\$ 6,894,679
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	28,553,514	26,776,534	\$ 1,776,981
6		601-3 Industrial Sales	8,496,778	7,657,428	\$ 839,350
7		601-4 Sales to Public Authorities	12,763,296	11,519,129	\$ 1,244,167
8		Sub-total	\$ 141,400,377	\$ 130,645,199	\$ 10,755,177
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	2,455,083	2,237,508	\$ 217,575
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	1,003,172	1,002,233	\$ 938
26		Sub-total	\$ 3,458,255	\$ 3,239,742	\$ 218,513
27		Total Water Service Revenues	\$ 144,858,632	\$ 133,884,941	\$ 10,973,690
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	360,923	367,495	\$ (6,573)
31	612	Rent from Water Property	1,727	6,806	\$ (5,079)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	8,249,080	9,065,381	\$ (816,300)
34	615	Recycled Water Revenues	2,097,617	1,947,488	\$ 150,129
35		Total Other Water Revenues	\$ 10,709,348	\$ 11,387,170	\$ (677,823)
36	501	Total operating revenues	\$ 155,567,979	\$ 145,272,112	\$ 10,295,868

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	78,539,073
33	Orange County	
34	San Bernardino County	77,028,907
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	\$ 155,567,979

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C	35,510,452	32,672,031	\$ 2,838,421
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A			73,857	67,486	\$ 6,371
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 35,584,309	\$ 32,739,517	\$ 2,844,792
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		166,935	122,579	\$ 44,355
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		1,021,289	1,066,563	\$ (45,274)
28	725	Miscellaneous expenses	A			410,776	346,524	\$ 64,252
29	726	Fuel or power purchased for pumping	A	B	C	8,269,526	7,626,311	\$ 643,214
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		75,905	50,863	\$ 25,042
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		516,246	485,860	\$ 30,386
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		544,544	474,985	\$ 69,560
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 11,005,221	\$ 10,173,684	\$ 831,536

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		290,070	295,943	\$ (5,873)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			4,756,460	5,313,927	\$ (557,467)
43	743	Miscellaneous expenses	A	B		4,069	10,788	\$ (6,719)
44	744	Chemicals and filtering materials	A	B		4,131,157	4,593,703	\$ (462,547)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		48,654	24,696	\$ 23,959
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		9,488	29,529	\$ (20,042)
49	748	Maintenance of water treatment equipment	A	B		1,792,289	2,118,311	\$ (326,023)
50		Total water treatment expenses				\$ 11,032,187	\$ 12,386,898	\$ (1,354,711)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		505,187	486,639	\$ 18,548
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			19,354	43,471	\$ (24,117)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			712,447	651,552	\$ 60,895
58	754	Meter expenses	A			398,803	324,751	\$ 74,052
59	755	Customer installations expenses	A			246,297	194,637	\$ 51,659
60	756	Miscellaneous expenses	A			72,085	60,179	\$ 11,906
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		23,680	12,035	\$ 11,645
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		100,174	39,220	\$ 60,954
66	761	Maintenance of trans. and distribution mains	A			1,283,337	1,146,829	\$ 136,507
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,536,744	1,468,824	\$ 67,920
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			84,728	73,825	\$ 10,903
72	765	Maintenance of hydrants	A			281,131	235,556	\$ 45,575
73	766	Maintenance of miscellaneous plant	A			193,250	173,637	\$ 19,612
74		Total transmission and distribution expenses				\$ 5,457,215	\$ 4,911,155	\$ 546,060

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		778,130	685,765	\$ 92,366
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,217,388	1,178,450	\$ 38,939
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B		3,239,177	3,173,887	\$ 65,290
82	774	Miscellaneous customer accounts expenses	A			807,620	1,227,226	\$ (419,606)
83	775	Uncollectible accounts	A	B	C	189,217	149,324	\$ 39,892
84		Total customer account expenses				\$ 6,231,532	\$ 6,414,652	\$ (183,119)
85		VI. SALES EXPENSES						
86		Operation						
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		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				1,324,467		\$ 1,324,467
97		Total recycled water expenses				\$ 1,324,467	\$ -	\$ 1,324,467
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	5,973,469	5,712,555	\$ 260,914
101	792	Office supplies and other expenses	A	B	C	803,662	672,176	\$ 131,486
102	793	Property insurance	A			192,181	168,883	\$ 23,298
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			2,119,487	1,949,106	\$ 170,380
105	795	Employees' pensions and benefits	A	B	C	8,805,933	8,525,478	\$ 280,454
106	796	Franchise requirements	A	B	C	1,237,572	1,109,363	\$ 128,209
107	797	Regulatory commission expenses	A	B	C	539,046	424,368	\$ 114,678
108	798	Outside services employed	A			322,888	497,354	\$ (174,466)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			347,660	338,195	\$ 9,465
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	923,725	922,346	\$ 1,379
114		Total administrative and general expenses				\$ 21,265,622	\$ 20,319,824	\$ 945,797
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	18,458	17,788	\$ 670
118	812	Administrative expenses transferred - Cr.	A	B	C	(6,063,208)	(1,689,928)	\$ (4,373,279)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (6,044,750)	\$ (1,672,140)	\$ (4,372,609)
121		Total operating expenses				\$ 85,855,804	\$ 85,273,590	\$ 582,213

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
- The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
- For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
- The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 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 527) (d)	Other (Account 902, 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 3,713,323	3,585,959	108,968	18,396	
2	California corporate franchise taxes	\$ 3,767,766	3,732,361		35,405	
3	State unemployment insurance tax	\$ 49,163	50,901			(1,738)
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 10,401	12,257			(1,856)
6	Federal insurance contributions act	\$ 1,646,743	1,474,823			171,920
7	Other Federal taxes	\$ -				
8	Federal Income tax	\$ 11,350,745	11,297,594		53,151	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 20,538,140	\$ 20,153,895	\$ 108,968	\$ 106,952	\$ 168,326

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 20	30,254,216
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 2018	11,350,744
5	State franchise tax charged in 2018	3,767,767
6	Capitalized interest	88,185
7	Taxable Contributions and Advances	10,875,525
8	Miscellaneous and Non-Deductible Items	6,109,894
9	Total Additions	32,192,115
10		
11	Deduct: 2017 State franchise tax	2,540,491
12	Refunding of taxable advances	503,288
13		
14	Total Deductions	3,043,779
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 59,402,552
31	Computation of tax:	
32	Calculated Tax @ 21%	12,474,536
33	Add: Prior year federal income tax	(1,092,834)
34	Less: Amortization of investment tax credit	30,957
35	Tax per return	\$ 11,350,745

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	\$ -	\$ -	\$ -

SCHEDULE B-9		
Account 522 - Revenues from Lease of Other Physical Property		
Line No.	Description of Items (a)	Amount (b)
1	Revenues from Lease of Other Physical Property	85,833
2		
3		
4		
5	Total	\$ 85,833

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

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenues	151,071
2		
3		
4		
5	Total	\$ 151,071

SCHEDULE B-12		
Account 525 - Revenues from Sinking and Other Funds		
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	451,165
2		
3		
4		
5		
6		
7		
8	Total	\$ 451,165

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Federal Income Tax	53,151
2	State Income Tax	35,405
3	Miscellaneous Deductions	131,842
4		
5	Total	\$ 220,398

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

Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	6,019,975
2		
3		
4		
5	Total	\$ 6,019,975

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Expense	22,767
2		
3		
4		
5	Total	\$ 22,767

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	None	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest on Bank Line of Credit	6,806
2		
3		
4		
5	Total	\$ 6,806

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

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

SCHEDULE B-23		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Political contributions	84,755
2	Turkeys for various charities	35,451
3	Other	35,509
4		
5	Total	\$ 155,715

SCHEDULE B-24		
Account 540 - Miscellaneous Reservations of Net Income		
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	25	2,679,570
3	Employees - Water treatment	38	2,265,353
4	Employees - Transmission and distribution	43	3,615,726
5	Employees - Customer account	61	5,032,543
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	8	3,960,600
9	General office	92	4,305,563
10	Total	267	\$ 21,859,355

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various	-	8	-	-	8	27	72,000	11	49,337
2						-				
3						-				
4	Total	-	8	-	-	8	27	\$ 72,000	11	\$ 49,337

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

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

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

1	See Schedule B-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) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					1,001,196	
2									
3									
4									
5									

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

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

Purchased Water for Resale

16	Purchased from - See Attachment 3						
17	Annual quantities purchased				(Unit chosen) ²	6,447,155	CCF
18							
19							

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

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	7	11,354,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	57	50,423,000	
12	Concrete			
13	Total	64	61,777,000	

SAN GABRIEL VALLEY WATER COMPANY

Wells - Los Angeles County Division

2018

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	162	1,111	4,329
1C	11828 E. Ranchito Street	18" x 506'	160	164	1,280	47
1D	11828 E. Ranchito Street	18" x 834'	162	175	2,185	1,120,365
1E	11828 E. Ranchito Street	18" x 830'	156	165	2,650	499,316
2D	4921 N. Tyler Avenue	20" x 600'	143	161	2,284	1,068,673
2E	4921 N. Tyler Avenue	18" x 620'	144	155	2,000	13,722
2F	4921 N. Tyler Avenue	20" x 620'	149	164	1,576	292,170
8B	2701 N. Loma Street	12" x 312'	91	106	1,170	15,132
8C	2701 N. Loma Street	18" x 534'	88	119	1,425	508,989
8D	2701 N. Loma Street	18" x 580'	88	104	2,250	593,254
8E	2701 N. Loma Street	18" x 970'	111	142	2,965	96,237
8F	2701 N. Loma Street	18" x 1220'	96	135	2,972	28,184
11A	12630 E. Fineview Street	20" x 445'	104	118	2,205	781,285
11B	12630 E. Fineview Street	20" x 664'	98	117	1,794	104,585
11C	12630 E. Fineview Street	20" x 419'	82	136	978	65,337
11D	12630 E. Fineview Street	20" x 460'	88	151	1,750	150,139
B4B	940 Baldwin Park Boulevard	16" x 1178'	137		1,570	
B4C	940 Baldwin Park Boulevard	16" x 1058'	164		2,961	
B5B	209 Perez Place	20" X 516'	124	172	2,815	1,623,562
B5D	209 Perez Place	18" x 1335'	121	144	2,359	496,637
B5E	209 Perez Place	20" X 820'	127	227	2,490	1,022,882
B6C	14104 E Corak Street	18" x 526'			2,328	
B6D	14104 E Corak Street	18" x 1078'	162		1,959	86
B7E	14614 E. Nelson Avenue	18" x 1203'	167	196	512	108,538
B9B	436 N. Orange Avenue	18" x 1128'	153	210	823	189,091
B11B	14453 E. Temple Avenue	18" x 860'	148	162	1,790	602,919
B24A	14650 Nelson Avenue	20" x 1170'	157	255	2,316	88,986
B24B	14650 Nelson Avenue	20" x 1170'	153	229	2,274	4,711
B25A	13032 Bess Avenue	20" x 800'		171	2,513	1,768,390
B25B	13032 Bess Avenue	20" x 1030'		178	2,412	1,597,933
B26A	1517 Virginia Avenue	20" x 800'		166	732	547,807
B26B	1517 Virginia Avenue	20" x 1030'		176	936	679,792
G4A	3350 N. Walnut Grove	14" x 402'	142	154	951	112,226
W1C	6135 S. Pioneer Boulevard	20" x 530'	92	140	1,754	101,520
W1E	6135 S. Pioneer Boulevard	20" x 552'	80		2,198	
W6C	10509 E. Dunlap Crossing	18" x 542'	67	115	2,378	604,933
W6D	10509 E. Dunlap Crossing	18" x 800"	94	100	2,488	59,235
Well #5	City of Industry					107,541
Total All Wells						<u>15,058,553</u>

* As of December 31, 2018

SAN GABRIEL VALLEY WATER COMPANY

**Wells - Fontana Water Company Division
2018**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	555		2,321	
F4A	8005 Alder Ave.	18" x 940'	554		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	512	540	2,357	490,904
F7B	8326 Cherry Ave.	20" x 1010'	507	540	2,080	703,516
F10B	17651 Baseline Ave.	18" x 1040'	651		625	471,110
F10C	17651 Baseline Ave.	18" x 1010'	499	649	505	361,137
F10D	1265 N. Tamarind Ave.	20" x 1300'		604	1,322	940,123
F13A	1900 North Alder Ave.	16" x 1000'	541		1,337	40,227
F13B	1900 North Alder Ave.	16" x 1140'	536		1,858	71,405
F15A	5888 Citrus Ave.	18" x 1240'	645		1,398	221,744
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,316	258,487
F17C	14555 San Bernardino Ave.	18" x 930'	354		2,613	98,588
F18A	7706 Sierra Ave.	20" x 884'	607		2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	317		2,413	22,724
F22A	14777 Ceres Ave.	18" x 870'	457		1,843	
F23A	16025 Boyle Ave.	18" x 770'			2,553	611,193
F24A	7211 Juniper Ave.	18" x 1100'			1,694	25,537
F26A	16991 Micallef St.	18" x 1140'	671	718	1,886	50,460
F27A	Upper Lytle Creek Wash	18" x 105'	77	79	258	150,895
F28A	Lower Lytle Creek Wash	20" x 580'	378		460	325,127
F29A	Lower Lytle Creek Wash	20" x 656'		437	470	346,955
F30A	8222 Hemlock Ave.	20" x 918'	533		1,017	
F31A	16135 Baseline Ave.	16" x 1040'	653		1,488	588,089
F32A	Lower Lytle Creek Wash	20" x 600'	320	418	572	423,059
F33A	Upper Lytle Creek Wash	20" x 169'	99	103	730	255,801
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	464		315	
F40A	Lower Lytle Creek Wash	20" x 407'	228	295	465	267,734
F42A	Upper Lytle Creek Wash	20" x 157'	113	115	250	318,061
F44A	7980 Sultana Avenue	18" x 960'	578		2,278	1,243,429
F44B	7980 Sultana Avenue	18" x 1000'	574		2,300	5,727
F44C	7980 Sultana Avenue	18" x 1000'	568		2,020	603,914
F49A	2116 W. Baseline Road	18" x 960'	466	480	1,532	833,489
F54A	3221 Riverside Avenue #H	20"x670	256	406	1,222	155,052
Total All Wells						<u><u>9,884,487</u></u>

*As of December 31, 2018

**San Gabriel Valley Water Company
Purchased Water For Resale
2018**

Central Basin Municipal Water District - Recycled	56,650 CCF
Los Angeles County Sanitation District - Recycled	6,081 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	667,945 CCF
Los Angeles County Division	<u>730,676 CCF</u>
Inland Empire Utilities Agency - Recycled	70,885 CCF
Inland Empire Utilities Agency - Potable	5,645,594 CCF
Fontana Water Company Division	<u>5,716,479 CCF</u>
Total	<u><u>6,447,155 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)						7,316		165,300	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						23,114		7,280	7,984
16	Standard screw	6,976	1,674	74,853	4,759	3,058	9,508	1,095	515	138
17	Screw or welded casing			8,973	2,224	8,576	35,954	11,618	9,561	1,806
18	Cement - asbestos					446	306,599		1,067,995	657,637
19	Welded steel					830	62,491	1,482	493,761	816,361
20	Wood									
21	Other (specify) Plastic		390	3,122			12,001		173,224	199,990
22	Total	6,976	2,230	87,332	6,983	12,910	457,323	14,195	1,937,329	1,689,209

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36-42	
23	Cast Iron									20,033
24	Cast Iron (cement lined)	4,965	299							183,173
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			40,686
28	Standard screw									102,576
29	Screw or welded casing									78,712
30	Cement - asbestos	319,422	143,743	12,692	78,815	1,313				2,588,662
31	Welded steel	80,850	727,919	34,457	621,704	9,592	49,863	227,667	93,562	3,220,539
32	Wood									-
33	Other (specify) Plastic		6,913		108					395,748
34	Total	419,340	883,700	52,137	733,635	23,786	53,133	230,317	93,576	6,704,111

SCHEDULE D-4				
Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	84,575	85,027		
Commercial	7,638	7,657		
Industrial	130	130		
Public authorities	1,010	1,017		
Irrigation				
Other (specify) Construction	98	102		
Other (specify) Recycled	55	55		
Subtotal	93,506	93,988	-	-
Private fire connections			2,213	2,261
Public fire hydrants			9,349	9,400
Total	93,506	93,988	11,562	11,661

SCHEDULE D-5		
Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	60,618	
3/4 - in	3,252	21,748
1 - in	26,689	66,683
1.5 - in	1,797	1,401
2 - in	3,319	3,473
3 - in	140	162
4 - in	47	385
6 - in	54	66
8 - in	25	49
Other	35	21
Total	95,976	93,988

SCHEDULE D-6	
Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	
2. Used, before repair	60
3. Used, after repair	227
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	65,145
2. More than 10, but less than 15 years	22,042
3. More than 15 years	8,789

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	1,332,617	1,241,045	1,163,601	1,230,180	1,399,779	1,620,863	1,774,092	9,762,177
Commercial	412,832	415,132	368,171	404,618	449,260	518,724	545,872	3,114,609
Industrial	152,334	179,603	167,625	176,959	175,921	190,336	191,413	1,234,191
Public authorities	164,164	188,979	126,456	189,007	245,733	315,543	360,741	1,590,623
Irrigation								-
Other (specify) - Recycled	28,799	45,282	19,617	63,952	75,596	97,540	114,586	445,372
Other (specify) - Construction	15,967	9,334	4,468	6,490	8,044	21,422	35,897	101,622
Total	2,106,713	2,079,375	1,849,938	2,071,206	2,354,333	2,764,428	3,022,601	16,248,594

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	1,809,516	1,793,081	1,576,789	1,412,229	1,265,257	7,856,872	17,619,049	17,396,578
Commercial	582,694	588,002	538,082	488,824	410,254	2,607,856	5,722,465	5,549,433
Industrial	202,755	194,592	175,199	189,434	148,657	910,637	2,144,828	1,996,969
Public authorities	369,991	373,290	310,437	243,358	139,966	1,437,042	3,027,665	2,732,270
Irrigation						-	-	-
Other (specify) - Recycled	110,398	102,583	73,388	59,633	10,992	356,994	802,366	773,410
Other (specify) - Construction	43,134	18,786	12,533	16,934	13,809	105,196	206,818	209,694
Total	3,118,488	3,070,334	2,686,428	2,410,412	1,988,935	13,274,597	29,523,191	28,658,354

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

Total acres irrigated Unknown Total population served 488,100

SCHEDULE E-1
Balancing and Memorandum Accounts

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)	(Over) Under Collected
									End of Year Balance (i)
1	Pump Tax and Purchased Water	W-4505, W-4590 & D.17-06-008	731,684	(2,289,280)	2,319,755	16,633	-		\$ 778,792
2	Water Production	D.04-07-034, W-4498 & W-4590	11,490,252	(957,740)	52,175	216,039	(2,172,466)		\$ 8,628,260
3	Purchased Power	W-4382,W-4498,W-4505,W-4590,D.04-07-034	(1,168,266)		253,251	(20,443)			\$ (935,457)
4	Water Quality Litigation (Note A)	W-0494 & D.04-07-034	5,490,030		(146,552)	112,274			\$ 5,455,752
5	Water Revenue Adjustment Mechanism	D.10-04-031	2,930,437		558,059	52,642	(1,594,965)		\$ 1,946,173
6	California Alternative Rates for Water (CARW)	D.05-05-015 & D.04-07-034	3,388,695			37,690	(7,174,634)	4,530,742	\$ 782,493
7	Facilities Fee Memorandum Account	D.07-04-046	(6,913,464)	(6,897,350)	5,591,895	(152,061)			\$ (8,370,980)
8	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	-						\$ -
9	Cost of Capital Memorandum Account	D-10-10-035	79,762		110,292	2,284			\$ 192,338
10	Conservation Program Memorandum Account	D.09-06-027	(199,188)	(929,295)	575,686	(4,042)		278,429	\$ (278,410)
11	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	559,529		(166,469)	8,267			\$ 401,327
12	Water Conservation Memorandum Account	W-4576	177,909			4,172			\$ 182,081
13	Plant F23 Memorandum Account	D.14-05-001	544,081			9,415	(315,317)		\$ 238,179
14	Mains Project Memorandum Account (FWC)	D.14-05-001	3,307,066		(1,165,381)	52,494			\$ 2,194,179
15	Previously Authorized Balance Balancing Account	W-5043 & AL 453	4,623,222			77,813	(1,331,460)		\$ 3,369,575
16	Drought Lost/Surcharge Revenues Balancing Account	W-4976 & AL 462 / W-5034 & W-5041	7,511,997			154,997	(916,725)		\$ 6,750,269
17	Payment Options Memorandum Account	W-5023	37,249			783			\$ 38,032
18	Water-Energy Nexus Memorandum Account	D.15-09-023	240,551		201,037	6,604			\$ 448,192
19	School Lead Testing Memorandum Account	AL 491-A	212		6,971	60			\$ 7,243
20	2018 Tax Accounting Memorandum Account	Water Division letter dated 12/22/17	-	(2,231,415)	-	(38,602)			\$ (2,270,017)
	Total		32,831,758	(13,305,080)	8,190,719	537,020	(13,505,567)	4,809,171	\$ 19,558,021

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 \$12,061,266.16 and \$0 for the Fontana Water Company division, as of December 31, 2018. 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 71a**

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 71b through 71n**

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

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

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

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

	<u>Amount</u>
Utility Investment Company	286,315.32
Total	<u><u>286,315.32</u></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 to affiliate (Utility Investment Company)
Maximum outstanding at any one time - \$5,500,000.00. Amount outstanding at year-end - \$0.00

Interest received on short term loans to affiliate (Utility Investment Company)
Total for 2018 - \$53,683.85

**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		
Total	-	

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)**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
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		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
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)**

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		VII. GENERAL PLANT					
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		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2018, through December 31, 2018.

President
Title (Please Print)

Signature

(626) 448-6183
Telephone Number

March 31, 2019
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2018

	Performance Measure	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS							
(A) % Calls Answered in 30 seconds	> or = 80.0%	99.0%	98.6%	98.7%	98.8%	98.7%	
(B) Abandonment Rate	< or = 5.0%	1.0%	1.3%	1.3%	1.2%	1.3%	
2. BILLING PERFORMANCE STANDARDS							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
(C) % of Payment Posting Errors	< or = 1.0%	0.00%	0.00%	0.00%	0.00%	0.00%	
(D) % Final Bill and Final Read							No performance measure. In compliance
3. METER READING PERFORMANCE STANDARD							
(A) % Meters Not Read	< or = 3.0%	0.01%	0.01%	0.01%	0.01%	0.01%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.00%	0.00%	0.00%	0.00%	0.00%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.01%	0.02%	0.01%	0.02%	0.01%	
5. RESPONSE TO CUSTOMER AND REGULATORY							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
6. SERVICE INTERRUPTION							
(1) Date and time of service interruption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

Appendix B

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

1. **Amount of Grant Funds Received in 2018** : \$1,125,000

2. **Amount of Grant Funds Spent in 2018** : \$1,125,000

3. **Description of Plant Constructed with Grant Funds** :

These funds were used to construct a 1,4-Dioxane treatment facility at the Company's South El Monte Operable Unit Plant 8. The system will utilize advanced oxidation treatment to remove 1,4-Dioxane with a capacity of 5,000 gpm. The treated water will be conveyed into the Company's existing distribution system as described in the Federal Funding Program Application (FFPA) dated October 17, 2014.

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

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W

**2018
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

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, 2018**

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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)	319,644,068	17,371,002	(422,295)	(1,235)	\$ 336,591,540
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	6,748,346	24,717,134		(17,371,002)	\$ 14,094,478
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	\$ 326,352,839	\$ 42,088,135	\$ (422,295)	\$ (17,372,237)	\$ 350,646,443

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	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		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 15,844,098	\$ 2,531,880			\$ 18,375,978
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	8,989,577	43,509			\$ 9,033,086
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 8,989,577	\$ 43,509	\$ -	\$ -	\$ 9,033,086
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	13,208,720	1,469,404			\$ 14,678,124
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	28,390,010	169,658			\$ 28,559,669
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 41,598,730	\$ 1,639,062	\$ -	\$ -	\$ 43,237,792
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,087,376				\$ 1,087,376
30	332	Water Treatment Equipment	49,547,299	1,174,617			\$ 50,721,916
31		Total Water Treatment Plant	\$ 50,634,675	\$ 1,174,617	\$ -	\$ -	\$ 51,809,292

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	17,184,037	305,445			\$ 17,489,482
35	343	Transmission and Distribution Mains	115,694,175	5,426,500	(111,971)	(1,020)	\$ 121,007,684
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	52,303,131	3,860,281	(268,644)	(215)	\$ 55,894,553
38	346	Meters	441,593	594,911			\$ 1,036,504
39	347	Meter Installations					\$ -
40	348	Hydrants	6,523,538	463,273			\$ 6,986,810
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 192,161,603	\$ 10,650,409	\$ (380,615)	\$ (1,235)	\$ 202,430,163
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,344,760	96,678			\$ 1,441,439
46	372	Office Furniture and Equipment	1,845,973	711,228	(629)		\$ 2,556,572
47	373	Transportation Equipment	2,651,785	463,005	(41,051)		\$ 3,073,739
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	380,508	269			\$ 380,777
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	1,037,575	60,343			\$ 1,097,918
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 7,260,601	\$ 1,331,523	\$ (41,680)	\$ -	\$ 8,550,444
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 316,505,604	\$ 17,371,002	\$ (422,295)	\$ (1,235)	\$ 333,453,076
62		Common Plant (General Office Prorate)	\$ 15,483,649	\$ 212,194	\$ (276,089)		\$ 15,419,754

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	3,138,464	-	-	-	\$ 3,138,464
4		Total Recycled Water Utility Plant	\$ 3,138,464	\$ -	\$ -	\$ -	\$ 3,138,464

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 ¹ (e)
1	County of Los Angeles 99-0092F	4/19/98	40	4/19/98	2,500
2					
3					
4					
5				Total	\$ 2,500

¹ 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	None			
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

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	21,689	21,689
2	Other		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 21,689	\$ 21,689

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	336,591,540	319,644,068
3		Construction Work in Progress	14,384,032	6,892,705
4		General Office Prorate	15,419,754	15,483,649
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 366,395,326	\$ 342,020,421
6		Less Accumulated Depreciation		
7		Plant in Service	105,640,575	98,008,069
8		General Office Prorate	2,634,008	2,431,332
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 108,274,583	\$ 100,439,401
10		Less Other Reserves		
11		Deferred Income Taxes	32,789,961	31,391,101
12		Deferred Investment Tax Credit	64,781	76,543
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 32,854,742	\$ 31,467,644
15		Less Adjustments		
16		Contributions in Aid of Construction	52,818,744	53,000,306
17		Advances for Construction	2,628,900	2,614,002
18		Other (1)	(833,452)	(547,931)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 54,614,192	\$ 55,066,378
20		Add Materials and Supplies	\$ 1,379,154	\$ 1,155,247
21		Add Working Cash (=Line 34)	9,013,807	8,877,285
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 181,044,772	\$ 165,079,532
		(1) Other Adjustment		
		Deferred Debit Income Tax	(833,452)	(547,931)
		Net Other Adjustment	(833,452)	(547,931)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 43,973,108	\$ 43,283,995
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 66,911,272	\$ 64,941,057
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,371,999	\$ 1,287,234
29		Total Revenues (=Line 27 + Line 28)	\$ 68,283,272	\$ 66,228,291
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0201	0.0194
31		5/24 x Line 25 x (100% - Line 30)	8,976,993	8,842,232
32		1/24 x Line 25 x Line 30	36,814	35,053
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 9,013,807	\$ 8,877,285
		* 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	\$ 97,920,536	\$ 1,235	\$ -	\$ 2,431,332	87,533
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	5,624,742				50,634
	(b) Charged to Account 504 ⁽¹⁾		63			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,127,371				11,038
5	(e) Charged to clearing accounts	322,176				
6	(f) Salvage recovered	4,802				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 8,079,091	\$ 63	\$ -	\$ -	\$ 61,672
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(423,530)				
11	(b) Cost of removal	(84,727)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (508,257)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 105,491,370	\$ 1,297	\$ -	\$ 2,431,332	\$ 149,205
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	3,759,943	286,560		31,091	\$ 4,077,595
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 3,759,943	\$ 286,560	\$ -	\$ 31,091	\$ 4,077,595
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,846,290	398,782			\$ 4,245,072
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	14,893,574	1,045,026		(3,391)	\$ 15,935,209
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 18,739,864	\$ 1,443,808	\$ -	\$ (3,391)	\$ 20,180,282
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	68,966	23,596			\$ 92,562
21	332	Water Treatment Equipment	12,202,321	1,674,496			\$ 13,876,817
22		Total Water Treatment Plant	\$ 12,271,287	\$ 1,698,092	\$ -	\$ -	\$ 13,969,379
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	5,191,725	338,066			\$ 5,529,791
27	343	Transmission and Distribution Mains	37,767,229	2,367,338	(112,991)	(84,494)	\$ 39,937,082
28	344	Fire Mains	13,349	289			\$ 13,638
29	345	Services	13,953,503	1,373,438	(268,859)	(13,030)	\$ 15,045,052
30	346	Meters	4,022	13,672		972	\$ 18,666
31	347	Meter Installations					\$ -
32	348	Hydrants	3,283,676	164,826		(12,674)	\$ 3,435,827
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 60,213,503	\$ 4,257,629	\$ (381,850)	\$ (109,226)	\$ 63,980,057
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	396,775	28,419			\$ 425,194
38	372	Office Furniture and Equipment	(98,175)	99,277	(629)		\$ 473
39	373	Transportation Equipment	1,589,839	236,464	(41,051)	1,600	\$ 1,786,852
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	294,136	23,676			\$ 317,812
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	840,896	62,036			\$ 902,932
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 3,023,471	\$ 449,872	\$ (41,680)	\$ 1,600	\$ 3,433,263
49		Total	\$ 98,008,069	\$ 8,135,961	\$ (423,530)	\$ (79,925)	\$ 105,640,575

<p align="center">SCHEDULE B-1 Account 501 - Operating Revenues</p>					
Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	42,599,022	40,594,119	\$ 2,004,902
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	15,462,278	14,461,089	\$ 1,001,189
6		601-3 Industrial Sales	3,360,738	3,135,852	\$ 224,886
7		601-4 Sales to Public Authorities	5,489,235	4,915,602	\$ 573,633
8		Sub-total	\$ 66,911,272	\$ 63,106,663	\$ 3,804,609
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	1,371,999	1,287,234	\$ 84,765
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	111,315	121,274	\$ (9,959)
26		Sub-total	\$ 1,483,314	\$ 1,408,508	\$ 74,806
27		Total Water Service Revenues	\$ 68,394,586	\$ 64,515,171	\$ 3,879,415
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	91,237	105,875	\$ (14,638)
31	612	Rent from Water Property		5,400	\$ (5,400)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	8,105,078	8,744,296	\$ (639,218)
34	615	Recycled Water Revenues	1,948,170	1,834,393	\$ 113,777
35		Total Other Water Revenues	\$ 10,144,486	\$ 10,689,965	\$ (545,479)
36	501	Total operating revenues	\$ 78,539,073	\$ 75,205,136	\$ 3,333,937

<p align="center">SCHEDULE B-1a Operating Revenues Apportioned to Cities and Towns</p>		
Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	78,539,073
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	\$ 78,539,073

¹ Should be segregated to operating districts.

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B				\$ -
6	703	Miscellaneous expenses	A					\$ -
7	704	Purchased water	A	B	C	15,971,145	15,541,901	\$ 429,244
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			60,040	53,168	\$ 6,872
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 16,031,184	\$ 15,595,068	\$ 436,116
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		108,974	66,173	\$ 42,801
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		449,527	502,992	\$ (53,465)
28	725	Miscellaneous expenses	A			187,293	166,940	\$ 20,353
29	726	Fuel or power purchased for pumping	A	B	C	3,553,691	3,283,984	\$ 269,708
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		58,901	34,925	\$ 23,976
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		328,439	308,396	\$ 20,043
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		421,206	336,131	\$ 85,075
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 5,108,030	\$ 4,699,540	\$ 408,490

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		191,970	144,367	\$ 47,603
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			3,942,483	4,421,321	\$ (478,838)
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B		3,224,984	3,544,524	\$ (319,540)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		48,654	24,696	\$ 23,959
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		5,268	6,285	\$ (1,017)
49	748	Maintenance of water treatment equipment	A	B		130,862	158,291	\$ (27,429)
50		Total water treatment expenses				\$ 7,544,222	\$ 8,299,484	\$ (755,262)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		227,171	219,253	\$ 7,918
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			5,778	6,162	\$ (383)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			424,278	379,675	\$ 44,603
58	754	Meter expenses	A			280,424	200,023	\$ 80,401
59	755	Customer installations expenses	A			145,505	123,675	\$ 21,830
60	756	Miscellaneous expenses	A			40,390	37,326	\$ 3,065
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		19,329	27,969	\$ (8,640)
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		36,520	31,072	\$ 5,448
66	761	Maintenance of trans. and distribution mains	A			542,856	545,601	\$ (2,746)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			840,635	744,962	\$ 95,672
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			41,175	41,627	\$ (453)
72	765	Maintenance of hydrants	A			195,942	149,680	\$ 46,262
73	766	Maintenance of miscellaneous plant	A			126,485	106,954	\$ 19,531
74		Total transmission and distribution expenses				\$ 2,926,487	\$ 2,613,979	\$ 312,509

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		440,762	413,820	\$ 26,942
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		628,090	603,310	\$ 24,779
80	773	Customer records and collection expenses	A			1,581,578	1,578,250	\$ 3,328
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			469,947	481,088	\$ (11,141)
83	775	Uncollectible accounts	A	B	C	45,177	54,140	\$ (8,962)
84		Total customer account expenses				\$ 3,165,554	\$ 3,130,608	\$ 34,946
85		VI. SALES EXPENSES						
86		Operation						
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		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				1,247,154		\$ 1,247,154
97		Total recycled water expenses				\$ 1,247,154	\$ -	\$ 1,247,154
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	2,888,802	2,764,223	\$ 124,579
101	792	Office supplies and other expenses	A	B	C	378,333	300,998	\$ 77,334
102	793	Property insurance	A			96,251	84,632	\$ 11,619
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,066,775	983,892	\$ 82,884
105	795	Employees' pensions and benefits	A	B	C	4,328,441	4,189,081	\$ 139,360
106	796	Franchise requirements	A	B	C	716,747	658,881	\$ 57,866
107	797	Regulatory commission expenses	A	B	C	274,130	120,549	\$ 153,581
108	798	Outside services employed	A			87,118	249,910	\$ (162,792)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			173,061	168,279	\$ 4,782
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	433,409	421,307	\$ 12,102
114		Total administrative and general expenses				\$ 10,443,067	\$ 9,941,752	\$ 501,316
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	18,458	17,788	\$ 670
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,465,872)	(960,083)	\$ (1,505,789)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (2,447,414)	\$ (942,295)	\$ (1,505,119)
121		Total operating expenses				\$ 44,018,285	\$ 43,338,135	\$ 680,150

SCHEDULE B-3		
Account 506 - Property Losses Chargeable to Operations		
Line No.	Description (a)	Amount
1	None	
2		
3		
4		
5		
6		
7		
8	Total	\$ -

SCHEDULE B-4	
Account 507 - Taxes Charged During Year	

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 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	\$ 1,853,065	1,850,715		2,350	
2	California corporate franchise taxes	\$ 1,636,933	1,619,421		17,512	
3	State unemployment insurance tax	\$ 23,988	25,763			(1,775)
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 5,076	6,970			(1,894)
6	Federal insurance contributions act	\$ 805,364	729,375			75,989
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 5,126,275	5,096,438		29,837	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 9,450,702	\$ 9,328,683	\$ -	\$ 49,699	\$ 72,320

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

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

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

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

Purchased Water for Resale							
Line No.	Designation	Location	Number	Maximum	Minimum	Annual Quantities Used(Unit) ²	Remarks
16	Purchased from						
17							
18	Central Basin Municipal Water District - Recycled					56,650	CCF
19	Los Angeles County Sanitation District - Recycled					6,081	CCF
20	Upper San Gabriel Valley Municipal Water District - Recycled					667,945	CCF
21							
22	Annual quantities purchased				(Unit chosen) ²	730,676	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 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	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 (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division****2018**

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	162	1,111	4,329
1C	11828 E. Ranchito Street	18" x 506'	160	164	1,280	47
1D	11828 E. Ranchito Street	18" x 834'	162	175	2,185	1,120,365
1E	11828 E. Ranchito Street	18" x 830'	156	165	2,650	499,316
2D	4921 N. Tyler Avenue	20" x 600'	143	161	2,284	1,068,673
2E	4921 N. Tyler Avenue	18" x 620'	144	155	2,000	13,722
2F	4921 N. Tyler Avenue	20" x 620'	149	164	1,576	292,170
8B	2701 N. Loma Street	12" x 312'	91	106	1,170	15,132
8C	2701 N. Loma Street	18" x 534'	88	119	1,425	508,989
8D	2701 N. Loma Street	18" x 580'	88	104	2,250	593,254
8E	2701 N. Loma Street	18" x 970'	111	142	2,965	96,237
8F	2701 N. Loma Street	18" x 1220'	96	135	2,972	28,184
11A	12630 E. Fineview Street	20" x 445'	104	118	2,205	781,285
11B	12630 E. Fineview Street	20" x 664'	98	117	1,794	104,585
11C	12630 E. Fineview Street	20" x 419'	82	136	978	65,337
11D	12630 E. Fineview Street	20" x 460'	88	151	1,750	150,139
B4B	940 Baldwin Park Boulevard	16" x 1178'	137		1,570	
B4C	940 Baldwin Park Boulevard	16" x 1058'	164		2,961	
B5B	209 Perez Place	20" X 516'	124	172	2,815	1,623,562
B5D	209 Perez Place	18" x 1335'	121	144	2,359	496,637
B5E	209 Perez Place	20" X 820'	127	227	2,490	1,022,882
B6C	14104 E Corak Street	18" x 526'			2,328	
B6D	14104 E Corak Street	18" x 1078'	162		1,959	86
B7E	14614 E. Nelson Avenue	18" x 1203'	167	196	512	108,538
B9B	436 N. Orange Avenue	18" x 1128'	153	210	823	189,091
B11B	14453 E. Temple Avenue	18" x 860'	148	162	1,790	602,919
B24A	14650 Nelson Avenue	20" x 1170'	157	255	2,316	88,986
B24B	14650 Nelson Avenue	20" x 1170'	153	229	2,274	4,711
B25A	13032 Bess Avenue	20" x 800'		171	2,513	1,768,390
B25B	13032 Bess Avenue	20" x 1030'		178	2,412	1,597,933
B26A	1517 Virginia Avenue	20" x 800'		166	732	547,807
B26B	1517 Virginia Avenue	20" x 1030'		176	936	679,792
G4A	3350 N. Walnut Grove	14" x 402'	142	154	951	112,226
W1C	6135 S. Pioneer Boulevard	20" x 530'	92	140	1,754	101,520
W1E	6135 S. Pioneer Boulevard	20" x 552'	80		2,198	
W6C	10509 E. Dunlap Crossing	18" x 542'	67	115	2,378	604,933
W6D	10509 E. Dunlap Crossing	18" x 800"	94	100	2,488	59,235
Well #5	City of Industry					107,541
Total All Wells						15,058,553

* As of December 31, 2018

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)						4,480		21,592	2,926
13	Concrete									
14	Copper		166	384						
15	Riveted steel									
16	Standard screw	1,397	1,674	6,128	4,759	3,058	9,505	1,095	134	138
17	Screw or welded casing			8,973	2,224	6,314	35,939	11,618	9,561	1,806
18	Cement - asbestos					446	291,819		648,474	427,475
19	Welded steel					830	27,931	77	140,693	276,852
20	Wood									
21	Other (specify) Plastic		390	3,122			2,662		13,937	41,468
22	Total	1,397	2,230	18,607	6,983	10,648	372,676	12,790	834,391	750,665

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							32,881
25	Concrete									-
26	Copper									550
27	Riveted steel		194							194
28	Standard screw									27,888
29	Screw or welded casing									76,435
30	Cement - asbestos	174,655	76,177	12,692	39,048	1,313				1,672,099
31	Welded steel	50,941	244,131	14,925	237,384	4,360	5,836	68,093	48,096	1,120,149
32	Wood									-
33	Other (specify) Plastic				108					61,687
34	Total	229,193	320,788	27,617	276,540	5,673	5,836	68,093	48,096	2,992,223

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	41,932	42,047		
Commercial	4,994	4,998		
Industrial	46	48		
Public authorities	414	415		
Irrigation				
Other (specify) Construction	29	25		
Other (specify) Recycled	42	42		
Subtotal	47,457	47,575	-	-
Private fire connections			1,199	1,219
Public fire hydrants			4,084	4,096
Total	47,457	47,575	5,283	5,315

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	35,561	
3/4 - in	3,159	15,467
1 - in	6,828	28,957
1.5 - in	1,005	938
2 - in	1,629	1,855
3 - in	62	85
4 - in	39	204
6 - in	31	36
8 -in	13	27
Other	9	6
Total	48,336	47,575

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	See General
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	33,268
2. More than 10, but less than 15 years	12,187
3. More than 15 years	2,881

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	621,137	611,639	540,843	601,020	654,359	751,180	806,176	4,586,354
Commercial	213,659	228,566	198,573	224,673	235,590	272,262	272,468	1,645,791
Industrial	59,958	71,562	66,927	70,913	70,246	73,184	73,827	486,617
Public authorities	76,188	86,480	56,736	92,336	112,557	140,023	154,887	719,207
Irrigation								-
Other (specify) - Recycled	25,948	39,443	17,794	57,444	69,795	87,704	104,680	402,808
Other (specify) - Construction	930	1,686	543	339	754	578	2,338	7,168
Total	997,820	1,039,376	881,416	1,046,725	1,143,301	1,324,931	1,414,376	7,847,945

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	819,508	798,090	723,347	658,970	599,261	3,599,176	8,185,530	8,102,959
Commercial	284,370	286,255	267,301	250,563	226,117	1,314,606	2,960,397	2,889,683
Industrial	77,139	77,498	69,477	70,410	59,969	354,493	841,110	825,186
Public authorities	153,650	173,786	154,306	118,529	66,615	666,886	1,386,093	1,253,563
Irrigation						-	-	-
Other (specify) - Recycled	101,271	95,735	67,888	53,914	9,862	328,670	731,478	717,444
Other (specify) - Construction	2,659	2,005	539	315	424	5,942	13,110	12,859
Total	1,438,597	1,433,369	1,282,858	1,152,701	962,248	6,269,773	14,117,718	13,801,694

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

Total acres irrigated _____ Unknown _____ Total population served _____ 258,200

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, 2018, through December 31, 2018.

President
Title (Please Print)

Signature

(626) 448-6183
Telephone Number

March 31, 2019
Date

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Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# **337W** _____

**2018
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: **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, 2018**

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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)	371,384,367	28,192,984	(611,539)	(3,951)	\$ 398,961,861
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	8,978,968	33,047,582		(28,192,984)	\$ 13,833,566
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	\$ 380,859,260	\$ 61,240,565	\$ (611,539)	\$ (28,196,935)	\$ 413,291,352

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	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		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 8,740,581	\$ 1,824,140		\$ 10	\$ 10,564,731
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	\$ 8,811,369	1,041,108			\$ 9,852,477
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 8,811,369	\$ 1,041,108	\$ -	\$ -	\$ 9,852,477
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	12,800,213	1,067,465			\$ 13,867,679
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	42,358,115	445,920			\$ 42,804,035
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 55,158,329	\$ 1,513,385	\$ -	\$ -	\$ 56,671,714
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	4,531,082	2,189,737			\$ 6,720,819
30	332	Water Treatment Equipment	49,873,021	364,454			\$ 50,237,475
31		Total Water Treatment Plant	\$ 54,404,103	\$ 2,554,191	\$ -	\$ -	\$ 56,958,294

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	15,752,523	1,941,089			\$ 17,693,612
35	343	Transmission and Distribution Mains	140,600,845	10,390,353	(158,441)	(4,903)	\$ 150,827,853
36	344	Fire Mains	806				\$ 806
37	345	Services	55,191,473	5,414,018	(305,344)	823	\$ 60,300,970
38	346	Meters	736,737	327,842			\$ 1,064,579
39	347	Meter Installations	-				\$ -
40	348	Hydrants	11,556,561	522,918		120	\$ 12,079,598
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 223,838,945	\$ 18,596,220	\$ (463,785)	\$ (3,961)	\$ 241,967,419
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,257,223	125,780			\$ 5,383,003
46	372	Office Furniture and Equipment	2,134,961	671,749			\$ 2,806,710
47	373	Transportation Equipment	3,421,608	165,896	(146,924)		\$ 3,440,579
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	279,332	9,365			\$ 288,697
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	1,252,279	19,464	(830)		\$ 1,270,913
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 12,345,402	\$ 992,253	\$ (147,754)	\$ -	\$ 13,189,901
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 363,303,069	\$ 26,521,297	\$ (611,539)	\$ (3,951)	\$ 389,208,875
62		Common Plant (General Office Prorate)	\$ 15,274,049	\$ 216,828	\$ (282,117)		\$ 15,208,759

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		81,719			\$ 81,719
3	395	Recycled Water Depreciable Plant	8,081,299	1,589,968			\$ 9,671,266
4		Total Recycled Water Utility Plant	\$ 8,081,299	\$ 1,671,687	\$ -	\$ -	\$ 9,752,985

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 ¹ (e)
1	County of San Bernardino 3702	3/13/01	25	3/13/01	2,052
2					
3					
4					
5	Total				\$ 2,052

¹ 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	987,514	959,992
2	Other	6,575,068	5,323,581
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total		\$ 7,562,582
			\$ 6,283,573

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	398,961,861	371,384,367
3		Construction Work in Progress	14,129,443	9,127,011
4		General Office Prorate	15,208,759	15,274,049
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 428,300,063	\$ 395,785,427
6		Less Accumulated Depreciation		
7		Plant in Service	122,707,159	114,098,896
8		General Office Prorate	2,105,201	1,898,100
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 124,812,360	\$ 115,996,996
10		Less Other Reserves		
11		Deferred Income Taxes	37,238,558	36,125,814
12		Deferred Investment Tax Credit	153,778	172,972
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 37,392,336	\$ 36,298,786
15		Less Adjustments		
16		Contributions in Aid of Construction	70,043,181	55,385,619
17		Advances for Construction	38,576,182	38,266,574
18		Other	(6,104,718)	(5,606,309)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 102,514,645	\$ 88,045,884
20		Add Materials and Supplies	\$ 1,534,921	\$ 1,106,638
21		Add Working Cash (=Line 34)	8,586,551	8,620,128
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 173,702,195	\$ 165,170,527
		(1) Other Adjustment		
		Water Entitlements	(5,196,921)	(5,194,396)
		Deferred Debit Income Tax	(2,247,971)	(1,819,377)
		Other	1,340,174	1,407,464
		Net Other Adjustment	(6,104,718)	(5,606,309)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 41,693,479	\$ 41,840,271
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 74,489,104	\$ 67,651,631
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,083,084	\$ 950,274
29		Total Revenues (=Line 27 + Line 28)	\$ 75,572,188	\$ 68,601,905
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0143	0.0139
31		5/24 x Line 25 x (100% - Line 30)	8,561,654	8,595,979
32		1/24 x Line 25 x Line 30	24,898	24,149
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 8,586,551	\$ 8,620,128
		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	\$ 113,701,233	\$ 1,375	\$ -	\$ 1,898,100	397,663
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	7,182,433				177,206
	(b) Charged to Account 504 ⁽¹⁾		82			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	1,698,533				
5	(e) Charged to clearing accounts	414,596				
6	(f) Salvage recovered	36,908				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 9,332,470	\$ 82	\$ -	\$ -	\$ 177,206
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(616,172)				
11	(b) Cost of removal	(285,242)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (901,414)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 122,132,290	\$ 1,457	\$ -	\$ 1,898,100	\$ 574,869
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	4,861,487	311,686		(94,964)	\$ 5,078,209
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 4,861,487	\$ 311,686	\$ -	\$ (94,964)	\$ 5,078,209
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	2,905,080	354,683			\$ 3,259,763
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	20,025,228	1,528,660			\$ 21,553,888
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 22,930,307	\$ 1,883,343	\$ -	\$ -	\$ 24,813,650
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	980,224	124,896			\$ 1,105,120
21	332	Water Treatment Equipment	13,815,792	1,301,437			\$ 15,117,229
22		Total Water Treatment Plant	\$ 14,796,016	\$ 1,426,333	\$ -	\$ -	\$ 16,222,349
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	4,449,103	387,126		(98,943)	\$ 4,737,286
27	343	Transmission and Distribution Mains	44,207,473	3,029,247	(163,344)	(81,496)	\$ 46,991,880
28	344	Fire Mains	786	15			\$ 801
29	345	Services	14,906,529	1,501,116	(305,193)	(6,288)	\$ 16,096,164
30	346	Meters	8,297	16,663		6,801	\$ 31,761
31	347	Meter Installations	-				\$ -
32	348	Hydrants	4,705,704	294,269	120	1,362	\$ 5,001,455
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 68,277,893	\$ 5,228,436	\$ (468,418)	\$ (178,564)	\$ 72,859,347
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	794,009	98,422			\$ 892,431
38	372	Office Furniture and Equipment	(454,033)	109,952			\$ (344,081)
39	373	Transportation Equipment	2,337,615	318,062	(146,924)	25,195	\$ 2,533,948
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	104,003	22,352			\$ 126,355
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	451,599	74,182	(830)		\$ 524,951
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 3,233,193	\$ 622,970	\$ (147,754)	\$ 25,195	\$ 3,733,603
49		Total	\$ 114,098,896	\$ 9,472,768	\$ (616,172)	\$ (248,334)	\$ 122,707,159

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	48,987,767	44,097,990	\$ 4,889,777
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	13,091,236	12,315,444	\$ 775,792
6		601-3 Industrial Sales	5,136,040	4,521,576	\$ 614,464
7		601-4 Sales to Public Authorities	7,274,061	6,603,526	\$ 670,535
8		Sub-total	\$ 74,489,104	\$ 67,538,536	\$ 6,950,568
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	1,083,084	950,274	\$ 132,810
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	891,857	880,960	\$ 10,897
26		Sub-total	\$ 1,974,941	\$ 1,831,234	\$ 143,707
27		Total Water Service Revenues	\$ 76,464,045	\$ 69,369,770	\$ 7,094,275
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	269,685	261,620	\$ 8,065
31	612	Rent from Water Property	1,727	1,406	\$ 321
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	144,002	321,085	\$ (177,083)
34	615	Recycled Water Revenues	149,447	113,095	\$ 36,353
35		Total Other Water Revenues	\$ 564,862	\$ 697,206	\$ (132,344)
36	501	Total operating revenues	\$ 77,028,907	\$ 70,066,976	\$ 6,961,931

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	
33	Orange County	
34	San Bernardino County	77,028,907
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	\$ 77,028,907

¹ Should be segregated to operating districts.

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C	19,539,307	17,130,131	\$ 2,409,177
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A			13,817	14,319	\$ (501)
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 19,553,125	\$ 17,144,449	\$ 2,408,676
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		57,961	56,407	\$ 1,554
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		571,763	563,571	\$ 8,192
28	725	Miscellaneous expenses	A			223,483	179,584	\$ 43,899
29	726	Fuel or power purchased for pumping	A	B	C	4,715,834	4,342,327	\$ 373,507
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		17,004	15,937	\$ 1,066
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		187,807	177,464	\$ 10,343
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		123,339	138,854	\$ (15,515)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 5,897,190	\$ 5,474,144	\$ 423,046

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B	98,100	151,575	\$ (53,476)	
41	741	Operation supervision, labor and expenses					\$ -	
42	742	Operation labor and expenses	A		813,977	892,607	\$ (78,630)	
43	743	Miscellaneous expenses	A	B	4,069	10,788	\$ (6,719)	
44	744	Chemicals and filtering materials	A	B	906,173	1,049,180	\$ (143,007)	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			\$ -	
47	746	Maintenance of structures and equipment					\$ -	
48	747	Maintenance of structures and improvements	A	B	4,219	23,244	\$ (19,025)	
49	748	Maintenance of water treatment equipment	A	B	1,661,427	1,960,021	\$ (298,594)	
50		Total water treatment expenses			\$ 3,487,965	\$ 4,087,414	\$ (599,449)	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B	278,016	267,386	\$ 10,630	
54	751	Operation supervision, labor and expenses					\$ -	
55	752	Storage facilities expenses	A		13,576	37,309	\$ (23,733)	
56	752	Operation labor and expenses		B			\$ -	
57	753	Transmission and distribution lines expenses	A		288,170	271,877	\$ 16,292	
58	754	Meter expenses	A		118,378	124,728	\$ (6,349)	
59	755	Customer installations expenses	A		100,792	70,963	\$ 29,829	
60	756	Miscellaneous expenses	A		31,694	22,853	\$ 8,841	
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B	4,351	(15,933)	\$ 20,285	
63	758	Maintenance of structures and plant					\$ -	
64	759	Maintenance of structures and improvements	A	B			\$ -	
65	760	Maintenance of reservoirs and tanks	A	B	63,654	8,148	\$ 55,507	
66	761	Maintenance of trans. and distribution mains	A		740,481	601,228	\$ 139,253	
67	761	Maintenance of mains		B			\$ -	
68	762	Maintenance of fire mains	A				\$ -	
69	763	Maintenance of services	A		696,109	723,862	\$ (27,753)	
70	763	Maintenance of other trans. and distribution plant		B			\$ -	
71	764	Maintenance of meters	A		43,553	32,197	\$ 11,356	
72	765	Maintenance of hydrants	A		85,189	85,875	\$ (687)	
73	766	Maintenance of miscellaneous plant	A		66,765	66,683	\$ 82	
74		Total transmission and distribution expenses			\$ 2,530,728	\$ 2,297,177	\$ 233,552	

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		337,368	271,944	\$ 65,424
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		589,298	575,139	\$ 14,159
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B		1,657,599	1,595,637	\$ 61,962
82	774	Miscellaneous customer accounts expenses	A			337,673	746,138	\$ (408,465)
83	775	Uncollectible accounts	A	B	C	144,039	95,185	\$ 48,855
84		Total customer account expenses				\$ 3,065,979	\$ 3,284,044	\$ (218,065)
85		VI. SALES EXPENSES						
86		Operation						
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		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				77,314		\$ 77,314
97		Total recycled water expenses				\$ 77,314	\$ -	\$ 77,314
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	3,084,668	2,948,332	\$ 136,335
101	792	Office supplies and other expenses	A	B	C	425,329	371,177	\$ 54,152
102	793	Property insurance	A			95,930	84,251	\$ 11,679
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,052,711	965,214	\$ 87,497
105	795	Employees' pensions and benefits	A	B	C	4,477,491	4,336,397	\$ 141,094
106	796	Franchise requirements	A	B	C	520,825	450,482	\$ 70,343
107	797	Regulatory commission expenses	A	B	C	264,917	303,820	\$ (38,903)
108	798	Outside services employed	A			235,769	247,444	\$ (11,675)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			174,599	169,916	\$ 4,683
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	490,315	501,038	\$ (10,723)
114		Total administrative and general expenses				\$ 10,822,554	\$ 10,378,073	\$ 444,482
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,597,336)	(729,845)	\$ (2,867,491)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (3,597,336)	\$ (729,845)	\$ (2,867,491)
121		Total operating expenses				\$ 41,837,519	\$ 41,935,455	\$ (97,937)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
- The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
- For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such
- 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 527) (d)	Other (Account 902, 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 1,860,258	1,735,243	108,968	16,047	
2	California corporate franchise taxes	\$ 2,130,834	2,112,940		17,894	
3	State unemployment insurance tax	\$ 25,174	25,138			36
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 5,325	5,287			38
6	Federal insurance contributions act	\$ 841,379	745,448			95,931
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 6,224,469	6,201,156		23,313	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 11,087,438	\$ 10,825,212	\$ 108,968	\$ 57,254	\$ 96,005

<p align="center">SCHEDULE D-1 Sources of Supply and Water Developed</p>									
STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Sandhill Treatment	Lytle Creek	Edison Afterbay					1,001,196	CCF
2									
3									
4									
5									
WELLS								Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	See Attachment								
7									
8									
9									
10									
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17									
18	Inland Empire Utilities Agency - Recycled							70885	CCF
19	Inland Empire Utilities Agency - Potable							5645594	CCF
20									
21									
22	Annual quantities purchased					(Unit chosen) ²		5,716,479	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 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

<p align="center">SCHEDULE D-2 Description of Storage Facilities</p>				
Line No.	Type	Number	Combined Capacity (Gallons)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	6	10,161,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	19	21,141,000	
12	Concrete			
13	Total	25	31,302,000	

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Fontana Water Company Division****2018**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	555		2,321	
F4A	8005 Alder Ave.	18" x 940'	554		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	512	540	2,357	490,904
F7B	8326 Cherry Ave.	20" x 1010'	507	540	2,080	703,516
F10B	17651 Baseline Ave.	18" x 1040'	651		625	471,110
F10C	17651 Baseline Ave.	18" x 1010'	499	649	505	361,137
F10D	1265 N. Tamarind Ave.	20" x 1300'		604	1,322	940,123
F13A	1900 North Alder Ave.	16" x 1000'	541		1,337	40,227
F13B	1900 North Alder Ave.	16" x 1140'	536		1,858	71,405
F15A	5888 Citrus Ave.	18" x 1240'	645		1,398	221,744
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,316	258,487
F17C	14555 San Bernardino Ave.	18" x 930'	354		2,613	98,588
F18A	7706 Sierra Ave.	20" x 884'	607		2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	317		2,413	22,724
F22A	14777 Ceres Ave.	18" x 870'	457		1,843	
F23A	16025 Boyle Ave.	18" x 770'			2,553	611,193
F24A	7211 Juniper Ave.	18" x 1100'			1,694	25,537
F26A	16991 Micallef St.	18" x 1140'	671	718	1,886	50,460
F27A	Upper Lytle Creek Wash	18" x 105'	77	79	258	150,895
F28A	Lower Lytle Creek Wash	20" x 580'	378		460	325,127
F29A	Lower Lytle Creek Wash	20" x 656'		437	470	346,955
F30A	8222 Hemlock Ave.	20" x 918'	533		1,017	
F31A	16135 Baseline Ave.	16" x 1040'	653		1,488	588,089
F32A	Lower Lytle Creek Wash	20" x 600'	320	418	572	423,059
F33A	Upper Lytle Creek Wash	20" x 169'	99	103	730	255,801
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	464		315	
F40A	Lower Lytle Creek Wash	20" x 407'	228	295	465	267,734
F42A	Upper Lytle Creek Wash	20" x 157'	113	115	250	318,061
F44A	7980 Sultana Avenue	18" x 960'	578		2,278	1,243,429
F44B	7980 Sultana Avenue	18" x 1000'	574		2,300	5,727
F44C	7980 Sultana Avenue	18" x 1000'	568		2,020	603,914
F49A	2116 W. Baseline Road	18" x 960'	466	480	1,532	833,489
F54A	3221 Riverside Avenue #H	20"x670	256	406	1,222	155,052
Total All Wells						9,884,487

*As of December 31, 2018

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		143,708	2,367
13	Concrete									
14	Copper									
15	Riveted steel						23,114		7,280	7,984
16	Standard screw	5,579		68,725			3		381	
17	Screw or welded casing				2,262		15			
18	Cement - asbestos						14,780		419,521	230,162
19	Welded steel						34,584	1,405	353,068	539,509
20	Wood									
21	Other (specify) Plastic						9,339		159,287	158,522
22	Total	5,579	-	68,725	-	2,262	84,671	1,405	1,102,938	938,544

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							150,292
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			40,492
28	Standard screw									74,688
29	Screw or welded casing									2,277
30	Cement - asbestos	144,767	67,566		39,767					916,563
31	Welded steel	29,909	483,788	19,532	384,320	5,232	44,027	159,574	45,466	2,100,414
32	Wood									-
33	Other (specify) Plastic		6,913							334,061
34	Total	190,147	562,912	24,520	457,095	18,113	47,297	162,224	45,480	3,711,912

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	42,643	42,980		
Commercial	2,644	2,659		
Industrial	84	82		
Public authorities	596	602		
Irrigation				
Other (specify) Construction	69	77		
Other (specify) Recycled	13	13		
Subtotal	46,049	46,413	-	-
Private fire connections			1,014	1,042
Public fire hydrants			5,265	5,304
Total	46,049	46,413	6,279	6,346

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	25,057	
3/4 - in	93	6,281
1 - in	19,861	37,726
1.5 - in	792	463
2 - in	1,690	1,618
3 - in	78	77
4 - in	8	181
6 - in	23	30
8 -in	12	22
Other	26	15
Total	47,640	46,413

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	See General
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	31,877
2. More than 10, but less than 15 years	9,855
3. More than 15 years	5,908

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	711,480	629,406	622,758	629,160	745,420	869,683	967,916	5,175,823
Commercial	199,173	186,566	169,598	179,945	213,670	246,462	273,404	1,468,818
Industrial	92,376	108,041	100,698	106,046	105,675	117,152	117,586	747,574
Public authorities	87,976	102,499	69,720	96,671	133,176	175,520	205,854	871,416
Irrigation								-
Other (specify) - Recycled	2,851	5,839	1,823	6,508	5,801	9,836	9,906	42,564
Other (specify) - Construction	15,037	7,648	3,925	6,151	7,290	20,844	33,559	94,454
Total	1,108,893	1,039,999	968,522	1,024,481	1,211,032	1,439,497	1,608,225	8,400,649

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	990,008	994,991	853,442	753,259	665,996	4,257,696	9,433,519	9,293,619	
Commercial	298,324	301,747	270,781	238,261	184,137	1,293,250	2,762,068	2,659,750	
Industrial	125,616	117,094	105,722	119,024	88,688	556,144	1,303,718	1,171,783	
Public authorities	216,341	199,504	156,131	124,829	73,351	770,156	1,641,572	1,478,707	
Irrigation						-	-		
Other (specify) - Recycled	9,127	6,848	5,500	5,719	1,130	28,324	70,888	55,966	
Other (specify) - Construction	40,475	16,781	11,994	16,619	13,385	99,254	193,708	196,835	
Total	1,679,891	1,636,965	1,403,570	1,257,711	1,026,687	7,004,824	15,405,473	14,856,660	

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

Total acres irrigated _____ Unknown _____ Total population served _____ 229,900

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, 2018, through December 31, 2018.

President
Title (Please Print)

Signature

(626) 448-6183
Telephone Number

March 31, 2019
Date

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Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# **337W** _____

**2018
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) (COUNTY)

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2018**

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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)	30,757,698	429,022	(558,206)	-	\$ 30,628,514
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	292,401	722,052		(429,022)	\$ 585,431
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	\$ 31,050,099	\$ 1,151,074	\$ (558,206)	\$ (429,022)	\$ 31,213,945

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 1,041,966				\$ 1,041,966
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
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		V. WATER TREATMENT PLANT					
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		VI. TRANSMISSION AND DIST. PLANT					
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	8,492,037	(1,953)	(324,017)		\$ 8,166,068
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 8,492,037	\$ (1,953)	\$ (324,017)	\$ -	\$ 8,166,068
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,345,277				\$ 15,345,277
46	372	Office Furniture and Equipment	4,232,684	312,532	(3,903)		\$ 4,541,313
47	373	Transportation Equipment	1,137,592	117,832	(230,286)		\$ 1,025,137
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	611			\$ 56,708
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 21,223,695	\$ 430,975	\$ (234,189)	\$ -	\$ 21,420,481
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 30,757,698	\$ 429,022	\$ (558,206)	\$ -	\$ 30,628,514

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 ¹ (e)
1					
2					
3					
4					
5				Total	\$ -

¹ 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	\$ 4,329,432				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	708,520				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts	170,348				
6	(f) Salvage recovered	89,115				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 967,983	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(558,206)				
11	(b) Cost of removal					
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (558,206)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 4,739,209	\$ -	\$ -	\$ -	\$ -
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		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		II. PUMPING PLANT					
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		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
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	(1,679,211)	154,087	(324,017)	16,559	\$ (1,832,582)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (1,679,211)	\$ 154,087	\$ (324,017)	\$ 16,559	\$ (1,832,582)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	2,905,461	297,698			\$ 3,203,159
38	372	Office Furniture and Equipment	2,383,434	256,735	(3,903)		\$ 2,636,266
39	373	Transportation Equipment	421,767	122,735	(230,286)	72,556	\$ 386,772
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	244,734	45,114			\$ 289,848
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	53,247	2,499			\$ 55,746
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 6,008,643	\$ 724,781	\$ (234,189)	\$ 72,556	\$ 6,571,791
49		Total	\$ 4,329,432	\$ 878,868	\$ (558,206)	\$ 89,115	\$ 4,739,209