

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2019
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020
THE REPORT IS BEING FILED WITHIN THE TIME EXTENSIONS GRANTED ON MARCH 17TH AND MAY 5TH

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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, 2020**, with:

(THE REPORT IS BEING FILED WITHIN THE TIME EXTENSIONS GRANTED ON MARCH 17TH AND MAY 5TH)

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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, 2019, through December 31, 2019. 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.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. 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 2019

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

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

	<u>1/1/2019</u>	<u>12/31/2019</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 795,151,740	\$ 866,490,349	\$ 830,821,045
2 Total Utility Plant Reserves	(233,089,697)	(251,727,514)	(242,408,605)
3 Total Utility Plant Less Reserves	562,062,043	614,762,836	588,412,439
4 Advances for Construction	41,205,082	40,054,834	40,629,958
5 Contributions in Aid of Construction	122,861,925	131,875,558	127,368,741
6 Total Accumulated Deferred Taxes	70,247,078	72,336,207	71,291,642
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	227,253,355	248,918,972	238,086,163
14 Total Capital Stock	229,902,707	251,568,324	240,735,516
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	99,100,000	98,400,000	98,750,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 154,591,835
2 Operating Expenses	\$ 88,307,822
3 Depreciation	\$ 14,307,773
4 Taxes	\$ 17,791,587
5 Income from Nonutility Operations (net)	\$ -
6 Interest on Long-Term Debt	\$ 5,950,675
7 Net Income	\$ 28,295,547

OPERATING EXPENSES DATA

10 Source of Supply Expense	\$ 35,109,121
11 Pumping Expenses	\$ 10,848,836
12 Water Treatment Expenses	\$ 12,107,998
13 Transmission and Distribution Expenses	\$ 5,730,602
14 Customer Account Expenses	\$ 6,621,127
15 Sales Expenses	\$ -
16 Recycled Water Expenses	\$ 1,473,248
17 Administrative and General Expenses	\$ 21,814,342
18 Miscellaneous	\$ (5,397,452)
19 Total Operating Expenses	\$ 88,307,822

OTHER DATA

			Annual Average
23 <u>Active Service Connections</u>	Jan. 1	Dec. 31	
(Exc. Fire Protect.) _____			
24			
25 Metered Service Connections	93,988	94,677	94,333
26 Flat Rate Service Connections	2,261	2,310	2,286
27 Total Active Service Connections	96,249	96,987	96,618

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

Calendar Year 2019

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

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

	<u>1/1/2019</u>	<u>12/31/2019</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 795,151,740	\$ 866,490,349	\$ 830,821,045
2 Total Utility Plant Reserves	(233,089,697)	(251,727,514)	\$ (242,408,605)
3 Total Utility Plant Less Reserves	562,062,043	614,762,836	\$ 588,412,439
4 Advances for Construction	41,205,082	40,054,834	\$ 40,629,958
5 Contributions in Aid of Construction	122,861,925	131,875,558	\$ 127,368,742
6 Total Accumulated Deferred Taxes	70,247,078	72,336,207	\$ 71,291,642
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	226,873,486	248,492,642	\$ 237,683,064
14 Total Capital Stock	229,522,838	251,141,994	\$ 240,332,416
15 Total Proprietary Capital (Individual or Partnership)			\$ -
16 Total Long-Term Debt	99,100,000	98,400,000	\$ 98,750,000

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

Calendar Year 2019

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 154,468,018
2	Operating Expenses	\$ 88,307,822
3	Depreciation	\$ 14,307,773
4	Taxes	\$ 17,756,938
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 5,950,675
7	Net Income	\$ 27,869,217
8		
9	OPERATING EXPENSES DATA	
10	Source of Supply Expense	\$ 35,109,121
11	Pumping Expenses	\$ 10,848,836
12	Water Treatment Expenses	\$ 12,107,998
13	Transmission and Distribution Expenses	\$ 5,730,602
14	Customer Account Expenses	\$ 6,621,127
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ 1,473,248
17	Administrative and General Expenses	\$ 21,814,342
18	Miscellaneous	\$ (5,397,452)
19	Total Operating Expenses	\$ 88,307,822
20		
21	OTHER DATA	
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	93,988 94,677 94,333
27	Total Active Service Connections	2,261 2,310 2,286
		96,249 96,987 96,618

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

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

1	None
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Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2019:

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*	123,816	614			N/A	34,648	228		
			476,767	526	8,593	527		131,012	228		

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:

<input type="checkbox"/>	Individual (name of owner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>San Gabriel Valley Water Company</u>
	Organized under laws of (state)	<u>California</u> Date: <u>February 26, 1945</u>

- Principal Officers:

Name: <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>
Name: <u>M.E. Zvirbulis</u>	Title: <u>Vice President</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: <u>Rurban Homes Mutual Water Company</u>	Date: <u>September 24, 2019</u>
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
2019 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	31217	T2
Ambrose, John T.	26746	T2
Arnett, Daryl W.	31088	T2
Arrighi, Daniel	9343	T2
Carhart, Daniel R.	42750	T2
Carrasco, Thor M.	32280	T3
Castro, Xavier	33978	T2
Castruita, Justin A.	31641	T2
Catone, John R. III	6338	T4
Chastain, Tyler J.	41277	T2
Chavarria, Marc A.	32880	T2
Cooper, Joshua E.	38744	T1
Cornejo, Johnny	41301	T2
Darwin, Danny L.	24168	T2
Devey-May, Daniel M.	13523	T1
DeVries, Joshua A.	43217	T2
Duarte, Franco	35539	T1
Dyche, Jerry A.	12225	T2
Fajardo, Mynor A.	27691	T1
Fealy, Christopher I.	38236	T2
Ferguson, Thomas C., Jr.	27253	T3
Flores, Oscar A.	29002	T4
Flores-Solis, Rufino	25142	T4
Frogge, Dennis L.	16210	T3
Galicia, Louie M.	33371	T2
Garcia, Juan P.	36936	T1
Godinez, Gabriel P.	20272	T3
Gonzales, Jacob S.	30039	T5
Gramata, Mitchell A.	30064	T4
Gutierrez, Dustin J.	37607	T3
Hamilton, Christopher P.	23971	T5
Harold, Gregory L.	12596	T2
Harris, Jeffrey L.	21835	T4
Hastings, David	26309	T4
Hays, Charles D.	43298	T2
Hernandez, Carlos A.	24962	T3
Hernandez, Tomas	35358	T2
Hibbetts, Jared R.	42702	T2
Hong, Jacklyn I.	42056	T2

**SAN GABRIEL VALLEY WATER COMPANY
2019 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Hutchinson, Ryan A.	41702	T1
Jarero, Carlos E.	34292	T3
Jenkins, Thomas A.	28201	T2
Kalarsarinis, George B.	19054	T3
Karlen, Curtis R.	29164	T1
Kellogg, Jason M.	27960	T2
Kilkenny, Andrew G.	32284	T1
Kostich, Michael J.	17424	T2
Loza Guzman, Juan J.	29445	T3
Luna, Alberto I.	27255	T1
Martinez, Mario O.	13652	T2
McIver, Edward V.	9987	T2
McReynolds, Anna K.	36274	T2
Mead, John A.	25372	T4
Mendoza, Javier	35165	T3
Montano, Blake R.	37709	T2
Montiel, Victor A.	35962	T2
Moreno, Daniel J.	43296	T2
Murillo, Jesse A.	27774	T2
Navarro, Jose G.	32456	T2
Navarro, Victor	42001	T2
Nguyen, Hai-Van T.	42063	T2
Orozco, Sandra	42406	T2
Ortiz, David C.	25925	T3
Palomares, Johnny R., Jr.	24897	T4
Peraza, Michael A.	32836	T2
Perez, Jesus R.	42211	T2
Pierson, Bobby J.	25150	T3
Pinedo, Javier	25854	T3
Plantillas, Marco A., Jr.	32203	T2
Plascencia, Manuel Jr.	23897	T3
Quillicy, Ronald P.	13700	T2
Ramirez, Hector	27670	T3
Ramos, Oscar M.	27778	T2
Reed, Jason T.	24401	T2
Rizo, Jose A. Jr.	42701	T2
Robres, Bryan J.	41558	T1
Rodamaker, Edward R.	9005	T3
Rojas, Jeffery J.	29668	T1

**SAN GABRIEL VALLEY WATER COMPANY
2019 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Romero, Jason L.	42062	T2
Romo, Jose G.	27256	T3
Sanchez, John N.	25952	T2
Schiewe, Daniel J.	14475	T1
Sheelar, Scott M.	32907	T2
Silva, John G. III	40263	T1
Smit, Paul L.	7951	T3
Smith, Byrne A.	21239	T4
Sotomayor, Jose B.	16071	T4
Stephenson, Michael T.	43297	T2
Swift, Joshua M.	24053	T3
Tarango, Eric D.	35472	T2
Triay, Albert	22457	T4
Valenzuela, Rudy R.	31711	T2
Van, David V.	33543	T4
Varela, Daniel R.	32291	T3
Vazquez, William	32374	T2
Verstynen, Paul M.	10002	T2
Viklund, Blake N.	21494	T2
Wilkins, Benjamin J.	26754	T4
Wonser, James F.	11147	T5
Young, Edward D.	24677	T4
Zielke, Seth J.	25565	T3
Total Treatment Operators		101

SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	36703	D2
Alberti, Anthony A.	49241	D1
Allen, Sean M.	36644	D2
Ambrose, John T.	23045	D1
Ancheta, Steven L.	18402	D1
Arnett, Daryl W.	16532	D5
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	D3
Castruita, Justin A.	35528	D3
Catone, John R. III	2564	D2
Chastain, Tyler J.	43209	D2
Chavarria, Alexander M.	47882	D1
Chavarria, Marc A.	32601	D3
Chavez, Aaron J.	49654	D1
Cooper, Joshua E.	47174	D2
Cornejo, Johnny	49150	D2
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
Fajardo, Mynor A.	30601	D2
Fealy, Cristopher I.	47887	D3
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

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Godinez, Gabriel I.	48982	D2
Godinez, Gabriel P.	7254	D2
Gonzales, Jacob S.	33432	D2
Gonzales, John	16578	D2
Gramata, Mitchell A.	27597	D2
Gutierrez, Dustin J.	37368	D2
Hamilton, Christopher P.	15428	D3
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
Hernandez, Carlos A.	23326	D2
Hernandez, Tomas	42434	D3
Herrera, Andres, Jr.	36889	D1
Hibbetts, Jared R.	45377	D3
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.	32384	D1
Kilkenny, Andrew G.	29961	D3
Kostich, Michael J.	14286	D3
Le, Ton T.	42324	D2
Leyba, Raymond M.	49158	D1
Light, Frank L.	23826	D1
Lira, John A.	18522	D2
Llanes, Jonathan C.	46650	D1
Loza Guzman, Juan J.	30326	D1
Luna, Alberto I.	28216	D2
Martinez, Joshua L.	47886	D2
Martinez, Mario O.	3489	D5
Martinez, Rodolfo	15083	D4
McReynolds, Anna K.	41429	D2

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<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
McReynolds, Terry L.	9651	D2
Mead, John A.	26926	D3
Mendez, Roberto A.	39282	D1
Mendoza, Javier	38986	D2
Miranda, Miguel D.	49305	D2
Monares, Gabriel M.	47885	D2
Montano, Blake R.	45645	D2
Montiel, Victor A.	31220	D2
Moreno, Abel Jr.	18869	D2
Moreno, Daniel J.	50227	D2
Moreno, Gerardo	44653	D1
Muniz, Robert A.	32028	D2
Murillo, Jesse A.	31221	D1
Natividad, Rudy	8922	D2
Navarro, Jose G.	37223	D2
Navarro, Victor	18094	D2
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, Jesus R.	50882	D2
Pierson, Bobby J.	9636	D3
Pinedo, Javier	27942	D3
Plantillas, Marco A., Jr.	36181	D3
Plascencia, Manuel Jr.	16305	D2
Quillicy, Ronald P.	4102	D2
Ramirez, Hector	27075	D2
Ramirez, Micah C.	32417	D1
Ramos, Oscar M.	29903	D2
Reed, Jason T.	27643	D1
Rizo, Carlos A.	14898	D2
Rizo, Jose A.	23828	D1
Rizo, Jose A. Jr.	37993	D2
Robres, Bryan J.	36401	D1
Rodamaker, Edward R.	2107	D3

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
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
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	D4
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	D3
Valenzuela, Rudy R.	28138	D4
Van, David V.	38826	D3
Varela, Daniel R.	29346	D2
Vazquez, William	38042	D2
Velasco, Mark E.	26815	D1
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		153

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility Plant	A-1, A-1a	851,004,462	782,260,290
3	101	Recycled Water Utility Plant	A-1b	15,485,888	12,891,450
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 866,490,349	\$ 795,151,740
6	250	Reserve for depreciation of utility plant	A-5	(250,709,556)	(232,362,868)
7	251	Reserve for amortization of limited term utility investments	A-5	(2,899)	(2,755)
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	(1,015,058)	(724,074)
10		Total utility plant reserves		\$ (251,727,514)	\$ (233,089,697)
11		Total utility plant less reserves		\$ 614,762,836	\$ 562,062,043
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	6,294,517	6,305,262
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 6,294,517	\$ 6,305,262
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	5,196,921	5,196,921
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 11,491,438	\$ 11,502,183
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	2,825,760	4,893,183
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	5,070	5,070
27	123	Temporary Cash Investments	A-13	16,666	11,507,532
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	16,062,317	16,203,478
30	126	Receivables from Affiliated Companies	A-16	90,759	-
31	131	Materials and Supplies	A-17	3,343,545	2,914,075
32	132	Prepayments	A-18	14,120,198	25,831,301
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 36,464,316	\$ 61,354,639
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	212,442	235,210
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	1,194,656	1,142,558
42	146	Other Deferred Debits	A-26	10,119,165	7,401,093
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 11,526,264	\$ 8,778,861
45		Total Assets and Other Debits		\$ 674,244,853	\$ 643,697,726

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	248,918,972	227,253,355	
56		Total Capital Stock		\$ 251,568,324	\$ 229,902,707	
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	98,400,000	99,100,000	
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		\$ 98,400,000	\$ 99,100,000	
69						
70		IV. CURRENT AND ACCRUED LIABILITIES				
71	220	Notes Payable	A-43	7,000,000	-	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	14,925,143	24,144,038	
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	268,479	275,119	
79	228	Taxes Accrued	A-53	3,078,158	2,454,606	
80	229	Interest Accrued	A-51	1,507,067	1,524,392	
81	230	Other Current and Accrued Liabilities	A-52	22,432,259	21,405,193	
82		Total Current and Accrued Liabilities		\$ 49,211,106	\$ 49,803,348	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	40,054,834	41,205,082	
87	242	Other Deferred Credits	A-55	30,798,825	30,577,587	
88		Total Deferred Credits		\$ 70,853,658	\$ 71,782,669	
		VI. ACCUMULATED DEFERRED TAXES				
	267	Accumulated Deferred Income Taxes Liabilities	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	72,336,207	70,247,078	
96		Total Reserves		\$ 72,336,207	\$ 70,247,078	
97						
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
99	265	Contributions in Aid of Construction	A-57	131,875,558	122,861,925	
100		Total Liabilities and Other Credits		\$ 674,244,853	\$ 643,697,726	

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	154,591,835
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	88,307,822
6	503	Depreciation	A-5	14,307,773
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	17,791,587
11		Total Operating Revenue Deductions		\$ 120,407,326
12		Net Operating Revenues		\$ 34,184,509
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		\$ 34,184,509
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	66,000
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	44,964
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	476,767
24	527	Nonoperating Revenue Deductions	B-14	(189,142)
25		Total Other Income		\$ 398,588
26		Net Income before Income Deductions		\$ 34,583,097
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	5,950,675
30	531	Amortization of Debt Discount and Expense	B-16	22,768
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	119,082
34	535	Other Interest Charges	B-20	59,013
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	136,012
38		Total Income Deductions		\$ 6,287,551
39		Net Income		\$ 28,295,547
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 28,295,547
45		Proprietary Accounts scheduled on pages 38		

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)	766,181,915	59,358,830	(866,393)	-	\$ 824,674,353
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	28,513,475	72,205,002		(59,358,830)	\$ 41,359,646
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	\$ 795,151,740	\$ 131,563,832	\$ (866,393)	\$ (59,358,830)	\$ 866,490,349

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	\$ 29,982,675	\$ 5,438,325	\$ (50)		\$ 35,420,951
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	18,885,563	1,076,718			\$ 19,962,281
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 18,885,563	\$ 1,076,718	\$ -	\$ -	\$ 19,962,281
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	28,545,803	2,309,108			\$ 30,854,911
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	71,363,704	3,313,375			\$ 74,677,079
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 99,909,506	\$ 5,622,483	\$ -	\$ -	\$ 105,531,990
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	7,808,194	543,195			\$ 8,351,389
30	332	Water Treatment Equipment	100,959,391	2,976,147			\$ 103,935,539
31		Total Water Treatment Plant	\$ 108,767,586	\$ 3,519,342	\$ -	\$ -	\$ 112,286,928

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	35,183,094	2,214,876			\$ 37,397,970
35	343	Transmission and Distribution Mains	271,835,538	21,163,519	(117,762)		\$ 292,881,295
36	344	Fire Mains	15,935				\$ 15,935
37	345	Services	116,195,523	12,331,648	(441,479)		\$ 128,085,692
38	346	Meters	10,267,151	1,239,110	(274,771)		\$ 11,231,491
39	347	Meter Installations					\$ -
40	348	Hydrants	19,066,408	1,111,448			\$ 20,177,856
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 452,563,649	\$ 38,060,601	\$ (834,011)	\$ -	\$ 489,790,239
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	22,169,718	923,779			\$ 23,093,497
46	372	Office Furniture and Equipment	9,904,595	602,768	(1,923)		\$ 10,505,440
47	373	Transportation Equipment	7,539,455	891,068	(27,382)		\$ 8,403,142
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	1,121,519	22,503			\$ 1,144,022
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	2,425,539	606,804	(3,027)		\$ 3,029,317
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 43,160,826	\$ 3,046,923	\$ (32,332)	\$ -	\$ 46,175,418
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	\$ 753,290,466	\$ 56,764,393	\$ (866,393)	\$ -	\$ 809,188,466

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	8,183			\$ 89,902
3	395	Recycled Water Depreciable Plant	12,809,731	2,586,255			\$ 15,395,986
4		Total Recycled Water Utility Plant	\$ 12,891,450	\$ 2,594,438	\$ -	\$ -	\$ 15,485,888

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	495,925
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 of useful	981,681	970,936
2	Other	5,323,581	5,323,581
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 6,305,262	\$ 6,294,517

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	793,413,543	735,553,401
3		Construction Work in Progress	41,359,646	28,513,475
4		General Office Prorate	31,260,810	30,628,514
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 866,033,999	\$ 794,695,390
6		Less Accumulated Depreciation		
7		Plant in Service	246,326,404	228,347,733.66
8		General Office Prorate	5,398,210	4,739,209
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 251,724,614	\$ 233,086,942
10		Less Other Reserves		
11		Deferred Income Taxes	71,911,281	70,028,519
12		Deferred Investment Tax Credit	424,926	218,559
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 72,336,207	\$ 70,247,078
15		Less Adjustments		
16		Contributions in Aid of Construction	131,875,558	122,861,925
17		Advances for Construction	40,054,834	41,205,082
18		Other (1)	(8,302,770)	(6,938,170)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 163,627,622	\$ 157,128,837
20		Add Materials and Supplies	\$ 3,343,545	\$ 2,914,075
21		Add Working Cash (=Line 34)	18,100,158	17,603,537
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 399,789,260	\$ 354,750,145
		(1) Other Adjustment		
		Water Entitlements	(5,196,921)	(5,196,921)
		Deferred Debit Income Tax	(4,378,733)	(3,081,423)
		Other	1,272,884	1,340,174
		Net Other Adjustment	(8,302,770)	(6,938,170)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 88,113,677	\$ 85,666,587
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 139,746,780	\$ 141,400,377
28		Other Revenues: Flat Rate Monthly Billing	\$ 2,487,742	\$ 2,455,083
29		Total Revenues (=Line 27 + Line 28)	\$ 142,234,522	\$ 143,855,460
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0175	0.0171
31		5/24 x Line 25 x (100% - Line 30)	18,035,944	17,542,620
32		1/24 x Line 25 x Line 30	64,214	60,917
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 18,100,158	\$ 17,603,537
		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	\$ 232,362,868	\$ 2,755			724,074
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	14,262,815				44,958
	(b) Charged to Account 504 ⁽¹⁾		145			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	4,129,891				246,026
5	(e) Charged to clearing accounts	982,073				
6	(f) Salvage recovered	55,382				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 19,430,161	\$ 145	\$ -	\$ -	\$ 290,984
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(862,057)				
11	(b) Cost of removal	(221,416)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (1,083,473)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 250,709,556	\$ 2,899	\$ -	\$ -	\$ 1,015,058
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	9,155,804	633,680			\$ 9,789,484
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 9,155,804	\$ 633,680	\$ -	\$ -	\$ 9,789,484
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	7,504,835	837,131			\$ 8,341,966
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	37,489,097	2,652,823		1,979	\$ 40,143,899
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 44,993,932	\$ 3,489,954	\$ -	\$ 1,979	\$ 48,485,865
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,197,682	178,695			\$ 1,376,377
21	332	Water Treatment Equipment	28,994,047	3,049,543			\$ 32,043,590
22		Total Water Treatment Plant	\$ 30,191,728	\$ 3,228,238	\$ -	\$ -	\$ 33,419,966
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	10,267,076	793,827		(31,962)	\$ 11,028,941
27	343	Transmission and Distribution Mains	86,928,963	5,757,963	(117,722)	(148,163)	\$ 92,421,041
28	344	Fire Mains	14,439	304			\$ 14,743
29	345	Services	31,141,216	3,141,978	(437,233)	(18,005)	\$ 33,827,955
30	346	Meters	(1,782,154)	198,863	(274,771)	33,263	\$ (1,824,799)
31	347	Meter Installations					\$ -
32	348	Hydrants	8,437,283	485,174		(16,652)	\$ 8,905,804
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 135,006,822	\$ 10,378,109	\$ (829,726)	\$ (181,520)	\$ 144,373,686
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	4,520,783	435,716			\$ 4,956,499
38	372	Office Furniture and Equipment	2,292,658	517,993	(1,923)		\$ 2,808,728
39	373	Transportation Equipment	4,707,572	730,994	(27,382)	13,506	\$ 5,424,690
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	734,015	92,307			\$ 826,322
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	1,483,629	158,772	(3,027)		\$ 1,639,375
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 13,738,657	\$ 1,935,782	\$ (32,331)	\$ 13,506	\$ 15,655,614
49		Total	\$ 233,086,942	\$ 19,665,763	\$ (862,057)	\$ (166,034)	\$ 251,724,615

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)	5,196,921	5,196,921
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,196,921	\$ 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	4,893,183	2,825,760
2			
3			
4			
5	Total	\$ 4,893,183	\$ 2,825,760

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	11,507,532	16,666
2			
3			
4			
5	Total	\$ 11,507,532	\$ 16,666

**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	12,614,941	11,191,526
2	125-2	Other Accounts Receivable	3,588,537	4,870,790
3				
4				
5	Total		\$ 16,203,478	\$ 16,062,317

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	-	90,759			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ 90,759		\$ -	\$ -

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	2,914,075	3,343,545
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 2,914,075	\$ 3,343,545

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	25,326,821	13,600,132
2	Other	504,480	520,066
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 25,831,301	\$ 14,120,198

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	2,371		(862)	\$ 1,509
2	First Mortgage Series O	7,000,000		08/01/92	08/01/22	3,926		(1,096)	\$ 2,830
3	First Mortgage Series P	15,000,000		09/01/98	09/01/28	34,590		(3,578)	\$ 31,012
4	First Mortgage Series Q	15,000,000		07/01/06	07/01/36	40,657		(2,323)	\$ 38,334
5	First Mortgage Series R	30,000,000		09/01/08	09/01/38	101,512		(5,162)	\$ 96,350
6	First Mortgage Series S	30,000,000		11/01/11	11/01/21	27,616		(9,747)	\$ 17,869
7	First Mortgage Series T					24,538			\$ 24,538
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 235,210	\$ -	\$ (22,768)	\$ 212,442

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

Line No.	Designation of long-term debt (a)	Principal amount of securities to which premium minus expense, relates (b)	Total Net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	None								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ -	\$ -	\$ -	\$ -

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

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

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

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

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Other Work in Progress	1,142,558	1,194,656
2			
3			
4			
5	Total	\$ 1,142,558	\$ 1,194,656

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	6,386,630	9,173,223
2	Deferred regulatory costs	1,014,464	945,942
3			
4			
5			
6	Total	\$ 7,401,093	\$ 10,119,165

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		11,673,600
2								
3								
4								
5								
6	Total				\$ 2,400,000	\$ 2,400,000		\$ 11,673,600

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	\$ 227,253,355
2		CREDITS	
3	400	Credit balance transferred from income account	28,295,547
4	401	Miscellaneous credits to surplus (specify)	5,043,671
5			
6		Total credits	\$ 33,339,217
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(11,673,600)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (11,673,600)
15		Balance end of year	\$ 248,918,972

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	2,100,000	1,400,000	9.90%		34,445	190,575	207,900
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				\$ 99,100,000	\$ 98,400,000		\$ -	\$ 497,541	\$ 5,950,675	\$ 5,968,000

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)	12/18/19	12/18/20	-	7,000,000	4.50%	1,958	4,740
2								
3								
4								
5								
6								
7	Total			\$ -	\$ 7,000,000		\$ 1,958	\$ 4,740

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	24,144,038	14,925,143
2			
3			
4			
5	Total	\$ 24,144,038	\$ 14,925,143

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	275,119	268,479
2			
3			
4			
5	Total	\$ 275,119	\$ 268,479

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	1,524,392	1,507,067
2	229-2 Interest Accrued on Other Liabilities		
3			
4			
5	Total	\$ 1,524,392	\$ 1,507,067

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	8,766,654	8,638,813
2	Fontana Water Company Division Water Costs	5,218,353	6,141,600
3	Vacations	2,812,000	3,055,000
4	Sick Leave	778,000	766,000
5	Holiday	290,357	203,272
6	Accrued Payroll and Fringe	1,529,479	1,740,163
7	County and City Franchise Fees	1,237,572	1,202,328
8	Miscellaneous	772,779	685,083
9			
10			
11			
12			
13			
14			
15			
16	Total	\$ 21,405,193	\$ 22,432,259

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 54, Schedule B4](#), 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		39,763	3,907,902	3,913,624			45,485
2	State corporation franchise tax	982,832		3,178,801	2,913,629		1,248,004	
3	State unemployment insurance tax	1,165		45,645	46,303		507	
4	Other state and local taxes			-	(679)		679	
5	Federal unemployment insurance tax	(47,195)		13,306	(34,021)		132	
6	Fed. ins. contr. act (old age retire.)	(226)		1,796,762	1,796,536			
7	Other federal taxes			-				
8	Federal income taxes	1,518,030		9,208,537	8,897,732		1,828,835	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 2,454,606	\$ 39,763	\$ 18,150,953	\$ 17,533,124	\$ -	\$ 3,078,158	\$ 45,485

(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	41,205,082
2	Additions during year	633,658
3	Subtotal - Beginning balance plus additions during year	\$ 41,838,739
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	1,783,906
8	Present worth basis	
9	Total refunds	\$ 1,783,906
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	\$ 1,783,906
16	Balance end of year	\$ 40,054,834

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	27,507,802	28,172,549
2	Revenue effect from federal income tax rate change effective January 1, 2018	3,069,785	2,626,276
3			
4			
5			
6	Total	\$ 30,577,587	\$ 30,798,825

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	70,028,519	Deferred Income Taxes		507	1,882,762	\$ 71,911,281
6	258	218,559	Deferred ITC	(30,957)	507	237,325	\$ 424,926
7	Total	\$ 70,247,078		\$ (30,957)		\$ 2,120,086	\$ 72,336,207

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	\$ 122,861,925			119,164,514	3,697,411
2	Add: Credits to account during year					
3	Contributions received during year	\$ 13,499,466			13,493,820	5,645
4	Other credits	\$ -				
5	Total credits	\$ 13,499,466	\$ -	\$ -	\$ 13,493,820	\$ 5,645
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (4,485,832)			(4,485,832)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (4,485,832)	\$ -	\$ -	\$ (4,485,832)	\$ -
11	Balance end of year	\$ 131,875,558	\$ -	\$ -	\$ 128,172,502	\$ 3,703,056

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 Liabilities

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	89,851,617	91,586,789	\$ (1,735,171)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	29,031,021	28,553,514	\$ 477,507
6		601-3 Industrial Sales	8,943,249	8,496,778	\$ 446,471
7		601-4 Sales to Public Authorities	11,920,894	12,763,296	\$ (842,403)
8		Sub-total	\$ 139,746,780	\$ 141,400,377	\$ (1,653,596)
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	2,487,742	2,455,083	\$ 32,659
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	830,487	1,003,172	\$ (172,685)
26		Sub-total	\$ 3,318,229	\$ 3,458,255	\$ (140,026)
27		Total Water Service Revenues	\$ 143,065,009	\$ 144,858,632	\$ (1,793,622)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	391,415	360,923	\$ 30,492
31	612	Rent from Water Property	1,795	1,727	\$ 67
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	9,306,634	8,249,080	\$ 1,057,553
34	615	Recycled Water Revenues	1,826,983	2,097,617	\$ (270,635)
35		Total Other Water Revenues	\$ 11,526,826	\$ 10,709,348	\$ 817,478
36	501	Total operating revenues	\$ 154,591,835	\$ 155,567,979	\$ (976,144)

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	78,484,131
33	Orange County	
34	San Bernardino County	76,107,704
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	\$ 154,591,835

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	35,035,427	35,510,452	\$ (475,025)
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			73,694	73,857	\$ (163)
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 35,109,121	\$ 35,584,309	\$ (475,188)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		160,084	166,935	\$ (6,850)
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		1,168,711	1,021,289	\$ 147,421
28	725	Miscellaneous expenses	A			437,579	410,776	\$ 26,803
29	726	Fuel or power purchased for pumping	A	B	C	7,846,753	8,269,526	\$ (422,773)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		75,532	75,905	\$ (373)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		594,638	516,246	\$ 78,391
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		565,539	544,544	\$ 20,995
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 10,848,836	\$ 11,005,221	\$ (156,385)

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		304,800	290,070	\$ 14,730
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			5,235,514	4,756,460	\$ 479,054
43	743	Miscellaneous expenses	A	B		7,680	4,069	\$ 3,611
44	744	Chemicals and filtering materials	A	B		4,033,247	4,131,157	\$ (97,910)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		45,116	48,654	\$ (3,538)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		16,587	9,488	\$ 7,099
49	748	Maintenance of water treatment equipment	A	B		2,465,053	1,792,289	\$ 672,764
50		Total water treatment expenses				\$ 12,107,998	\$ 11,032,187	\$ 1,075,811
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		698,900	505,187	\$ 193,713
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			92,256	19,354	\$ 72,902
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			700,761	712,447	\$ (11,686)
58	754	Meter expenses	A			317,009	398,803	\$ (81,794)
59	755	Customer installations expenses	A			279,314	246,297	\$ 33,017
60	756	Miscellaneous expenses	A			142,007	72,085	\$ 69,922
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		6,793	23,680	\$ (16,887)
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		43,569	100,174	\$ (56,605)
66	761	Maintenance of trans. and distribution mains	A			1,228,055	1,283,337	\$ (55,282)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,651,573	1,536,744	\$ 114,830
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			79,298	84,728	\$ (5,430)
72	765	Maintenance of hydrants	A			242,416	281,131	\$ (38,715)
73	766	Maintenance of miscellaneous plant	A			248,651	193,250	\$ 55,402
74		Total transmission and distribution expenses				\$ 5,730,602	\$ 5,457,215	\$ 273,387

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		915,313	778,130	\$ 137,183
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,242,544	1,217,388	\$ 25,156
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B		3,359,150	3,239,177	\$ 119,973
82	774	Miscellaneous customer accounts expenses	A			909,974	807,620	\$ 102,354
83	775	Uncollectible accounts	A	B	C	194,145	189,217	\$ 4,928
84		Total customer account expenses				\$ 6,621,127	\$ 6,231,532	\$ 389,594
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				1,473,248	1,324,467	\$ 148,781
97		Total recycled water expenses				\$ 1,473,248	\$ 1,324,467	\$ 148,781
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	6,418,538	5,973,469	\$ 445,068
101	792	Office supplies and other expenses	A	B	C	777,760	803,662	\$ (25,902)
102	793	Property insurance	A			216,789	192,181	\$ 24,608
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			2,285,753	2,119,487	\$ 166,267
105	795	Employees' pensions and benefits	A	B	C	8,906,430	8,805,933	\$ 100,498
106	796	Franchise requirements	A	B	C	1,202,328	1,237,572	\$ (35,244)
107	797	Regulatory commission expenses	A	B	C	399,662	539,046	\$ (139,384)
108	798	Outside services employed	A			329,720	322,888	\$ 6,832
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			388,445	347,660	\$ 40,786
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	888,916	923,725	\$ (34,808)
114		Total administrative and general expenses				\$ 21,814,342	\$ 21,265,622	\$ 548,720
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	79,730	18,458	\$ 61,272
118	812	Administrative expenses transferred - Cr.	A	B	C	(5,477,182)	(6,063,208)	\$ 586,026
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (5,397,452)	\$ (6,044,750)	\$ 647,298
121		Total operating expenses				\$ 88,307,822	\$ 85,855,804	\$ 2,452,018

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 45, Schedule A-53](#).
- 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, 528) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 3,907,902	3,799,776	89,644	18,482	
2	California corporate franchise taxes	\$ 3,178,801	3,149,558		29,243	
3	State unemployment insurance tax	\$ 45,645	47,414			(1,769)
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 13,306	13,734			(428)
6	Federal insurance contributions act	\$ 1,796,763	1,611,546			185,217
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 9,208,537	9,169,558		38,979	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 18,150,953	\$ 17,791,587	\$ 89,644	\$ 86,703	\$ 183,020

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 22	28,295,547
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 2019	9,208,537
5	State franchise tax charged in 2019	3,178,800
6	Capitalized interest	167,272
7	Taxable Contributions and Advances for Construction	12,503,426
8	Miscellaneous and non-deductible items	5,710,853
9	Total Additions	30,768,888
10		
11	Deduct: 2018 State franchise tax	4,402,162
12	Refunding of taxable Advances for Construction	521,678
13		
14	Total Deductions	4,923,840
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 54,140,595
31	Computation of tax:	
32	Calculated Tax @ 21%	11,369,525
33	Add: Prior year federal income tax	(2,130,031)
34	Less: Amortization of Investment Tax Credit	30,957
35	Tax per return	\$ 9,208,537

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	66,000
2		
3		
4		
5	Total	\$ 66,000

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	44,964
2		
3		
4		
5	Total	\$ 44,964

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	476,767
2		
3		
4		
5		
6		
7		
8	Total	\$ 476,767

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Federal Income Tax	38,979
2	State Income Tax	29,243
3	Miscellaneous Deductions	120,921
4		
5	Total	\$ 189,142

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

Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	5,950,675
2		
3		
4		
5	Total	\$ 5,950,675

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

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

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

Line No.	Description of Items (a)	Amount (b)
1	Interest on Debt to Affiliated Company	119,082
2		
3		
4		
5	Total	\$ 119,082

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Interest on Bank Line of Credit	59,013
2		
3		
4		
5	Total	\$ 59,013

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	53,348
2	Turkeys for various charities	35,598
3	Other	47,067
4		
5	Total	\$ 136,012

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			
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	24	2,801,105
3	Employees - Water treatment	39	2,333,647
4	Employees - Transmission and distribution	44	3,722,504
5	Employees - Customer account	62	5,209,186
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	8	3,964,214
9	General office	90	4,771,164
10	Total	267	\$ 22,801,820

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	-	10	-	-	10	40	391,878	10	18,990
2						-				
3						-				
4	Total	-	10	-	-	10	40	\$ 391,878	10	\$ 18,990

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					1,685,349	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 Attachments 1 and 2							
7								
8								
9								
10								

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

Purchased Water for Resale			
16	Purchased from - See Attachment 3		
17	Annual quantities purchased	(Unit chosen) ²	5,348,788 CCF
18			
19			

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	7	11,354,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	59	51,627,000	Includes 431,000 Gallons for Recycled Water
12	Concrete			
13	Total	66	62,981,000	

SAN GABRIEL VALLEY WATER COMPANY
Wells - Los Angeles County Division
2019

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'	130	134	960	60,495
1D	11828 E. Ranchito Street	18" x 834'	139	158	2,480	991,963
1E	11828 E. Ranchito Street	18" x 830'	124	135	2,650	375,528
2D	4921 N. Tyler Avenue	20" x 600'	112	131	2,413	1,335,860
2E	4921 N. Tyler Avenue	18" x 620'	110	128	2,000	12,701
2F	4921 N. Tyler Avenue	20" x 620'	115	136	1,576	330,716
8A	2701 N. Loma Street	10" x 501'				
8B	2701 N. Loma Street	12" x 312'	73	97	1,170	5,055
8C	2701 N. Loma Street	18" x 534'	78	111	1,396	347,983
8D	2701 N. Loma Street	18" x 580'	73	94	1,822	443,107
8E	2701 N. Loma Street	18" x 970'	89	125	2,735	50,720
8F	2701 N. Loma Street	18" x 1220'	68	118	3,020	291,485
11A	12630 E. Fineview Street	20" x 445'	59	96	2,405	748,760
11B	12630 E. Fineview Street	20" x 664'	60		1,794	1,420
11C	12630 E. Fineview Street	20" x 419'	61	123	978	15,161
11D	12630 E. Fineview Street	20" x 460'	50	129	1,804	143,417
B1A	12414 Kathleen Street	20" x 401'				
B2A	122489 Pellisier Road	22" x 406'				
B4B	940 Baldwin Park Boulevard	16" x 1178'	100			
B4C	940 Baldwin Park Boulevard	16" x 1058'	129			
B5A	209 Perez Place	16" x 510'	112			
B5B	209 Perez Place	20" x 516'		146	2,707	1,925,822
B5C	209 Perez Place	18" x 1290'	80			
B5D	209 Perez Place	18" x 1335'	87		2,270	197,800
B5E	209 Perez Place	20" X 820'		129	2,885	1,821,073
B6C	14104 E Corak Street	18" x 526'				
B6D	14104 E Corak Street	18" x 1078'	129			
B7E	14614 E. Nelson Avenue	18" x 1203'	108	152	542	59,897
B9B	436 N. Orange Avenue	18" x 1128'	107	173	823	95,450
B11B	14453 E. Temple Avenue	18" x 860'	111		1,790	368,832
B24A	14650 Nelson Avenue	20" x 1170'	114	229	2,584	50,050
B24B	14650 Nelson Avenue	20" x 1170'	104		2,402	3,708
B25A	13032 Bess Avenue	20" x 800'		140	2,745	1,791,069
B25B	13032 Bess Avenue	20" x 1030'		151	2,364	1,530,003
B26A	1517 Virginia Avenue	20" x 800'		134	1,036	647,580
B26B	1517 Virginia Avenue	20" x 1030'		141	965	588,383
G4A	3350 N. Walnut Grove	14" x 402'	131	143	951	78,660
W1C	6135 S. Pioneer Boulevard	20" x 530'	82	140	1,754	36,133
W1E	6135 S. Pioneer Boulevard	20" x 552'	84			
W6B	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'	66	114	2,378	354,851
W6D	10509 E. Dunlap Crossing	18" x 800'	83	104	2,488	161,525
Well #5	City of Industry					29,891
						<u>14,895,098</u>
						<u>(1,657,763)</u>
						<u>13,237,335</u>

* As of December 31, 2019

Less: Cal Domestic Interconnections

Total All Wells

SAN GABRIEL VALLEY WATER COMPANY
Wells - Fontana Water Company Division
2019

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	2,334	761,429
F7B	8326 Cherry Ave.	20" x 1010'	507	540	2,593	334,815
F10B	17651 Baseline Ave.	18" x 1040'	651	619	1,144	446,391
F10C	17651 Baseline Ave.	18" x 1010'	499	649	379	246,074
F10D	1265 N. Tamarind Ave.	20" x 1300'	574		1,248	676,511
F13A	1900 North Alder Ave.	16" x 1000'	536		1,439	3,403
F13B	1900 North Alder Ave.	16" x 1140'	545		1,829	122,790
F15A	5888 Citrus Ave.	18" x 1240'	645		1,377	211,024
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,132	272,890
F17C	14555 San Bernardino Ave.	18" x 930'	359		2,955	396,232
F18A	7706 Sierra Ave.	20" x 884'	OOS		2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,365	256,260
F22A	14777 Ceres Ave.	18" x 870'	457		1,843	
F23A	16025 Boyle Ave.	18" x 770'	363		2,474	37,462
F24A	7211 Juniper Ave.	18" x 1100'	673		1,843	229,320
F26A	16991 Micallef St.	18" x 1140'	671	718	1,886	29,094
F27A	Upper Lytle Creek Wash	18" x 105'	77	79	203	129,122
F28A	Lower Lytle Creek Wash	20" x 580'	304		559	277,281
F29A	Lower Lytle Creek Wash	20" x 656'	308	437	686	374,936
F30A	8222 Hemlock Ave.	20" x 918'	533		1,017	
F31A	16135 Baseline Ave.	16" x 1040'	655		1,465	709,289
F32A	Lower Lytle Creek Wash	20" x 600'	249	418	760	492,835
F33A	Upper Lytle Creek Wash	20" x 169'	89	92	437	262,278
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	416		315	
F40A	Lower Lytle Creek Wash	20" x 407'	192	223	523	293,765
F42A	Upper Lytle Creek Wash	20" x 157'	107	111	528	265,918
F44A	7980 Sultana Avenue	18" x 960'	576		2,280	715,264
F44B	7980 Sultana Avenue	18" x 1000'	578		2,300	
F44C	7980 Sultana Avenue	18" x 1000'	573		2,422	331,134
F49A	2116 W. Baseline Road	18" x 960'	464	478	1,579	738,094
F54A	3221 Riverside Avenue #H	20"x 670'	202		739	537,474
					Total All Wells	<u><u>9,151,085</u></u>

* As of December 31, 2019

ATTACHMENT 3 (to Schedule D-1)

**San Gabriel Valley Water Company
Purchased Water For Resale
2019**

Central Basin Municipal Water District - Recycled	49,345 CCF
Los Angeles County Sanitation District - Recycled	5,327 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	537,717 CCF
Los Angeles County Division	<u>592,389 CCF</u>
Inland Empire Utilities Agency - Recycled	64,700 CCF
Inland Empire Utilities Agency - Potable	4,691,699 CCF
Fontana Water Company Division	<u>4,756,399 CCF</u>
Total	<u><u>5,348,788 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		17,050	
12	Cast Iron (cement lined)						6,742		160,529	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						17,874		7,280	5,307
16	Standard screw	6,976	1,674	69,600	4,492	3,058	8,258	1,095	515	138
17	Screw or welded casing			8,973	2,224	6,180	32,941	10,278	9,281	1,016
18	Cement - asbestos					446	299,570		1,066,738	656,154
19	Welded steel					830	58,687	1,482	500,261	837,652
20	Wood									
21	Other (specify) Plastic		390	3,122			12,001		173,188	199,970
22	Total	6,976	2,230	82,079	6,716	10,514	436,413	12,855	1,934,842	1,705,530

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									17,390
24	Cast Iron (cement lined)	4,965	299							177,828
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			32,769
28	Standard screw									95,806
29	Screw or welded casing									70,893
30	Cement - asbestos	318,462	143,731	12,692	78,815	1,313				2,577,921
31	Welded steel	80,850	745,854	34,457	636,115	9,592	49,863	237,748	93,562	3,286,953
32	Wood									-
33	Other (specify) Plastic		6,913		108					395,692
34	Total	418,380	901,623	52,137	748,046	23,786	53,133	240,398	93,576	6,729,234

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	85,027	85,617		
Commercial	7,657	7,755		
Industrial	130	130		
Public authorities	1,017	1,008		
Irrigation				
Other (specify) Construction	102	99		
Other (specify) Recycled	55	68		
Subtotal	93,988	94,677	-	-
Private fire connections			2,261	2,310
Public fire hydrants			9,400	9,465
Total	93,988	94,677	11,661	11,775

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	60,192	
3/4 - in	3,336	20,762
1 - in	26,160	68,267
1.5 - in	1,781	1,396
2 - in	3,281	3,557
3 - in	130	156
4 - in	52	399
6 - in	62	68
8 - in	27	51
Other	45	21
Total	95,066	94,677

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	65
3. Used, after repair	582
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	60,899
2. More than 10, but less than 15 years	22,000
3. More than 15 years	12,167

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	1,162,982	976,388	960,633	1,164,181	1,416,341	1,401,026	1,685,094	8,766,645
Commercial	368,197	314,999	320,648	406,587	486,439	485,948	559,323	2,942,141
Industrial	157,100	146,105	145,750	169,529	182,840	178,778	201,215	1,181,317
Public authorities	132,461	78,096	79,323	202,165	243,789	258,805	326,771	1,321,410
Irrigation								-
Other (specify) - Recyled	8,882	2,738	9,224	50,823	65,322	76,610	114,121	327,720
Other (specify) - Construction	6,992	4,297	7,164	19,585	11,008	9,695	12,268	71,009
								-
Total	1,836,614	1,522,623	1,522,742	2,012,870	2,405,739	2,410,862	2,898,792	14,610,242

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	1,739,021	1,825,751	1,559,215	1,523,497	1,197,665	7,845,149	16,611,794	17,619,049	
Commercial	569,966	610,482	545,521	522,429	399,351	2,647,749	5,589,890	5,722,465	
Industrial	144,980	243,710	202,969	225,615	181,593	998,867	2,180,184	2,144,828	
Public authorities	328,500	331,165	267,205	245,135	126,258	1,298,263	2,619,673	3,027,665	
Irrigation						-	-	-	
Other (specify) - Recyled	92,447	96,609	79,795	52,124	7,440	328,415	656,135	802,366	
Other (specify) - Construction	16,733	26,944	17,936	21,377	(1,605)	81,385	152,394	206,818	
						-	-	-	
Total	2,891,647	3,134,661	2,672,641	2,590,177	1,910,702	13,199,828	27,810,070	29,523,191	

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 _____ 491,800

**SCHEDULE E-1
Balancing and Memorandum Accounts**

(Over) Under
Collected

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Pump Tax and Purchased Water	W-4505, W-4590 & D.17-06-008	\$ 778,792	(3,569,020)	3,518,182	16,845			\$ 744,799
2	Water Production	D.04-07-034, W-4498 & W-4590	\$ 8,628,260	(907,549)	2,038,504	167,218	(3,680,454)		\$ 6,245,979
3	Purchased Power	W-4382, W-4498, W-4505, W-4590, D.04-07-034	\$ (935,457)		23,938	(21,206)			\$ (932,725)
4	Water Quality Litigation (Note A)	W-0494 & D.04-07-034	\$ 5,455,752	(2,400)	71,206	120,442			\$ 5,645,000
5	Water Revenue Adjustment Mechanism	D.10-04-031	\$ 1,946,173		361,750	47,412	105,254		\$ 2,460,589
6	California Alternative Rates for Water (CARW)	D.05-05-015 & D.04-07-034	\$ 782,493			22,417	(4,470,159)	4,605,639	\$ 940,390
7	Facilities Fee Memorandum Account	D.07-04-046	\$ (8,370,980)	(2,159,476)	6,195,602	(135,235)			\$ (4,470,089)
8	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	\$ -						\$ -
9	Cost of Capital Memorandum Account	D-10-10-035	\$ 192,338			4,222			\$ 196,560
10	Conservation Program Memorandum Account	D.09-06-027	\$ (278,410)	(949,050)	586,958	(9,298)			\$ (649,800)
11	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	\$ 401,327		169,971	12,540			\$ 583,838
12	Water Conservation Memorandum Account	W-4576	\$ 182,081			4,023			\$ 186,104
13	Plant F23 Balancing Account	W-5165	\$ 238,179		(22,593)	1,908	(217,494)		\$ -
14	Mains Project Balancing Account (FWC)	W-5174	\$ 2,194,179	(617,209)		43,606			\$ 1,620,576
15	Previously Authorized Balance Balancing Account	W-5043 & AL 453	\$ 3,369,575		22,592	74,028			\$ 3,466,195
16	Drought Lost/Surcharge Revenues Balancing Account	W-5169 & AL 507-A, AL 508-A	\$ 6,750,269			106,732	(3,982,557)		\$ 2,874,444
17	Payment Options Memorandum Account	W-5023	\$ 38,032			836			\$ 38,868
18	Water-Energy Nexus Memorandum Account	D.15-09-023	\$ 448,192			9,838			\$ 458,030
19	School Lead Testing Memorandum Account	AL 491-A	\$ 7,243		1,810	183			\$ 9,236
20	Water Rights Memo Account	D.17-06-008			64,123	95			\$ 64,218
21	2018 Tax Accounting Memorandum Account	Water Division letter dated 12/22/17	\$ (2,270,017)	481,671		(45,422)			\$ (1,833,768)
	Total		\$ 19,558,021	(7,723,033)	13,032,043	421,184	(12,245,410)	4,605,639	\$ 17,648,444

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 \$12,326,019 and \$0 for the Fontana Water Company Division, as of December 31, 2019. 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 73a**

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 73b through 73m**

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.
- * 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).

**Schedule E-4
Report on Affiliate Transactions**

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

	<u>Amount</u>
Utility Investment Company	203,080
Total	<u><u>203,080</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 - \$4,500,000. Amount outstanding at year-end - \$0.00

Interest received on short term loans to affiliate (Utility Investment Company)
Total for 2019 - \$35,510.

Periodic short term loans from affiliate (Utility Investment Company)
Maximum outstanding at any one time - \$9,000,000. Amount outstanding at year-end - \$0.00

Interest paid on short term loans from affiliate (Utility Investment Company)
Total for 2019 - \$119,082.

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.

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, 2019, through December 31, 2019.

President
Title (Please Print)

/s/ R.W. Nicholson
Signature

(626) 448-6183
Telephone Number

June 29, 2020
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2019

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS	Measure						
(A) % Calls Answered in 30 seconds	> or = 80.0%	95.5%	98.6%	98.8%	98.6%	97.9%	
(B) Abandonment Rate	< or = 5.0%	4.5%	1.4%	1.2%	1.4%	2.1%	
2. BILLING PERFORMANCE STANDARDS							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.2%	0.1%	0.1%	0.1%	0.1%	
(C) % of Payment Posting Errors	< or = 1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
(D) % Final Bill and Final Read							No performance measure. In compliance
3. METER READING PERFORMANCE STANDARD							
(A) % Meters Not Read	< or = 3.0%	0.2%	0.1%	0.2%	0.2%	0.2%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.1%	0.2%	0.2%	0.2%	0.2%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	1.8%	1.9%	2.1%	2.5%	2.1%	
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%	0.01%	
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.

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W

**2019
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: **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, 2019**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020
THE REPORT IS BEING FILED WITHIN THE TIME EXTENSIONS GRANTED ON MARCH 17TH AND MAY 5TH**

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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)	336,591,540	32,813,092	(307,705)	(9,995)	\$ 369,086,932
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	14,094,478	35,130,338		(32,813,092)	\$ 16,411,724
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	\$ 350,646,443	\$ 67,943,430	\$ (307,705)	\$ (32,823,087)	\$ 385,459,081

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	\$ 18,375,978	\$ 5,414,600			\$ 23,790,579
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	9,033,086	781,977			\$ 9,815,064
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 9,033,086	\$ 781,977	\$ -	\$ -	\$ 9,815,064
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	14,678,124	81,864			\$ 14,759,988
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	28,559,669	2,263,796			\$ 30,823,464
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 43,237,792	\$ 2,345,659	\$ -	\$ -	\$ 45,583,452
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	1,087,376	531,410			\$ 1,618,785
30	332	Water Treatment Equipment	50,721,916	2,856,036			\$ 53,577,952
31		Total Water Treatment Plant	\$ 51,809,292	\$ 3,387,446	\$ -	\$ -	\$ 55,196,737

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	17,489,482	1,872,013			\$ 19,361,495
35	343	Transmission and Distribution Mains	121,007,684	10,233,557	(57,101)	(2,550)	\$ 131,181,590
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	55,894,553	6,729,451	(233,813)	(7,445)	\$ 62,382,745
38	346	Meters	1,036,504	674,358	(13,764)		\$ 1,697,098
39	347	Meter Installations					\$ -
40	348	Hydrants	6,986,810	531,994			\$ 7,518,804
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 202,430,163	\$ 20,041,372	\$ (304,678)	\$ (9,995)	\$ 222,156,862
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	1,441,439	295,827			\$ 1,737,266
46	372	Office Furniture and Equipment	2,556,572	255,661			\$ 2,812,234
47	373	Transportation Equipment	3,073,739	246,320			\$ 3,320,059
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	380,777	11,786			\$ 392,563
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	1,097,918	32,442	(3,027)		\$ 1,127,334
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 8,550,445	\$ 842,037	\$ (3,027)	\$ -	\$ 9,389,455
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	\$ 333,453,076	\$ 32,813,092	\$ (307,705)	\$ (9,995)	\$ 365,948,468
62		Common Plant (General Office Prorate)	\$ 15,419,754	\$ 439,956	\$ (128,423)		\$ 15,731,286

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	21,846
2	Other		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 21,689	\$ 21,846

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	369,086,932	336,591,540
3		Construction Work in Progress	18,877,395	14,384,032
4		General Office Prorate	15,731,286	15,419,754
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 403,695,614	\$ 366,395,326
6		Less Accumulated Depreciation		
7		Plant in Service	113,893,257	105,640,575.11
8		General Office Prorate	2,958,697	2,634,008
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 116,851,954	\$ 108,274,583
10		Less Other Reserves		
11		Deferred Income Taxes	33,502,534	32,789,961
12		Deferred Investment Tax Credit	290,343	64,781
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 33,792,877	\$ 32,854,742
15		Less Adjustments		
16		Contributions in Aid of Construction	54,213,721	52,818,744
17		Advances for Construction	2,868,336	2,628,900
18		Other	(1,176,771)	(833,452)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 55,905,286	\$ 54,614,192
20		Add Materials and Supplies	\$ 1,313,244	\$ 1,379,154
21		Add Working Cash (=Line 34)	9,331,608	9,013,807
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 207,790,350	\$ 181,044,772
		(1) Other Adjustment		
		Deferred Debit Income Tax	(1,176,771)	(833,452)
		Net Other Adjustment	(1,176,771)	(833,452)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 45,541,287	\$ 43,973,108
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 66,205,331	\$ 66,911,272
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,390,713	\$ 1,371,999
29		Total Revenues (=Line 27 + Line 28)	\$ 67,596,045	\$ 68,283,272
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0206	0.0201
31		5/24 x Line 25 x (100% - Line 30)	9,292,568	8,976,993
32		1/24 x Line 25 x Line 30	39,040	36,814
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 9,331,608	\$ 9,013,807
		Electric power, gas or other fuel purchased for pumping and/or * purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 250 Utility Plant Common Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 105,491,370	\$ 1,297		\$ 2,634,008	149,205
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	6,066,348			354,014	44,958
	(b) Charged to Account 504 ⁽¹⁾		63			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,188,548				16,714
5	(e) Charged to clearing accounts	352,759			88,913	
6	(f) Salvage recovered	13,126			10,186	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 8,620,781	\$ 63	\$ -	\$ 453,113	\$ 61,672
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(313,454)			(128,423)	
11	(b) Cost of removal	(116,318)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (429,771)	\$ -	\$ -	\$ (128,423)	\$ -
14	Balance in reserve at end of year	\$ 113,682,380	\$ 1,360	\$ -	\$ 2,958,697	\$ 210,877
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	4,077,595	299,685			\$ 4,377,280
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 4,077,595	\$ 299,685	\$ -	\$ -	\$ 4,377,280
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	4,245,072	420,965			\$ 4,666,037
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	15,935,209	1,089,681			\$ 17,024,890
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 20,180,282	\$ 1,510,646	\$ -	\$ -	\$ 21,690,928
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	92,562	29,362			\$ 121,924
21	332	Water Treatment Equipment	13,876,817	1,741,807			\$ 15,618,624
22		Total Water Treatment Plant	\$ 13,969,379	\$ 1,771,169	\$ -	\$ -	\$ 15,740,548
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	5,529,791	359,297			\$ 5,889,088
27	343	Transmission and Distribution Mains	39,937,082	2,518,340	(59,651)	(93,252)	\$ 42,302,519
28	344	Fire Mains	13,638	289			\$ 13,927
29	345	Services	15,045,052	1,501,397	(237,012)	(6,600)	\$ 16,302,837
30	346	Meters	18,666	25,286	(13,764)	11,617	\$ 41,805
31	347	Meter Installations					\$ -
32	348	Hydrants	3,435,827	176,969		(14,956)	\$ 3,597,840
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 63,980,057	\$ 4,581,578	\$ (310,427)	\$ (103,192)	\$ 68,148,016
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	425,194	32,423			\$ 457,617
38	372	Office Furniture and Equipment	473	121,067			\$ 121,540
39	373	Transportation Equipment	1,786,852	264,064			\$ 2,050,916
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	317,812	24,051			\$ 341,863
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	902,932	64,644	(3,027)		\$ 964,550
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 3,433,263	\$ 506,249	\$ (3,027)	\$ -	\$ 3,936,485
49		Total	\$ 105,640,575	\$ 8,669,327	\$ (313,454)	\$ (103,192)	\$ 113,893,256

**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	42,287,110	42,599,022	\$ (311,912)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	15,833,256	15,462,278	\$ 370,978
6		601-3 Industrial Sales	3,483,611	3,360,738	\$ 122,873
7		601-4 Sales to Public Authorities	4,601,355	5,489,235	\$ (887,881)
8		Sub-total	\$ 66,205,331	\$ 66,911,272	\$ (705,941)
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	1,390,713	1,371,999	\$ 18,714
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	112,406	111,315	\$ 1,091
26		Sub-total	\$ 1,503,120	\$ 1,483,314	\$ 19,806
27		Total Water Service Revenues	\$ 67,708,451	\$ 68,394,586	\$ (686,136)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	96,590	91,237	\$ 5,353
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	8,991,896	8,105,078	\$ 886,818
34	615	Recycled Water Revenues	1,687,194	1,948,170	\$ (260,976)
35		Total Other Water Revenues	\$ 10,775,680	\$ 10,144,486	\$ 631,194
36	501	Total operating revenues	\$ 78,484,131	\$ 78,539,073	\$ (54,941)

**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	78,484,131
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	\$ 78,484,131

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	15,973,229	15,971,145	\$ 2,084
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			57,727	60,040	\$ (2,313)
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 16,030,955	\$ 16,031,184	\$ (229)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		97,181	108,974	\$ (11,793)
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		548,066	449,527	\$ 98,539
28	725	Miscellaneous expenses	A			211,254	187,293	\$ 23,961
29	726	Fuel or power purchased for pumping	A	B	C	3,628,458	3,553,691	\$ 74,767
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		56,715	58,901	\$ (2,186)
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		397,995	328,439	\$ 69,556
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		447,670	421,206	\$ 26,464
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 5,387,339	\$ 5,108,030	\$ 279,309

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		197,335	191,970	\$ 5,364
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			4,282,034	3,942,483	\$ 339,551
43	743	Miscellaneous expenses	A	B		684		\$ 684
44	744	Chemicals and filtering materials	A	B		3,367,774	3,224,984	\$ 142,790
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		45,116	48,654	\$ (3,538)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		4,309	5,268	\$ (959)
49	748	Maintenance of water treatment equipment	A	B		305,294	130,862	\$ 174,432
50		Total water treatment expenses				\$ 8,202,545	\$ 7,544,222	\$ 658,323
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		308,434	227,171	\$ 81,263
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			4,532	5,778	\$ (1,246)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			384,857	424,278	\$ (39,421)
58	754	Meter expenses	A			203,160	280,424	\$ (77,264)
59	755	Customer installations expenses	A			169,274	145,505	\$ 23,769
60	756	Miscellaneous expenses	A			72,849	40,390	\$ 32,459
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(3,380)	19,329	\$ (22,708)
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		30,798	36,520	\$ (5,722)
66	761	Maintenance of trans. and distribution mains	A			504,191	542,856	\$ (38,665)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			873,838	840,635	\$ 33,204
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			41,820	41,175	\$ 645
72	765	Maintenance of hydrants	A			148,178	195,942	\$ (47,764)
73	766	Maintenance of miscellaneous plant	A			168,022	126,485	\$ 41,537
74		Total transmission and distribution expenses				\$ 2,906,573	\$ 2,926,487	\$ (19,914)

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		500,219	440,762	\$ 59,457
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		638,758	628,090	\$ 10,668
80	773	Customer records and collection expenses	A			1,674,420	1,581,578	\$ 92,842
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			959,035	469,947	\$ 489,088
83	775	Uncollectible accounts	A	B	C	83,610	45,177	\$ 38,433
84		Total customer account expenses				\$ 3,856,043	\$ 3,165,554	\$ 690,489
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				1,027,763	1,247,154	\$ (219,391)
97		Total recycled water expenses				\$ 1,027,763	\$ 1,247,154	\$ (219,391)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	3,090,438	2,888,802	\$ 201,636
101	792	Office supplies and other expenses	A	B	C	392,254	378,333	\$ 13,921
102	793	Property insurance	A			108,240	96,251	\$ 11,989
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,145,636	1,066,775	\$ 78,860
105	795	Employees' pensions and benefits	A	B	C	4,502,857	4,328,441	\$ 174,416
106	796	Franchise requirements	A	B	C	696,287	716,747	\$ (20,460)
107	797	Regulatory commission expenses	A	B	C	189,732	274,130	\$ (84,397)
108	798	Outside services employed	A			70,506	87,118	\$ (16,612)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			191,254	173,061	\$ 18,194
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	427,498	433,409	\$ (5,912)
114		Total administrative and general expenses				\$ 10,814,702	\$ 10,443,067	\$ 371,635
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	79,730	18,458	\$ 61,272
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,680,753)	(2,465,872)	\$ (214,881)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (2,601,023)	\$ (2,447,414)	\$ (153,609)
121		Total operating expenses				\$ 45,624,898	\$ 44,018,285	\$ 1,606,613

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 45, Schedule A-53.
- 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, 528) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 2,049,391	2,046,879		2,512	
2	California corporate franchise taxes	\$ 1,535,974	1,521,566		14,408	
3	State unemployment insurance tax	\$ 22,383	23,762			(1,379)
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 6,528	6,958			(430)
6	Federal insurance contributions act	\$ 874,478	788,277			86,201
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 4,355,179	4,332,351		22,828	
9						
10						
11						
12						
13						
14	Total	\$ 8,843,933	\$ 8,719,793	\$ -	\$ 39,748	\$ 84,392

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									
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 Attached							
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	Central Basin Municipal Water District - Recycled						49,345	CCF
19	Los Angeles County Sanitation District - Recycled						5,327	CCF
20	Upper San Gabriel Valley Municipal Water District - Recycled						537,717	CCF
21								
22	Annual quantities purchased				(Unit chosen) ²		592,389	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 or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	1	1,193,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	39	30,055,000	Gallons
12	Concrete			
13	Total	40	31,248,000	

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)						3,906		20,488	2,926
13	Concrete									
14	Copper		166	384						
15	Riveted steel									
16	Standard screw	1,397	1,674	5,925	4,492	3,058	8,255	1,095	134	138
17	Screw or welded casing			8,973	2,224	3,918	32,926	10,278	9,281	1,016
18	Cement - asbestos					446	284,790		647,499	427,385
19	Welded steel					830	26,714	77	149,498	286,522
20	Wood									
21	Other (specify) Plastic		390	3,122			2,662		13,937	41,448
22	Total	1,397	2,230	18,404	6,716	8,252	359,593	11,450	840,837	759,435

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							31,203
25	Concrete									-
26	Copper									550
27	Riveted steel		194							194
28	Standard screw									26,168
29	Screw or welded casing									68,616
30	Cement - asbestos	173,695	76,165	12,692	39,048	1,313				1,663,033
31	Welded steel	50,941	251,328	14,925	239,761	4,360	5,836	68,093	48,096	1,146,981
32	Wood									-
33	Other (specify) Plastic				108					61,667
34	Total	228,233	327,973	27,617	278,917	5,673	5,836	68,093	48,096	2,998,752

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	42,047	42,429		
Commercial	4,998	5,026		
Industrial	48	48		
Public authorities	415	413		
Irrigation				
Other (specify) Construction	25	24		
Other (specify) Recycled	42	55		
Subtotal	47,575	47,995	-	-
Private fire connections			1,219	1,234
Public fire hydrants			4,096	4,118
Total	47,575	47,995	5,315	5,352

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	35,416	
3/4 - in	3,235	15,096
1 - in	6,821	29,719
1.5 - in	1,004	933
2 - in	1,639	1,884
3 - in	63	82
4 - in	41	211
6 - in	33	37
8 ther	13	27
Other	11	6
Total	48,276	47,995

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	31,164
2. More than 10, but less than 15 years	12,274
3. More than 15 years	4,838

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	567,666	481,626	506,356	567,152	647,673	639,396	771,617	4,181,486
Commercial	209,311	190,124	205,762	227,413	251,109	252,694	291,209	1,627,622
Industrial	60,694	61,564	64,376	73,022	74,358	71,272	75,914	481,200
Public authorities	53,155	43,536	42,305	82,540	101,273	98,278	120,272	541,359
Irrigation								-
Other (specify) - Recycled	6,382	2,234	7,486	44,229	59,401	69,747	103,075	292,554
Other (specify) - Construction	298	228	1,508	286	642	1,560	1,363	5,885
								-
Total	897,506	779,312	827,793	994,642	1,134,456	1,132,947	1,363,450	7,130,106

Classification of Service	During Current Year					Subtotal	Total	Total Prior Year
	August	September	October	November	December			
Residential	776,188	800,063	732,779	681,512	564,246	3,554,788	7,736,274	8,185,530
Commercial	283,620	291,088	282,581	258,238	229,761	1,345,288	2,972,910	2,960,397
Industrial	73,909	74,705	84,193	71,746	63,110	367,663	848,863	841,110
Public authorities	122,197	123,745	106,719	102,359	53,848	508,868	1,050,227	1,386,093
Irrigation						-	-	-
Other (specify) - Recycled	84,058	88,832	73,136	47,147	5,717	298,890	591,444	731,478
Other (specify) - Construction	904	1,204	689	326	198	3,321	9,206	13,110
Total	1,340,876	1,379,637	1,280,097	1,161,328	916,880	6,078,818	13,208,924	14,117,718

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 _____ 260,500 _____

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Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# _____

**2019
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, 2019**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020
THE REPORT IS BEING FILED WITHIN THE TIME EXTENSIONS GRANTED ON MARCH 17TH AND MAY 5TH**

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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)	398,961,861	25,652,790	(287,951)	(90)	\$ 424,326,611
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	13,833,566	31,762,740		(25,652,790)	\$ 19,943,516
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	\$ 413,291,352	\$ 57,415,530	\$ (287,951)	\$ (25,652,880)	\$ 444,766,051

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	\$ 10,564,731	\$ 23,725		\$ (50)	\$ 10,588,406
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	9,852,477	294,740			\$ 10,147,217
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 9,852,477	\$ 294,740	\$ -	\$ -	\$ 10,147,217
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	13,867,679	2,227,244			\$ 16,094,923
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	42,804,035	1,049,579			\$ 43,853,615
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 56,671,714	\$ 3,276,824	\$ -	\$ -	\$ 59,948,538
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	6,720,819	11,785			\$ 6,732,604
30	332	Water Treatment Equipment	50,237,475	120,111			\$ 50,357,586
31		Total Water Treatment Plant	\$ 56,958,294	\$ 131,897	\$ -	\$ -	\$ 57,090,191

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	17,693,612	342,863			\$ 18,036,475
35	343	Transmission and Distribution Mains	150,827,853	10,929,963	(58,070)	(40)	\$ 161,699,705
36	344	Fire Mains	806				\$ 806
37	345	Services	60,300,970	5,602,197	(200,221)		\$ 65,702,946
38	346	Meters	1,064,579	564,752	(1,109)		\$ 1,628,223
39	347	Meter Installations					\$ -
40	348	Hydrants	12,079,598	579,454			\$ 12,659,052
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 241,967,419	\$ 18,019,229	\$ (259,400)	\$ (40)	\$ 259,727,208
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,383,003	183,039			\$ 5,566,042
46	372	Office Furniture and Equipment	2,806,710	189,496	(1,169)		\$ 2,995,037
47	373	Transportation Equipment	3,440,579	354,323	(27,382)		\$ 3,767,521
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	288,697	10,717			\$ 299,414
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	1,270,913	574,363			\$ 1,845,275
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 13,189,901	\$ 1,311,938	\$ (28,551)	\$ -	\$ 14,473,288
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	\$ 389,208,875	\$ 23,058,353	\$ (287,951)	\$ (90)	\$ 411,979,187
62		Common Plant (General Office Prorate)	\$ 15,208,759	\$ 452,993	\$ (132,229)		\$ 15,529,523

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	8,183			\$ 89,902
3	395	Recycled Water Depreciable Plant	9,671,266	2,586,255			\$ 12,257,522
4		Total Recycled Water Utility Plant	\$ 9,752,985	\$ 2,594,438	\$ -	\$ -	\$ 12,347,423

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	959,992	949,090
2	Other	5,323,581	5,323,581
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 6,283,573	\$ 6,272,671

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	424,326,611	398,961,861
3		Construction Work in Progress	22,482,251	14,129,443
4		General Office Prorate	15,529,523	15,208,759
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 462,338,385	\$ 428,300,063
6		Less Accumulated Depreciation		
7		Plant in Service	132,433,148	122,707,158.55
8		General Office Prorate	2,439,513	2,105,201
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 134,872,661	\$ 124,812,360
10		Less Other Reserves		
11		Deferred Income Taxes	38,408,747	37,238,558
12		Deferred Investment Tax Credit	134,583	153,778
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 38,543,330	\$ 37,392,336
15		Less Adjustments		
16		Contributions in Aid of Construction	77,661,837	70,043,181
17		Advances for Construction	37,186,498	38,576,182
18		Other	(7,125,999)	(6,104,718)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 107,722,336	\$ 102,514,645
20		Add Materials and Supplies	\$ 2,030,301	\$ 1,534,921
21		Add Working Cash (=Line 34)	8,764,960	8,586,551
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 191,995,319	\$ 173,702,195
		(1) Other Adjustment		
		Water Entitlements	(5,196,921)	(5,196,921)
		Deferred Debit Income Tax	(3,201,962)	(2,247,971)
		Other	1,272,884	1,340,174
		Net Other Adjustment	(7,125,999)	(6,104,718)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 42,572,389	\$ 41,693,479
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 73,541,449	\$ 74,489,104
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,097,029	\$ 1,083,084
29		Total Revenues (=Line 27 + Line 28)	\$ 74,638,478	\$ 75,572,188
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0147	0.0143
31		5/24 x Line 25 x (100% - Line 30)	8,738,888	8,561,654
32		1/24 x Line 25 x Line 30	26,072	24,898
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 8,764,960	\$ 8,586,551
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 250 Utility Plant Common Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 122,132,290	\$ 1,457		\$ 2,105,201	574,869
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	7,477,948			364,505	
	(b) Charged to Account 504 ⁽¹⁾		82			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	1,941,343				229,312
5	(e) Charged to clearing accounts	448,853			91,548	
6	(f) Salvage recovered	21,582			10,488	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 9,889,726	\$ 82	\$ -	\$ 466,541	\$ 229,312
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(287,951)			(132,229)	
11	(b) Cost of removal	(105,098)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (393,049)	\$ -	\$ -	\$ (132,229)	\$ -
14	Balance in reserve at end of year	\$ 131,628,967	\$ 1,539	\$ -	\$ 2,439,513	\$ 804,181
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	5,078,209	333,995			\$ 5,412,204
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 5,078,209	\$ 333,995	\$ -	\$ -	\$ 5,412,204
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	3,259,763	416,166			\$ 3,675,929
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	21,553,888	1,563,142		1,979	\$ 23,119,009
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 24,813,650	\$ 1,979,308	\$ -	\$ 1,979	\$ 26,794,938
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,105,120	149,333			\$ 1,254,453
21	332	Water Treatment Equipment	15,117,229	1,307,736			\$ 16,424,965
22		Total Water Treatment Plant	\$ 16,222,349	\$ 1,457,069	\$ -	\$ -	\$ 17,679,418
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	4,737,286	434,530		(31,962)	\$ 5,139,854
27	343	Transmission and Distribution Mains	46,991,880	3,239,623	(58,070)	(54,911)	\$ 50,118,522
28	344	Fire Mains	801	15			\$ 816
29	345	Services	16,096,164	1,640,581	(200,221)	(11,405)	\$ 17,525,118
30	346	Meters	31,761	24,909	(1,109)	972	\$ 56,534
31	347	Meter Installations					\$ -
32	348	Hydrants	5,001,455	308,205		(1,696)	\$ 5,307,964
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 72,859,347	\$ 5,647,863	\$ (259,400)	\$ (99,001)	\$ 78,148,808
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	892,431	101,279			\$ 993,710
38	372	Office Furniture and Equipment	(344,081)	129,089	(1,169)		\$ (216,161)
39	373	Transportation Equipment	2,533,948	334,095	(27,382)	13,506	\$ 2,854,167
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	126,355	23,142			\$ 149,497
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	524,951	91,616			\$ 616,567
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 3,733,603	\$ 679,221	\$ (28,551)	\$ 13,506	\$ 4,397,780
49		Total	\$ 122,707,159	\$ 10,097,456	\$ (287,951)	\$ (83,516)	\$ 132,433,148

**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	47,564,508	48,987,767	\$ (1,423,259)
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	13,197,765	13,091,236	\$ 106,529
6		601-3 Industrial Sales	5,459,638	5,136,040	\$ 323,598
7		601-4 Sales to Public Authorities	7,319,539	7,274,061	\$ 45,478
8		Sub-total	\$ 73,541,449	\$ 74,489,104	\$ (947,655)
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	1,097,029	1,083,084	\$ 13,945
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	718,080	891,857	\$ (173,776)
26		Sub-total	\$ 1,815,109	\$ 1,974,941	\$ (159,832)
27		Total Water Service Revenues	\$ 75,356,558	\$ 76,464,045	\$ (1,107,487)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	294,825	269,685	\$ 25,139
31	612	Rent from Water Property	1,795	1,727	\$ 67
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	314,738	144,002	\$ 170,736
34	615	Recycled Water Revenues	139,789	149,447	\$ (9,659)
35		Total Other Water Revenues	\$ 751,145	\$ 564,862	\$ 186,284
36	501	Total operating revenues	\$ 76,107,704	\$ 77,028,907	\$ (921,203)

**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	76,107,704
35		
36	Operations within incorporated territory	
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41	City or town of	
42		
43		
44		
	Total	\$ 76,107,704

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	19,062,198	19,539,307	\$ (477,109)
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			15,968	13,817	\$ 2,150
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 19,078,166	\$ 19,553,125	\$ (474,959)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		62,903	57,961	\$ 4,942
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		620,645	571,763	\$ 48,882
28	725	Miscellaneous expenses	A			226,325	223,483	\$ 2,842
29	726	Fuel or power purchased for pumping	A	B	C	4,221,474	4,715,834	\$ (494,361)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		18,816	17,004	\$ 1,813
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		196,643	187,807	\$ 8,835
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		117,869	123,339	\$ (5,470)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 5,464,675	\$ 5,897,190	\$ (432,515)

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		107,465	98,100	\$ 9,365
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			953,481	813,977	\$ 139,503
43	743	Miscellaneous expenses	A	B		6,997	4,069	\$ 2,928
44	744	Chemicals and filtering materials	A	B		665,474	906,173	\$ (240,699)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		12,277	4,219	\$ 8,058
49	748	Maintenance of water treatment equipment	A	B		2,159,759	1,661,427	\$ 498,332
50		Total water treatment expenses				\$ 3,905,453	\$ 3,487,965	\$ 417,488
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		390,466	278,016	\$ 112,450
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			87,724	13,576	\$ 74,148
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			315,904	288,170	\$ 27,735
58	754	Meter expenses	A			115,849	118,378	\$ (2,530)
59	755	Customer installations expenses	A			110,040	100,792	\$ 9,249
60	756	Miscellaneous expenses	A			69,157	31,694	\$ 37,463
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		10,173	4,351	\$ 5,821
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		12,771	63,654	\$ (50,883)
66	761	Maintenance of trans. and distribution mains	A			723,864	740,481	\$ (16,617)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			777,735	696,109	\$ 81,626
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			37,478	43,553	\$ (6,075)
72	765	Maintenance of hydrants	A			94,238	85,189	\$ 9,050
73	766	Maintenance of miscellaneous plant	A			80,629	66,765	\$ 13,865
74		Total transmission and distribution expenses				\$ 2,826,029	\$ 2,530,728	\$ 295,301

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		415,093	337,368	\$ 77,725
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		603,787	589,298	\$ 14,488
80	773	Customer records and collection expenses	A					\$ -
81	773	Customer records and accounts expenses		B		1,684,730	1,657,599	\$ 27,131
82	774	Miscellaneous customer accounts expenses	A			319,226	337,673	\$ (18,448)
83	775	Uncollectible accounts	A	B	C	110,534	144,039	\$ (33,505)
84		Total customer account expenses				\$ 3,133,371	\$ 3,065,979	\$ 67,392
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				72,020	77,314	\$ (5,293)
97		Total recycled water expenses				\$ 72,020	\$ 77,314	\$ (5,293)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	3,328,100	3,084,668	\$ 243,432
101	792	Office supplies and other expenses	A	B	C	389,154	425,329	\$ (36,176)
102	793	Property insurance	A			108,549	95,930	\$ 12,619
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,139,992	1,052,711	\$ 87,281
105	795	Employees' pensions and benefits	A	B	C	4,402,452	4,477,491	\$ (75,039)
106	796	Franchise requirements	A	B	C	506,041	520,825	\$ (14,784)
107	797	Regulatory commission expenses	A	B	C	209,930	264,917	\$ (54,987)
108	798	Outside services employed	A			259,213	235,769	\$ 23,444
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			194,790	174,599	\$ 20,191
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	461,419	490,315	\$ (28,897)
114		Total administrative and general expenses				\$ 10,999,639	\$ 10,822,554	\$ 177,085
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,796,429)	(3,597,336)	\$ 800,907
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (2,796,429)	\$ (3,597,336)	\$ 800,907
121		Total operating expenses				\$ 42,682,924	\$ 41,837,519	\$ 845,405

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 45, Schedule A-53](#).
- 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, 528) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 1,858,511	1,752,898	89,644	15,970	
2	California corporate franchise taxes	\$ 1,642,827	1,627,992		14,835	
3	State unemployment insurance tax	\$ 23,262	23,653			(391)
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 6,778	6,775			3
6	Federal insurance contributions act	\$ 922,284	823,269			99,015
7	Other Federal taxes	\$ -				
8	Federal income tax	\$ 4,853,358	4,837,207		16,151	
9						
10						
11						
12						
13						
14	Total	\$ 9,307,021	\$ 9,071,794	\$ 89,644	\$ 46,956	\$ 98,627

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					1,685,349	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									(Unit chosen) ²	
18	Inland Empire Utilities Agency - Recycled							64,700	CCF	
19	Inland Empire Utilities Agency - Potable							4,691,699	CCF	
20										
21										
22	Annual quantities purchased							(Unit chosen) ²	4,756,399	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 or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	6	10,161,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	20	21,572,000	Includes 431,000 Gallons of Recycled Water
12	Concrete			
13	Total	26	31,733,000	

ATTACHMENT 2 (to Schedule D-1)

SAN GABRIEL VALLEY WATER COMPANY
Wells - Fontana Water Company Division
2019

Well	Location	Casing Dimensions	December Depth of Water		Pumping Capacity* GPM	Annual Quantities CCF
			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	2,334	761,429
F7B	8326 Cherry Ave.	20" x 1010'	507	540	2,593	334,815
F10B	17651 Baseline Ave.	18" x 1040'	651	619	1,144	446,391
F10C	17651 Baseline Ave.	18" x 1010'	499	649	379	246,074
F10D	1265 N. Tamarind Ave.	20" x 1300'	574		1,248	676,511
F13A	1900 North Alder Ave.	16" x 1000'	536		1,439	3,403
F13B	1900 North Alder Ave.	16" x 1140'	545		1,829	122,790
F15A	5888 Citrus Ave.	18" x 1240'	645		1,377	211,024
F17B	14555 San Bernardino Ave.	16" x 870'	384		2,132	272,890
F17C	14555 San Bernardino Ave.	18" x 930'	359		2,955	396,232
F18A	7706 Sierra Ave.	20" x 884'	OOS		2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,365	256,260
F22A	14777 Ceres Ave.	18" x 870'	457		1,843	
F23A	16025 Boyle Ave.	18" x 770'	363		2,474	37,462
F24A	7211 Juniper Ave.	18" x 1100'	673		1,843	229,320
F26A	16991 Micallef St.	18" x 1140'	671	718	1,886	29,094
F27A	Upper Lytle Creek Wash	18" x 105'	77	79	203	129,122
F28A	Lower Lytle Creek Wash	20" x 580'	304		559	277,281
F29A	Lower Lytle Creek Wash	20" x 656'	308	437	686	374,936
F30A	8222 Hemlock Ave.	20" x 918'	533		1,017	
F31A	16135 Baseline Ave.	16" x 1040'	655		1,465	709,289
F32A	Lower Lytle Creek Wash	20" x 600'	249	418	760	492,835
F33A	Upper Lytle Creek Wash	20" x 169'	89	92	437	262,278
F34A	Lower Lytle Creek Wash	20" x 524'			116	
F36A	Lower Lytle Creek Wash	20" x 635'	416		315	
F40A	Lower Lytle Creek Wash	20" x 407'	192	223	523	293,765
F42A	Upper Lytle Creek Wash	20" x 157'	107	111	528	265,918
F44A	7980 Sultana Avenue	18" x 960'	576		2,280	715,264
F44B	7980 Sultana Avenue	18" x 1000'	578		2,300	
F44C	7980 Sultana Avenue	18" x 1000'	573		2,422	331,134
F49A	2116 W. Baseline Road	18" x 960'	464	478	1,579	738,094
F54A	3221 Riverside Avenue #H	20" x 670'	202		739	537,474
					Total All Wells	<u><u>9,151,085</u></u>

* As of December 31, 2019

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								17,050	
12	Cast Iron (cement lined)						2,836		140,041	2,367
13	Concrete									
14	Copper									
15	Riveted steel						17,874		7,280	5,307
16	Standard screw	5,579		63,675			3		381	
17	Screw or welded casing					2,262	15			
18	Cement - asbestos						14,780		419,239	228,769
19	Welded steel						31,973	1,405	350,763	551,130
20	Wood									
21	Other (specify) Plastic						9,339		159,251	158,522
22	Total	5,579	-	63,675	-	2,262	76,820	1,405	1,094,005	946,095

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									17,050
24	Cast Iron (cement lined)	1,368	13							146,625
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			32,575
28	Standard screw									69,638
29	Screw or welded casing									2,277
30	Cement - asbestos	144,767	67,566		39,767					914,888
31	Welded steel	29,909	494,526	19,532	396,354	5,232	44,027	169,655	45,466	2,139,972
32	Wood									-
33	Other (specify) Plastic		6,913							334,025
34	Total	190,147	573,650	24,520	469,129	18,113	47,297	172,305	45,480	3,730,482

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	42,980	43,188		
Commercial	2,659	2,729		
Industrial	82	82		
Public authorities	602	595		
Irrigation				
Other (specify) Construction	77	75		
Other (specify) Recycled	13	13		
Subtotal	46,413	46,682	-	-
Private fire connections			1,042	1,076
Public fire hydrants			5,304	5,347
Total	46,413	46,682	6,346	6,423

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	24,776	
3/4 - in	101	5,666
1 - in	19,339	38,548
1.5 - in	777	463
2 - in	1,642	1,673
3 - in	67	74
4 - in	11	188
6 - in	29	31
8 ther	14	24
Other	34	15
Total	46,790	46,682

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	29,735
2. More than 10, but less than 15 years	9,726
3. More than 15 years	7,329

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	595,316	494,762	454,277	597,029	768,668	761,630	913,477	4,585,159
Commercial	158,886	124,875	114,886	179,174	235,330	233,254	268,114	1,314,519
Industrial	96,406	84,541	81,374	96,507	108,482	107,506	125,301	700,117
Public authorities	79,306	34,560	37,018	119,625	142,516	160,527	206,499	780,051
Irrigation								-
Other (specify) - Recycled	2,500	504	1,738	6,594	5,921	6,863	11,046	35,166
Other (specify) - Construction	6,694	4,069	5,656	19,299	10,366	8,135	10,905	65,124
								-
Total	939,108	743,311	694,949	1,018,228	1,271,283	1,277,915	1,535,342	7,480,136

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	962,833	1,025,688	826,436	841,985	633,419	4,290,361	8,875,520	9,433,519
Commercial	286,346	319,394	262,940	264,191	169,590	1,302,461	2,616,980	2,762,068
Industrial	71,071	169,005	118,776	153,869	118,483	631,204	1,331,321	1,303,718
Public authorities	206,303	207,420	160,486	142,776	72,410	789,395	1,569,446	1,641,572
Irrigation						-	-	-
Other (specify) - Recycled	8,389	7,777	6,659	4,977	1,723	29,525	64,691	70,888
Other (specify) - Construction	15,829	25,740	17,247	21,051	(1,803)	78,064	143,188	193,708
						-	-	-
Total	1,550,771	1,755,024	1,392,544	1,428,849	993,822	7,121,010	14,601,146	15,405,473

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 _____ 231,300 _____

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)

/s/ R.W. Nicholson
 Signature

(626) 448-6183
 Telephone Number

June 29, 2020
 Date

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Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# _____

**2019
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, 2019**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020
THE REPORT IS BEING FILED WITHIN THE TIME EXTENSIONS GRANTED ON MARCH 17TH AND MAY 5TH**

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)	30,628,514	892,948	(260,652)	-	\$ 31,260,810
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	585,431	5,311,924		(892,948)	\$ 5,004,407
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	\$ 31,213,945	\$ 6,204,872	\$ (260,652)	\$ (892,948)	\$ 36,265,217

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	8,166,068		(259,898)		\$ 7,906,170
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 8,166,068	\$ -	\$ (259,898)	\$ -	\$ 7,906,170
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,345,277	444,913			\$ 15,790,189
46	372	Office Furniture and Equipment	4,541,313	157,611	(754)		\$ 4,698,169
47	373	Transportation Equipment	1,025,137	290,425			\$ 1,315,563
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	56,708				\$ 56,708
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 21,420,481	\$ 892,948	\$ (754)	\$ -	\$ 22,312,675
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	\$ 30,628,514	\$ 892,948	\$ (260,652)	\$ -	\$ 31,260,810

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	\$ 4,739,209				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	718,519				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts	180,461				
6	(f) Salvage recovered	20,673				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 919,653	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(260,652)				
11	(b) Cost of removal					
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (260,652)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 5,398,210	\$ -	\$ -	\$ -	\$ -
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	(1,832,582)	148,668	(259,898)	20,673	\$ (1,923,138)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (1,832,582)	\$ 148,668	\$ (259,898)	\$ 20,673	\$ (1,923,138)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	3,203,159	302,014			\$ 3,505,173
38	372	Office Furniture and Equipment	2,636,266	267,837	(754)		\$ 2,903,349
39	373	Transportation Equipment	386,772	132,835			\$ 519,607
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	289,848	45,114			\$ 334,962
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	55,746	2,512			\$ 58,258
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 6,571,791	\$ 750,312	\$ (754)	\$ -	\$ 7,321,348
49		Total	\$ 4,739,209	\$ 898,980	\$ (260,652)	\$ 20,673	\$ 5,398,210