

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W



**2021
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, 2021**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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 APRIL 30, 2022**, with:

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, 2021 through December 31, 2021. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 13, Item 12, of this report.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2021

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

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

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 918,628,711	\$ 971,703,593	\$ 945,166,152
2 Total Utility Plant Reserves	(271,139,667)	(292,135,076)	(281,637,371)
3 Total Utility Plant Less Reserves	647,489,044	679,568,517	663,528,781
4 Advances for Construction	39,722,146	39,267,215	39,494,681
5 Contributions in Aid of Construction	135,882,682	141,135,617	138,509,150
6 Total Accumulated Deferred Taxes	72,579,832	71,433,386	72,006,609
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	273,392,539	292,772,751	283,082,645
14 Total Capital Stock	276,041,891	295,422,103	285,731,997
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	127,700,000	147,000,000	137,350,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 175,875,041
2	Operating Expenses	\$ 107,939,981
3	Depreciation	\$ 16,513,463
4	Taxes	\$ 12,396,108
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 6,932,531
7	Net Income	\$ 32,385,931
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 44,090,891
11	Pumping Expenses	\$ 13,302,236
12	Water Treatment Expenses	\$ 11,669,253
13	Transmission and Distribution Expenses	\$ 6,688,872
14	Customer Account Expenses	\$ 7,446,675
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ 1,831,142
17	Administrative and General Expenses	\$ 27,610,184
18	Miscellaneous	\$ (4,699,271)
19	Total Operating Expenses	\$ 107,939,981

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.) _____			
24			
25 Metered Service Connections	95,196	95,463	95,330
26 Flat Rate Service Connections	2,360	2,415	2,388
27 Total Active Service Connections	97,556	97,878	97,717

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

Calendar Year 2021

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

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

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 918,628,711	\$ 971,703,593	\$ 945,166,152
2 Total Utility Plant Reserves	(271,139,667)	(292,135,076)	\$ (281,637,371)
3 Total Utility Plant Less Reserves	647,489,044	679,568,517	\$ 663,528,781
4 Advances for Construction	39,722,146	39,267,215	\$ 39,494,681
5 Contributions in Aid of Construction	135,882,682	141,135,617	\$ 138,509,150
6 Total Accumulated Deferred Taxes	72,579,832	71,433,386	\$ 72,006,609
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	273,029,431	292,367,200	\$ 282,698,316
14 Total Capital Stock	275,678,783	295,016,552	\$ 285,347,668
15 Total Proprietary Capital (Individual or Partnership)			\$ -
16 Total Long-Term Debt	127,700,000	147,000,000	\$ 137,350,000

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2021

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

		Annual Amount	
INCOME/EXPENSES DATA			
1	Operating Revenues	\$ 175,765,030	
2	Operating Expenses	\$ 107,939,981	
3	Depreciation	\$ 16,513,463	
4	Taxes	\$ 12,365,323	
5	Income from Nonutility Operations (net)	\$ -	
6	Interest on Long-Term Debt	\$ 6,932,531	
7	Net Income	\$ 31,980,380	
8			
OPERATING EXPENSES DATA			
10	Source of Supply Expense	\$ 44,090,891	
11	Pumping Expenses	\$ 13,302,236	
12	Water Treatment Expenses	\$ 11,669,253	
13	Transmission and Distribution Expenses	\$ 6,688,872	
14	Customer Account Expenses	\$ 7,446,675	
15	Sales Expenses	\$ -	
16	Recycled Water Expenses	\$ 1,831,142	
17	Administrative and General Expenses	\$ 27,610,184	
18	Miscellaneous	\$ (4,699,271)	
19	Total Operating Expenses	\$ 107,939,981	
20			
OTHER DATA			
23	<u>Active Service Connections</u>		Annual Average
24	(Exc. Fire Protect.)	Jan. 1	Dec. 31
25	Metered Service Connections	95,196	95,463
26	Flat Rate Service Connections	2,360	2,415
27	Total Active Service Connections	97,556	97,878
			95,330
			2,388
			97,717

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 Adjustments are made to the Operating Revenues, Taxes, Net Income, Earned Surplus and Total Capital Stock line items to exclude operating revenues (account 614) and income taxes (account 507) pertaining to services providing operation, maintenance and billing for the City of Montebello's water system as prescribed in the Excess Capacity and Non-Tariffed Services schedule.

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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 2021:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Service	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*	110,010	614			N/A	30,785	228		
			467,563	526	14,437	527		126,801	228		
	Note:										
	* Notice to the Commission dated October 8, 2013										
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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>
Name: <u>J. M. Swift</u>	Title: <u>Vice President and General Manager</u>
Name: <u>L.C. Brown</u>	Title: <u>Vice President Human Resources</u>

8. Names of associated companies: Utility Investment Company, Rosemead Properties, Inc., Arizona Water Company, and United Resources, Inc.
9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- | | |
|-------------|-------------|
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |

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

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

12. List Name, Address, and Phone Number of your company's external auditor:

Name: Vasquez & Company, LLP Telephone: (213) 873-1700
Address: 655 N. Central Avenue, Suite 1550, Glendale, CA 91203

13. This annual report was prepared by:

Name of firm or consultant: San Gabriel Valley Water Company

Address of firm or consultant: 11142 Garvey Avenue, El Monte, CA 91733

Phone Number of firm or consultant: (626) 448-6183

**SAN GABRIEL VALLEY WATER COMPANY
2021 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Samuel	31217	T2
Arnett, Daryl W.	31088	T2
Arrighi, Daniel	9343	T2
Carhart, Daniel R.	42750	T2
Carrasco, Thor M.	32280	T4
Castro, Xavier	33978	T2
Castruita, Justin A.	31641	T2
Catone, John R. III	6338	T4
Chastain, Tyler J.	41277	T3
Chavarria, Marc A.	32880	T3
Chen, Vincent	43918	T2
Cooper, Joshua E.	38744	T1
Darwin, Danny Lee	24168	T2
Devey-May, Daniel M.	13523	T1
DeVries, Joshua A.	43217	T2
Duarte, Franco	35539	T1
Fajardo, Mynor A.	27691	T1
Fealy, Cristopher I.	38236	T3
Ferguson, Thomas C. Jr.	27253	T3
Flores, Oscar A.	29002	T4
Flores, Rufino	25142	T4
Frogge, Dennis L.	16210	T3
Galicia, Louie M.	33371	T2
Garcia, Juan P.	36936	T2
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
Han, Doris	43952	T2
Harris, Jeffrey L.	21835	T4
Hastings, David	26309	T4
Hays, Charles D.	43298	T2
Hernandez, Tomas	35358	T2
Hibbetts, Jared R.	42702	T3
Hong, Jacklyn I.	42056	T2
Hutchinson, Ryan A.	41702	T1
Jarero, Carlos E.	34292	T3
Jenkins, Thomas A.	28201	T2
Kalarsarinis, George B.	19054	T3

**SAN GABRIEL VALLEY WATER COMPANY
2021 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Karlen, Curtis R.	29164	T1
Kellogg, Jason M.	27960	T2
Kilkenny, Andrew G.	32284	T1
Latourelle, Chad	33917	T1
Loza Guzman, Juan J.	29445	T3
Luna, Alberto I.	27255	T1
Martinez, Mario O.	13652	T2
Martinez, Rodolfo	43785	T1
McReynolds, Anna K.	36274	T3
Mead, John A.	25372	T4
Mendoza, Javier	35165	T3
Miranda, Miguel D.	43784	T2
Montano, Blake R.	37709	T2
Montiel, Victor A.	35962	T2
Moreno, Daniel J.	43296	T2
Murillo, Jesse A.	27774	T2
Navarro, Alejandro E.	36563	T1
Navarro, Jose G.	32456	T2
Navarro, Victor	42001	T3
Nehls, Matthew D.	43466	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	T4
Plantillas, Marco A. Jr.	32203	T3
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	T2
Rodamaker, Edward R.	9005	T3
Romero, Jason L.	42062	T2
Romo, Jose G.	27256	T3
Sanchez, John N.	25952	T2

**SAN GABRIEL VALLEY WATER COMPANY
2021 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Schiewe, Daniel J.	14475	T1
Sheelar, Scott M.	32907	T2
Silva, John G. III	40263	T1
Sotomayor, Jose B.	16071	T4
Stephenson, Michael T.	43297	T2
Swift, Joshua M.	24053	T3
Tarango, Eric D.	35472	T3
Triay, Albert	22457	T4
Valenzuela, Rudy R.	31711	T2
Van, David V.	33543	T3
Varela, Daniel R.	32291	T3
Vazquez, William	32374	T2
Verstynen, Paul M.	10002	T2
Viklund, Blake N.	21494	T2
Wilkins, Benjamin J.	26754	T4
Young, Edward D.	24677	T4
Zielke, Seth J.	25565	T3
Total Treatment Operators		97

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Acevedo, David	52326	D1
Aguirre, Samuel	36703	D2
Alberti, Anthony A.	49241	D1
Allen, Sean M.	36644	D2
Alvarado, Miguel	52327	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	D4
Catone, John R. III	2564	D2
Chastain, Tyler J.	43209	D3
Chavarria, Alexander M.	47882	D1
Chavarria, Marc A.	32601	D3
Chavez, Aaron J.	49654	D1
Chen, Vincent	52010	D2
Cooper, Joshua E.	47174	D2
Curren, Jimmy E.	23278	D1
Darwin, Danny Lee	16555	D2
Delgado, Jesse	14900	D2
Devey-May, Daniel M.	4037	D2
DeVries, Joshua A.	48981	D3
Diaz, Miguel A.	32567	D2
Duarte, Franco	40274	D3
Fajardo, Mynor A.	30601	D2
Fealy, Christopher I.	47887	D3
Ferguson, Thomas C. Jr.	31208	D1
Ferguson, Zachary T.	52628	D2
Flores, Oscar A.	32131	D3
Flores, Rufino	18721	D3
Flowers, Darrell L.	29314	D1
Frogge, Dennis L.	4069	D2
Galicia, Louie M.	36706	D3
Garcia, James D.	23281	D1
Garcia, Juan P.	45650	D2
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 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
Harris, Jeffrey L.	8798	D3
Hastings, David	18486	D3
Hays, Charles D.	48423	D3
Hays, William C.	23823	D1
Hernandez, Adrian	31259	D1
Hernandez, Tomas	42434	D3
Herrera, Andres, Jr.	36889	D1
Hibbetts, Jared R.	45377	D2
Holst, Chase D.	53663	D1
Hutchinson, Ryan A.	46460	D2
Jarero, Carlos E.	40154	D3
Jenkins, Thomas A.	18500	D4
Jimenez, Randy L.	32574	D1
Kalarsarinis, George B.	5610	D2
Karlen, Curtis R.	34223	D2
Kellogg, Jason M.	32834	D1
Kilkenny, Andrew G.	29961	D3
Latourelle, Chad	39159	D2
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	D3
Mead, John A.	26926	D3
Medrano, Eloy	52328	D1
Medrano, Erick	53578	D1
Mendez, Roberto A.	39282	D1

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Mendoza, Javier	38986	D2
Miranda, Miguel D.	49305	D3
Monares, Gabriel M.	47885	D2
Montano, Blake R.	45645	D3
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, Alejandro E.	44163	D1
Navarro, Jose G.	37223	D2
Navarro, Victor	18094	D2
Nehls, Matthew D.	50200	D2
Nguyen, Hai-Van T.	49985	D2
Nicholson, Steven R.	15476	D2
Oliveras, Andy W.	22849	D1
Orozco, Sandra	48214	D3
Ortiz, David C.	26802	D2
Ortiz, Omar	32467	D1
Palomares, Johnny R., Jr.	16304	D4
Pascale, Steven M.	53117	D1
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
Pons, Ausitn R.	52329	D1
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	D2
Rodamaker, Edward R.	2107	D3
Rodriguez, Joshua E.	50504	D1
Rojas, Kristie L.	41062	D1

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
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.	40274	D3
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
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, Adrian A.	48621	D2
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
Young, Edward D.	16653	D3
Zielke, Seth J.	27703	D5
Total Distribution Operators		154

**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	955,298,606	902,338,192
3	101	Recycled Water Utility Plant	A-1b	16,404,987	16,290,519
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 971,703,593	\$ 918,628,711
6	250	Reserve for depreciation of utility plant	A-5	(290,435,020)	(269,786,257)
7	251	Reserve for amortization of limited term utility investments	A-5	(3,188)	(3,043)
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	(1,696,868)	(1,350,366)
10		Total utility plant reserves		\$ (292,135,076)	\$ (271,139,667)
11		Total utility plant less reserves		\$ 679,568,517	\$ 647,489,044
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	5,367,294	5,367,334
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 5,367,294	\$ 5,367,334
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	5,203,921	5,196,921
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 10,571,214	\$ 10,564,254
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	12,117,861	7,704,255
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	5,970	5,970
27	123	Temporary Cash Investments	A-13	42,661,979	19,635,170
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	20,674,658	20,332,987
30	126	Receivables from Affiliated Companies	A-16	95,663	128,817
31	131	Materials and Supplies	A-17	5,016,197	4,499,271
32	132	Prepayments	A-18	24,871,626	20,131,376
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 105,443,955	\$ 72,437,846
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	390,668	297,480
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	1,752,364	1,475,873
42	146	Other Deferred Debits	A-26	17,346,926	13,395,925
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 19,489,959	\$ 15,169,278
45		Total Assets and Other Debits		\$ 815,073,645	\$ 745,660,423

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	292,772,751	273,392,539	
56		Total Capital Stock		\$ 295,422,103	\$ 276,041,891	
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	147,000,000	127,700,000	
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		\$ 147,000,000	\$ 127,700,000	
69						
70		IV. CURRENT AND ACCRUED LIABILITIES				
71	220	Notes Payable	A-43	-	-	
72	221	Notes Receivable Discounted	A-44	-	-	
73	222	Accounts Payable	A-45	16,503,573	14,637,857	
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	300,617	241,368	
79	228	Taxes Accrued	A-53	5,704,357	8,741,486	
80	229	Interest Accrued	A-51	2,006,792	1,908,492	
81	230	Other Current and Accrued Liabilities	A-52	22,758,451	21,188,753	
82		Total Current and Accrued Liabilities		\$ 47,273,789	\$ 46,717,956	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	39,267,215	39,722,146	
87	242	Other Deferred Credits	A-55	72,836,221	46,243,908	
88		Total Deferred Credits		\$ 112,103,436	\$ 85,966,054	
		VI. ACCUMULATED DEFERRED TAXES				
	267	Accumulated Deferred Income Taxes Liabilities	A-59	70,867,888	71,948,538	
	268	Accumulated Deferred Investment Tax Credits	A-60	565,497	631,294	
		Total Accumulated Deferred Taxes		\$ 71,433,386	\$ 72,579,832	
89						
90		VII. RESERVES				
91	254	Reserve for Uncollectible Accounts	A-56	705,314	772,008	
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	-	-	
96		Total Reserves		\$ 705,314	\$ 772,008	
97						
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION				
99	265	Contributions in Aid of Construction	A-57	141,135,617	135,882,682	
100		Total Liabilities and Other Credits		\$ 815,073,645	\$ 745,660,423	

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	175,875,041
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	107,939,981
6	503	Depreciation	A-5	16,513,463
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	12,396,108
11		Total Operating Revenue Deductions		\$ 136,849,696
12		Net Operating Revenues		\$ 39,025,345
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		\$ 39,025,345
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	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	27,314
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	467,710
24	527	Nonoperating Revenue Deductions	B-14	1,459
25		Total Other Income		\$ 496,483
26		Net Income before Income Deductions		\$ 39,521,828
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	6,932,531
30	531	Amortization of Debt Discount and Expense	B-16	24,982
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	-
34	535	Other Interest Charges	B-20	6,087
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	172,298
38		Total Income Deductions		\$ 7,135,897
39		Net Income		\$ 32,385,931
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 32,385,931
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)	871,240,701	53,471,636	(1,293,318)	(10)	\$ 923,419,009
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	47,427,585	54,368,210	-	(53,471,636)	\$ 48,324,160
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	\$ 918,628,711	\$ 107,839,846	\$ (1,293,318)	\$ (53,471,646)	\$ 971,703,593

**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	\$ 37,749,904	\$ 303,456	-	(10)	\$ 38,053,349
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	19,962,281	768,033	-	-	\$ 20,730,313
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	-	-	-	-	\$ -
18		Total Source of Supply Plant	\$ 19,962,281	\$ 768,033	\$ -	\$ -	\$ 20,730,313
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	33,190,166	4,581,745	-	-	\$ 37,771,911
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	77,264,312	3,388,735	(20,442)	-	\$ 80,632,605
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 110,454,478	\$ 7,970,479	\$ (20,442)	\$ -	\$ 118,404,515
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	9,183,517	514,987	-	-	\$ 9,698,504
30	332	Water Treatment Equipment	104,626,017	8,193,805	-	-	\$ 112,819,823
31		Total Water Treatment Plant	\$ 113,809,535	\$ 8,708,792	\$ -	\$ -	\$ 122,518,327

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)
VI. TRANSMISSION AND DIST. PLANT							
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	44,116,073	3,524,593			\$ 47,640,666
35	343	Transmission and Distribution Mains	307,877,705	18,919,859	(73,310)		\$ 326,724,254
36	344	Fire Mains	15,935				\$ 15,935
37	345	Services	132,453,659	6,660,562			\$ 139,114,221
38	346	Meters	13,136,073	2,330,435	(449,824)		\$ 15,016,684
39	347	Meter Installations	-				\$ -
40	348	Hydrants	20,752,796	1,267,921			\$ 22,020,717
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 518,352,241	\$ 32,703,371	\$ (523,134)	\$ -	\$ 550,532,477
VII. GENERAL PLANT							
45	371	Structures and Improvements	23,607,304	138,154			\$ 23,745,459
46	372	Office Furniture and Equipment	18,723,037	1,619,721	(742,210)		\$ 19,600,549
47	373	Transportation Equipment	8,016,729	1,071,059	(7,532)		\$ 9,080,255
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	1,193,428	9,489			\$ 1,202,917
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	3,060,585	64,614			\$ 3,125,199
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 54,601,084	\$ 2,903,037	\$ (749,742)	\$ -	\$ 56,754,379
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	\$ 854,950,182	\$ 53,357,168	\$ (1,293,318)	\$ (10)	\$ 907,014,021

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	89,902				\$ 89,902
3	395	Recycled Water Depreciable Plant	16,200,618	114,468			\$ 16,315,086
4		Total Recycled Water Utility Plant	\$ 16,290,519	\$ 114,468	\$ -	\$ -	\$ 16,404,987

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 - Ordinance No. 99-0092F	4/19/98	40	4/19/98	2,500
2	County of San Bernardino - Ordinance No. 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	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 not necessary or useful	43,752	43,712
2	Property not necessary or useful	5,323,581	5,323,581
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 5,367,334	\$ 5,367,294

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	885,455,508	832,342,399
3		Construction Work in Progress	48,324,160	47,427,585
4		General Office Prorate	37,963,500	38,898,302
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 971,743,168	\$ 918,668,286
6		Less Accumulated Depreciation		
7		Plant in Service	285,639,823.29	264,924,907.20
8		General Office Prorate	6,492,065	6,211,716
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 292,131,888	\$ 271,136,623
10		Less Other Reserves		
11		Deferred Income Taxes	70,867,888	71,948,538
12		Deferred Investment Tax Credit	565,497	631,294
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 71,433,386	\$ 72,579,832
15		Less Adjustments		
16		Contributions in Aid of Construction	141,135,617	135,882,682
17		Advances for Construction	39,267,215	39,722,146
18		Other (1)	(11,739,198)	(9,748,784)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 168,663,635	\$ 165,856,045
20		Add Materials and Supplies	\$ 5,016,197	\$ 4,499,271
21		Add Working Cash (=Line 34)	22,090,632	19,702,799
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 466,621,089	\$ 433,297,857
		(1) Other Adjustment		
		Water Entitlements	(5,203,921)	(5,196,921)
		Deferred Debit Income Tax	(7,673,581)	(5,757,456)
		Other	1,138,303	1,205,593
		Net Other Adjustment	(11,739,198)	(9,748,784)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 107,620,880	\$ 95,852,402
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 160,120,624	\$ 155,162,014
28		Other Revenues: Flat Rate Monthly Billing	\$ 3,004,667	\$ 2,631,818
29		Total Revenues (=Line 27 + Line 28)	\$ 163,125,290	\$ 157,793,833
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0184	0.0167
31		5/24 x Line 25 x (100% - Line 30)	22,008,035	19,636,187
32		1/24 x Line 25 x Line 30	82,596	66,613
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 22,090,632	\$ 19,702,799
		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	\$ 269,786,257	\$ 3,043			1,350,366
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	16,467,156				46,307
	(b) Charged to Account 504 ⁽¹⁾		145			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	4,507,338				300,196
5	(e) Charged to clearing accounts	1,064,744				
6	(f) Salvage recovered	79,696				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 22,118,935	\$ 145	\$ -	\$ -	\$ 346,502
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,293,318)				
11	(b) Cost of removal	(176,855)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (1,470,172)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 290,435,020	\$ 3,188	\$ -	\$ -	\$ 1,696,868
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	10,440,520	663,589			\$ 11,104,109
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 10,440,520	\$ 663,589	\$ -	\$ -	\$ 11,104,109
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	9,248,139	1,014,770			\$ 10,262,909
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	42,902,208	2,876,152	(20,442)		\$ 45,757,918
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 52,150,347	\$ 3,890,922	\$ (20,442)	\$ -	\$ 56,020,828
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,569,997	208,307			\$ 1,778,303
21	332	Water Treatment Equipment	35,153,791	3,258,374			\$ 38,412,165
22		Total Water Treatment Plant	\$ 36,723,788	\$ 3,466,681	\$ -	\$ -	\$ 40,190,469
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	11,821,661	1,007,388			\$ 12,829,049
27	343	Transmission and Distribution Mains	98,366,858	6,448,295	(73,310)	(125,911)	\$ 104,615,932
28	344	Fire Mains	15,046	289			\$ 15,335
29	345	Services	36,764,201	3,510,014		(29,958)	\$ 40,244,257
30	346	Meters	(1,699,555)	260,455	(449,824)	78,696	\$ (1,810,228)
31	347	Meter Installations	-				\$ -
32	348	Hydrants	9,391,117	529,226.27		(20,986)	\$ 9,899,358
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 154,659,329	\$ 11,755,667	\$ (523,134)	\$ (98,158)	\$ 165,793,703
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	5,406,879	457,333.50			\$ 5,864,213
38	372	Office Furniture and Equipment	3,534,644	1,086,804	(742,210)		\$ 3,879,238
39	373	Transportation Equipment	5,483,187	787,623	(7,532)	1,000	\$ 6,264,278
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	921,128	96,891			\$ 1,018,019
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	1,816,801	180,230			\$ 1,997,032
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 17,162,640	\$ 2,608,882	\$ (749,742)	\$ 1,000	\$ 19,022,780
49		Total	\$ 271,136,623	\$ 22,385,741	\$ (1,293,318)	\$ (97,158)	\$ 292,131,888

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	5,203,921
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,196,921	\$ 5,203,921

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	7,704,255	12,117,861
2			
3			
4			
5		Total	\$ 7,704,255
			\$ 12,117,861

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	5,970	5,970
2			
3			
4			
5	Total	\$ 5,970	\$ 5,970

**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 Investments	19,635,170	42,661,979
2			
3			
4			
5	Total	\$ 19,635,170	\$ 42,661,979

**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	16,547,912	17,045,792
2	125-2	Other Accounts Receivable	3,785,075	3,628,866
3				
4				
5	Total		\$ 20,332,987	\$ 20,674,658

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	128,817	95,663			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 128,817	\$ 95,663		\$ -	\$ -

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	4,499,271	5,016,197
2	131.2 Materials and Supplies - Other	-	-
3			
4			
5	Total	\$ 4,499,271	\$ 5,016,197

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	18,712,298	23,292,365
2	Other	1,419,078	1,579,262
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 20,131,376	\$ 24,871,626

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	34,445	10/1/91	10/1/21	646		(646)	\$ -
2	First Mortgage Series O	7,000,000	32,418	8/1/92	8/1/22	1,735		(1,095)	\$ 639
3	First Mortgage Series P	15,000,000	106,871	9/1/98	9/1/28	27,434		(3,578)	\$ 23,855
4	First Mortgage Series Q	15,000,000	69,263	7/1/06	7/1/36	36,011		(2,324)	\$ 33,688
5	First Mortgage Series R	30,000,000	154,623	9/1/08	9/1/38	91,182		(5,156)	\$ 86,026
6	First Mortgage Series S	30,000,000	99,922	11/1/11	11/1/21	8,123		(8,123)	\$ -
7	First Mortgage Series T	30,000,000	107,770	2/1/20	2/1/50	103,600		(3,642)	\$ 99,958
8	First Mortgage Series U	50,000,000	75,140	11/1/21	11/1/51	28,750	46,390	(417)	\$ 74,722
9	First Mortgage Series V	-	-			-	71,780	-	\$ 71,780
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 297,480	\$ 118,170	\$ (24,982)	\$ 390,668

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	1,475,873	1,752,364
2			
3			
4			
5	Total	\$ 1,475,873	\$ 1,752,364

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	12,212,525	16,394,705
2	Deferred regulatory costs	482,951	251,772
3	Revenue effect from reduced income tax rate pursuant to the 2017 Tax Cuts and Jobs Act	700,449	700,449
4			
5			
6	Total	\$ 13,395,925	\$ 17,346,926

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		13,178,400
2								
3								
4								
5								
6				Total	\$ 2,400,000	\$ 2,400,000		\$ 13,178,400

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		PREFERRED STOCK	
	Name (a)	Number Shares (b)	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)
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	\$ 273,392,539
2		CREDITS	
3	400	Credit balance transferred from income account	32,385,931
4	401	Miscellaneous credits to surplus (specify)	172,682
5			
6		Total credits	\$ 32,558,612
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(13,178,400)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (13,178,400)
15		Balance end of year	\$ 292,772,751

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	700,000	-	9.90%		34,445	51,975	69,300
2	First Mortgage Series O	8/1/92	8/1/22	7,000,000	7,000,000	7,000,000	9.58%		32,418	670,431	670,431
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	-	3.75%		99,922	937,500	1,125,000
7	First Mortgage Series T	2/1/20	2/1/50	30,000,000	30,000,000	30,000,000	3.35%		107,770	1,005,000	1,005,000
8	First Mortgage Series U	11/1/21	11/1/51	50,000,000	-	50,000,000	2.91%		75,140	303,125	-
9	Total				\$127,700,000	\$147,000,000		\$ -	\$ 680,451	\$ 6,932,531	\$ 6,834,231

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) - unuse fees			-	-	0.125%	6,337	6,337
2								
3								
4								
5								
6								
7	Total			\$ -	\$ -		\$ 6,337	\$ 6,337

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Accounts Payable	14,637,857	16,503,573
2			
3			
4			
5	Total	\$ 14,637,857	\$ 16,503,573

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	241,368	300,617
2			
3			
4			
5	Total	\$ 241,368	\$ 300,617

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	1,908,492	2,006,792
2	229-2 Interest Accrued on Other Liabilities	-	-
3			
4			
5	Total	\$ 1,908,492	\$ 2,006,792

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	11,071,276	9,693,426
2	Fontana Water Company Division Water Costs	1,970,411	3,662,380
3	Vacations	3,773,949	4,243,979
4	Sick Leave	-	26,240
5	Holiday	319,153	348,606
6	Accrued Payroll and Fringe	1,931,723	2,200,994
7	County and City Franchise Fees	1,274,605	1,377,785
8	Miscellaneous	847,636	1,205,041
9			
10			
11			
12			
13			
14			
15			
16	Total	\$ 21,188,753	\$ 22,758,451

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 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 B-4](#), 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					47,673
2	State corporation franchise tax	2,789,673		2,288,108	2,993,768		2,084,013	
3	State unemployment insurance tax	1,502		71,317	47,055		25,764	
4	Other state and local taxes	-			45		(45)	
5	Federal unemployment insurance tax	398		18,472	12,281		6,589	
6	Fed. ins. contr. act (old age retire.)	1,028,754		1,987,518	2,465,441		550,830	
7	Other federal taxes - SDI							
8	Federal income taxes	4,921,160		3,729,534	5,613,489		3,037,206	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 8,741,486	\$ 47,673	\$ 12,609,652	\$ 15,667,725	\$ -	\$ 5,704,357	\$ 68,617

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	39,722,146
2	Additions during year	1,391,941
3	Subtotal - Beginning balance plus additions during year	\$ 41,114,087
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	1,846,872
8	Present worth basis	
9	Total refunds	\$ 1,846,872
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	\$ 1,846,872
16	Balance end of year	\$ 39,267,215

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	46,243,908	72,836,221
2			
3			
4			
5			
6	Total	\$ 46,243,908	\$ 72,836,221

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	772,008	Uncollectible Accounts	(66,694)			\$ 705,314
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							
7	Total	\$ 772,008		\$ (66,694)		\$ -	\$ 705,314

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	\$ 135,882,682			132,089,724	3,792,958
2	Add: Credits to account during year					
3	Contributions received during year	\$ 10,332,905			10,332,905	
4	Other credits	\$ -				
5	Total credits	\$ 10,332,905	\$ -	\$ -	\$ 10,332,905	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (5,079,970)			(5,079,970)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (5,079,970)	\$ -	\$ -	\$ (5,079,970)	\$ -
11	Balance end of year	\$ 141,135,617	\$ -	\$ -	\$ 137,342,659	\$ 3,792,958

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	Accumulated Deferred Income Taxes Liabilities	71,948,538	70,867,888
2			
3			
4			
5	Total	\$ 71,948,538	\$ 70,867,888

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	Accumulated Deferred Investment Tax Credits	631,294	565,497
2			
3			
4			
5	Total	\$ 631,294	\$ 565,497

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	108,131,995	106,364,506	\$ 1,767,489
4		601-1.2 Residential Low Income Discount (Debit)	(5,308,068)	(4,874,038)	\$ (434,031)
5		601-2 Commercial Sales	26,539,676	25,354,050	\$ 1,185,626
6		601-3 Industrial Sales	11,247,011	9,574,740	\$ 1,672,271
7		601-4 Sales to Public Authorities	8,095,238	7,924,035	\$ 171,204
8		Sub-total	\$ 148,705,851	\$ 144,343,293	\$ 4,362,559
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	11,414,772	10,818,721	\$ 596,051
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 11,414,772	\$ 10,818,721	\$ 596,051
20	604	Private Fire Protection Service	3,004,667	2,631,818	\$ 372,848
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	700,644	871,428	\$ (170,783)
26		Sub-total	\$ 3,705,311	\$ 3,503,246	\$ 202,065
27		Total Water Service Revenues	\$ 163,825,934	\$ 158,665,260	\$ 5,160,674
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	318,624	274,828	\$ 43,796
31	612	Rent from Water Property	690	906	\$ (216)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	8,770,960	8,322,374	\$ 448,585
34	615	Recycled Water Revenues	2,958,832	2,258,810	\$ 700,022
35		Total Other Water Revenues	\$ 12,049,106	\$ 10,856,919	\$ 1,192,188
36	501	Total operating revenues	\$ 175,875,041	\$ 169,522,179	\$ 6,352,862

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	85,579,232
33	Orange County	-
34	San Bernardino County	90,295,809
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	\$ 175,875,041

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	44,011,164	38,908,103	\$ 5,103,061
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			79,726	64,803	\$ 14,923
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 44,090,891	\$ 38,972,906	\$ 5,117,984
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		192,187	181,476	\$ 10,711
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		1,197,778	1,045,017	\$ 152,760
28	725	Miscellaneous expenses	A			350,133	420,748	\$ (70,615)
29	726	Fuel or power purchased for pumping	A	B	C	10,460,741	8,893,865	\$ 1,566,876
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		106,911	97,943	\$ 8,968
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		483,983	450,265	\$ 33,718
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		510,503	449,735	\$ 60,768
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 13,302,236	\$ 11,539,050	\$ 1,763,186

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		384,544	346,124	\$ 38,419
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			5,035,040	5,078,874	\$ (43,834)
43	743	Miscellaneous expenses	A	B		16,407	4,663	\$ 11,745
44	744	Chemicals and filtering materials	A	B		3,724,021	3,161,372	\$ 562,649
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		41,295	44,242	\$ (2,946)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		6,651	8,755	\$ (2,104)
49	748	Maintenance of water treatment equipment	A	B		2,461,295	2,604,026	\$ (142,731)
50		Total water treatment expenses				\$ 11,669,253	\$ 11,248,056	\$ 421,197
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		719,378	609,106	\$ 110,273
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			138,974	90,508	\$ 48,466
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			732,448	615,851	\$ 116,597
58	754	Meter expenses	A			326,875	310,826	\$ 16,049
59	755	Customer installations expenses	A			302,614	215,528	\$ 87,086
60	756	Miscellaneous expenses	A			88,007	91,474	\$ (3,467)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		8,494	47,324	\$ (38,830)
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		61,343	34,440	\$ 26,903
66	761	Maintenance of trans. and distribution mains	A			1,853,750	1,184,600	\$ 669,150
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,684,288	1,313,850	\$ 370,438
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			105,306	77,068	\$ 28,238
72	765	Maintenance of hydrants	A			404,337	312,007	\$ 92,330
73	766	Maintenance of miscellaneous plant	A			263,058	221,425	\$ 41,633
74		Total transmission and distribution expenses				\$ 6,688,872	\$ 5,124,006	\$ 1,564,866

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		545,207	752,353	\$ (207,146)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,174,055	1,252,878	\$ (78,824)
80	773	Customer records and collection expenses	A			3,475,938	3,151,049	\$ 324,888
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,932,375	1,142,585	\$ 789,789
83	775	Uncollectible accounts	A	B	C	319,101	915,366	\$ (596,265)
84		Total customer account expenses				\$ 7,446,675	\$ 7,214,232	\$ 232,443
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				1,831,142	1,656,828	\$ 174,314
97		Total recycled water expenses				\$ 1,831,142	\$ 1,656,828	\$ 174,314
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	8,338,216	7,765,994	\$ 572,223
101	792	Office supplies and other expenses	A	B	C	1,738,138	1,445,539	\$ 292,599
102	793	Property insurance	A			274,624	234,120	\$ 40,504
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			2,751,202	2,531,743	\$ 219,459
105	795	Employees' pensions and benefits	A	B	C	10,518,302	9,619,032	\$ 899,270
106	796	Franchise requirements	A	B	C	1,377,785	1,274,605	\$ 103,180
107	797	Regulatory commission expenses	A	B	C	411,878	516,909	\$ (105,031)
108	798	Outside services employed	A			465,728	402,860	\$ 62,868
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			370,144	349,805	\$ 20,338
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	1,364,167	1,221,914	\$ 142,253
114		Total administrative and general expenses				\$ 27,610,184	\$ 25,362,522	\$ 2,247,661
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	77,861	56,640	\$ 21,221
118	812	Administrative expenses transferred - Cr.	A	B	C	(4,777,132)	(4,406,472)	\$ (370,660)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (4,699,271)	\$ (4,349,832)	\$ (349,439)
121		Total operating expenses				\$ 107,939,981	\$ 96,767,768	\$ 11,172,213

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," [page 45, Schedule A-53](#).
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 527) (d)	Other Account 528, 902 & 903 (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 4,514,702	4,406,198	89,310	19,194	
2	California corporate franchise taxes	\$ 2,288,108	2,300,914		(12,805)	
3	State unemployment insurance tax	\$ 71,317	66,217			5,099
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 18,472	16,834			1,638
6	Federal insurance contributions act	\$ 1,987,518	1,780,193			207,325
7	Other federal taxes	\$ -				
8	Federal corporate income taxes	\$ 3,729,534	3,825,751		(96,216)	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 12,609,652	\$ 12,396,108	\$ 89,310	\$ (89,828)	\$ 214,062

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	32,385,931
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 2021	3,729,534
5	State franchise tax charged in 2021	2,288,108
6	Capitalized interest	166,937
7	Taxable Contributions and Advances for Construction	8,311,456
8		
9	Total Additions	14,496,036
10		
11	Deduct: 2020 State franchise tax	5,284,382
12	Refunding of taxable Advances for Construction	631,180
13	Miscellaneous items	9,079,798
14	Total Deductions	14,995,360
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 31,886,607
31	Computation of tax:	
32	Calculated Tax at 21%	6,696,187
33	Add: Prior Year federal income tax	(2,900,881)
34	Less: Amortization of Investment Tax Credit	65,797
35	Tax per return	\$ 3,729,509

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	-
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	None	-
2		
3		
4		
5	Total	\$ -

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	27,314
2		
3		
4		
5	Total	\$ 27,314

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	467,710
2		
3		
4		
5		
6		
7		
8	Total	\$ 467,710

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Federal Income Tax	(96,216)
2	State Income Tax	(12,805)
3	Miscellaneous Deductions	107,563
4		
5	Total	\$ (1,459)

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

Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	6,932,531
2		
3		
4		
5	Total	\$ 6,932,531

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Expense	24,982
2		
3		
4		
5	Total	\$ 24,982

SCHEDULE B-17 Account 532 - Amortization of Premium on Debt - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-18 Account 533 - Taxes Assumed on Interest		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-19 Account 534 - Interest on Debt to Affiliated Companies		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-20 Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Interest on Bank Line of Credit and misc.	6,087
2		
3		
4		
5	Total	\$ 6,087

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	29,600
2	Turkeys to various charities	46,612
3	Other	96,086
4		
5	Total	\$ 172,298

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

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1	None		
2			
3			
4			
5			
6		Total	\$ -

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	29	2,565,788
3	Employees - Water treatment	37	2,932,544
4	Employees - Transmission and distribution	41	3,818,258
5	Employees - Customer account	63	4,490,765
6	Employees - Sales		
7	Employees - Administrative :		
8	General officers	10	5,240,643
9	General office	97	6,628,203
10	Total	277	\$ 25,676,201

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		11			11	10	12,564	8	24,771
2						-				
3						-				
4	Total	-	11	-	-	11	10	\$ 12,564	8	\$ 24,771

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					1,157,894	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	6,274,395	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	6	8,624,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	61	55,757,000	Includes 431,000 Gallons for Recycled Water
12	Concrete			
13	Total	67	64,381,000	

SAN GABRIEL VALLEY WATER COMPANY
Wells - Los Angeles County Division
2021

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'	147	154	1,037	498,083
1D	11828 E. Ranchito Street	18" x 834'	152	168	2,666	1,620,298
1E	11828 E. Ranchito Street	18" x 830'	148		2,900	93,456
2D	4921 N. Tyler Avenue	20" x 600'	128		2,520	134
2E	4921 N. Tyler Avenue	18" x 620'	129		2,500	2,641
2F	4921 N. Tyler Avenue	20" x 620'	135		2,344	150
8B	2701 N. Loma Street	12" x 312'	81	105	945	3,375
8C	2701 N. Loma Street	18" x 534'	86		899	465,247
8D	2701 N. Loma Street	18" x 580'	79	104	1,922	1,087,151
8E	2701 N. Loma Street	18" x 970'	112	140	2,436	436,374
8F	2701 N. Loma Street	18" x 1220'	91	138	2,730	546,286
11A	12630 E. Fineview Street	20" x 445'	97	120	2,032	1,321,960
11B	12630 E. Fineview Street	20" x 664'	98	-	1,752	1,807
11C	12630 E. Fineview Street	20" x 419'	94	150	871	1,251
11D	12630 E. Fineview Street	20" x 460'	87	155	1,589	678,598
B1A ¹	12414 Kathleen Street	20" x 401'				
B2A ¹	122489 Pellisier Road	22" x 406'				
B4B ¹	940 Baldwin Park Boulevard	16" x 1178'				
B4C ¹	940 Baldwin Park Boulevard	16" x 1058'	145			
B5A ¹	209 Perez Place	16" x 510'	115			
B5B	209 Perez Place	20" x 516'	114		2,606	394,306
B5C ¹	209 Perez Place	18" x 1290'	111			
B5D	209 Perez Place	18" x 1335'		149	2,588	1,413,751
B5E	209 Perez Place	20" X 820'	169		2,940	830,832
B6C ¹	14104 E Corak Street	18" x 526'				
B6D ¹	14104 E Corak Street	18" x 1078'	155			
B7E	14614 E. Nelson Avenue	18" x 1203'	154	194	569	252,688
B9B	436 N. Orange Avenue	18" x 1128'	137	210	829	361,184
B11B	14453 E. Temple Avenue	18" x 860'	134		828	319,858
B24A	14650 Nelson Avenue	20" x 1170'	144	253	2,477	133,117
B24B	14650 Nelson Avenue	20" x 1170'	139			195
B25A	13032 Bess Avenue	20" x 800'		156	2,238	1,740,206
B25B	13032 Bess Avenue	20" x 1030'		170	2,429	1,398,220
B26A	1517 Virginia Avenue	20" x 800'	146		739	287,329
B26B	1517 Virginia Avenue	20" x 1030'	154		1,041	263,887
G4A	3350 N. Walnut Grove	14" x 402'	139	152	997	345,670
W1C	6135 S. Pioneer Boulevard	20" x 530'	95	140	1,131	2,413
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	82			
W6B ¹	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'		115	1,795	583,095
W6D	10509 E. Dunlap Crossing	18" x 800"	97	100	1,600	9,675
Well #5	City of Industry					379,987
						15,473,224
						(1,674,553)
						<u>13,798,671</u>

Less: Cal Domestic Interconnections
 Total All Wells

¹ Inactive Wells

SAN GABRIEL VALLEY WATER COMPANY

**Wells - Fontana Water Company Division
2021**

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'	560		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	514		2,373	944,065
F7B	8326 Cherry Ave.	20" x 1010'	499		2,501	975,836
F10B	17651 Baseline Ave.	18" x 1040'	543		1,107	203,275
F10C	17651 Baseline Ave.	18" x 1010'	562	589	644	485,151
F10D	1265 N. Tamarind Ave.	20" x 1300'	546		1,362	257,112
F13A	1900 North Alder Ave.	16" x 1000'	541		1,487	236,293
F13B	1900 North Alder Ave.	16" x 1140'	552		1,829	284,111
F15A	5888 Citrus Ave.	18" x 1240'	652		1,377	212,449
F17B	14555 San Bernardino Ave.	16" x 870'	388		2,132	173,273
F17C	14555 San Bernardino Ave.	18" x 930'	359		2,955	128,330
F18A ¹	7706 Sierra Ave.	20" x 884'			2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	320		2,308	273,284
F22A	14777 Ceres Ave.	18" x 870'	460		1,843	
F23A	16025 Boyle Ave.	18" x 770'	348		1,215	376,987
F24A	7211 Juniper Ave.	18" x 1100'	682		1,829	68,981
F26A	16991 Micallef St.	18" x 1140'	697		1,854	881,277
F27A	Upper Lytle Creek Wash	18" x 105'	77		262	81,631
F28A	Lower Lytle Creek Wash	20" x 580'	334	345	880	485,346
F29A	Lower Lytle Creek Wash	20" x 656'	344	416	726	448,487
F30A ¹	8222 Hemlock Ave.	20" x 918'			1,017	
F31A	16135 Baseline Ave.	16" x 1040'	653	692	1,268	525,928
F32A	Lower Lytle Creek Wash	20" x 600'	307		678	236,202
F33A	Upper Lytle Creek Wash	20" x 169'	92		340	184,673
F34A	Lower Lytle Creek Wash	20" x 524'	400		116	
F36A	Lower Lytle Creek Wash	20" x 635'	351		1,000	356,785
F40A	Lower Lytle Creek Wash	20" x 407'	202	230	355	260,741
F42A	Upper Lytle Creek Wash	20" x 157'	106	111	427	301,597
F44A	7980 Sultana Avenue	18" x 960'	585		2,238	991,593
F44B	7980 Sultana Avenue	18" x 1000'	582		2,300	3,220
F44C	7980 Sultana Avenue	18" x 1000'	585		2,438	681,419
F49A	2116 W. Baseline Road	18" x 960'	459		1,490	662,659
F54A	3221 Riverside Avenue #H	20"x670	258	240	1,022	299,339

Total All Wells

11,020,044

¹ Inactive Wells

ATTACHMENT 3 (to Schedule D-1)

**San Gabriel Valley Water Company
Purchased Water For Resale
2021**

Central Basin Municipal Water District - Recycled	131,917 CCF
Los Angeles County Sanitation District - Recycled	5,523 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	743,944 CCF
Los Angeles County Division	<u>881,384 CCF</u>
Inland Empire Utilities Agency - Recycled	155,919 CCF
Inland Empire Utilities Agency - Potable	5,237,092 CCF
Fontana Water Company Division	<u>5,393,011 CCF</u>
Total	<u><u>6,274,395 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		9,737	
12	Cast Iron (cement lined)						6,667		154,732	5,293
13	Concrete									
14	Copper		166	384						
15	Riveted steel						16,789		7,280	4,358
16	Standard screw	6,976	1,674	62,691	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	278,080		1,060,319	655,720
19	Welded steel					830	41,067	1,482	511,367	873,445
20	Wood									
21	Other (specify) Plastic		390	3,122			12,001		173,168	199,626
22	Total	6,976	2,230	75,170	6,716	10,514	396,143	12,855	1,926,399	1,739,596

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									10,077
24	Cast Iron (cement lined)	4,965	299							171,956
25	Concrete	12,929	4,588	4,988	33,008	12,881	1,200	2,650	14	72,258
26	Copper									550
27	Riveted steel		238				2,070			30,735
28	Standard screw									88,897
29	Screw or welded casing									70,893
30	Cement - asbestos	318,460	143,703	12,692	78,815	1,313				2,549,548
31	Welded steel	80,852	777,346	34,457	658,533	9,592	49,863	237,755	93,562	3,370,151
32	Wood									-
33	Other (specify) Plastic		6,913		108					395,328
34	Total	417,206	933,087	52,137	770,464	23,786	53,133	240,405	93,576	6,760,393

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	86,120	86,317		
Commercial	6,965	7,025		
Industrial	120	117		
Public authorities	541	549		
Irrigation	1,258	1,256		
Other (specify) Construction	107	114		
Other (specify) Recycled	85	85		
Agriculture				
Subtotal	95,196	95,463	-	-
Private fire connections			2,360	2,415
Public fire hydrants			9,532	9,571
Total	95,196	95,463	11,892	11,986

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	60,982	
3/4 - in	3,439	19,396
1 - in	27,700	70,302
1.5 - in	1,861	1,372
2 - in	3,430	3,667
3 - in	147	176
4 - in	56	407
6 - in	89	71
8 - in	32	50
Other in	104	22
Total	97,840	95,463

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	_____ 36
3. Used, after repair	_____ 1,015
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 61,629
2. More than 10, but less than 15 years	_____ 21,231
3. More than 15 years	_____ 14,980

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	1,345,911	1,231,485	1,262,590	1,440,667	1,524,027	1,633,132	1,878,294	10,316,106
Commercial	353,340	323,435	340,329	404,810	395,823	423,101	477,853	2,718,691
Industrial	164,848	186,403	177,240	214,382	212,704	216,345	240,601	1,412,523
Public authorities	111,961	97,428	97,211	150,959	158,810	173,096	220,565	1,010,030
Irrigation	145,666	108,232	125,370	168,369	204,487	218,728	266,998	1,237,850
Other (specify) - Recyled	55,130	42,119	62,705	88,107	89,913	111,988	143,515	593,477
Other (specify) - Construction	14,424	3,240	(3,899)	11,402	17,290	7,877	9,988	60,322
Total	2,191,280	1,992,342	2,061,546	2,478,696	2,603,054	2,784,267	3,237,814	17,348,999

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	1,767,867	1,797,347	1,583,919	1,324,394	1,328,932	7,802,459	18,118,565	18,163,247
Commercial	444,184	472,720	420,786	378,428	358,421	2,074,539	4,793,230	4,591,896
Industrial	236,693	282,099	256,172	254,747	186,265	1,215,976	2,628,499	2,195,071
Public authorities	183,091	195,488	167,614	130,157	89,014	765,364	1,775,394	1,609,372
Irrigation	252,287	257,078	210,749	166,942	144,176	1,031,232	2,269,082	2,232,261
Other (specify) - Recyled	139,806	121,919	82,961	67,979	31,172	443,837	1,037,314	822,605
Other (specify) - Construction	7,904	5,758	6,089	6,855	15,049	41,655	101,977	150,376
Total	3,031,832	3,132,409	2,728,290	2,329,502	2,153,029	13,375,062	30,724,061	29,764,828

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 _____ 492,200

**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	\$ 837,858	(3,444,629)	3,204,287	443	-	-	\$ 597,960
2	Water Production	D.04-07-034, W-4498 & W-4590	\$ (349,895)	(2,211,872)	896,454	(1,867)	(1,830,224)	-	\$ (3,497,403)
3	Purchased Power	W-4382,W-4498,W-4505,W-4590,D.04-07-034	\$ 159,519	-	2,216,892	917	-	591,402	\$ 2,968,730
4	Water Quality Litigation (Note A)	W-0494 & D.04-07-034	\$ 5,629,857	-	98,146	4,108	-	-	\$ 5,732,111
5	Water Revenue Adjustment Mechanism	D.10-04-031	\$ 2,262,079	-	(90,946)	1,355	(574,708)	-	\$ 1,597,781
6	California Alternative Rates for Water (CARW)	D.05-05-015 & D.04-07-034	\$ 854,208	(5,143,888)	5,257,863	680	-	-	\$ 968,863
7	Facilities Fee Memorandum Account	D.07-04-046	\$(13,223,345)	(4,826,502)	-	(11,550)	-	-	\$(18,061,397)
8	El Monte Office Memo Account (LA)	D.20-08-006	\$ 1,435	-	-	1,837	-	-	\$ 3,272
9	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	\$ -	-	-	-	-	-	\$ -
10	Cost of Capital Memorandum Account	D-10-10-035	\$ 4,374	-	(4,374)	-	-	-	\$ -
11	Conservation Program Memorandum Account	D.09-06-027	\$ (93,604)	(992,548)	1,609,940	243	-	176,048	\$ 700,079
12	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	\$ 587,139	-	-	426	-	-	\$ 587,565
13	Water Conservation Memorandum Account	W-4576	\$ 4,962	-	(4,962)	-	-	-	\$ -
14	CEMA - Covid 19	E-3238	\$ 282,972	-	73,895	214	-	-	\$ 357,081
15	Mains Project Balancing Account (FWC)	W-5174	\$ 864,712	-	-	346	(790,414)	-	\$ 74,644
16	Previously Authorized Balance Balancing Account	W-5043 & AL 453	\$ 2,101,081	-	44,516	560	(2,132,700)	-	\$ 13,457
17	Drought Lost/Surcharge Revenues Balancing Account	W-5169 & AL 507-A, AL 507-B	\$ 44,512	-	-	4	-	-	\$ 44,516
18	Payment Options Memorandum Account	W-5023	\$ 39,088	-	-	28	-	-	\$ 39,116
19	Water-Energy Nexus Memorandum Account	D.15-09-023	\$ 12,240	-	(12,240)	-	-	-	\$ -
20	School Lead Testing Memorandum Account	AL 491-A	\$ 2,040	-	-	(1,285)	-	-	\$ 755
21	Water Rights Memo Account	D.17-06-008	\$ 884,170	-	877,946	965	-	-	\$ 1,763,081
22	2018 Tax Accounting Memorandum Account	Water Division letter dated 12/22/17	\$ 852,039	-	(268,153)	423	-	-	\$ 584,309
23	PFAS Memo Account	W-5226	\$ 61,753	-	33,271	50	-	-	\$ 95,074
24	D. 20-08-006 IRMA	D.20-08-006	\$ 122,422	-	-	89	-	-	\$ 122,511
	Total		\$ 1,941,617	(16,619,439)	13,932,534	(2,012)	(5,328,046)	767,450	\$ (5,307,895)

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 \$15,077,247 and \$0 for the Fontana Water Company Division, as of December 31, 2021. 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 202_ (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 73l**

SCHEDULE E-2
DESCRIPTION OF LOW-INCOME RATE ASSISTANCE PROGRAMS

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.*

In 2005, San Gabriel Valley Water Company (“San Gabriel”) initiated separate but identical California Alternative Rates for Water (CARW) programs in each of its two ratemaking divisions. To qualify for the CARW program, a customer must be within the Residential class, reside in a single family dwelling or duplex, be served through a 1-inch or smaller meter, and have a household income within the standards published annually by the California Public Utilities Commission. Customers also automatically qualify for the CARW program if they have qualified for the Energy Utility CARE Program. The monthly fixed-charge discounts below were established by D.20-08-006 for the Los Angeles County Division and for the Fontana Water Company Division.

<u>Meter Size</u>	<u>LA County</u>	<u>Fontana</u>
5/8” x 3/4”	\$9.82	\$9.82
3/4”	\$9.82	\$9.82
1”	\$9.82	\$9.82

In the Los Angeles County division, forecasted costs are recovered through a \$0.2158/Ccf surcharge billed to non-CARW customers, subject to later true-up. In the Fontana Water Company division, forecasted costs are recovered through a \$0.2389/Ccf surcharge billed to non-CARW customers, subject to later true-up.

2. *Participation rate for Year 2021 (as a percent of total residential customers served).*

At year end, 20,878 customers or 53.4% of the adopted 39,072 residential single-family customers with a 1-inch or smaller meter qualified for the CARW program in the Los Angeles County division, and 24,509 customers or 57.1% of the adopted 42,932 residential single-family customers with a 1-inch or smaller meter qualified for the CARW program in the Fontana Water Company division.

3. *Details of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.*

At year end, the total undercollected balance in the CARW balancing accounts was \$968,863.

SCHEDULE E-3
DESCRIPTION OF WATER CONSERVATION PROGRAMS

San Gabriel Valley Water Company (“San Gabriel” or the “Company”) hereby provides responses to Schedule E-3 of the Annual Report, Description of Water Conservation Programs in conformance with Commission Decision No. 11-05-004.

1. Provide a brief description of each water conservation program offered by the water company, by district. This description shall include but not 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 customer, whether offered with a third party, whether direct install or rebate, and length of time the program was offered.

Los Angeles County Division

- 1) Recycled Water – In 2021, the Company collaborated with Upper San Gabriel Valley Municipal Water District, Central Basin Municipal Water District and Sanitation Districts of Los Angeles County to deliver 2,023 acre feet (approximately 5% of the Company’s total supply) of recycled water to various customers for non-potable landscape irrigation in place of limited drinking water supplies.
- 2) Low-Flow Plumbing Fixture Rebates – The Company offers its residential customers a rebate on high efficiency clothes washers (“HECW”), landscape rotating nozzles and weather-based irrigation controllers. The Company offers its commercial, industrial, and institutional (“CII”) customers a rebate on large rotary nozzles, high efficiency toilet (“HET”), zero water urinals, pH-cooling tower conductivity controllers, dry vacuum pumps, connectionless food steamers, and ice-making machines.
- 3) Large Landscape Irrigation Efficiency – The Company facilitates installation of wireless irrigation management systems to assist large landscape customers with monitoring water usage and reducing their irrigation demands.
- 4) CII Water Use Audit – The Company offers its CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a report that describes the needed improvements and resulting estimated water savings.
- 5) CII Retrofit – The Company provides financial assistance to CII customers to help offset the cost of implementing the improvements recommended in the CII Audit Reports.
- 6) HET – The Company hired EcoTech Services, Inc. to deliver HETs to its customers. Each residential customer is eligible to receive a maximum of two HETs per household and have them installed within one month. After a month, participants of the programs are subject to a random inspection.
- 7) Water Conservation Kits – Water Conservation Kits (“Kits”) include 1.5 gallons per minute (“GPM”) showerhead, a 1.5 GPM flow dual spray kitchen aerator, and a 1 GPM aerator. The Kits are distributed to residential and CII customers at the Company’s commercial offices, during

conservation events and after completion of a residential water audit conducted at the customer's home.

- 8) Single-Family Residential Audits – The Company offers free water conservation surveys to assist residential customers who are interested in reducing their indoor and outdoor water usage.
- 9) School Conservation Education – The Company contracted with the Eco Voices to provide educational presentations in schools within its Los Angeles County division service area. Due to Covid-19, all conservation education performants were cancel.
- 10) HECW Distribution with Southern California Gas Company – Low Income Residential customers are eligible to receive a HECW.
- 11) Education/Public Outreach – All local public events in calendar year 2021 were cancel due to Covid-19.

Fontana Water Company Division

- 1) HET Direct Installation for California Alternative Rate for Water Customers – The Company works with EcoTech Services Inc. to provide and install a maximum of two HETs per eligible California Alternative Rates water customer.
- 2) CII Water Use Audit – The Company offers its CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a report that describes the recommended improvements and resulting estimated water savings.
- 3) Water Conservation Kits – Water conservation kits include a 1.5 GPM showerhead, a 1.5 GPM flow dual spray kitchen aerator, and a 1 GPM aerator distributed to residential and CII customers at the Company's commercial office, during conservation events, and after residential water audits at the customer's home.
- 4) Single-Family Residential Audits – The Company offers free water conservation surveys to assist residential customers who are interested in reducing their indoor and outdoor water usage.
- 5) Weather Based Irrigation Controller (WBIC) and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program – The Company hired EcoTech Services, Inc. to evaluate the customer's existing irrigation system and to install the WBIC and nozzles. Upon completion of the retrofit and installation, EcoTech confirms that the irrigation system is working properly and trains the customer on their new WBIC, including how to make adjustments and program it.
- 6) SoCal Gas – Low Income Residential High Efficiency Clothes Washer Rebate Program with Southern California Gas Company. The Gas Company determines customer eligibility based on income level and then installs a new high efficiency clothes washer.
- 7) Recycled Water On-Site Retrofit Program - This program offers funding to commercial, industrial, and institutional customers to help offset the cost of converting their existing on-site potable water irrigation system or eligible industrial processes to recycled water.

- 8) Pilot Study on Toilet Leak Sensor for Multi-Family Homes – This program provides a monitoring system and sensor to help with leaks for multi-unit homes. The sensor was install on the water line feeding a toilet and monitors water flow. The sensor has a small computer that sends out flow data to a cloud server for the artificial intelligence learning algorithms to provide usage and insights on water usage and possible leaks.
- 9) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient. Due to the worldwide COVID-19 pandemic Fontana Water Company refrained from participating in public outreach events for 2021.

2. For each water conservation program described above, prepare an estimated conservation savings report in the following basic format (If it is necessary to deviate from this table, provide estimated program savings).

See Attachment for details.

INFORMATION-ONLY CONSERVATION DATA REPORT

1. *Baseline average (from 2003-2007 or 10-year baseline if it includes 2003-2007 and only includes years prior to the adoption of a conservation rate design) estimated monthly per customer or service connection consumption by ratemaking district, separated by customer class and meter size. If the water company elects to use a baseline in reliance on the Department of Water Resources methodology developed to implement SBX7-7 without calendar years 2003-2007, the water company shall attach workpapers to support the use of that baseline.*

San Gabriel utilized the methodologies developed by Department of Water Resources to calculate baseline per capita water use expressed in gallons per capita per day (“GPCD”). These baselines, which are detailed in the Company’s adopted 2020 Urban Water Management Plans, on file with the Commission, are 161 GPCD for the Los Angeles County division and 220 GPCD for the Fontana Water Company division.

2. *Average estimated monthly per customer consumption in one hundred cubic feet by ratemaking district, separated by customer class and meter size.*

San Gabriel’s conservation tiered rate design applies only to the residential single family customer classification.

Los Angeles County Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	371,280	31,143	11.9
3/4"	50,395	2,927	17.2
1"	74,377	5,168	14.4
1 1/2"	3,057	83	36.8
2"	2,325	27	86.1

Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	352,051	22,756	15.5
3/4"	1,486	90	16.5
1"	340,064	19,697	17.3
1 1/2"	1,555	18	86.4
2"	276	7	39.4

3. Comparison table including baseline and annual average estimated consumption by ratemaking district, separated by customer class and meter size, for each year following implementation of conservation rate designs, with the percentage reduction in consumption calculation by district and by customer class and meter size within in ratemaking district.

San Gabriel’s baseline per capita water use is 161 GPCD for the Los Angeles County division and 220 GPCD for the Fontana Water Company division. The method to calculate per capita water use in GPCD is not comparable to the annual average estimated consumption in hundred cubic feet. However, the following Table shows 2021 annual average consumption by ratemaking district.

Los Angeles County Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	4,455,363	31,143	143.1
3/4"	604,741	2,927	206.6
1"	892,521	5,168	172.7
1 1/2"	36,680	83	441.9
2"	27,902	27	1,033.4

Fontana Water Company Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	4,224,611	22,756	185.6
3/4"	17,827	90	198.1
1"	4,080,773	19,697	207.2
1 1/2"	18,656	18	1,036.4
2"	3,309	7	472.7

4. Average estimated monthly consumption per tier or block separated by ratemaking district, by meter size, and by customer class, and the number of customers in each sub-grouping.

Los Angeles County Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	371,280	31,143	11.9
Tier 1	271,953	31,143	8.7
Tier 2	99,327	31,143	3.2
3/4"	50,395	2,927	17.2
Tier 1	27,994	2,927	9.6
Tier 2	22,401	2,927	7.7
1"	74,377	5,168	14.4
Tier 1	44,903	5,168	8.7
Tier 2	29,474	5,168	5.7
1 1/2"	3,057	83	36.8
Tier 1	824	83	9.9
Tier 2	2,233	83	26.9
2"	2,326	27	86.1
Tier 1	263	27	9.7
Tier 2	2,063	27	76.4

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	352,051	22,756	15.5
Tier 1	249,374	22,756	11.0
Tier 2	102,677	22,756	4.5
3/4"	1,486	90	16.5
Tier 1	977	90	10.9
Tier 2	509	90	5.7
1"	340,064	19,697	17.3
Tier 1	226,635	19,697	11.5
Tier 2	113,429	19,697	5.8
1 1/2"	1554.667	18	86.4
Tier 1	179	18	9.9
Tier 2	1,376	18	76.4
2"	276	7	39.4
Tier 1	64	7	9.2
Tier 2	211	7	30.2

5. *Estimated monthly number of customers by district, monthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment, and number of customers reconnected.*

Los Angeles County Division

	Monthly Average
Total Residential Conservation Rate Customers	39,348
Disconnection Notices	Not Available
Disconnected for Non-Payment	0*
Reconnected	0*

Fontana Water Company Division

	Monthly Average
Total Residential Conservation Rate Customers	42,568
Disconnection Notices	Not Available
Disconnected for Non-Payment	0*
Reconnected	0*

**Due to Executive Order N-25-20 related to COVID-19, Emergency Customer Protections stopped all disconnections in March 2020.*

6. *Estimated monthly Best Management Practice (“BMP”) compliance costs, by district, separated by customer class, coverage goals or flex track menu (by measure).*

The estimated monthly BMP compliance cost for 2021 was \$106,940 for the Los Angeles County division and \$13,278 for Fontana Water Company Division.

7. *Any other district-specific factor (such as changes in weather, increases in supply from recycled water, or economic factors) that might contribute to consumption changes.*

San Gabriel’s Los Angeles County division delivered 2,023 acre feet (881,218 Ccf) of recycled water and Fontana Water Company division delivered 358 acre feet (155,945 Ccf) in 2021 to its CII customers. Recycled water is accounted for in the DWR per-capita water use calculation, and as such its increased use in place of potable water would lower GPCD water use.

INFORMATION-ONLY FILING LOW-INCOME DATA REPORT

1. Average estimated monthly per customer or service connection low-income customer consumption in one hundred cubic feet by ratemaking district, separated by meter size

Los Angeles County Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	212,167	17,320	12.2
3/4"	15,405	927	16.6
1"	24,821	1,973	12.6

Fontana Water Company Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	243,679	15,526	15.7
3/4"	580	37	15.7
1"	152,243	8,641	17.6

2. Average estimated monthly consumption per tier or block separated by ratemaking district, by meter size, and by customer class for low-income customers and the number of customers in each sub-grouping.

Los Angeles County Division

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	212,167	17,320	12.2
Tier 1	155,546	17,320	9.0
Tier 2	56,621	17,320	3.3
3/4"	15,405	927	16.6
Tier 1	8,792	927	9.5
Tier 2	6,613	927	7.1
1"	24,821	1,973	12.6
Tier 1	17,019	1,973	8.6
Tier 2	7,802	1,973	4.0

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	243,679	15,526	15.7
Tier 1	174,090	15,526	11.2
Tier 2	69,589	15,526	4.5
3/4"	580	37	15.7
Tier 1	418	37	11.3
Tier 2	163	37	4.4
1"	152,243	8,641	17.6
Tier 1	101,601	8,641	11.8
Tier 2	50,642	8,641	5.9

3. *Estimated monthly number of participating low-income customers by district, monthly or bimonthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment and number of customers reconnected, for all low-income customers;*

Los Angeles County Division

	Monthly Average
Total Low-Income Conservation Rate Customers	20,220
Disconnection Notices	Not Available
Disconnected for Non-Payment	0*
Reconnected	0*

Fontana Water Company Division

	Monthly Average
Total Low-Income Conservation Rate Customers	24,203
Disconnection Notices	Not Available
Disconnected for Non-Payment	0*
Reconnected	0*

*Due to Executive Order N-25-20 related to COVID-19, Emergency Customer Protections stopped all disconnections in March 2020.

4. *Average low-income customer household size and average estimated monthly consumption by ratemaking district for low-income households of 5 or more, and the number of customer in each subgrouping;*

Los Angeles County Division

	Monthly Average
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	72.6

Fontana Water Company Division

	Monthly Average
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	15.2

5. Low-income customers that participate in conservation programs

- *Describe the water conservation programs by ratemaking district(s),*

The Los Angeles County division, in cooperation with its regional wholesale water suppliers, provides a number of programs to residential low-income customers. These programs include rebates, direct installation of high efficiency water saving devices, water audits, high-efficiency toilet distribution program and education and public outreach.

Fontana Water Company division has various programs in cooperation with its regional wholesale water suppliers, high-efficiency toilet installation programs, residential water surveys, gardening classes and education and public outreach.

- *Identify whether it is offered with a third party,*

The Los Angeles County division coordinates its low-income programs with the Metropolitan Water District of Southern California, Upper San Gabriel Valley Municipal Water District and Central Basin Municipal Water District.

Fontana Water Company division coordinates its low-income program with the Inland Empire Utilities Agency.

- *Specify how low-income customers are targeted by or included in the program, describe outreach efforts used to reach low-income program participants (application, re-certification, separate outreach), length of time the program been offered, and criteria used to establish the success of the program.*

Low-income program applications are available in San Gabriel's commercial offices, our website www.sgvwater.com and www.fontanawater.com, and during conservation events. San Gabriel uses a number of methods to inform low-income customers about various conservation programs. Each year, all customers receive a bill insert that provides information and application regarding the California Alternative Rates program. Targeted programs to low-income customers included direct mailing of post cards, distributing flyers at public events and posting information in each of the Company's commercial offices.

**Schedule E-3: Water Conservation Programs
Los Angeles County Division
2021**

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total \$ spent	Designed water saving per unit per year	Unit lifespan *	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
					(D X E)			(D X G)	(I X H)
Direct Installation of High Efficiency Clothes Washer Program with Southern California Gas Company	High Efficiency Clothes Washer		66	150	\$9,900	0.1075	20	7.1	141.9
Controller and Nozzle Retrofit	WBIC		332	600		0.325	7.5	107.9	809.3
	Sprinkler Nozzles		23,678	6	\$695,906	0.0044	5	104.2	520.9
High Efficiency Toilet Distribution Program	High Efficiency Toilets		1,693	320	\$541,815	0.0517	20	87.5	1,750.6
Create Your Garden					\$11,007				
Recycle Water Retrofit					\$0		0	0.0	0.0
Educational Materials and Outreach	Promotional materials, postage, conservation meetings, event sponsorships, CUWCC dues, employee education, over time, and ads				\$24,657				
Grand Total		\$512,677			\$1,283,285			307	3,223

* If not specifically listed, state the category in which the activity and or program falls and rationale for including this particular activity

** This may not apply to all activities, e.g., public information/education

**Schedule E-3: Water Conservation Programs
Fontana Water Company Division
2021**

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total \$ spent	Designed water saving per unit per year	Unit lifespan **	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
					(D x E)**			(D x G)	(I x H)
1. Rebates Incentives	IEUA rebate program for both Residential and CII customers. ***		8294	varries	\$0	varries	varries	129.6	925.0
2. Water Conservation Kits	1.5 GPM showerhead, 1.5 GPM kitchen aerator, and 1.0 GPM aerator		100		\$0				
	Less 30% of Uninstalled Kits		70			0.1466	10.0	10.3	102.6
3. Weather Based Irrigation Controller and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program	Varrious WBIC models		117	\$395 - \$470	\$105,342	0.325	10.0	38.0	380.3
	Varrious Sprinkler Nozzles models		4317	\$5 - \$9		0.004	5.0	17.3	86.3
	Supplies and Ads for program				\$332				
4. High Efficient Toilet Direct Install Program for CARW	Replacing and installing 3.5 GPF toilets with new 0.8 GPF toilet for CARw customers. Program with EcoTech.		120	\$225 to \$340	\$45,174	0.0425	20	5.1	102.0
5. Residential Direct Mail Toilet Exchange Program	Mailing new toilets to customers to replace existing 3.5 GPF toilets with new 0.8 GPF toilet for all customers. Program with EcoTech.		172	\$245	\$40,899	0.0425	20.0	7.3	146.2
6. HE Clothes Washers for CARW customers	Replacing clotheswashers with new HE units. Program with SoCal Gas Co.		141	\$150	\$21,150	0.0345	14	4.9	68.1
7. Pilot Study on Toilet Leak Sensor for Multi-Family Homes	Program is a monitoring system and sensor to help with leaks for multi-unit homes.		294	3 sites	\$59,308	varries	15	1.18	17.7
8. City of Fontana Median Turf Removal	Removed 16,800 sq ft of grass in the street medians, and replaces with drip and drought tolerant plants.		16800	1 Site	\$82,523	0.00013	10	2.2	21.8
9. Woman's Club	Removed 16,800 sq ft of grass in the street medians, and replaces with drip and drought tolerant plants.		1	1 Site	\$1,595	varries	varries	0.8	7.5
Education and Public Outreach									
10. Education and Public Outreach Materials / Other	Promotional materials, postage, conservation meetings, event sponsorships, membership dues, employees education, over time, and ads.				\$13,278				
Grand Total		\$447,500			\$369,601			322.8	9826.3

* If not specifically listed, state the category in which the activity and or program falls and rationale for including this particular activity

** This may not apply to all activities, e.g., public information/education

*** Based off IEUA Annual Water Use Efficiency Program Reports

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.
None

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	374,449
Total	<u><u>374,449</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.

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, 2021 through December 31, 2021.

President
Title (Please Print)

/s/ R.W. Nicholson
Signature

(626) 448-6183
Telephone Number

April 28, 2022
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2021

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS	Measure						
(A) % Calls Answered in 30 seconds	> or = 80.0%	99.1%	99.0%	99.1%	99.2%	99.1%	
(B) Abandonment Rate	< or = 5.0%	0.9%	1.0%	0.9%	0.8%	0.9%	
2. BILLING PERFORMANCE STANDARDS							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.1%	0.1%	0.1%	0.1%	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%	0.1%	0.1%	0.2%	0.2%	0.1%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.1%	0.0%	0.0%	0.2%	0.0%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.6%	0.3%	0.0%	0.0%	0.2%	
5. RESPONSE TO CUSTOMER AND REGULATORY							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
6. SERVICE INTERRUPTION							
(1) Date and time of service interruption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W



**2021
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, 2021**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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)	382,880,870	21,603,860	(52,808)	-	\$ 404,431,922
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	27,018,784	17,329,998		(21,603,860)	\$ 22,744,923
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	\$ 409,860,079	\$ 38,933,858	\$ (52,808)	\$ (21,603,860)	\$ 427,137,270

**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	\$ 25,623,637	\$ 303,456			\$ 25,927,093
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	9,815,064	341,797			\$ 10,156,860
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 9,815,064	\$ 341,797	\$ -	\$ -	\$ 10,156,860
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	15,219,220	442,549			\$ 15,661,769
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	31,552,099	404,989	(20,442)		\$ 31,936,647
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 46,771,319	\$ 847,538	\$ (20,442)	\$ -	\$ 47,598,415
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	2,450,913	232,623			\$ 2,683,537
30	332	Water Treatment Equipment	54,233,206	8,176,386			\$ 62,409,593
31		Total Water Treatment Plant	\$ 56,684,120	\$ 8,409,010	\$ -	\$ -	\$ 65,093,129

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	19,842,795	1,216,369			\$ 21,059,164
35	343	Transmission and Distribution Mains	136,629,064	4,946,033	(22,210)		\$ 141,552,887
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	64,067,658	2,655,899			\$ 66,723,556
38	346	Meters	2,613,639	1,100,360	(10,156)		\$ 3,703,842
39	347	Meter Installations	-				\$ -
40	348	Hydrants	7,649,291	503,430			\$ 8,152,721
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 230,817,575	\$ 10,422,089	\$ (32,366)	\$ -	\$ 241,207,299
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,172,999	25,437			\$ 2,198,435
46	372	Office Furniture and Equipment	3,145,546	760,067			\$ 3,905,613
47	373	Transportation Equipment	3,120,721	356,110			\$ 3,476,831
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	420,814				\$ 420,814
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	1,142,381	28,396			\$ 1,170,778
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 10,002,462	\$ 1,170,010	\$ -	\$ -	\$ 11,172,471
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	\$ 379,730,496	\$ 21,493,899	\$ (52,808)	\$ -	\$ 401,171,587
62		Common Plant (General Office Prorate)	\$ 19,501,916	\$ 137,634	\$ (600,360)	\$ -	\$ 19,039,190

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	3,150,374	109,961			\$ 3,260,335
4		Total Recycled Water Utility Plant	\$ 3,150,374	\$ 109,961	\$ -	\$ -	\$ 3,260,335

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 - Ordinance No. 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 not necessary or useful	21,846	21,846
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 21,846	\$ 21,846

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	404,431,922	382,880,870
3		Construction Work in Progress	24,205,869	27,270,081
4		General Office Prorate	19,039,190	19,501,916
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 447,676,981	\$ 429,652,867
6		Less Accumulated Depreciation		
7		Plant in Service	131,802,576.82	\$ 122,364,654
8		General Office Prorate	3,499,098	3,360,325
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 135,301,675	\$ 125,724,979
10		Less Other Reserves		
11		Deferred Income Taxes	32,877,088	33,133,246
12		Deferred Investment Tax Credit	469,304	515,906
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 33,346,392	\$ 33,649,152
15		Less Adjustments		
16		Contributions in Aid of Construction	52,032,645	52,550,610
17		Advances for Construction	2,679,599	2,836,438
18		Other (1)	(1,476,201)	(1,241,676)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 53,236,042	\$ 54,145,372
20		Add Materials and Supplies	\$ 1,883,727	\$ 1,807,554
21		Add Working Cash (=Line 34)	11,413,336	10,249,567
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 239,089,935	\$ 228,190,486
		(1) Other Adjustment		
		Deferred Debit Income Tax	(1,476,201)	(1,241,676)
		Net Other Adjustment	(1,476,201)	(1,241,676)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 55,741,717	\$ 49,993,550
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 72,960,114	\$ 71,662,636
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,601,312	\$ 1,454,536
29		Total Revenues (=Line 27 + Line 28)	\$ 74,561,427	\$ 73,117,172
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0215	0.0199
31		5/24 x Line 25 x (100% - Line 30)	11,363,455	10,208,129
32		1/24 x Line 25 x Line 30	49,881	41,439
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 11,413,336	\$ 10,249,567
		* 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	\$ 122,091,966	\$ 1,422	\$ -	\$ 3,360,325	272,688
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	6,884,085			602,786	46,307
	(b) Charged to Account 504 ⁽¹⁾		63			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,267,343			-	16,716
5	(e) Charged to clearing accounts	365,851			100,544	
6	(f) Salvage recovered	5,235			35,802	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 9,522,514	\$ 63	\$ -	\$ 739,133	\$ 63,022
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(52,808)			(600,360)	
11	(b) Cost of removal	(94,806)			-	
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (147,613)	\$ -	\$ -	\$ (600,360)	\$ -
14	Balance in reserve at end of year	\$ 131,466,867	\$ 1,485	\$ -	\$ 3,499,098	\$ 335,710
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	4,689,399	317,554			\$ 5,006,953
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 4,689,399	\$ 317,554	\$ -	\$ -	\$ 5,006,953
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	5,081,424	441,598			\$ 5,523,022
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	18,159,601	1,165,018	(20,442)		\$ 19,304,178
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 23,241,025	\$ 1,606,617	\$ (20,442)	\$ -	\$ 24,827,200
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	166,080	55,709			\$ 221,789
21	332	Water Treatment Equipment	17,419,070	1,947,935			\$ 19,367,005
22		Total Water Treatment Plant	\$ 17,585,151	\$ 2,003,644	\$ -	\$ -	\$ 19,588,794
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	6,254,677	398,794			\$ 6,653,471
27	343	Transmission and Distribution Mains	44,909,430	2,772,892	(22,210)	(67,370)	\$ 47,592,742
28	344	Fire Mains	14,216	289			\$ 14,505
29	345	Services	17,595,797	1,659,621		(18,458)	\$ 19,236,960
30	346	Meters	98,547	58,437	(10,156)	5,235	\$ 152,063
31	347	Meter Installations	-				\$ -
32	348	Hydrants	3,775,361	193,012		(8,978)	\$ 3,959,395
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 72,648,028	\$ 5,083,044	\$ (32,366)	\$ (89,571)	\$ 77,609,136
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	497,502	44,589			\$ 542,090
38	372	Office Furniture and Equipment	255,682	159,004			\$ 414,686
39	373	Transportation Equipment	2,050,224	272,479			\$ 2,322,702
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	367,159	26,175			\$ 393,334
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	1,030,485	67,197			\$ 1,097,682
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 4,201,052	\$ 569,443	\$ -	\$ -	\$ 4,770,495
49		Total	\$ 122,364,655	\$ 9,580,301	\$ (52,808)	\$ (89,571)	\$ 131,802,577
50		Common Plant (General Office Prorate)	\$ 3,360,325	\$ 703,331	\$ (600,360)	\$ 35,802	\$ 3,499,098

**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	49,477,999	49,258,548	\$ 219,450
4		601-1.2 Residential Low Income Discount (Debit)	(2,439,108)	(2,232,705)	\$ (206,402)
5		601-2 Commercial Sales	16,017,810	15,449,178	\$ 568,632
6		601-3 Industrial Sales	3,694,253	3,374,158	\$ 320,094
7		601-4 Sales to Public Authorities	4,753,387	4,477,024	\$ 276,362
8		Sub-total	\$ 71,504,340	\$ 70,326,204	\$ 1,178,136
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	1,455,774.09	1,336,432	\$ 119,342
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 1,455,774	\$ 1,336,432	\$ 119,342
20	604	Private Fire Protection Service	1,601,312	1,454,536	\$ 146,776
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	151,257	132,769	\$ 18,488
26		Sub-total	\$ 1,752,569	\$ 1,587,306	\$ 165,264
27		Total Water Service Revenues	\$ 74,712,684	\$ 73,249,941	\$ 1,462,742
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	62,568	60,233	\$ 2,335
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	8,183,068	8,147,382	\$ 35,687
34	615	Recycled Water Revenues	2,620,912	1,917,490	\$ 703,422
35		Total Other Water Revenues	\$ 10,866,548	\$ 10,125,105	\$ 741,443
36	501	Total operating revenues	\$ 85,579,232	\$ 83,375,046	\$ 2,204,186

**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	85,579,232
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	\$ 85,579,232

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	19,987,268	19,224,752	\$ 762,516
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			54,932	49,713	\$ 5,219
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 20,042,199	\$ 19,274,465	\$ 767,735
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		117,106	113,858	\$ 3,248
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		493,516	442,853	\$ 50,663
28	725	Miscellaneous expenses	A			148,773	263,496	\$ (114,723)
29	726	Fuel or power purchased for pumping	A	B	C	4,715,516	4,038,739	\$ 676,776
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		82,996	76,339	\$ 6,657
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		331,039	317,277	\$ 13,762
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		374,218	317,356	\$ 56,862
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 6,263,163	\$ 5,569,918	\$ 693,245

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		223,837	225,255	\$ (1,418)
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			3,966,737	4,140,995	\$ (174,258)
43	743	Miscellaneous expenses	A	B		375	85	\$ 290
44	744	Chemicals and filtering materials	A	B		3,053,540	2,656,461	\$ 397,079
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		41,295	44,242	\$ (2,946)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		4,796	5,798	\$ (1,002)
49	748	Maintenance of water treatment equipment	A	B		336,876	492,820	\$ (155,944)
50		Total water treatment expenses				\$ 7,627,455	\$ 7,565,656	\$ 61,799
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		339,465	298,725	\$ 40,740
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			23,619	6,011	\$ 17,608
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			433,625	343,785	\$ 89,841
58	754	Meter expenses	A			223,784	183,860	\$ 39,924
59	755	Customer installations expenses	A			157,244	108,786	\$ 48,459
60	756	Miscellaneous expenses	A			48,512	49,982	\$ (1,470)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		9,590	31,067	\$ (21,477)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B		35,525	29,434	\$ 6,092
66	761	Maintenance of trans. and distribution mains	A			1,028,866	490,087	\$ 538,780
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,068,130	741,176	\$ 326,953
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			98,288	54,033	\$ 44,255
72	765	Maintenance of hydrants	A			263,610	190,878	\$ 72,733
73	766	Maintenance of miscellaneous plant	A			184,785	139,770	\$ 45,015
74		Total transmission and distribution expenses				\$ 3,915,045	\$ 2,667,594	\$ 1,247,451

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		348,648	424,174	\$ (75,526)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		575,370	664,376	\$ (89,005)
80	773	Customer records and collection expenses	A			1,751,886	1,533,453	\$ 218,434
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,536,506	768,446	\$ 768,060
83	775	Uncollectible accounts	A	B	C	124,098	345,579	\$ (221,481)
84		Total customer account expenses				\$ 4,336,508	\$ 3,736,027	\$ 600,480
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				1,616,271	1,167,811	\$ 1,167,811
97		Total recycled water expenses				\$ 1,616,271	\$ 1,167,811	\$ 448,460
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	4,127,080	3,780,481	\$ 346,599
101	792	Office supplies and other expenses	A	B	C	865,283	728,763	\$ 136,520
102	793	Property insurance	A			138,160	115,816	\$ 22,344
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,361,791	1,255,712	\$ 106,079
105	795	Employees' pensions and benefits	A	B	C	5,216,753	4,698,106	\$ 518,646
106	796	Franchise requirements	A	B	C	773,597	729,408	\$ 44,189
107	797	Regulatory commission expenses	A	B	C	196,962	219,218	\$ (22,255)
108	798	Outside services employed	A			91,000	109,735	\$ (18,735)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			183,794	172,990	\$ 10,804
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	722,885	630,689	\$ 92,196
114		Total administrative and general expenses				\$ 13,677,305	\$ 12,440,918	\$ 1,236,388
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	77,861	56,640	\$ 21,221
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,689,993)	(2,139,900)	\$ 449,907
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (1,612,132)	\$ (2,083,260)	\$ 471,128
121		Total operating expenses				\$ 55,865,815	\$ 50,339,129	\$ 5,526,686

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," [page 45, Schedule A-53](#).
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 528, 902, 903) (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 2,476,105	2,470,859	2,563	2,683	
2	California corporate franchise taxes	\$ 1,192,203	1,198,542		(6,339)	
3	State unemployment insurance tax	\$ 35,275	33,018			2,257
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 9,132	8,395			737
6	Federal insurance contributions act	\$ 982,499	890,477			92,022
7	Other federal taxes	\$ -				
8	Federal corporate income taxes	\$ 2,151,700	2,213,360		(61,659)	
9						
10						
11						
12						
13						
14	Total	\$ 6,846,913	\$ 6,814,650	\$ 2,563	\$ (65,315)	\$ 95,016

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 Attachment							
7								
8								
9								
10								

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

Purchased Water for Resale								
16	Purchased from							
17								
18	Central Basin Municipal Water District - Recycled						131,917	CCF
19	Los Angeles County Sanitation District - Recycled						5,523	CCF
20	Upper San Gabriel Valley Municipal Water District - Recycled						743,944	CCF
21								
22	Annual quantities purchased					(Unit chosen) ²	881,384	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	29,995,000	Gallons
12	Concrete			
13	Total	40	31,188,000	Gallons

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division****2021**

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Ann. Quantity Pumped CCF
			Depth of Water Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	147	154	1,037	498,083
1D	11828 E. Ranchito Street	18" x 834'	152	168	2,666	1,620,298
1E	11828 E. Ranchito Street	18" x 830'	148		2,900	93,456
2D	4921 N. Tyler Avenue	20" x 600'	128		2,520	134
2E	4921 N. Tyler Avenue	18" x 620'	129		2,500	2,641
2F	4921 N. Tyler Avenue	20" x 620'	135		2,344	150
8B	2701 N. Loma Street	12" x 312'	81	105	945	3,375
8C	2701 N. Loma Street	18" x 534'	86		899	465,247
8D	2701 N. Loma Street	18" x 580'	79	104	1,922	1,087,151
8E	2701 N. Loma Street	18" x 970'	112	140	2,436	436,374
8F	2701 N. Loma Street	18" x 1220'	91	138	2,730	546,286
11A	12630 E. Fineview Street	20" x 445'	97	120	2,032	1,321,960
11B	12630 E. Fineview Street	20" x 664'	98	-	1,752	1,807
11C	12630 E. Fineview Street	20" x 419'	94	150	871	1,251
11D	12630 E. Fineview Street	20" x 460'	87	155	1,589	678,598
B1A ¹	12414 Kathleen Street	20" x 401'				
B2A ¹	122489 Pellisier Road	22" x 406'				
B4B ¹	940 Baldwin Park Boulevard	16" x 1178'				
B4C ¹	940 Baldwin Park Boulevard	16" x 1058'	145			
B5A ¹	209 Perez Place	16" x 510'	115			
B5B	209 Perez Place	20" x 516'	114		2,606	394,306
B5C ¹	209 Perez Place	18" x 1290'	111			
B5D	209 Perez Place	18" x 1335'		149	2,588	1,413,751
B5E	209 Perez Place	20" X 820'	169		2,940	830,832
B6C ¹	14104 E Corak Street	18" x 526'				
B6D ¹	14104 E Corak Street	18" x 1078'	155			
B7E	14614 E. Nelson Avenue	18" x 1203'	154	194	569	252,688
B9B	436 N. Orange Avenue	18" x 1128'	137	210	829	361,184
B11B	14453 E. Temple Avenue	18" x 860'	134		828	319,858
B24A	14650 Nelson Avenue	20" x 1170'	144	253	2,477	133,117
B24B	14650 Nelson Avenue	20" x 1170'	139			195
B25A	13032 Bess Avenue	20" x 800'		156	2,238	1,740,206
B25B	13032 Bess Avenue	20" x 1030'		170	2,429	1,398,220
B26A	1517 Virginia Avenue	20" x 800'	146		739	287,329
B26B	1517 Virginia Avenue	20" x 1030'	154		1,041	263,887
G4A	3350 N. Walnut Grove	14" x 402'	139	152	997	345,670
W1C	6135 S. Pioneer Boulevard	20" x 530'	95	140	1,131	2,413
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	82			
W6B ¹	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'		115	1,795	583,095
W6D	10509 E. Dunlap Crossing	18" x 800"	97	100	1,600	9,675
Well #5	City of Industry					379,987
						15,473,224
						(1,674,553)
						<u>13,798,671</u>

Less: Cal Domestic Interconnections
Total All Wells

¹ Inactive Wells

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		17,950	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	263,300		641,405	427,361
19	Welded steel					830	26,518	77	167,159	298,479
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	337,907	11,450	849,866	771,368

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							28,665
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				1,635,425
31	Welded steel	50,941	255,092	14,925	239,761	4,360	5,836	68,093	48,096	1,180,167
32	Wood									-
33	Other (specify) Plastic				108					61,667
34	Total	228,233	331,737	27,617	278,917	5,673	5,836	68,093	48,096	3,001,792

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	42,576	42,612		
Commercial	4,660	4,671		
Industrial	47	46		
Public authorities	326	328		
Irrigation	425	419		
Other (specify) Construction	32	29		
Other (specify) Recycled	56	56		
Subtotal	48,122	48,161	-	-
Private fire connections			1,247	1,264
Public fire hydrants			4,123	4,137
Total	48,122	48,161	5,370	5,401

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	35,990	
3/4 - in	3,248	14,391
1 - in	7,044	30,575
1.5 - in	1,017	924
2 - in	1,653	1,901
3 - in	63	85
4 - in	42	214
6 - in	37	37
8 - in	13	27
Other	18	7
Total	49,125	48,161

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	29,599
2. More than 10, but less than 15 years	12,435
3. More than 15 years	7,091

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	643,818	591,256	634,033	691,619	684,955	757,399	811,290	4,814,370
Commercial	218,975	205,613	223,424	253,098	240,832	260,604	280,749	1,683,295
Industrial	62,545	70,018	69,098	80,696	75,528	77,267	83,466	518,618
Public authorities	74,275	62,938	63,219	92,397	94,470	103,274	130,159	620,732
Irrigation	16,102	10,859	12,538	17,747	19,996	22,358	25,317	124,917
Other (specify) - Recycled	47,553	36,895	56,504	74,620	74,358	92,237	120,041	502,208
Other (specify) - Construction	1,149	456	317	1,096	2,406	343	3,666	9,433
Total	1,064,417	978,035	1,059,133	1,211,273	1,192,545	1,313,482	1,454,688	8,273,573

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	781,911	773,175	699,322	621,527	600,373	3,476,308	8,290,678	8,401,942
Commercial	261,275	272,203	249,801	227,482	213,137	1,223,898	2,907,193	2,806,586
Industrial	76,883	79,981	71,728	68,064	62,512	359,168	877,786	776,649
Public authorities	105,266	111,909	106,446	78,212	60,995	462,828	1,083,560	973,077
Irrigation	25,988	25,358	23,221	19,215	15,828	109,610	234,527	219,389
Other (specify) - Recycled	120,616	101,815	72,955	56,175	27,620	379,181	881,389	654,161
Other (specify) - Construction	1,844	1,044	734	577	158	4,357	13,790	12,879
Total	1,373,783	1,365,485	1,224,207	1,071,252	980,623	6,015,350	14,288,923	13,844,683

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 _____ 254,400 _____

DECLARATION

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

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

of Los Angeles County Division District
 Name of District

of San Gabriel Valley Water Company
 Name of Utility

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2021, through December 31, 2021.

President
 Title (Please Print)

/s/ R.W. Nicholson
 Signature

(626) 448-6183
 Telephone Number

April 28, 2022
 Date

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Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W



**2021
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, 2021**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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)	449,461,529	31,589,728	(27,661)	(10)	\$ 481,023,586
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	19,899,793	34,317,765	-	(31,589,728)	\$ 22,627,830
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	\$ 469,361,322	\$ 65,907,494	\$ (27,661)	\$ (31,589,738)	\$ 503,651,416

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	\$ 11,084,301			\$ (10)	\$ 11,084,291
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	10,147,217	426,236			\$ 10,573,453
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 10,147,217	\$ 426,236	\$ -	\$ -	\$ 10,573,453
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	17,970,947	4,139,195			\$ 22,110,142
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	45,712,212	2,983,746			\$ 48,695,958
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 63,683,159	\$ 7,122,941	\$ -	\$ -	\$ 70,806,100
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	6,732,604	282,363			\$ 7,014,967
30	332	Water Treatment Equipment	50,392,811	17,419			\$ 50,410,230
31		Total Water Treatment Plant	\$ 57,125,415	\$ 299,783	\$ -	\$ -	\$ 57,425,198

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	24,273,278	2,308,224			\$ 26,581,502
35	343	Transmission and Distribution Mains	171,248,641	13,973,827	(51,100)		\$ 185,171,367
36	344	Fire Mains	806				\$ 806
37	345	Services	68,386,001	4,004,664			\$ 72,390,665
38	346	Meters	2,769,095	1,230,075	(3,943)		\$ 3,995,227
39	347	Meter Installations	-				\$ -
40	348	Hydrants	13,103,505	764,492			\$ 13,867,996
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 279,781,326	\$ 22,281,281	\$ (55,043)	\$ -	\$ 302,007,564
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,570,595	83,716			\$ 5,654,311
46	372	Office Furniture and Equipment	3,153,860	771,691			\$ 3,925,550
47	373	Transportation Equipment	3,589,108	553,867	\$27,381.69		\$ 4,170,356
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	320,568	9,489			\$ 330,057
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	1,861,496	36,217			\$ 1,897,713
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 14,495,626	\$ 1,454,980	\$ 27,382	\$ -	\$ 15,977,988
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	\$ 436,321,384	\$ 31,585,221	\$ (27,661)	\$ (10)	\$ 467,878,934
62		Common Plant (General Office Prorate)	\$ 19,396,385	\$ 140,414	\$ (612,489)	\$ -	\$ 18,924,311

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	89,902				\$ 89,902
3	395	Recycled Water Depreciable Plant	13,050,244	4,508			\$ 13,054,751
4		Total Recycled Water Utility Plant	\$ 13,140,145	\$ 4,508	\$ -	\$ -	\$ 13,144,653

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 - Ordinance No. 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	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 not necessary or useful	21,906	21,866
2	Property not necessary or useful	5,323,581	5,323,581
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 5,345,487	\$ 5,345,447

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	481,023,586	449,461,529
3		Construction Work in Progress	24,118,290	20,157,504
4		General Office Prorate	18,924,311	19,396,385
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 524,066,187	\$ 489,015,418
6		Less Accumulated Depreciation		
7		Plant in Service	153,837,246.47	\$ 142,560,253
8		General Office Prorate	2,992,967	2,851,391
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 156,830,213	\$ 145,411,644
10		Less Other Reserves		
11		Deferred Income Taxes	37,990,801	38,815,292
12		Deferred Investment Tax Credit	96,193	115,388
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 38,086,994	\$ 38,930,680
15		Less Adjustments		
16		Contributions in Aid of Construction	89,102,973	83,332,073
17		Advances for Construction	36,587,616	36,885,708
18		Other (1)	(10,262,997)	(8,507,108)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 115,427,592	\$ 111,710,673
20		Add Materials and Supplies	\$ 3,132,469	\$ 2,691,717
21		Add Working Cash (=Line 34)	10,671,149	9,447,663
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 227,525,006	\$ 205,101,802
		(1) Other Adjustment		
		Water Entitlements	(5,203,921)	(5,196,921)
		Deferred Debit Income Tax	(6,197,380)	(4,515,780)
		Other	1,138,303	1,205,593
		Net Other Adjustment	(10,262,997)	(8,507,108)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 51,879,163	\$ 45,858,853
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 87,160,509	\$ 83,499,378
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,403,354	\$ 1,177,282
29		Total Revenues (=Line 27 + Line 28)	\$ 88,563,864	\$ 84,676,661
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0158	0.0139
31		5/24 x Line 25 x (100% - Line 30)	10,636,896	9,421,097
32		1/24 x Line 25 x Line 30	34,253	26,566
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 10,671,149	\$ 9,447,663
		* 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	\$ 141,482,575	\$ 1,621	\$ -	\$ 2,851,391	1,077,678
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	8,365,321			614,964	-
	(b) Charged to Account 504 ⁽¹⁾		82			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,239,995				283,480
5	(e) Charged to clearing accounts	495,774			102,575	
6	(f) Salvage recovered	2,134			36,525	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 11,103,223	\$ 82	\$ -	\$ 754,065	\$ 283,480
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(27,661)			(612,489)	
11	(b) Cost of removal	(82,049)			-	
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (109,710)	\$ -	\$ -	\$ (612,489)	\$ -
14	Balance in reserve at end of year	\$ 152,476,088	\$ 1,703	\$ -	\$ 2,992,967	\$ 1,361,158
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	5,751,121	346,035			\$ 6,097,156
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 5,751,121	\$ 346,035	\$ -	\$ -	\$ 6,097,156
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	4,166,715	573,172			\$ 4,739,887
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	24,742,607	1,711,133			\$ 26,453,740
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 28,909,322	\$ 2,284,306	\$ -	\$ -	\$ 31,193,627
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,403,917	152,598			\$ 1,556,515
21	332	Water Treatment Equipment	17,734,720	1,310,440			\$ 19,045,160
22		Total Water Treatment Plant	\$ 19,138,637	\$ 1,463,038	\$ -	\$ -	\$ 20,601,675
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	5,566,985	608,594			\$ 6,175,578
27	343	Transmission and Distribution Mains	53,457,428	3,675,403	(51,100)	(58,541)	\$ 57,023,190
28	344	Fire Mains	831				\$ 831
29	345	Services	19,168,404	1,850,394		(11,500)	\$ 21,007,297
30	346	Meters	101,477	62,612	(3,943)	2,134	\$ 162,280
31	347	Meter Installations	-				\$ -
32	348	Hydrants	5,615,756	336,214		(12,007)	\$ 5,939,963
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 83,910,881	\$ 6,533,216	\$ (55,043)	\$ (79,915)	\$ 90,309,139
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,097,162	104,708			\$ 1,201,870
38	372	Office Furniture and Equipment	(79,348)	157,494			\$ 78,145
39	373	Transportation Equipment	2,933,039	359,651	27,382		\$ 3,320,072
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	173,894	25,602			\$ 199,496
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	725,546	110,521			\$ 836,067
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 4,850,293	\$ 757,975	\$ 27,382	\$ -	\$ 5,635,649
49		Total	\$ 142,560,253	\$ 11,384,569	\$ (27,661)	\$ (79,915)	\$ 153,837,246

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	58,653,996	57,105,958	\$ 1,548,038
4		601-1.2 Residential Low Income Discount (Debit)	(2,868,961)	(2,641,332)	\$ (227,628)
5		601-2 Commercial Sales	10,521,866	9,904,872	\$ 616,994
6		601-3 Industrial Sales	7,552,758	6,200,582	\$ 1,352,177
7		601-4 Sales to Public Authorities	3,341,852	3,447,010	\$ (105,159)
8		Sub-total	\$ 77,201,511	\$ 74,017,089	\$ 3,184,422
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	9,958,998	9,482,290	\$ 476,709
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 9,958,998	\$ 9,482,290	\$ 476,709
20	604	Private Fire Protection Service	1,403,354	1,177,282	\$ 226,072
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	549,387	738,658	\$ (189,271)
26		Sub-total	\$ 1,952,741	\$ 1,915,940	\$ 36,801
27		Total Water Service Revenues	\$ 89,113,251	\$ 85,415,319	\$ 3,697,932
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	256,057	214,595	\$ 41,462
31	612	Rent from Water Property	690	906	\$ (216)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	587,891	174,993	\$ 412,899
34	615	Recycled Water Revenues	337,920	341,320	\$ (3,400)
35		Total Other Water Revenues	\$ 1,182,558	\$ 731,814	\$ 450,744
36	501	Total operating revenues	\$ 90,295,809	\$ 86,147,133	\$ 4,148,676

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	90,295,809
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	\$ 90,295,809

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	24,023,897	19,683,351	\$ 4,340,546
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			24,795	15,091	\$ 9,704
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 24,048,691	\$ 19,698,442	\$ 4,350,250
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		75,080	67,618	\$ 7,462
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		704,262	602,164	\$ 102,098
28	725	Miscellaneous expenses	A			201,360	157,252	\$ 44,108
29	726	Fuel or power purchased for pumping	A	B	C	5,745,225	4,855,126	\$ 890,099
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		23,916	21,605	\$ 2,311
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		152,944	132,988	\$ 19,956
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		136,285	132,379	\$ 3,906
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 7,039,072	\$ 5,969,132	\$ 1,069,941

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		160,707	120,870	\$ 39,837
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			1,068,304	937,879	\$ 130,425
43	743	Miscellaneous expenses	A	B		16,032	4,577	\$ 11,455
44	744	Chemicals and filtering materials	A	B		670,481	504,911	\$ 165,570
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		1,855	2,957	\$ (1,102)
49	748	Maintenance of water treatment equipment	A	B		2,124,419	2,111,206	\$ 13,213
50		Total water treatment expenses				\$ 4,041,798	\$ 3,682,400	\$ 359,398
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		379,914	310,381	\$ 69,533
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			115,354	84,496	\$ 30,858
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			298,822	272,066	\$ 26,757
58	754	Meter expenses	A			103,091	126,966	\$ (23,875)
59	755	Customer installations expenses	A			145,370	106,742	\$ 38,627
60	756	Miscellaneous expenses	A			39,495	41,492	\$ (1,997)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(1,096)	16,256	\$ (17,353)
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		25,818	5,006	\$ 20,812
66	761	Maintenance of trans. and distribution mains	A			824,883	694,513	\$ 130,370
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			616,158	572,674	\$ 43,484
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			7,018	23,035	\$ (16,017)
72	765	Maintenance of hydrants	A			140,727	121,129	\$ 19,597
73	766	Maintenance of miscellaneous plant	A			78,274	81,655	\$ (3,382)
74		Total transmission and distribution expenses				\$ 2,773,827	\$ 2,456,412	\$ 317,415

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		196,559	328,179	\$ (131,620)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		598,684	588,503	\$ 10,182
80	773	Customer records and collection expenses	A			1,720,059	1,617,597	\$ 102,462
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			395,869	374,140	\$ 21,730
83	775	Uncollectible accounts	A	B	C	195,003	569,787	\$ (374,784)
84		Total customer account expenses				\$ 3,106,175	\$ 3,478,204	\$ (372,030)
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				218,864	489,018	\$ (270,154)
97		Total recycled water expenses				\$ 218,864	\$ 489,018	\$ (270,154)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	4,211,136	3,985,513	\$ 225,623
101	792	Office supplies and other expenses	A	B	C	872,855	716,777	\$ 156,078
102	793	Property insurance	A			136,464	118,304	\$ 18,160
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,389,412	1,276,031	\$ 113,380
105	795	Employees' pensions and benefits	A	B	C	5,301,549	4,920,926	\$ 380,623
106	796	Franchise requirements	A	B	C	604,188	545,197	\$ 58,990
107	797	Regulatory commission expenses	A	B	C	214,916	297,691	\$ (82,775)
108	798	Outside services employed	A			374,727	293,125	\$ 81,602
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			186,349	176,815	\$ 9,534
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	641,282	591,225	\$ 50,056
114		Total administrative and general expenses				\$ 13,932,878	\$ 12,921,605	\$ 1,011,274
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,087,139)	(2,266,573)	\$ (820,567)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (3,087,139)	\$ (2,266,573)	\$ (820,567)
121		Total operating expenses				\$ 52,074,166	\$ 46,428,639	\$ 5,645,527

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," [page 45, Schedule A-53](#).
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 902, 903, 528) (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 2,038,598	1,935,340	86,747	16,511	
2	California corporate franchise taxes	\$ 1,095,905	1,102,372		(6,467)	
3	State unemployment insurance tax	\$ 36,041	33,200			2,842
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 9,341	8,439			901
6	Federal insurance contributions act	\$ 1,005,019	889,717			115,303
7	Other federal taxes	\$ -				
8	Federal corporate income taxes	\$ 1,577,834	1,612,391		(34,557)	
9						
10						
11						
12						
13						
14	Total	\$ 5,762,739	\$ 5,581,458	\$ 86,747	\$ (24,513)	\$ 119,046

<p align="center">SCHEDULE D-1 Sources of Supply and Water Developed</p>										
STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks	
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions				
				Claim	Capacity	Max.	Min.			
1	Sandhill Treatment Plant	Lytle Creek	Edison Afterbay					1,157,894	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							155,919	CCF	
19	Inland Empire Utilities Agency - Potable							5,237,092	CCF	
20										
21										
22	Annual quantities purchased							(Unit chosen) ²	5,393,011	CCF
23										
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface.</p> <p>2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>										

<p align="center">SCHEDULE D-2 Description of Storage Facilities</p>				
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	5	7,431,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	22	25,762,000	Includes 431,000 Gallons of Recycled Water
12	Concrete			
13	Total	27	33,193,000	Gallons

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Fontana Water Company Division
2021**

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'	560		1,900	
F7A	8326 Cherry Ave.	18" x 1020'	514		2,373	944,065
F7B	8326 Cherry Ave.	20" x 1010'	499		2,501	975,836
F10B	17651 Baseline Ave.	18" x 1040'	543		1,107	203,275
F10C	17651 Baseline Ave.	18" x 1010'	562	589	644	485,151
F10D	1265 N. Tamarind Ave.	20" x 1300'	546		1,362	257,112
F13A	1900 North Alder Ave.	16" x 1000'	541		1,487	236,293
F13B	1900 North Alder Ave.	16" x 1140'	552		1,829	284,111
F15A	5888 Citrus Ave.	18" x 1240'	652		1,377	212,449
F17B	14555 San Bernardino Ave.	16" x 870'	388		2,132	173,273
F17C	14555 San Bernardino Ave.	18" x 930'	359		2,955	128,330
F18A ¹	7706 Sierra Ave.	20" x 884'			2,400	
F21B	10576 Live Oak Ave.	20" x 1020'	320		2,308	273,284
F22A	14777 Ceres Ave.	18" x 870'	460		1,843	
F23A	16025 Boyle Ave.	18" x 770'	348		1,215	376,987
F24A	7211 Juniper Ave.	18" x 1100'	682		1,829	68,981
F26A	16991 Micallef St.	18" x 1140'	697		1,854	881,277
F27A	Upper Lytle Creek Wash	18" x 105'	77		262	81,631
F28A	Lower Lytle Creek Wash	20" x 580'	334	345	880	485,346
F29A	Lower Lytle Creek Wash	20" x 656'	344	416	726	448,487
F30A ¹	8222 Hemlock Ave.	20" x 918'			1,017	
F31A	16135 Baseline Ave.	16" x 1040'	653	692	1,268	525,928
F32A	Lower Lytle Creek Wash	20" x 600'	307		678	236,202
F33A	Upper Lytle Creek Wash	20" x 169'	92		340	184,673
F34A	Lower Lytle Creek Wash	20" x 524'	400		116	
F36A	Lower Lytle Creek Wash	20" x 635'	351		1,000	356,785
F40A	Lower Lytle Creek Wash	20" x 407'	202	230	355	260,741
F42A	Upper Lytle Creek Wash	20" x 157'	106	111	427	301,597
F44A	7980 Sultana Avenue	18" x 960'	585		2,238	991,593
F44B	7980 Sultana Avenue	18" x 1000'	582		2,300	3,220
F44C	7980 Sultana Avenue	18" x 1000'	585		2,438	681,419
F49A	2116 W. Baseline Road	18" x 960'	459		1,490	662,659
F54A	3221 Riverside Avenue #H	20"x670	258	240	1,022	299,339

Total All Wells

11,020,044¹ Inactive Wells

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								9,737	
12	Cast Iron (cement lined)						2,761		136,782	2,367
13	Concrete									
14	Copper									
15	Riveted steel						16,789		7,280	4,358
16	Standard screw	5,579		56,766			3		381	
17	Screw or welded casing					2,262	15			
18	Cement - asbestos						14,780		418,914	228,359
19	Welded steel						14,549	1,405	344,208	574,966
20	Wood									
21	Other (specify) Plastic						9,339		159,231	158,178
22	Total	5,579	-	56,766	-	2,262	58,236	1,405	1,076,533	968,228

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									9,737
24	Cast Iron (cement lined)	1,368	13							143,291
25	Concrete	12,929	4,588	4,988	33,008	12,881	1,200	2,650	14	72,258
26	Copper									
27	Riveted steel		44				2,070			30,541
28	Standard screw									62,729
29	Screw or welded casing									2,277
30	Cement - asbestos	144,765	67,538		39,767					914,123
31	Welded steel	29,911	522,254	19,532	418,772	5,232	44,027	169,662	45,466	2,189,984
32	Wood									
33	Other (specify) Plastic		6,913							333,661
34	Total	188,973	601,350	24,520	491,547	18,113	47,297	172,312	45,480	3,758,601

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	43,544	43,705		
Commercial	2,305	2,354		
Industrial	73	71		
Public authorities	215	221		
Irrigation	833	837		
Other (specify) Construction	75	85		
Other (specify) Recycled	29	29		
Subtotal	47,074	47,302	-	-
Private fire connections			1,113	1,151
Public fire hydrants			5,409	5,434
Total	47,074	47,302	6,522	6,585

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	24,992	
3/4 - in	191	5,005
1 - in	20,656	39,727
1.5 - in	844	448
2 - in	1,777	1,766
3 - in	84	91
4 - in	14	193
6 - in	52	34
8 - in	19	23
Other	86	15
Total	48,715	47,302

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	32,030
2. More than 10, but less than 15 years	8,796
3. More than 15 years	7,889

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	702,093	640,229	628,557	749,048	839,072	875,733	1,067,004	5,501,736
Commercial	134,365	117,822	116,905	151,712	154,991	162,497	197,104	1,035,396
Industrial	102,303	116,385	108,142	133,686	137,176	139,078	157,135	893,905
Public authorities	37,686	34,490	33,992	58,562	64,340	69,822	90,406	389,298
Irrigation	129,564	97,373	112,832	150,622	184,491	196,370	241,681	1,112,933
Other (specify) -Recycled	7,577	5,224	6,201	13,487	15,555	19,751	23,474	91,269
Other (specify) - Construction	13,275	2,784	(4,216)	10,306	14,884	7,534	6,322	50,889
Total	1,126,863	1,014,307	1,002,413	1,267,423	1,410,509	1,470,785	1,783,126	9,075,426

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	985,956	1,024,172	884,597	702,867	728,559	4,326,151	9,827,887	9,761,305	
Commercial	182,909	200,517	170,985	150,946	145,284	850,641	1,886,037	1,785,310	
Industrial	159,810	202,118	184,444	186,683	123,753	856,808	1,750,713	1,418,422	
Public authorities	77,825	83,579	61,168	51,945	28,019	302,536	691,834	636,295	
Irrigation	226,299	231,720	187,528	147,727	128,348	921,622	2,034,555	2,012,872	
Other (specify) -Recycled	19,190	20,104	10,006	11,804	3,552	64,656	155,925	168,444	
Other (specify) - Construction	6,060	4,714	5,355	6,278	14,891	37,298	88,187	137,497	
Total	1,658,049	1,766,924	1,504,083	1,258,250	1,172,406	7,359,712	16,435,138	15,920,145	

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 _____ 237,800 _____

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, 2021, through December 31, 2021.

President
Title (Please Print)

/s/ R.W. Nicholson
Signature

(626) 448-6183
Telephone Number

April 28, 2022
Date

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Received _____
Examined _____

**CLASS A
WATER UTILITIES**

U# 337W



**2021
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, 2021**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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)	38,898,302	278,048	(1,212,849)	-	\$ 37,963,500
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	509,008	2,720,447		(278,048)	\$ 2,951,407
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	\$ 39,407,309	\$ 2,998,495	\$ (1,212,849)	\$ (278,048)	\$ 40,914,907

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	7,753,340		(435,725)		\$ 7,317,615
39	347	Meter Installations	-				\$ -
40	348	Hydrants	-				\$ -
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 7,753,340	\$ -	\$ (435,725)	\$ -	\$ 7,317,615
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,863,710	29,002			\$ 15,892,712
46	372	Office Furniture and Equipment	12,423,631	87,964	(742,210)		\$ 11,769,386
47	373	Transportation Equipment	1,306,901	161,082	(34,914)		\$ 1,433,068
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	\$ 30,102,996	\$ 278,048	\$ (777,124)	\$ -	\$ 29,603,920
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	\$ 38,898,302	\$ 278,048	\$ (1,212,849)	\$ -	\$ 37,963,500

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	None				
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	\$ 6,211,716				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	1,217,750				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts	203,120				
6	(f) Salvage recovered	72,328				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 1,493,198	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,212,849)				
11	(b) Cost of removal					
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (1,212,849)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 6,492,065	\$ -	\$ -	\$ -	\$ -
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	(1,899,580)	139,406	(435,725)	71,328	\$ (2,124,571)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (1,899,580)	\$ 139,406	\$ (435,725)	\$ 71,328	\$ (2,124,571)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	3,812,216	308,037			\$ 4,120,253
38	372	Office Furniture and Equipment	3,358,310	770,307	(742,210)		\$ 3,386,407
39	373	Transportation Equipment	499,924	155,493	(34,914)	1,000	\$ 621,504
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	380,076	45,114			\$ 425,190
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	60,770	2,512			\$ 63,282
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 8,111,296	\$ 1,281,464	\$ (777,124)	\$ 1,000	\$ 8,616,636
49		Total	\$ 6,211,716	\$ 1,420,870	\$ (1,212,849)	\$ 72,328	\$ 6,492,065