

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W _____



2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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, 2023**, 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

water.division@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, 2022 through December 31, 2022. 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 2022

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

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

	1/1/2022	12/31/2022	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 971,703,593	\$ 1,044,679,669	\$ 1,008,191,631
2 Total Utility Plant Reserves	(292,135,076)	(315,249,496)	(303,692,286)
3 Total Utility Plant Less Reserves	679,568,517	729,430,173	704,499,345
4 Advances for Construction	39,267,215	38,387,102	38,827,159
5 Contributions in Aid of Construction	141,135,617	149,444,010	145,289,814
6 Total Accumulated Deferred Taxes	71,433,386	73,215,595	72,324,491
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	292,772,751	317,363,745	305,068,248
14 Total Capital Stock	295,422,103	320,013,097	307,717,600
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	147,000,000	140,000,000	143,500,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues	\$	182,117,896
2	Operating Expenses	\$	108,472,689
3	Depreciation	\$	17,721,520
4	Taxes	\$	17,953,179
5	Income from Nonutility Operations (net)	\$	-
6	Interest on Long-Term Debt	\$	6,819,725
7	Net Income	\$	31,660,840
8			
OPERATING EXPENSES DATA			
10	Source of Supply Expense	\$	42,578,846
11	Pumping Expenses	\$	16,038,290
12	Water Treatment Expenses	\$	12,022,663
13	Transmission and Distribution Expenses	\$	7,224,519
14	Customer Account Expenses	\$	5,952,818
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	1,991,391
17	Administrative and General Expenses	\$	29,201,279
18	Miscellaneous	\$	(6,537,118)
19	Total Operating Expenses	\$	108,472,689
20			
OTHER DATA			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Annual Average
24		Jan. 1	Dec. 31
25	Metered Service Connections	95,463	95,390
26	Flat Rate Service Connections	2,415	2,468
27	Total Active Service Connections	97,878	97,858

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2022

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

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

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 971,703,593	\$ 1,044,679,669	\$ 1,008,191,631
2 Total Utility Plant Reserves	\$ (292,135,076)	\$ (315,249,496)	\$ (303,692,286)
3 Total Utility Plant Less Reserves	\$ 679,568,517	\$ 729,430,173	\$ 704,499,345
4 Advances for Construction	\$ 39,267,215	\$ 38,387,102	\$ 38,827,159
5 Contributions in Aid of Construction	\$ 141,135,617	\$ 149,444,010	\$ 145,289,814
6 Total Accumulated Deferred Taxes	\$ 71,433,386	\$ 73,215,595	\$ 72,324,491
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	\$ 292,367,200	\$ 316,944,425	\$ 304,655,813
14 Total Capital Stock	\$ 295,016,552	\$ 319,593,778	\$ 307,305,165
15 Total Proprietary Capital (Individual or Partnership)			\$ -
16 Total Long-Term Debt	\$ 147,000,000	\$ 140,000,000	\$ 143,500,000

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2022

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues	\$	181,997,470
2	Operating Expenses	\$	108,472,689
3	Depreciation	\$	17,721,520
4	Taxes	\$	17,919,479
5	Income from Nonutility Operations (net)	\$	-
6	Interest on Long-Term Debt	\$	6,819,725
7	Net Income	\$	31,241,520
8			
9	OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$	42,578,846
11	Pumping Expenses	\$	16,038,290
12	Water Treatment Expenses	\$	12,022,663
13	Transmission and Distribution Expenses	\$	7,224,519
14	Customer Account Expenses	\$	5,952,818
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	1,991,391
17	Administrative and General Expenses	\$	29,201,279
18	Miscellaneous	\$	(6,537,118)
19	Total Operating Expenses	\$	108,472,689
20			
21	OTHER DATA		
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)_____	Annual Average
24			
25	Metered Service Connections	Jan. 1	Dec. 31
26	Flat Rate Service Connections	95,463	95,390
27	Total Active Service Connections	2,415	2,468
		97,878	97,858
		95,427	2,442
		97,868	97,868

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 2022:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Services providing operation, maintenance and billing for the City of Montebello's water system (approx. 1,650 customers):	Active*	120,426	614			N/A	33,700	228		
			474,507	526	12,678	527		129,236	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, Phone Number, and Email:
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 Email: rwnicholson@sgvwater.com
 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: _____ Email: _____
 Address: _____ Telephone: _____

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

Principal Officers:
 Name: M. L. Whitehead Title: Chairman of the Board and CEO
 Name: R. W. Nicholson Title: President
 Name: R. J. DiPrimio Title: Senior Vice President
 Name: J. D. Harris Title: Vice President and Treasurer
 Name: A. R. Reyes Title: General Counsel, Secretary
 Name: J. M. Reiker Title: Vice President of Regulatory Affairs
 Name: M. Y. Yucelen Title: Vice President - Engineering
 Name: M.E. Zvirbulis Title: Vice President
 Name: J. M. Swift Title: Vice President - Operations
 Name: L.C. Brown Title: Vice President - Human Resources

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

**SAN GABRIEL VALLEY WATER COMPANY
2022 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	T3
Castruita, Justin A.	31641	T2
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	T2
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	T4
Hamilton, Christopher P.	23971	T5
Han, Doris	43952	T2
Harris, Jeffrey L.	21835	T4
Hastings, David	26309	T4
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
Karlen, Curtis R.	29164	T1
Kilkenny, Andrew G.	32284	T1

**SAN GABRIEL VALLEY WATER COMPANY
2022 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Latourelle, Chad	33917	T1
Lopez, Dario L.	45857	T2
Lopez, Steven	42181	T2
Loza Guzman, Juan J.	29445	T4
Luna, Alberto I.	27255	T1
Martinez, Mario O.	13652	T2
Martinez, Rodolfo	43785	T1
McLaren, Trevor W.	45643	T2
McReynolds, Anna K.	36274	T3
Mead, John A.	25372	T4
Mendoza, Javier	35165	T4
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	T4
Nehls, Matthew D.	43466	T2
Nguyen, Hai-Van T.	42063	T2
Ortiz, David C.	25925	T3
Palomares, Johnny R., Jr.	24897	T4
Pascale, Steven M.	44348	T2
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
2022 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
Sims, Megan N.	45822	T2
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	T5
Varela, Daniel R.	32291	T3
Viklund, Blake N.	21494	T2
Wilkins, Benjamin J.	26754	T4
Young, Edward D.	24677	T4
Zielke, Seth J.	25565	T3
Total Treatment Operators		96

**SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Acevedo, David	52326	D2
Aguirre, Jesus Jr.	55422	D2
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	D4
Castruita, Justin A.	35528	D5
Chastain, Tyler J.	43209	D3
Chavarria, Alexander M.	47882	D1
Chavarria, Marc A.	32601	D3
Chavez, Aaron J.	49654	D1
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, Joseph J	55059	D1
Fajardo, Mynor A.	30601	D2
Fealy, Christopher I.	47887	D4
Ferguson, Thomas C. Jr.	31208	D1
Ferguson, Zachary T.	52628	D2
Flores, Oscar A.	32131	D3
Flores, Rufino	18721	D3
Frogge, Dennis L.	4069	D2
Galicia, Louie M.	36706	D3
Garcia, James D.	23281	D1
Garcia, Juan P.	45650	D2
Garcia, Miguel	38824	D2
Godinez, Gabriel P.	7254	D2

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Gonzales, Jacob S.	33432	D3
Gonzales, John	16578	D2
Gramata, Mitchell A.	27597	D2
Gutierrez, Dustin J.	37368	D2
Hamilton, Christopher P.	15428	D3
Han, Doris	50428	D2
Haro, Omar	39151	D2
Harris, Jeffrey L.	8798	D3
Hastings, David	18486	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
Latshaw, Chase R.	55125	D1
Le, Ton T.	42324	D2
Leyba, Raymond M.	49158	D1
Lira, John A.	18522	D2
Llanes, Jonathan C.	46650	D1
Lopez, Dario L.	55155	D2
Lopez, Steven	51052	D2
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
McLaren, Trevor W.	55045	D2
McReynolds, Anna K.	41429	D3
Mead, John A.	26926	D3
Medrano, Erick	53578	D1

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Mendez, Roberto A.	39282	D1
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
Murphy, Jessica P.	55102	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
Ortiz, David C.	26802	D2
Ortiz, Omar	32467	D1
Palomares, Johnny R., Jr.	16304	D4
Pascale, Steven M.	53117	D2
Peraza, Michael A.	38074	D3
Perez, Jesus R.	50882	D2
Pierson, Bobby J.	9636	D3
Pinedo, Javier	27942	D4
Plantillas, Marco A. Jr.	36181	D3
Plascencia, Manuel Jr.	16305	D2
Pons, Austin 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

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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Rodamaker, Edward R.	2107	D3
Rodriguez, Anthony R.	56246	D1
Rodriguez, Joshua E.	50504	D1
Romero, Jason L.	35341	D3
Romo, Jose G.	34836	D2
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
Sims, Megan N.	56451	D2
Sluss, Christina C.	29342	D1
Soto, Oswaldo	55094	D1
Sotomayor, Jose B.	29343	D2
Stephenson, Michael T.	43700	D4
Swift, Joshua M.	14890	D5
Tankersley, Everett R.	56415	D2
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
Velasco, Mark E.	26815	D1
Viklund, Blake N.	8705	D3
Weinmann, Charles T.	53641	D1
Wilkins, Benjamin J.	27649	D3
Young, Edward D.	16653	D3
Zielke, Seth J.	27703	D5

Total Distribution Operat 153

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility Plant	A-1, A-1a	1,028,274,681	955,298,606
3	101	Recycled Water Utility Plant	A-1b	16,404,987	16,404,987
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 1,044,679,669	\$ 971,703,593
6	250	Reserve for depreciation of utility plant	A-5	(313,201,679)	(290,435,020)
7	251	Reserve for amortization of limited term utility investments	A-5	(3,333)	(3,188)
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	(2,044,484)	(1,696,868)
10		Total utility plant reserves		\$ (315,249,496)	\$ (292,135,076)
11		Total utility plant less reserves		\$ 729,430,173	\$ 679,568,517
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	4,390,576	5,367,294
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 4,390,576	\$ 5,367,294
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	5,203,921	5,203,921
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 9,594,497	\$ 10,571,214
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	38,891,611	54,779,840
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	5,970	5,970
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	21,628,733	20,674,658
30	126	Receivables from Affiliated Companies	A-16	37,198	95,663
31	131	Materials and Supplies	A-17	5,261,706	5,016,197
32	132	Prepayments	A-18	28,415,481	24,871,626
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 94,240,699	\$ 105,443,955
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	372,902	390,668
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	1,038,198	1,752,364
42	146	Other Deferred Debits	A-26	15,686,575	17,346,926
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 17,097,676	\$ 19,489,959
45		Total Assets and Other Debits		\$ 850,363,045	\$ 815,073,645

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	317,363,745	292,772,751
56		Total Capital Stock		\$ 320,013,097	\$ 295,422,103
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	140,000,000	147,000,000
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		\$ 140,000,000	\$ 147,000,000
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	17,008,647	16,503,573
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	324,152	300,617
79	228	Taxes Accrued	A-53	3,269,126	5,704,357
80	229	Interest Accrued	A-51	1,666,750	2,006,792
81	230	Other Current and Accrued Liabilities	A-52	23,827,264	22,758,451
82		Total Current and Accrued Liabilities		\$ 46,095,939	\$ 47,273,789
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	38,387,102	39,267,215
87	242	Other Deferred Credits	A-55	82,841,628	72,836,221
88		Total Deferred Credits		\$ 121,228,730	\$ 112,103,436
		VI. ACCUMULATED DEFERRED TAXES			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	72,698,475	70,867,888
	268	Accumulated Deferred Investment Tax Credits	A-60	517,121	565,497
		Total Accumulated Deferred Taxes		\$ 73,215,595	\$ 71,433,386
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	365,674	705,314
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		\$ 365,674	\$ 705,314
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	149,444,010	141,135,617
100		Total Liabilities and Other Credits		\$ 850,363,045	\$ 815,073,645

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	182,117,896
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	108,472,689
6	503	Depreciation	A-5	17,721,520
7	504	Amortization of Limited-term Utility Investments	A-5	145
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	17,953,179
11		Total Operating Revenue Deductions		\$ 144,147,532
12		Net Operating Revenues		\$ 37,970,365
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		\$ 37,970,365
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	360,647
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	474,507
24	527	Nonoperating Revenue Deductions	B-14	(86,345)
25		Total Other Income		\$ 748,809
26		Net Income before Income Deductions		\$ 38,719,173
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	6,819,725
30	531	Amortization of Debt Discount and Expense	B-16	17,766
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	6,337
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	214,506
38		Total Income Deductions		\$ 7,058,334
39		Net Income / <Loss>		\$ 31,660,840
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 31,660,840
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)	923,419,009	60,084,874	(535,690)	(796,768)	\$ 982,171,424
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	48,324,160	74,308,534.49		(60,084,874)	\$ 62,547,820
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	\$ 971,703,593	\$ 134,393,408	\$ (535,690)	\$ (60,881,642)	\$ 1,044,679,669

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	\$ 38,053,349			\$ (606,172)	\$ 37,447,177
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	20,730,313	298,644	(48,998)		\$ 20,979,960
16	316	Supply Mains	-	813,919			\$ 813,919
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 20,730,313	\$ 1,112,562	\$ (48,998)	\$ -	\$ 21,793,878
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	37,771,911	1,433,866			\$ 39,205,777
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	80,632,605	6,032,202	(1,547)	(43,903)	\$ 86,619,357
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 118,404,515	\$ 7,466,068	\$ (1,547)	\$ (43,903)	\$ 125,825,134
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	9,698,504	1,814,620			\$ 11,513,124
30	332	Water Treatment Equipment	112,819,823	4,305,349			\$ 117,125,172
31		Total Water Treatment Plant	\$ 122,518,327	\$ 6,119,968	\$ -	\$ -	\$ 128,638,295

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	47,640,666	1,367,543			\$ 49,008,209
35	343	Transmission and Distribution Mains	326,724,254	25,625,637	(162,500)	(119,860)	\$ 352,067,530
36	344	Fire Mains	15,935				\$ 15,935
37	345	Services	139,114,221	12,566,065	30,617	(14,354)	\$ 151,696,549
38	346	Meters	15,016,684	2,147,857	(196,452)		\$ 16,968,090
39	347	Meter Installations	-				\$ -
40	348	Hydrants	22,020,717	1,243,773	(124,206)	(12,479)	\$ 23,127,805
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 550,532,477	\$ 42,950,875	\$ (452,541)	\$ (146,693)	\$ 592,884,118
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	23,745,459	93,720			\$ 23,839,179
46	372	Office Furniture and Equipment	19,600,549	1,090,748	(27,838)		\$ 20,663,459
47	373	Transportation Equipment	9,080,255	1,201,457			\$ 10,281,712
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	1,202,917		(2,661)		\$ 1,200,256
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	3,125,199	49,475	(2,106)		\$ 3,172,568
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 56,754,379	\$ 2,435,400	\$ (32,605)	\$ -	\$ 59,157,174
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	\$ 907,014,021	\$ 60,084,874	\$ (535,690)	\$ (796,768)	\$ 965,766,436

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	16,315,086				\$ 16,315,086
4		Total Recycled Water Utility Plant	\$ 16,404,987	\$ -	\$ -	\$ -	\$ 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	5,367,294	4,390,576
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 5,367,294	\$ 4,390,576

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	943,347,677.54	885,455,508
3		Construction Work in Progress	62,547,820	48,324,160
4		General Office Prorate	38,823,746	37,963,500
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 1,044,719,244	\$ 971,743,168
6		Less Accumulated Depreciation		
7		Plant in Service	307,366,904	285,639,823.29
8		General Office Prorate	7,879,259	6,492,065
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 315,246,163	\$ 292,131,888
10		Less Other Reserves		
11		Deferred Income Taxes	72,698,475	70,867,888
12		Deferred Investment Tax Credit	517,121	565,497
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 73,215,595	\$ 71,433,386
15		Less Adjustments		
16		Contributions in Aid of Construction	149,444,010	141,135,617
17		Advances for Construction	38,387,102	39,267,215
18		Other (1)	(11,226,271)	(11,739,198)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 176,604,840	\$ 168,663,635
20		Add Materials and Supplies	\$ 5,261,706	\$ 5,016,197
21		Add Working Cash (=Line 34)	22,301,040	22,090,632
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 507,215,391	\$ 466,621,089
		(1) Other Adjustment		
		Water Entitlements	(5,203,921)	(5,203,921)
		Deferred Debit Income Tax	(7,093,364)	(7,673,581)
		Other	1,071,013	1,138,303
		Net Other Adjustment	(11,226,271)	(11,739,198)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 108,741,653	\$ 107,620,880
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 163,878,604.91	\$ 160,120,623.70
28		Other Revenues: Flat Rate Monthly Billing	\$ 3,259,761	\$ 3,004,667
29		Total Revenues (=Line 27 + Line 28)	\$ 167,138,366	\$ 163,125,290
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0195	0.0184
31		5/24 x Line 25 x (100% - Line 30)	22,212,672	22,008,035
32		1/24 x Line 25 x Line 30	88,368	82,596
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 22,301,040	\$ 22,090,632
		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	\$ 290,435,020	\$ 3,188	\$ -	\$ -	1,696,868
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	17,674,141				47,378
	(b) Charged to Account 504 ⁽¹⁾		145			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	4,815,665				300,238
5	(e) Charged to clearing accounts	1,098,962				
6	(f) Salvage recovered	112,057				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 23,700,825	\$ 145	\$ -	\$ -	\$ 347,616
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(593,643)				
11	(b) Cost of removal	(340,523)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (934,166)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 313,201,679	\$ 3,333	\$ -	\$ -	\$ 2,044,484
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
19						
20	(3) EXPLANATION OF ALL OTHER CREDITS:					
21						
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	(5) 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	11,104,109	680,289	(48,998)	(183,832)	\$ 11,551,568
7	316	Supply Mains	-	8,017			\$ 8,017
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 11,104,109	\$ 688,306	\$ (48,998)	\$ (183,832)	\$ 11,559,585
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	10,262,909	1,095,244		(21,138)	\$ 11,337,015
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	45,757,918	3,044,641	(25,795)	21,821	\$ 48,798,586
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 56,020,828	\$ 4,139,885	\$ (25,795)	\$ 683	\$ 60,135,601
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,778,303	233,689			\$ 2,011,992
21	332	Water Treatment Equipment	38,412,165	3,466,334			\$ 41,878,499
22		Total Water Treatment Plant	\$ 40,190,469	\$ 3,700,023	\$ -	\$ -	\$ 43,890,491
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	12,829,049	1,058,202			\$ 13,887,251
27	343	Transmission and Distribution Mains	104,615,932	6,883,419	(189,400)	(99,680)	\$ 111,210,272
28	344	Fire Mains	15,335	289			\$ 15,624
29	345	Services	40,244,257	3,765,153	25,684	(4,267)	\$ 44,030,827
30	346	Meters	(1,810,228)	295,943	(196,452)	74,777	\$ (1,635,960)
31	347	Meter Installations	-				\$ -
32	348	Hydrants	9,899,358	558,525	(126,078)	(18,591)	\$ 10,313,215
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 165,793,703	\$ 12,561,531	\$ (486,246)	\$ (47,760)	\$ 177,821,228
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	5,864,213	459,584			\$ 6,323,797
38	372	Office Furniture and Equipment	3,879,238	1,288,094	(27,838)		\$ 5,139,494
39	373	Transportation Equipment	6,264,278	892,096			\$ 7,156,374
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	1,018,019	25,871	(2,661)		\$ 1,041,229
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	1,997,032	180,996	(2,106)	2,443	\$ 2,178,365
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 19,022,780	\$ 2,846,640	\$ (32,605)	\$ 2,443	\$ 21,839,258
49		Total	\$ 292,131,888	\$ 23,936,385	\$ (593,643)	\$ (228,466)	\$ 315,246,163

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)	5,203,921	5,203,921
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,203,921	\$ 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	54,779,840	38,891,611
2			
3			
4			
5	Total	\$ 54,779,840	\$ 38,891,611

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	Balance End of Year (c)
1	None	.	
2			
3			
4			
5	Total	\$ -	\$ -

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	17,045,792	16,178,859
2	125-2	Other Accounts Receivable	3,628,866	5,449,874
3				
4				
5	Total		\$ 20,674,658	\$ 21,628,733

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	95,663	37,198			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 95,663	\$ 37,198		\$ -	\$ -

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	5,016,197	5,261,706
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 5,016,197	\$ 5,261,706

SCHEDULE A-18			
Account 132 - Prepayments			
Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	23,292,365	26,363,793
2	Other	1,579,262	2,051,688
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 24,871,626	\$ 28,415,481

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 O	7,000,000	32,418	8/1/92	8/1/22	639		(639)	\$ -
2	First Mortgage Series P	15,000,000	106,871	9/1/98	9/1/28	23,855		(3,578)	\$ 20,277
3	First Mortgage Series Q	15,000,000	69,263	7/1/06	7/1/36	33,688		(2,323)	\$ 31,364
4	First Mortgage Series R	30,000,000	154,623	9/1/08	9/1/38	86,026		(5,162)	\$ 80,865
5	First Mortgage Series T	30,000,000	107,770	2/1/20	2/1/50	99,958		(3,559)	\$ 96,398
6	First Mortgage Series U	50,000,000	75,140	11/1/21	11/1/51	74,722		(2,505)	\$ 72,218
7	Future issuances	-	-			71,780		-	\$ 71,780
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18						\$ 390,668	\$ -	\$ (17,766)	\$ 372,902

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						\$ -	\$ -	\$ -	\$ -

<p align="center">SCHEDULE A-22 Account 141 - Extraordinary Property Losses</p>							
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	\$ -	\$ -	\$ -		\$ -	\$ -

<p align="center">SCHEDULE A-23 Account 142 - Preliminary Survey and Investigation Charges</p>				
Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)	
1	None			
2				
3				
4				
5	Total	\$ -	\$ -	

<p align="center">SCHEDULE A-24 Account 143 - Clearing Accounts</p>				
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)	
1	None			
2				
3				
4				
5	Total	\$ -	\$ -	

<p align="center">SCHEDULE A-25 Account 145 - Other Work in Progress</p>				
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)	
1	Other Work in Progress	1,752,364	1,038,198	
2				
3				
4				
5	Total	\$ 1,752,364	\$ 1,038,198	

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	16,394,705	14,910,599
2	Deferred regulatory costs	251,772	75,528
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	\$ 17,346,926	\$ 15,686,575

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		14,551,200
2								
3								
4								
5								
6	Total				\$ 2,400,000	\$ 2,400,000		\$ 14,551,200

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

SCHEDULE A-30b
Record of Stockholders at End of Year

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

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

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

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

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

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 292,772,751
2		CREDITS	
3	400	Credit balance transferred from income account	31,660,840
4	401	Miscellaneous credits to surplus (specify)	7,481,354
5			
6		Total credits	\$ 39,142,194
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(14,551,200)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (14,551,200)
15		Balance end of year	\$ 317,363,745

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 O	8/1/92	8/1/22	7,000,000	7,000,000	-	9.58%		32,418	391,183	670,600
2	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
3	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
4	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
5	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
6	First Mortgage Series U	11/1/21	11/1/51	50,000,000	50,000,000	50,000,000	2.91%		75,140	1,459,042	1,519,667
7											
8	Total				\$ 147,000,000	\$ 140,000,000		\$ -	\$ 546,084	\$ 6,819,725	\$ 7,159,766

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	16,503,573	17,008,647
2			
3			
4			
5	Total	\$ 16,503,573	\$ 17,008,647

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	300,617	324,152
2			
3			
4			
5	Total	\$ 300,617	\$ 324,152

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	2,006,792	1,666,750
2	229-2 Interest Accrued on Other Liabilities		
3			
4			
5	Total	\$ 2,006,792	\$ 1,666,750

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	9,693,426	8,600,895
2	Fontana Water Company Division Water Costs	3,662,380	5,888,093
3	Vacations	4,243,979	4,205,464
4	Sick Leave	26,240	39,982
5	Holiday	348,606	247,466
6	Accrued Payroll and Fringe	2,200,994	2,306,006
7	County and City Franchise Fees	1,377,785	1,433,574
8	Miscellaneous	1,205,041	1,105,784
9			
10			
11			
12			
13			
14			
15			
16	Total	\$ 22,758,451	\$ 23,827,264

SCHEDULE A-53
Account 228 - Taxes Accrued

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 48, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property		68,617	4,748,038	4,823,943		-	144,522
2	State corporation franchise tax	2,084,013		2,883,754	3,883,119		1,084,648	
3	State unemployment insurance tax	25,764		28,837	35,548		19,053	
4	Other state and local taxes	(45)		-	325		(370)	
5	Federal unemployment insurance tax	6,589		18,548	12,399		12,738	
6	Fed. ins. contr. act (old age retire.)	550,830		2,049,696	2,505,722		94,804	
7	Other federal taxes			-	837		(837)	
8	Federal income taxes	3,037,206		8,565,401	9,543,516		2,059,091	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 5,704,357	\$ 68,617	\$ 18,294,272	\$ 20,805,409	\$ -	\$ 3,269,126	\$ 144,522

(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	39,267,215
2	Additions during year	1,044,203
3	Subtotal - Beginning balance plus additions during year	\$ 40,311,418
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	1,924,316
8	Present worth basis	
9	Total refunds	\$ 1,924,316
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	\$ 1,924,316
16	Balance end of year	\$ 38,387,102

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	72,836,221	82,841,628
2			
3			
4			
5			
6	Total	\$ 72,836,221	\$ 82,841,628

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	705,314	Uncollectible Accounts	(339,640)			\$ 365,674
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 705,314		\$ (339,640)		\$ -	\$ 365,674

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	\$ 141,135,617			137,342,659	3,792,958
2	Add: Credits to account during year					
3	Contributions received during year	\$ 13,743,586			13,743,586	
4	Other credits	\$ -				
5	Total credits	\$ 13,743,586	\$ -	\$ -	\$ 13,743,586	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (5,435,194)			(5,435,194)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (5,435,194)	\$ -	\$ -	\$ (5,435,194)	\$ -
11	Balance end of year	\$ 149,444,010	\$ -	\$ -	\$ 145,651,052	\$ 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	70,867,888	72,698,475
2			
3			
4			
5	Total	\$ 70,867,888	\$ 72,698,475

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	565,497	517,121
2			
3			
4			
5	Total	\$ 565,497	\$ 517,121

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)
I. WATER SERVICE REVENUES					
1					
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	108,504,700	108,131,995	\$ 372,705
4		601-1.2 Residential Low Income Discount (Debit)	(5,385,146)	(5,308,068)	\$ (77,077)
5		601-2 Commercial Sales	28,359,964	26,539,676	\$ 1,820,288
6		601-3 Industrial Sales	13,045,325	11,247,011	\$ 1,798,314
7		601-4 Sales to Public Authorities	8,413,528	8,095,238	\$ 318,290
8		Sub-total	\$ 152,938,372	\$ 148,705,851	\$ 4,232,520
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	10,940,233	11,414,772	\$ (474,539)
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 10,940,233	\$ 11,414,772	\$ (474,539)
20	604	Private Fire Protection Service	3,259,761	3,004,667	\$ 255,094
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	881,290	700,644	\$ 180,645
26		Sub-total	\$ 4,141,050	\$ 3,705,311	\$ 435,740
27		Total Water Service Revenues	\$ 168,019,655	\$ 163,825,934	\$ 4,193,721
II. OTHER WATER REVENUES					
28					
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	565,845	318,624	\$ 247,221
31	612	Rent from Water Property	687	690	\$ (3)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	10,296,454	8,770,960	\$ 1,525,494
34	615	Recycled Water Revenues	3,235,255	2,958,832	\$ 276,423
35		Total Other Water Revenues	\$ 14,098,241	\$ 12,049,106	\$ 2,049,135
36	501	Total operating revenues	\$ 182,117,896	\$ 175,875,041	\$ 6,242,855

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	91,566,602
33	Orange County	
34	San Bernardino County	90,551,294
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	\$ 182,117,896

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			28,007	\$ 28,007	
7	704	Purchased water	A	B	C	42,398,919	44,011,164	\$ (1,612,245)
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			151,920	79,726	\$ 72,194
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 42,578,846	\$ 44,090,891	\$ (1,512,045)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		201,640	192,187	\$ 9,454
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		1,256,994	1,197,778	\$ 59,216
28	725	Miscellaneous expenses	A			541,395	350,133	\$ 191,262
29	726	Fuel or power purchased for pumping	A	B	C	12,700,899	10,460,741	\$ 2,240,158
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		120,769	106,911	\$ 13,858
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		503,604	483,983	\$ 19,621
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		712,988	510,503	\$ 202,485
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 16,038,290	\$ 13,302,236	\$ 2,736,054

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		501,550	384,544	\$ 117,006
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			5,532,681	5,035,040	\$ 497,641
43	743	Miscellaneous expenses	A	B		10,910	16,407	\$ (5,498)
44	744	Chemicals and filtering materials	A	B		3,986,011	3,724,021	\$ 261,991
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		45,275	41,295	\$ 3,980
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		11,378	6,651	\$ 4,727
49	748	Maintenance of water treatment equipment	A	B		1,934,857	2,461,295	\$ (526,438)
50		Total water treatment expenses				\$ 12,022,663	\$ 11,669,253	\$ 353,410
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		685,727	719,378	\$ (33,651)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			50,836	138,974	\$ (88,137)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			730,001	732,448	\$ (2,447)
58	754	Meter expenses	A			296,866	326,875	\$ (30,009)
59	755	Customer installations expenses	A			426,900	302,614	\$ 124,286
60	756	Miscellaneous expenses	A			58,329	88,007	\$ (29,678)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(2,642)	8,494	\$ (11,136)
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		101,397	61,343	\$ 40,054
66	761	Maintenance of trans. and distribution mains	A			2,016,108	1,853,750	\$ 162,359
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,959,382	1,684,288	\$ 275,095
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			124,036	105,306	\$ 18,730
72	765	Maintenance of hydrants	A			418,326	404,337	\$ 13,989
73	766	Maintenance of miscellaneous plant	A			359,252	263,058	\$ 96,193
74		Total transmission and distribution expenses				\$ 7,224,519	\$ 6,688,872	\$ 535,647

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		517,517	545,207	\$ (27,689)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,107,176	1,174,055	\$ (66,879)
80	773	Customer records and collection expenses	A			3,923,565	3,475,938	\$ 447,627
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			673,524	1,932,375	\$ (1,258,851)
83	775	Uncollectible accounts	A	B	C	(268,964)	319,101	\$ (588,065)
84		Total customer account expenses				\$ 5,952,818	\$ 7,446,675	\$ (1,493,857)
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				1,991,391	1,831,142	\$ 160,249
97		Total recycled water expenses				\$ 1,991,391	\$ 1,831,142	\$ 160,249
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	9,137,009	8,338,216	\$ 798,793
101	792	Office supplies and other expenses	A	B	C	1,782,770	1,738,138	\$ 44,632
102	793	Property insurance	A			316,555	274,624	\$ 41,931
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			3,224,831	2,751,202	\$ 473,629
105	795	Employees' pensions and benefits	A	B	C	10,495,650	10,518,302	\$ (22,652)
106	796	Franchise requirements	A	B	C	1,433,574	1,377,785	\$ 55,789
107	797	Regulatory commission expenses	A	B	C	312,219	411,878	\$ (99,659)
108	798	Outside services employed	A			624,478	465,728	\$ 158,750
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			405,839	370,144	\$ 35,695
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	1,468,353	1,364,167	\$ 104,186
114		Total administrative and general expenses				\$ 29,201,279	\$ 27,610,184	\$ 1,591,095
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	83,716	77,861	\$ 5,855
118	812	Administrative expenses transferred - Cr.	A	B	C	(6,620,834)	(4,777,132)	\$ (1,843,701)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (6,537,118)	\$ (4,699,271)	\$ (1,837,846)
121		Total operating expenses				\$ 108,472,689	\$ 107,939,981	\$ 532,708

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 527) (d)	Other (Account 528, 902 & 903) (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 4,748,038	4,650,464	78,385	19,189	
2	California corporate franchise taxes	\$ 2,883,754	2,870,820		12,934	
3	State unemployment insurance tax	\$ 28,837	22,879			5,958
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 18,548	16,984			1,564
6	Federal insurance contributions act	\$ 2,049,696	1,808,980			240,716
7	Other federal taxes	\$ -				
8	Federal corporate income taxes	\$ 8,565,401	8,583,052		(17,651)	
9						
10						
11						
12						
13						
14	Total	\$ 18,294,272	\$ 17,953,179	\$ 78,385	\$ 14,472	\$ 248,237

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	31,660,840
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 2022	8,565,401
5	State franchise tax charged in 2022	2,883,754
6	Capitalized interest	162,050
7	Taxable Contributions and Advances for Construction	1,120,365
8	Miscellaneous and Non-Deductible Items	1,605,936
9	Total Additions	14,337,506
10		
11	Deduct: 2021 State franchise tax	2,819,061
12	Refunding of taxable Advances for Construction	661,531
13	Miscellaneous items	-
14	Total Deductions	3,480,592
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 42,517,753
31	Computation of tax:	
32	Calculated Tax at 21%	8,928,728
33	Add: Prior Year federal income tax	(314,950)
34	Less: Amortization of Investment Tax Credit	48,379
35	Tax per return	\$ 8,565,399

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	360,647
2		
3		
4		
5	Total	\$ 360,647

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	474,507
2		
3		
4		
5		
6		
7		
8	Total	\$ 474,507

SCHEDULE B-14 Account 527 - Nonoperating Revenue Deductions		
Line No.	Description (a)	Amount (b)
1	Federal Income Tax	(17,651)
2	State Income Tax	12,934
3	Miscellaneous Deductions	91,063
4		
5	Total	\$ 86,345

SCHEDULE B-15 Account 530 - Interest on Long-Term Debt		
Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	6,819,725
2		
3		
4		
5	Total	\$ 6,819,725

SCHEDULE B-16 Account 531 - Amortization of Debt Discount and Expense		
Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Expense	17,766
2		
3		
4		
5	Total	\$ 17,766

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.	6,337
2		
3		
4		
5	Total	\$ 6,337

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	104,013
2	Turkeys to various charities	53,335
3	Other	57,159
4		
5	Total	\$ 214,506

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-1

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

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

	Total	_____	
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	28	2,856,825
3	Employees - Water treatment	37	3,347,206
4	Employees - Transmission and distribution	45	4,018,350
5	Employees - Customer account	59	4,744,993
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	11	6,451,725
9	General office	97	6,591,403
10	Total	277	\$ 28,010,503

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		7			7	15	58,181	16	23,971
2						-				
3						-				
4	Total	-	7	-	-	7	15	\$ 58,181	16	\$ 23,971

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					854,608	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	4,663,374 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	62	55,839,000	Includes 431,000 Gallons of Recycled Water
12	Concrete			
13	Total	68	64,463,000	

SAN GABRIEL VALLEY WATER COMPANY
Wells - Los Angeles County Division
2022

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'	151		1,333	211,073
1D	11828 E. Ranchito Street	18" x 834'	155	169	2,631	1,601,548
1E	11828 E. Ranchito Street	18" x 830'	150	163	3,634	125,839
2D	4921 N. Tyler Avenue	20" x 600'	135	157	2,322	2,172
2E	4921 N. Tyler Avenue	18" x 620'		153	1,672	32,273
2F	4921 N. Tyler Avenue	20" x 620'	140		1,679	979
8B	2701 N. Loma Street	12" x 312'	81	102	934	138,433
8C	2701 N. Loma Street	18" x 534'	80	110	1,396	572,110
8D	2701 N. Loma Street	18" x 580'	81		1,880	724,423
8E	2701 N. Loma Street	18" x 970'	106	130	2,373	327,511
8F	2701 N. Loma Street	18" x 1220'	85	133	3,080	298,803
11A	12630 E. Fineview Street	20" x 445'	82	110	2,164	1,140,039
11B	12630 E. Fineview Street	20" x 664'	84		1,794	368
11C	12630 E. Fineview Street	20" x 419'	80	140	933	1,116
11D	12630 E. Fineview Street	20" x 460'	75		1,645	373,443
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'	147			
B5A ¹	209 Perez Place	16" x 510'	130			
B5B	209 Perez Place	20" x 516'		160	2,936	378,974
B5C ¹	209 Perez Place	18" x 1290'	106			
B5D	209 Perez Place	18" x 1335'	110		2,658	1,196,707
B5E	209 Perez Place	20" X 820'		169	3,317	1,700,583
B6C ¹	14104 E Corak Street	18" x 526'				
B6D ¹	14104 E Corak Street	18" x 1078'	156			
B7E	14614 E. Nelson Avenue	18" x 1203'	137	184	706	209,514
B9B	436 N. Orange Avenue	18" x 1128'	137	203	839	299,324
B11B	14453 E. Temple Avenue	18" x 860'	133		870	439,058
B24A	14650 Nelson Avenue	20" x 1170'	137	252	2,622	5,077
B24B	14650 Nelson Avenue	20" x 1170'	136			359
B25A	13032 Bess Avenue	20" x 800'		155	1,710	1,240,008
B25B	13032 Bess Avenue	20" x 1030'		175	1,671	1,366,480
B26A	1517 Virginia Avenue	20" x 800'	149		789	345,340
B26B	1517 Virginia Avenue	20" x 1030'	152		1,127	458,707
G4A	3350 N. Walnut Grove	14" x 402'	134	148	980	268,966
W1C	6135 S. Pioneer Boulevard	20" x 530'	106			338
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	83			
W6B ¹	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'		131	1,674	599,772
W6D	10509 E. Dunlap Crossing	18" x 800"	90		955	492,381
Well #5	City of Industry				1,301	853,519
						15,405,237
						Less: Cal Domestic Interconnections (1,670,303)
						Less: City of Industry Interconnections (527,146)
						Total All Wells 13,207,788

¹ Inactive Well

SAN GABRIEL VALLEY WATER COMPANY
Wells - Fontana Water Company Division
2022

Well	Location	Casing Dimensions	December		Pumping Capacity * GPM	Annual Quantities CCF
			Depth of Water * Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	562			
F4A	8005 Alder Ave.	18" x 940'	558			
F7A	8326 Cherry Ave.	18" x 1020'	519		2,373	433,583
F7B	8326 Cherry Ave.	20" x 1010'	501		2,454	842,116
F10B	17651 Baseline Ave.	18" x 1040'	536		1,260	242,889
F10C	17651 Baseline Ave.	18" x 1010'	552	580	790	437,828
F10D	1265 N. Tamarind Ave.	20" x 1300'	558		1,377	304,854
F13A	1900 North Alder Ave.	16" x 1000'	541		1,510	255,250
F13B	1900 North Alder Ave.	16" x 1140'	552		1,780	298,054
F15A	5888 Citrus Ave.	18" x 1240'	652		1,365	267,252
F17B	14555 San Bernardino Ave.	16" x 870'	388		2,321	247,507
F17C	14555 San Bernardino Ave.	18" x 930'	359		2,400	168,766
F18A ¹	7706 Sierra Ave.	20" x 884'				
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,286	299,377
F22A	14777 Ceres Ave.	18" x 870'	458			
F23A	16025 Boyle Ave.	18" x 770'	344		2,070	459,428
F24A	7211 Juniper Ave.	18" x 1100'	684	700	1,815	285,367
F26A	16991 Micallef St.	18" x 1140'	695		1,850	25,027
F27A	Upper Lytle Creek Wash	18" x 105'	56		160	109,539
F28A	Lower Lytle Creek Wash	20" x 580'	371	378	590	318,205
F29A	Lower Lytle Creek Wash	20" x 656'	391		520	232,048
F30A ²	8222 Hemlock Ave.	20" x 918'				
F31A	16135 Baseline Ave.	16" x 1040'	650		1,525	646,121
F31B	16177 Baseline Ave.	20" x 1040'	659		2,300	892,504
F32A	Lower Lytle Creek Wash	20" x 600'	310		445	348,891
F33A	Upper Lytle Creek Wash	20" x 169'	62		420	260,598
F34A	Lower Lytle Creek Wash	20" x 524'	408		116	
F36A	Lower Lytle Creek Wash	20" x 635'	381	404	1,457	927,496
F40A	Lower Lytle Creek Wash	20" x 407'	235		290	205,645
F42A	Upper Lytle Creek Wash	20" x 157'	88		345	88,395
F44A	7980 Sultana Avenue	18" x 960'	588		1,850	902,450
F44B	7980 Sultana Avenue	18" x 1000'	585		550	114,169
F44C	7980 Sultana Avenue	18" x 1000'	585		2,111	1,119,326
F49A	2116 W. Baseline Road	18" x 960'	455		1,460	632,813
F54A	3221 Riverside Avenue #H	20"x670	253		760	378,387

Total All Wells **11,743,885**

¹ Inactive Well

² Abandon Well

ATTACHMENT 3 (to Schedule D-1)

**San Gabriel Valley Water Company
Purchased Water For Resale
2022**

Central Basin Municipal Water District - Recycled	117,804 CCF
Los Angeles County Sanitation District - Recycled	5,859 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	786,511 CCF
Los Angeles County Division	<u>910,174 CCF</u>
Inland Empire Utilities Agency - Recycled	164,300 CCF
Inland Empire Utilities Agency - Potable	3,588,900 CCF
Fontana Water Company Division	<u>3,753,200 CCF</u>
Total	<u><u>4,663,374 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		2,118	
12	Cast Iron (cement lined)						6,667		151,834	5,217
13	Concrete									
14	Copper		166	384						
15	Riveted steel						16,789		7,280	4,358
16	Standard screw	6,976	1,674	61,839	4,122	2,823	7,659	1,095	515	138
17	Screw or welded casing			8,648	2,224	6,180	30,965	10,278	9,281	1,016
18	Cement - asbestos					446	262,523		1,053,658	655,047
19	Welded steel					830	41,020	1,482	518,382	889,679
20	Wood									
21	Other (specify) Plastic		390	3,122			12,001		173,061	199,578
22	Total	6,976	2,230	73,993	6,346	10,279	377,964	12,855	1,916,129	1,755,033

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									2,458
24	Cast Iron (cement lined)	4,965	299							168,982
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									86,841
29	Screw or welded casing									68,592
30	Cement - asbestos	318,420	143,643	12,692	78,815	1,313				2,526,557
31	Welded steel	80,862	781,903	31,704	669,023	9,592	49,863	249,225	93,562	3,417,127
32	Wood									-
33	Other (specify) Plastic		6,913		108					395,173
34	Total	417,176	937,584	49,384	780,954	23,786	53,133	251,875	93,576	6,769,273

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	86,317	86,227		
Commercial	7,025	6,879		
Industrial	117	114		
Public authorities	549	549		
Irrigation	1,256	1,412		
Other (specify) Construction	114	121		
Other (specify) Recycled	85	88		
Agriculture				
Subtotal	95,463	95,390	-	-
Private fire connections			2,415	2,468
Public fire hydrants			9,571	9,631
Total	95,463	95,390	11,986	12,099

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	59,860	
3/4 - in	3,393	18,098
1 - in	27,617	71,481
1.5 - in	1,848	1,356
2 - in	3,451	3,716
3 - in	134	183
4 - in	67	411
6 - in	96	73
8 ther	34	50
Other	133	22
Total	96,633	95,390

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	_____ 39
3. Used, after repair	_____ 1,049
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 62,737
2. More than 10, but less than 15 years	_____ 18,514
3. More than 15 years	_____ 15,382

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	1,106,083	1,269,378	1,309,644	1,372,833	1,458,000	1,497,374	1,623,729	9,637,041
Commercial	323,024	371,623	391,143	407,668	411,042	416,229	438,803	2,759,532
Industrial	185,986	223,959	225,720	253,942	278,168	237,253	262,900	1,667,928
Public authorities	96,224	137,610	129,686	141,614	159,489	165,055	178,476	1,008,154
Irrigation	74,504	134,923	154,577	178,345	193,775	203,794	216,296	1,156,214
Other (specify) Recycled	22,014	60,993	66,920	86,148	122,052	121,081	142,386	621,594
Other (specify) Construction	3,782	14,395	9,894	19,235	12,998	15,689	9,120	85,113
Total	1,811,617	2,212,881	2,287,584	2,459,785	2,635,524	2,656,475	2,871,710	16,935,576

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	1,519,686	1,619,962	1,501,264	1,255,402	1,152,487	7,048,801	16,685,842	18,118,565
Commercial	414,934	446,019	436,940	364,403	333,409	1,995,705	4,755,237	4,793,230
Industrial	235,987	258,283	265,007	235,142	223,617	1,218,036	2,885,964	2,628,499
Public authorities	155,191	169,391	160,718	110,454	87,094	682,848	1,691,002	1,775,394
Irrigation	213,599	229,084	213,980	146,378	122,922	925,963	2,082,177	2,269,082
Other (specify) Recycled	132,714	130,261	106,618	49,328	33,957	452,878	1,074,472	1,037,314
Other (specify) Construction	12,421	13,033	11,340	7,529	7,163	51,486	136,599	101,977
Total	2,684,532	2,866,033	2,695,867	2,168,636	1,960,649	12,375,717	29,311,293	30,724,061

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

Total acres irrigated _____

Total population served _____ 491,600

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	\$ 597,960	(2,770,080)	3,640,206	23,600			\$ 1,491,686
2	Water Production	D.04-07-034, W-4498 & W-4590	\$ (3,497,403)	(3,403,331)	814,404	(97,116)			\$ (6,183,446)
3	Purchased Power	W-4382,W-4498,W-4505,W-4590,D.04-07-034	\$ 2,968,730	(3,359,436)	4,737,963	43,826	(1,869,804)		\$ 2,521,279
4	Water Quality Litigation (Note A)	W-0494 & D.04-07-034	\$ 5,732,111		238,179	118,725			\$ 6,089,015
5	Water Revenue Adjustment Mechanism	D.10-04-031	\$ 1,597,781		163,118	34,649			\$ 1,795,548
6	California Alternative Rates for Water (CARW)	D.05-05-015 & D.04-07-034	\$ 968,863	(4,659,760)	5,334,191	28,757			\$ 1,672,051
7	Facilities Fee Memorandum Account	D.07-04-046	\$ (18,061,397)	(5,050,345)	1,789,836	(439,513)			\$ (21,761,419)
8	El Monte Office Memo Account (LA)	D.20-08-006	\$ 3,272			51,362			\$ 54,634
9	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	\$ -						\$ -
10	Conservation Program Balancing Account	D.09-06-027	\$ 700,079	(972,748)	318,996	5,913			\$ 52,240
11	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	\$ 587,565			11,904			\$ 599,469
12	Water Conservation Memorandum Account	W-4576	\$ -		62,394	734			\$ 63,127
13	CEMA - Covid 19	E-3238	\$ 357,081		(197,892)	2,985			\$ 162,174
14	Mains Project Balancing Account (FWC)	W-5174	\$ 74,644		36,486	(101)	(111,028)		\$ -
15	Previously Authorized Balance Balancing Account	W-5043 & AL 453	\$ 13,457	(36,486)	-	(342)			\$ (23,371)
16	Drought Lost/Surcharge Revenues Balancing Account	W-5169 & AL 507-A, AL 508-A	\$ 44,516		(44,516)				\$ -
17	Drought Lost/Surcharge Revenues Memorandum Account	W-5169 & AL 507-A, AL 508-A	\$ -		3,534,769	37,390			\$ 3,572,159
18	Payment Options Memorandum Account	W-5023	\$ 39,116			792			\$ 39,909
19	School Lead Testing Memorandum Account	AL 491-A	\$ 755			15			\$ 771
20	Water Rights Memo Account	D.17-06-008	\$ 1,763,081		884,816	48,386			\$ 2,696,284
21	2018 Tax Accounting Memorandum Account	Water Division letter dated 12/22/17	\$ 584,309			11,839			\$ 596,148
22	PFAS Memo Account	W-5226	\$ 95,074		50,917	2,527			\$ 148,518
23	D. 20-08-006 IRMA	D.20-08-006	\$ 122,511			2,482			\$ 124,993
Total			\$ (5,307,895)	(20,252,186)	21,363,866	(111,185)	(1,980,832)	-	\$ (6,288,234)

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 \$15,382,709 and \$0 for the Fontana Water Company Division, as of December 31, 2022. 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

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 2022_ (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 2022 (as a percent of total residential customers served).*

At year end, 21,321 customers or 54.4% of the adopted 39,171 residential single-family customers with a 1-inch or smaller meter qualified for the CARW program in the Los Angeles County division, and 24,789 customers or 57.3% of the adopted 43,277 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 \$1,672,051.

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 2022, 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 2,089 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 retrofit or replacement. 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 1.0 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 2022 were canceled due to Covid-19.

Fontana Water Company Division

- 1) Water-efficient Plumbing Fixtures 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, pHcooling tower conductivity controllers, dry vacuum pumps, connectionless food steamers, and icemaking machines.
- 2) 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.
- 3) 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 retrofit or replacement. Each customer receives a report that describes the recommended improvements and resulting estimated water savings.
- 4) Water Conservation Kits – Water conservation kits include a 1.5 GPM showerhead, a 1.5 GPM flow dual spray kitchen aerator, and a 1.0 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.
- 5) 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.
- 6) 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's 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.

- 7) 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.
- 8) 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.
- 9) Weather Based Irrigation Controller (WBIC) and High Efficiency Nozzle Commercial Retrofit and Installation Pilot Program – The Company hired LAMK Inc. to evaluate the customer’s existing irrigation system and to install the WBIC’s, nozzles and makes necessary repairs.
- 10) Commercial HET Direct Installation – The Company hired LAMK Inc. to inspect and evaluate Commercial customer sites for replacing existing 3.5 GPF toilets with newer toilets.
- 11) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient. These events include, but are not limited to, the following:

<u>Date</u>	<u>Name of Event</u>
July 9, 2022	Fontana Walks!
August 2, 2022	National Night Out, City of Fontana
August 13, 2022	Fontana Walks! 5 year Anniversary
October 1, 2022	Waterwise Garden & Pumpkin Fest
December 10, 2022	City of Fontana Winter Festival

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 A 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 detailed in the Company’s adopted 2020 Urban Water Management Plans and on file with the Commission, are 142 GPCD for the Los Angeles County division and 176 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"	338,152	31,134	10.9
3/4"	44,536	2,929	15.2
1"	66,962	5,211	12.9
1 1/2"	2,694	83	32.5
2"	1,464	26	56.3
3"	33	1	33

Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	320,112	22,701	14.1
3/4"	2,079	149	14.0
1"	311,374	19,724	15.8
1 1/2"	2,219	15	145.5
2"	508	9	57.0

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 142 GPCD for the Los Angeles County division and 176 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 2020 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"	4,057,828	31,134	130.3
3/4"	534,434	2,929	182.5
1"	803,543	5,211	154.2
1 1/2"	32,333	83	389.6
2"	17,571	26	675.8
3"	397	1	397.0

Fontana Water Company Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	3,841,340	22,701	169.2
3/4"	24,952	149	168.0
1"	3,736,484	19,724	189.4
1 1/2"	26,629	15	1,746.2
2"	6,098	9	683.9

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"	338,152	31,134	10.9
Tier 1	258,175	31,134	8.3
Tier 2	79,977	31,134	2.6
3/4"	44,536	2,929	15.2
Tier 1	26,826	2,929	9.2
Tier 2	17,710	2,929	6.0
1"	66,962	5,211	12.9
Tier 1	43,179	5,211	8.3
Tier 2	23,783	5,211	4.6
1 1/2"	2,694	83	32.5
Tier 1	806	83	9.7
Tier 2	1,888	83	22.7
2"	1,464	26	56.3
Tier 1	258	26	9.9
Tier 2	1,206	26	46.4
3"	33	1	33.0
Tier 1	11	1	11.0
Tier 2	22	1	22.0

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	320,112	22,701	14.1
Tier 1	238,021	22,701	10.5
Tier 2	82,091	22,701	3.6
3/4"	2,079	149	14.0
Tier 1	1,525	149	10.3
Tier 2	555	149	3.7
1"	311,374	19,724	15.8
Tier 1	219,230	19,724	11.1
Tier 2	92,144	19,724	4.7
1 1/2"	2219.083	15	145.5
Tier 1	189	15	12.4
Tier 2	2,030	15	133.1
2"	508	9	57.0
Tier 1	82	9	9.2
Tier 2	426	9	47.8

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	39,383
Disconnection Notices	Not Available
Disconnected for Non-Payment	187
Reconnected	256

Fontana Water Company Division

	Monthly Average
Total Residential Conservation Rate Customers	42,598
Disconnection Notices	Not Available
Disconnected for Non-Payment	691
Reconnected	625*

**Due to Executive Order N-25-20 related to COVID-19, Emergency Customer Protections stopped all disconnections in March 2020 and disconnections resumed March 2022.*

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 2022 was \$12,966 for the Los Angeles County division and \$16,985 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 2,089 acre-feet (909,967 Ccf) of recycled water and Fontana Water Company division delivered 377.179 acre feet (164,299 Ccf) in 2022 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"	197,066	17,565	11.2
3/4"	14,463	972	14.9
1"	23,587	2,034	11.6

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"	224,413	15,621	14.4
3/4"	741	46	16.1
1"	141,753	8,811	16.1

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"	197,066	17,565	11.2
Tier 1	150,545	17,565	8.6
Tier 2	46,520	17,565	2.6
3/4"	14,463	972	14.9
Tier 1	8,851	972	9.1
Tier 2	5,613	972	5.8
1"	23,587	2,034	11.6
Tier 1	16,821	2,034	8.3
Tier 2	6,766	2,034	3.3

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"	224,413	15,621	14.4
Tier 1	168,061	15,621	10.8
Tier 2	56,352	15,621	3.6
3/4"	741	46	16.1
Tier 1	523	46	11.4
Tier 2	218	46	4.7
1"	141,753	8,811	16.1
Tier 1	100,127	8,811	11.4
Tier 2	41,626	8,811	4.7

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	20,571
Disconnection Notices	Not Available
Disconnected for Non-Payment	83
Reconnected	123

Fontana Water Company Division

	Monthly Average
Total Low-Income Conservation Rate Customers	24,478
Disconnection Notices	Not Available
Disconnected for Non-Payment	399*
Reconnected	383*

*Due to Executive Order N-25-20 related to COVID-19, Emergency Customer Protections stopped all disconnections in March 2020 and disconnections resumed March 2022.

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	13.2

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	14.6

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 and Fontana’s commercial offices, our websites www.sgvwater.com and www.fontanawater.com, and during conservation events. San Gabriel and Fontana use 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 Program
Los Angeles County Division
2022**

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		38	150	\$5,700	0.1075	20	4.1	81.7
Controller and Nozzle Retrofit	WBIC		20			0.325	7.5	6.5	48.8
	Sprinkler Nozzles		2,494		\$81,674	0.0044	5	11.0	54.9
High Efficiency Toilet Distribution Program	High Efficiency Toilets		67	344	\$23,020	0.0517	20	3.5	69.3
Create Your Garden					\$17,061				
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				\$28,148				
Grand Total		\$512,677			\$155,602			25	255

* 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 Program
Fontana Water Company Division
2022**

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		38	150	\$5,700	0.1075	20	4.1	81.7
Controller and Nozzle Retrofit	WBIC		20			0.325	7.5	6.5	48.8
	Sprinkler Nozzles		2,494		\$81,674	0.0044	5	11.0	54.9
High Efficiency Toilet Distribution Program	High Efficiency Toilets		67	344	\$23,020	0.0517	20	3.5	69.3
Create Your Garden					\$17,061				
Recycle Water Retrofit					\$0		0	0.0	0.0
Educational Materials and Outreach	731 Promotional materials, postage, conservation meetings, event sponsorships, CUWCC dues, employee education, over time, and ads				\$28,148				
Grand Total		\$512,677			\$155,602			25	255

* 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-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	394,714
Total	<u>394,714</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, 2022 through December 31, 2022.

President
Title (Please Print)


Signature

(626) 448-6183
Telephone Number

April 28, 2023
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2022

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS	Measure						
(A) % Calls Answered in 30 seconds	> or = 80.0%	98.5%	98.3%	99.2%	98.7%	98.6%	
(B) Abandonment Rate	< or = 5.0%	1.5%	1.7%	0.8%	1.3%	1.4%	
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%	0.2%	0.1%	0.1%	0.1%	0.1%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	2.2%	0.8%	0.7%	1.4%	1.2%	
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 interuption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

Appendix B

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

1. **Amount of Grant Funds Received in 2022** : \$3,999,989
2. **Amount of Grant Funds Spent in 2022** : \$3,999,989
3. **Description of Plant Constructed with Grant Funds** :

These funds were used to construct a Single Ion Exchange Treatment System at the Company's wells W6C and W6D at Plant W6. The system will utilize advanced treatment to remove per- and polyfluoroalkyl substances (PFAS) with a capacity of 5,000 gpm. The treated water will be conveyed into the Company's existing distribution system.

Appendix C

Compliance Plan Included as Part of
San Gabriel Valley Water Company's
2022
Annual P.U.C. Report

California Public Utilities Commission
Affiliate Transaction Rule VIII.C.
Compliance Plan

Adopted in D.10-10-019
And Amended Pursuant to Resolution No. W-4984

San Gabriel Valley Water Company

Affiliated Company Transaction Procedures

April 24, 2023

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ATTACHMENTS

ATTACHMENT A – List of Affiliates Required by RULE VIII.C.1.

ATTACHMENT A-1 – List of Shared Officers and Directors

ATTACHMENT B – Services Agreement

ATTACHMENT C – Verification

ATTACHMENT D – Verification

INTRODUCTION

As a Class A water utility subject to California Public Utilities Commission (“Commission”) regulation, San Gabriel must follow the applicable affiliate transaction rules (“ATRs”) adopted in Commission decision 10-10-019 in Order Instituting Rulemaking (“OIR”) 09-04-012 and supplemented pursuant to Resolution W-4984. The Affiliated Company Transaction Procedures provides employees who perform support services for affiliated companies with guidance in the form of procedures or rules concerning transactions between San Gabriel and its affiliates.

Employees are directed to follow these written procedures regarding the permitted and restricted transactions and use of proprietary or confidential utility information between San Gabriel and its affiliates. Failure to comply with these rules could subject the company to Commission imposed sanctions.

I. Affiliates of San Gabriel

Attachment A contains a list of all affiliates of San Gabriel and a description of each affiliates business activities. All transactions between San Gabriel and the affiliates listed in **Attachment A** are subject to the cost allocation rules described in the Services Agreement which is attached hereto as **Attachment B**. Other rules may or may not apply depending on the circumstance of each rule separately.

II. Shared Corporate Support

The ATRs permit San Gabriel to continue performing corporate support services on behalf of its affiliates including, among other things, corporate governance and oversight, tax planning and preparation services, accounting services, insurance, financial planning and reporting, and

legal services, etc. The provision of corporate support services shall not provide a means for the transfer of confidential non-public information from San Gabriel to an affiliate that would create the opportunity for preferential treatment or unfair competitive advantage, lead to customer confusion or create significant opportunities for cross-subsidy of affiliates.

San Gabriel has been providing such services for its affiliates since September 1, 1993 pursuant to the Services Agreement entered into as a result of the stipulation for settlement between San Gabriel and Commission Staff, adopted and approved by the Commission in D.93-09-036 and subsequently approved by the Commission in numerous rate case decisions. That agreement continues to apply to San Gabriel and its affiliates and is incorporated with minor updates, into this Affiliated Company Transaction Procedures as **Attachment B**.

III. Utility Operations and Service Quality

- A. San Gabriel is now and shall continue to be in compliance with applicable Federal and State statutes, laws and administrative regulations.

- B. San Gabriel shall not:
 - 1. Offer non-tariffed products or services, unless the company's executive management having oversight responsibility first approves doing so and puts into place procedures complying with the Commission's ATRs;

 - 2. Solicit business on behalf of its affiliates nor acquire information on behalf of or to provide to its affiliates;

3. Share proprietary, non-public or confidential information with affiliates except its parent;
4. Share customer information unless first obtaining the written consent, or a Standard Customer Information Release Form signed by the customer, or if so directed by a Commission decision or resolution;
5. Give the appearance that San Gabriel speaks on behalf of its affiliates;
6. Represent that its affiliates or customers of its affiliates will receive different treatment by San Gabriel than the treatment San Gabriel provides to other unaffiliated companies or their customers.

IV. Separation

- A. San Gabriel shall continue to implement the Financial Separation Plan submitted with Advice Letter 395, as supplemented pursuant to Resolution W-4984 and Advice Letter 395-A to comply with ATR VII.E regarding measures to prevent San Gabriel from being pulled into a potential bankruptcy of its parent company.
- B. San Gabriel shall continue to provide a list of shared directors and officers between it and affiliated companies in its Annual Report.
- C. No later than 30 days following a change to the list of shared directors and officers, San Gabriel shall notify the Director of the Commission's Water Division and the Director of the Public Advocates Office of such change(s).

- D. In the event of employee transfers between San Gabriel and an affiliated company, such transfer shall be tracked and reported to the Commission.

V. Pricing of Goods or Services between San Gabriel

San Gabriel does not offer goods or services to its affiliates – other than shared corporate support as authorized in Rule II – in the regular course of its business. Should an occasional circumstance arise where goods or services other than shared corporate support services are transferred to an affiliate, San Gabriel or the affiliate shall obtain an independent appraisal showing the fair market value of the goods or services. Transfers from San Gabriel to an affiliate shall be at no less than fair market value and transfers from an affiliate to San Gabriel shall be at no more than fair market value.

VI. Financial Health

- A. Utility Investment Company shall ensure that San Gabriel has adequate capital to fulfill its obligations as a public utility.
- B. San Gabriel shall not guarantee or allow its assets to be used as security for any debt of Utility Investment Company or another affiliated company.

VII. Regulatory Oversight

- A. San Gabriel shall continue to make available for examination by the Commission, its staff or agents the relevant books and records relating to costs associated with transactions between San Gabriel and an affiliate where costs are being sought to be recovered in rates through a rate case proceeding.
- B. Not later than sixty (60) days after the creation of a new affiliate by San Gabriel or Utility Investment Company, San Gabriel shall notify the Commission – by a Tier

3 advice letter – Director of the Water Division and the Director of the Public Advocates Office.

VIII. Compliance Plans

- A. San Gabriel submitted its 2011 Affiliates Rules Compliance Plan required by ATR VIII.C with its Annual Report to the Commission on March 31, 2012 and will include a Compliance Plan as part of its Annual Report biannually thereafter.
- B. Signed verification of the adequacy of San Gabriel's Affiliated Company Transaction Procedures to assure that San Gabriel is not utilizing its parent company or an affiliate not covered by the ATRs as a conduit to circumvent any of these ATRs are attached as **Attachment C and D.**

ATTACHMENT A
San Gabriel Valley Water Company Affiliates

Company Name	Company's Line of Business (products or services offered)	ATR Rule IB Affiliate
Utility Investment Company	Utility Investment Company has no operations and no employees. It exists for the purpose of holding the common stock of San Gabriel Valley Water Company and Arizona Water Company and for financial separation ("Ring Fencing") purposes.	No
United Resources, Inc.	United Resources, Inc. has no operations and no employees. It exists for the purpose of holding the common stock of Utility Investment Company and Rosemead Properties, Inc. and for financial separation ("Ring Fencing") purposes.	No
Arizona Water Company	Arizona Water Company is a public water utility operating in Arizona and is subject to the regulatory jurisdiction of the Arizona Corporation Commission. Arizona Water Company is operated and managed by its own management and employees with its headquarters office located in Phoenix, Arizona and has no operations in common with San Gabriel.	Yes As To Rules IV.B and X Only
Rosemead Properties, Inc.	Rosemead Properties, Inc. has no employees. Its primary business involves ownership of office buildings and parcels of vacant land. The office buildings are operated and managed by contract office management companies paid for entirely by Rosemead Properties, Inc. To the extent any employee of San Gabriel Valley Water Company provides services to Rosemead Properties, Inc. (or other affiliates), that time, including fringe benefits and overhead is charged through regular monthly billing and San Gabriel Valley Water Company is reimbursed therefore pursuant to a Services Agreement.	No

Attachment A-1

As of December 31, 2022

UNITED RESOURCES, INC.

President, Director M. L. Whitehead
 Vice President, Assistant Secretary, Director R. W. Nicholson
 Vice President, Director R. J. DiPrimio
 Secretary A. R. Reyes
 Treasurer J. D. Harris
 Director K. M. Moseley
 Director S. R. Thomas
 Assistant Treasurer C. Hutangkura

UTILITY INVESTMENT COMPANY

President, Director M. L. Whitehead
 Vice President, Director R. W. Nicholson
 Vice President, Director R. J. DiPrimio
 Secretary A. R. Reyes
 Treasurer J. D. Harris
 Director K. M. Moseley
 Director S. R. Thomas
 Assistant Treasurer C. Hutangkura

ROSEMEAD PROPERTIES, INC.

President, Director M. L. Whitehead
 Vice President, Director R. W. Nicholson
 Vice President, Director R. J. DiPrimio
 Secretary A. R. Reyes
 Treasurer J. D. Harris
 Director K. M. Moseley
 Director S. R. Thomas
 Assistant Treasurer C. Hutangkura

ARIZONA WATER COMPANY

Chairman of the Board and Chief Executive Officer, Director R. W. Nicholson
 President and Chief Operating Officer, Director F. K. Schneider
 Vice President and Treasurer K. N. Rogers
 Vice President – Engineering A. J. Haas
 Vice President – Operations D. E. Allen
 Vice President and General Counsel, Secretary E. R. Spear
 Vice President – Rates and Revenues K. M. Hauert
 Vice President – Water Resources T. S. Rossi
 Assistant Secretary and Assistant Treasurer J. R. Craig
 Assistant Secretary, Director R. J. DiPrimio
 Director K. M. Moseley
 Director S. R. Thomas
 Director W. M. Garfield
 Director J. M. Reiker

SAN GABRIEL VALLEY WATER COMPANY

Chairman of the Board and Chief Executive Officer, Director M. L. Whitehead
 President, Director R. W. Nicholson
 Senior Vice President, Director R. J. DiPrimio
 Vice President and Treasurer J. D. Harris
 Vice President of Regulatory Affairs J. M. Reiker
 Vice President – Engineering M. Y. Yucelen
 Vice President M. E. Zvirbulis
 Vice President and General Manager of Fontana Water Company J. M. Swift
 Vice President of Human Resources L. C. Brown
 General Counsel, Secretary A. R. Reyes
 Assistant Treasurer C. Hutangkura
 Director K. M. Moseley
 Director S. R. Thomas

ATTACHMENT B
SERVICES AGREEMENT

This Agreement entered into as of September 1, 1993 as amended and supplemented on June 30, 2011 by and between San Gabriel Valley Water Company ("San Gabriel") and Utility Investment Company ("UIC") is made a part of the Affiliated Company Transactions Procedures dated June 30, 2011:

A. UIC, a holding company, is the parent of San Gabriel and Arizona Water Company. United Resources, Inc., also a holding company, is the parent of UIC and Rosemead Properties, Inc.

B. From time to time the affiliated companies desire to utilize San Gabriel's services.

NOW THEREFORE, the parties hereto agree as follows:

1. San Gabriel agrees to provide the affiliated companies with services under and subject to all of the terms, conditions, and provisions hereof.

2. San Gabriel hereby agrees to provide the services of corporate officers and support personnel to the affiliated companies from time to time as required during the term of this Agreement. Nothing in this Agreement shall require San Gabriel personnel to provide services that would interfere with the performance of their duties and responsibilities for San Gabriel or that would diminish San Gabriel's resources or activities in a manner that would result in degradation of the reliability, efficiency, adequacy, or cost of utility service or have an adverse impact on customer service. San Gabriel will continue its ongoing compliance with General Order 103-A.

3. San Gabriel will charge UIC for all services provided to the affiliated companies on a fully-allocated cost basis that includes charges for the time each

employee devotes to affiliate matters, corresponding fringe benefits, related overheads, and general office supplies. San Gabriel will provide UIC with a monthly summary of time spent and charges for providing such services to the affiliated companies.

4. San Gabriel's employees that devote time to affiliate matters shall track such time by recording entries, to the nearest one-tenth of an hour, on the time sheet attached. The completed time sheet shall be provided to the Accounting Department on the first business day of the subsequent month.

5. San Gabriel will issue an invoice to UIC for all charges incurred pursuant to this Agreement. UIC shall pay such invoice on or before the tenth (10) day following receipt thereof.

6. San Gabriel employees providing services to the affiliated companies shall be considered to be employees of San Gabriel. To the extent any such employee is compensated by an affiliated company as an officer or director, any services provided by that employee in such capacity shall not also be billed to UIC under this Agreement.

7. San Gabriel shall maintain its accounting records in accordance with the Commission's Uniform System of Accounts, Commission decisions and resolutions, and the California Public Utilities Code. Such records shall be maintained and located in California.

8. San Gabriel agrees that all books and records relating in any manner whatsoever to the business of the affiliated companies and all other files, books and records, and other materials owned by the affiliated companies or used by them in connection with the conduct of their businesses, whether prepared by San Gabriel personnel or otherwise coming into San Gabriel's possession, shall be the exclusive property of the affiliated companies regardless of who actually prepared the original material. No such books and records or other materials shall be disclosed without the prior written consent of the affiliated companies.

Attachment B

9. San Gabriel employees shall not disclose proprietary or confidential information pertaining to San Gabriel that would create the opportunity for preferential treatment or unfair competitive advantage, lead to customer confusion, or create significant opportunities for cross subsidy of affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement as amended and supplemented to be executed as of the 30th day of June, 2011.

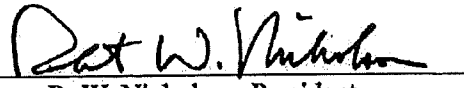
UTILITY INVESTMENT COMPANY

SAN GABRIEL VALLEY WATER
COMPANY

By


M. L. Whitehead, President

By


R. W. Nicholson, President

VERIFICATION

I, the undersigned, am an officer of Utility Investment Company and am authorized to make this verification on its behalf. I have read the attached San Gabriel Valley Water Company's Affiliated Company Transaction Procedures and know the contents thereof and believe based on my own knowledge that San Gabriel Affiliated Company Transaction Procedures provide mechanisms and procedures that will ensure that San Gabriel is not utilizing Utility Investment Company or an affiliate not covered by these Rules as a conduit to circumvent such Rules.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed at El Monte, California, on April 24, 2023.



M.L. Whitehead
President

VERIFICATION

I, the undersigned, am an officer of San Gabriel Valley Water Company ("San Gabriel") and am authorized to make this verification on its behalf. I have read the attached Affiliated Company Transaction Procedures and know the contents thereof and believe based on my own knowledge that San Gabriel's Affiliated Company Transaction Procedures provide mechanisms and procedures that will ensure that San Gabriel is not utilizing Utility Investment Company or an affiliate not covered by these Rules as a conduit to circumvent such Rules.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed at El Monte, California, on April 24, 2023.

A handwritten signature in black ink, appearing to read "Robert W. Nicholson", written over a horizontal line.

Robert W. Nicholson
President

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W _____

2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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)	404,431,922	22,576,903	(162,517)	(431,725)	\$ 426,414,583
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	22,744,923	32,146,146.26		(22,576,903)	\$ 32,314,166
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	\$ 427,137,270	\$ 54,723,049	\$ (162,517)	\$ (23,008,628)	\$ 458,689,174

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	\$ 25,927,093			(245,701)	\$ 25,681,392
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	10,156,860	75,913	(48,998)		\$ 10,183,776
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 10,156,860	\$ 75,913	\$ (48,998)	\$ -	\$ 10,183,776
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	15,661,769	23,683			\$ 15,685,452
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	31,936,647	1,031,214			\$ 32,967,861
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 47,598,415	\$ 1,054,897	\$ -	\$ -	\$ 48,653,313
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	2,683,537	1,673,069			\$ 4,356,606
30	332	Water Treatment Equipment	62,409,593	4,112,876			\$ 66,522,469
31		Total Water Treatment Plant	\$ 65,093,129	\$ 5,785,946	\$ -	\$ -	\$ 70,879,075

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	21,059,164	1,367,543			\$ 22,426,707
35	343	Transmission and Distribution Mains	141,552,887	7,360,456	(109,020)		\$ 148,804,322
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	66,723,556	4,061,393	27,077	(186,025)	\$ 70,626,002
38	346	Meters	3,703,842	1,463,111	(3,976)		\$ 5,162,978
39	347	Meter Installations	-				\$ -
40	348	Hydrants	8,152,721	603,225	(27,351)		\$ 8,728,594
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 241,207,299	\$ 14,855,729	\$ (113,270)	\$ (186,025)	\$ 255,763,733
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,198,435	51,744			\$ 2,250,179
46	372	Office Furniture and Equipment	3,905,613	180,074	(249)		\$ 4,085,438
47	373	Transportation Equipment	3,476,831	559,434			\$ 4,036,265
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	1,170,778	13,166			\$ 1,183,944
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 11,172,471	\$ 804,418	\$ (249)	\$ -	\$ 11,976,641
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	\$ 401,171,587	\$ 22,576,903	\$ (162,517)	\$ (431,725)	\$ 423,154,248
62		Common Plant (General Office Prorate)	\$ 19,039,190	\$ 533,191	\$ (107,799)	\$ -	\$ 19,464,581

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	3,260,335				\$ 3,260,335
4		Total Recycled Water Utility Plant	\$ 3,260,335	\$ -	\$ -	\$ -	\$ 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 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	267,547
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 21,846	\$ 267,547

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	426,414,583	404,431,922
3		Construction Work in Progress	34,977,256	24,205,869
4		General Office Prorate	19,464,581	19,039,190
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 480,856,420	\$ 447,676,981
6		Less Accumulated Depreciation		
7		Plant in Service	141,598,932.65	\$ 131,802,577
8		General Office Prorate	4,185,066	3,499,098
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 145,783,998	\$ 135,301,675
10		Less Other Reserves		
11		Deferred Income Taxes	33,618,362	32,877,088
12		Deferred Investment Tax Credit	440,122	469,304
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 34,058,485	\$ 33,346,392
15		Less Adjustments		
16		Contributions in Aid of Construction	55,630,081	52,032,645
17		Advances for Construction	2,533,430	2,679,599
18		Other (1)	(1,438,345)	(1,476,201)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 56,725,166	\$ 53,236,042
20		Add Materials and Supplies	\$ 2,314,892	\$ 1,883,727
21		Add Working Cash (=Line 34)	11,016,169	11,413,336
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 257,188,667	\$ 239,089,935
		(1) Other Adjustment		
		Deferred Debit Income Tax	(1,438,345)	(1,476,201)
		Net Other Adjustment	(1,438,345)	(1,476,201)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 53,832,918	\$ 55,741,717
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 76,073,097	\$ 72,960,114
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,725,754	\$ 1,601,312
29		Total Revenues (=Line 27 + Line 28)	\$ 77,798,851	\$ 74,561,427
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0222	0.0215
31		5/24 x Line 25 x (100% - Line 30)	10,966,413	11,363,455
32		1/24 x Line 25 x Line 30	49,756	49,881
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 11,016,169	\$ 11,413,336
		* 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	\$ 131,466,867	\$ 1,485	\$ -	\$ 3,499,098	335,710
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	7,319,503			678,640	47,378
	(b) Charged to Account 504 ⁽¹⁾		63			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,382,416				16,716
5	(e) Charged to clearing accounts	378,696			87,992	
6	(f) Salvage recovered	16,650			27,135	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 10,097,266	\$ 63	\$ -	\$ 793,767	\$ 64,094
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(161,717)			(107,799)	
11	(b) Cost of removal	(203,287)			-	
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (365,004)	\$ -	\$ -	\$ (107,799)	\$ -
14	Balance in reserve at end of year	\$ 141,199,128	\$ 1,547	\$ -	\$ 4,185,066	\$ 399,805
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	5,006,953	323,416	(48,998)	(91,752)	\$ 5,189,619
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 5,006,953	\$ 323,416	\$ (48,998)	\$ (91,752)	\$ 5,189,619
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	5,523,022	448,265		(29,788)	\$ 5,941,499
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	19,304,178	1,190,998			\$ 20,495,176
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 24,827,200	\$ 1,639,263	\$ -	\$ (29,788)	\$ 26,436,675
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	221,789	76,386			\$ 298,175
21	332	Water Treatment Equipment	19,367,005	2,153,165			\$ 21,520,171
22		Total Water Treatment Plant	\$ 19,588,794	\$ 2,229,551	\$ -	\$ -	\$ 21,818,345
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	6,653,471	423,987			\$ 7,077,458
27	343	Transmission and Distribution Mains	47,592,742	2,892,673	(109,020)	(67,407)	\$ 50,308,988
28	344	Fire Mains	14,505	289			\$ 14,794
29	345	Services	19,236,960	1,743,063	27,077	(200)	\$ 21,006,900
30	346	Meters	152,063	82,018	(3,976)	14,236	\$ 244,341
31	347	Meter Installations					\$ -
32	348	Hydrants	3,959,395	206,180	(27,351)	(10,927)	\$ 4,127,297
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 77,609,136	\$ 5,348,210	\$ (113,270)	\$ (64,297)	\$ 82,779,778
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	542,090	45,376			\$ 587,466
38	372	Office Furniture and Equipment	414,686	180,198	(249)		\$ 594,635
39	373	Transportation Equipment	2,322,702	310,291			\$ 2,632,993
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	393,334				\$ 393,334
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	1,097,682	68,405			\$ 1,166,087
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 4,770,495	\$ 604,270	\$ (249)	\$ -	\$ 5,374,516
49		Total	\$ 131,802,577	\$ 10,144,710	\$ (162,517)	\$ (185,837)	\$ 141,598,933

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	50,991,845	49,477,999	\$ 1,513,846
4		601-1.2 Residential Low Income Discount (Debit)	(2,483,397)	(2,439,108)	\$ (44,290)
5		601-2 Commercial Sales	17,326,534	16,017,810	\$ 1,308,724
6		601-3 Industrial Sales	3,784,988	3,694,253	\$ 90,735
7		601-4 Sales to Public Authorities	4,902,588	4,753,387	\$ 149,202
8		Sub-total	\$ 74,522,557	\$ 71,504,340	\$ 3,018,217
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	1,550,539.80	1,455,774.09	\$ 94,766
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 1,550,540	\$ 1,455,774	\$ 94,766
20	604	Private Fire Protection Service	1,725,754	1,601,312	\$ 124,442
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	92,549	151,257	\$ (58,708)
26		Sub-total	\$ 1,818,304	\$ 1,752,569	\$ 65,734
27		Total Water Service Revenues	\$ 77,891,401	\$ 74,712,684	\$ 3,178,717
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	86,008	62,568	\$ 23,440
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	9,704,854	8,183,068	\$ 1,521,785
34	615	Recycled Water Revenues	2,869,031	2,620,912	\$ 248,119
35		Total Other Water Revenues	\$ 12,659,893	\$ 10,866,548	\$ 1,793,345
36	501	Total operating revenues	\$ 90,551,294	\$ 85,579,232	\$ 4,972,062

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	90,551,294
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	\$ 90,551,294

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			7,446	\$ 7,446	
7	704	Purchased water	A	B	C	18,028,026	19,987,268	\$ (1,959,242)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A			57,848	54,932	\$ 2,917
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 18,093,320	\$ 20,042,199	\$ (1,948,879)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		123,518	117,106	\$ 6,412
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		510,710	493,516	\$ 17,194
28	725	Miscellaneous expenses	A			327,566	148,773	\$ 178,793
29	726	Fuel or power purchased for pumping	A	B	C	5,370,660	4,715,516	\$ 655,144
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		95,748	82,996	\$ 12,752
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		303,060	331,039	\$ (27,979)
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		541,264	374,218	\$ 167,047
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 7,272,526	\$ 6,263,163	\$ 1,009,363

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		288,259	223,837	\$ 64,422
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			4,311,214	3,966,737	\$ 344,478
43	743	Miscellaneous expenses	A	B		455	375	\$ 80
44	744	Chemicals and filtering materials	A	B		3,344,410	3,053,540	\$ 290,870
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		44,885	41,295	\$ 3,590
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		5,595	4,796	\$ 800
49	748	Maintenance of water treatment equipment	A	B		202,669	336,876	\$ (134,207)
50		Total water treatment expenses				\$ 8,197,487	\$ 7,627,455	\$ 570,032
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		315,922	339,465	\$ (23,543)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			27,397	23,619	\$ 3,777
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			427,084	433,625	\$ (6,541)
58	754	Meter expenses	A			194,374	223,784	\$ (29,410)
59	755	Customer installations expenses	A			274,481	157,244	\$ 117,236
60	756	Miscellaneous expenses	A			37,289	48,512	\$ (11,224)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		17,290	9,590	\$ 7,700
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		46,209	35,525	\$ 10,684
66	761	Maintenance of trans. and distribution mains	A			740,579	1,028,866	\$ (288,288)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,150,649	1,068,130	\$ 82,519
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			104,312	98,288	\$ 6,024
72	765	Maintenance of hydrants	A			243,743	263,610	\$ (19,867)
73	766	Maintenance of miscellaneous plant	A			234,143	184,785	\$ 49,358
74		Total transmission and distribution expenses				\$ 3,813,472	\$ 3,915,045	\$ (101,573)

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		282,565	348,648	\$ (66,082)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		540,495	575,370	\$ (34,876)
80	773	Customer records and collection expenses	A			2,024,642	1,751,886	\$ 272,755
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			442,034	1,536,506	\$ (1,094,471)
83	775	Uncollectible accounts	A	B	C	(93,770)	124,098	\$ (217,867)
84		Total customer account expenses				\$ 3,195,966	\$ 4,336,508	\$ (1,140,541)
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				1,741,345	1,616,271	\$ 125,075
97		Total recycled water expenses				\$ 1,741,345	\$ 1,616,271	\$ 125,075
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	4,480,418	4,127,080	\$ 353,338
101	792	Office supplies and other expenses	A	B	C	853,115	865,283	\$ (12,168)
102	793	Property insurance	A			156,559	138,160	\$ 18,399
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,594,028	1,361,791	\$ 232,237
105	795	Employees' pensions and benefits	A	B	C	5,264,003	5,216,753	\$ 47,251
106	796	Franchise requirements	A	B	C	810,488	773,597	\$ 36,891
107	797	Regulatory commission expenses	A	B	C	147,608	196,962	\$ (49,354)
108	798	Outside services employed	A			122,216	91,000	\$ 31,215
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			201,304	183,794	\$ 17,510
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	736,413	722,885	\$ 13,528
114		Total administrative and general expenses				\$ 14,366,152	\$ 13,677,305	\$ 688,847
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	83,716	77,861	\$ 5,855
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,024,837)	(1,689,993)	\$ (1,334,844)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (2,941,121)	\$ (1,612,132)	\$ (1,328,989)
121		Total operating expenses				\$ 53,739,148	\$ 55,865,815	\$ (2,126,667)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 528, 902, 903) (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 2,584,470	2,577,620	4,152	2,698	
2	California corporate franchise taxes	\$ 1,635,109	1,628,713		6,396	
3	State unemployment insurance tax	\$ 14,078	11,340			2,738
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 9,131	8,412			719
6	Federal insurance contributions act	\$ 1,022,010	911,377			110,634
7	Other federal taxes	\$ -				
8	Federal corporate income taxes	\$ 4,548,832	4,562,820		(13,988)	
9						
10						
11						
12						
13						
14	Total	\$ 9,813,630	\$ 9,700,282	\$ 4,152	\$ (4,894)	\$ 114,090

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						117,804	CCF	
19	Los Angeles County Sanitation District - Recycled						5,859	CCF	
20	Upper San Gabriel Valley Municipal Water District - Recycled						786,511	CCF	
21									
22	Annual quantities purchased					(Unit chosen) ²	910,174	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	40	30,077,000	Gallons
12	Concrete			
13	Total	41	31,270,000	Gallons

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division
2022**

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'	151		1,333	211,073
1D	11828 E. Ranchito Street	18" x 834'	155	169	2,631	1,601,548
1E	11828 E. Ranchito Street	18" x 830'	150	163	3,634	125,839
2D	4921 N. Tyler Avenue	20" x 600'	135	157	2,322	2,172
2E	4921 N. Tyler Avenue	18" x 620'		153	1,672	32,273
2F	4921 N. Tyler Avenue	20" x 620'	140		1,679	979
8B	2701 N. Loma Street	12" x 312'	81	102	934	138,433
8C	2701 N. Loma Street	18" x 534'	80	110	1,396	572,110
8D	2701 N. Loma Street	18" x 580'	81		1,880	724,423
8E	2701 N. Loma Street	18" x 970'	106	130	2,373	327,511
8F	2701 N. Loma Street	18" x 1220'	85	133	3,080	298,803
11A	12630 E. Fineview Street	20" x 445'	82	110	2,164	1,140,039
11B	12630 E. Fineview Street	20" x 664'	84		1,794	368
11C	12630 E. Fineview Street	20" x 419'	80	140	933	1,116
11D	12630 E. Fineview Street	20" x 460'	75		1,645	373,443
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'	147			
B5A ¹	209 Perez Place	16" x 510'	130			
B5B	209 Perez Place	20" x 516'		160	2,936	378,974
B5C ¹	209 Perez Place	18" x 1290'	106			
B5D	209 Perez Place	18" x 1335'	110		2,658	1,196,707
B5E	209 Perez Place	20" X 820'		169	3,317	1,700,583
B6C ¹	14104 E Corak Street	18" x 526'				
B6D ¹	14104 E Corak Street	18" x 1078'	156			
B7E	14614 E. Nelson Avenue	18" x 1203'	137	184	706	209,514
B9B	436 N. Orange Avenue	18" x 1128'	137	203	839	299,324
B11B	14453 E. Temple Avenue	18" x 860'	133		870	439,058
B24A	14650 Nelson Avenue	20" x 1170'	137	252	2,622	5,077
B24B	14650 Nelson Avenue	20" x 1170'	136			359
B25A	13032 Bess Avenue	20" x 800'		155	1,710	1,240,008
B25B	13032 Bess Avenue	20" x 1030'		175	1,671	1,366,480
B26A	1517 Virginia Avenue	20" x 800'	149		789	345,340
B26B	1517 Virginia Avenue	20" x 1030'	152		1,127	458,707
G4A	3350 N. Walnut Grove	14" x 402'	134	148	980	268,966
W1C	6135 S. Pioneer Boulevard	20" x 530'	106			338
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	83			
W6B ¹	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'		131	1,674	599,772
W6D	10509 E. Dunlap Crossing	18" x 800"	90		955	492,381
Well #5	City of Industry				1,301	853,519
						15,405,237
						Less: Cal Domestic Interconnections (1,670,303)
						Less: City of Industry Interconnections (527,146)
						Total All Wells 13,207,788

¹ Inactive Well

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	2,850
13	Concrete									
14	Copper		166	384						
15	Riveted steel									
16	Standard screw	1,397	1,674	5,227	4,122	2,823	7,656	1,095	134	138
17	Screw or welded casing			8,648	2,224	3,918	30,950	10,278	9,281	1,016
18	Cement - asbestos					446	247,757		634,991	426,762
19	Welded steel					830	26,471	77	182,367	306,327
20	Wood									
21	Other (specify) Plastic		390	3,122			2,662		13,937	41,448
22	Total	1,397	2,230	17,381	6,346	8,017	319,742	11,450	858,660	778,541

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							28,589
25	Concrete									-
26	Copper									550
27	Riveted steel		194							194
28	Standard screw									24,266
29	Screw or welded casing									66,315
30	Cement - asbestos	173,655	76,105	12,692	39,048	1,313				1,612,769
31	Welded steel	50,941	255,192	14,925	239,761	4,360	5,836	68,106	48,096	1,203,289
32	Wood									-
33	Other (specify) Plastic				108					61,667
34	Total	228,193	331,777	27,617	278,917	5,673	5,836	68,106	48,096	2,997,979

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	42,612	42,597		
Commercial	4,671	4,512		
Industrial	46	43		
Public authorities	328	307		
Irrigation	419	572		
Other (specify) Construction	29	24		
Other (specify) Recycled	56	57		
Agriculture				
Subtotal	48,161	48,112	-	-
Private fire connections			1,264	1,270
Public fire hydrants			4,137	4,159
Total	48,161	48,112	5,401	5,429

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	35,005	
3/4 - in	3,195	13,504
1 - in	6,949	31,428
1.5 - in	998	912
2 - in	1,635	1,898
3 - in	58	81
4 - in	43	217
6 - in	32	37
8 - in	14	28
Other	21	7
Total	47,950	48,112

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	29,939
2. More than 10, but less than 15 years	10,754
3. More than 15 years	7,257

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	535,548	598,059	643,744	631,307	661,992	671,399	716,674	4,458,723
Commercial	204,886	230,257	245,247	252,180	248,152	244,517	256,935	1,682,174
Industrial	58,007	74,278	74,673	72,580	71,837	69,308	70,898	491,581
Public authorities	65,668	90,883	80,084	81,202	91,560	97,719	107,040	614,156
Irrigation	8,917	12,322	14,904	17,536	19,496	19,303	22,139	114,617
Other (specify) - Recycled	16,545	50,998	56,734	73,807	104,445	101,445	119,705	523,679
Other (specify) - Construction	217	222	424	99	107	253	294	1,616
Total	889,788	1,057,019	1,115,810	1,128,711	1,197,589	1,203,944	1,293,685	7,886,546

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	668,344	711,427	676,366	581,561	529,690	3,167,388	7,626,111	8,290,678
Commercial	245,168	258,767	261,026	220,681	200,592	1,186,234	2,868,408	2,907,193
Industrial	67,310	69,308	68,063	62,920	56,437	324,038	815,619	877,786
Public authorities	89,804	100,022	94,468	67,582	53,486	405,362	1,019,518	1,083,560
Irrigation	20,130	23,415	24,723	20,600	16,477	105,345	219,962	234,527
Other (specify) - Recycled	111,701	110,962	93,167	43,190	27,474	386,494	910,173	881,389
Other (specify) - Construction	574	239	1,953	88	160	3,014	4,630	13,790
Total	1,203,031	1,274,140	1,219,766	996,622	884,316	5,577,875	13,464,421	14,288,923

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 _____ 254,300 _____

DECLARATION

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

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

of 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, 2022 through December 31, 2022.

President
 Title (Please Print)


 Signature

(626) 448-6183
 Telephone Number

April 28, 2023
 Date

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Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W

**2022
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, 2022**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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)	481,023,587	36,429,729	(155,178)	(365,043)	\$ 516,933,095
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	22,627,830	38,650,133.44		(36,429,729)	\$ 24,848,234
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	\$ 503,651,417	\$ 75,079,862	\$ (155,178)	\$ (36,794,772)	\$ 541,781,329

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	\$ 11,084,291			\$ (360,472)	\$ 10,723,819
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	10,573,453	222,730.33			\$ 10,796,184
16	316	Supply Mains	-	813,918.53			\$ 813,919
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 10,573,453	\$ 1,036,649	\$ -	\$ -	\$ 11,610,102
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	22,110,142	1,410,183			\$ 23,520,325
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	48,695,958	5,000,988	(1,547)	(43,903)	\$ 53,651,496
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 70,806,100	\$ 6,411,171	\$ (1,547)	\$ (43,903)	\$ 77,171,821
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	7,014,967	141,550			\$ 7,156,518
30	332	Water Treatment Equipment	50,410,230	192,473			\$ 50,602,703
31		Total Water Treatment Plant	\$ 57,425,198	\$ 334,023	\$ -	\$ -	\$ 57,759,221

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	26,581,502				\$ 26,581,502
35	343	Transmission and Distribution Mains	185,171,367	18,265,181	(53,480)	(119,860)	\$ 203,263,208
36	344	Fire Mains	806				\$ 806
37	345	Services	72,390,665	8,504,672	3,540	171,671	\$ 81,070,547
38	346	Meters	3,995,227	684,746	(246)		\$ 4,679,727
39	347	Meter Installations	-				\$ -
40	348	Hydrants	13,867,996	640,548	(96,855)	(12,479)	\$ 14,399,211
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 302,007,564	\$ 28,095,146	\$ (147,041)	\$ 39,332	\$ 329,995,001
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,654,311	187			\$ 5,654,498
46	372	Office Furniture and Equipment	3,925,550	143,633	(1,823)		\$ 4,067,360
47	373	Transportation Equipment	4,170,356	372,612			\$ 4,542,968
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	330,057		(2,661)		\$ 327,396
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	1,897,713	36,309	(2,106)		\$ 1,931,916
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 15,977,988	\$ 552,740	\$ (6,590)	\$ -	\$ 16,524,138
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	\$ 467,878,934	\$ 36,429,729	\$ (155,178)	\$ (365,043)	\$ 503,788,442
62		Common Plant (General Office Prorate)	\$ 18,924,311	\$ 545,051	\$ (110,197)	\$ -	\$ 19,359,165

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	13,054,751				\$ 13,054,751
4		Total Recycled Water Utility Plant	\$ 13,144,653	\$ -	\$ -	\$ -	\$ 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 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	5,345,447	4,123,029
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 5,345,447	\$ 4,123,029

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	516,933,095	481,023,587
3		Construction Work in Progress	27,570,564	24,118,290
4		General Office Prorate	19,359,165	18,924,311
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 563,862,824	\$ 524,066,188
6		Less Accumulated Depreciation		
7		Plant in Service	165,767,971.17	\$ 153,837,246
8		General Office Prorate	3,694,194	2,992,967
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 169,462,165	\$ 156,830,213
10		Less Other Reserves		
11		Deferred Income Taxes	39,080,112	37,990,801
12		Deferred Investment Tax Credit	76,999	96,193
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 39,157,111	\$ 38,086,994
15		Less Adjustments		
16		Contributions in Aid of Construction	93,813,928	89,102,973
17		Advances for Construction	35,853,672	36,587,616
18		Other (1)	(9,787,926)	(10,262,997)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 119,879,674	\$ 115,427,592
20		Add Materials and Supplies	\$ 2,946,814	\$ 3,132,469
21		Add Working Cash (=Line 34)	11,282,184	10,671,149
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 249,592,873	\$ 227,525,006
		(1) Other Adjustment		
		Water Entitlements	(5,203,921)	(5,203,921)
		Deferred Debit Income Tax	(5,655,019)	(6,197,380)
		Other	1,071,013	1,138,303
		Net Other Adjustment	(9,787,926)	(10,262,997)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 54,908,735	\$ 51,879,163
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 87,805,508	\$ 87,160,509
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,534,007	\$ 1,403,354
29		Total Revenues (=Line 27 + Line 28)	\$ 89,339,514	\$ 88,563,864
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0172	0.0158
31		5/24 x Line 25 x (100% - Line 30)	11,242,901	10,636,896
32		1/24 x Line 25 x Line 30	39,284	34,253
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 11,282,184	\$ 10,671,149
		* 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	\$ 152,476,088	\$ 1,703	\$ -	\$ 2,992,967	1,361,158
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	8,982,263			693,736	-
	(b) Charged to Account 504 ⁽¹⁾		82			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,433,248				283,522
5	(e) Charged to clearing accounts	542,324			89,950	
6	(f) Salvage recovered	40,533			27,738	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 11,998,369	\$ 82	\$ -	\$ 811,424	\$ 283,522
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(213,131)			(110,197)	
11	(b) Cost of removal	(138,036)			-	
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (351,166)	\$ -	\$ -	\$ (110,197)	\$ -
14	Balance in reserve at end of year	\$ 164,123,291	\$ 1,785	\$ -	\$ 3,694,194	\$ 1,644,680
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	6,097,156	356,873		(92,080)	\$ 6,361,949
7	316	Supply Mains		8,017			\$ 8,017
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 6,097,156	\$ 364,890	\$ -	\$ (92,080)	\$ 6,369,966
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	4,739,887	646,979		8,650	\$ 5,395,516
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	26,453,740	1,853,644	(25,795)	21,821	\$ 28,303,410
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 31,193,627	\$ 2,500,622	\$ (25,795)	\$ 30,471	\$ 33,698,926
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,556,515	157,303			\$ 1,713,818
21	332	Water Treatment Equipment	19,045,160	1,313,168			\$ 20,358,328
22		Total Water Treatment Plant	\$ 20,601,675	\$ 1,470,472	\$ -	\$ -	\$ 22,072,146
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	6,175,578	634,214.97			\$ 6,809,793
27	343	Transmission and Distribution Mains	57,023,190	3,990,746	(80,380)	(32,273)	\$ 60,901,283
28	344	Fire Mains	831				\$ 831
29	345	Services	21,007,297	2,022,089	(1,393)	(4,067)	\$ 23,023,927
30	346	Meters	162,280	80,327	(246)	5,668	\$ 248,028
31	347	Meter Installations					\$ -
32	348	Hydrants	5,939,963	352,346	(98,727)	(7,664)	\$ 6,185,918
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 90,309,139	\$ 7,079,723	\$ (180,746)	\$ (38,337)	\$ 97,169,780
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,201,870	105,484			\$ 1,307,353
38	372	Office Furniture and Equipment	78,145	177,842	(1,823)		\$ 254,164
39	373	Transportation Equipment	3,320,072	403,863			\$ 3,723,935
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	199,496	25,871	(2,661)		\$ 222,706
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	836,067	112,591	(2,106)	2,443	\$ 948,995
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 5,635,649	\$ 825,650	\$ (6,590)	\$ 2,443	\$ 6,457,153
49		Total	\$ 153,837,246	\$ 12,241,358	\$ (213,131)	\$ (97,502)	\$ 165,767,971

<p align="center">SCHEDULE B-1 Account 501 - Operating Revenues</p>					
Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	57,512,856	58,653,996	\$ (1,141,140)
4		601-1.2 Residential Low Income Discount (Debit)	(2,901,748)	(2,868,961)	\$ (32,787)
5		601-2 Commercial Sales	11,033,430	10,521,866	\$ 511,564
6		601-3 Industrial Sales	9,260,337	7,552,758	\$ 1,707,579
7		601-4 Sales to Public Authorities	3,510,940	3,341,852	\$ 169,089
8		Sub-total	\$ 78,415,814	\$ 77,201,511	\$ 1,214,303
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	9,389,693	9,958,998	\$ (569,305)
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 9,389,693	\$ 9,958,998	\$ (569,305)
20	604	Private Fire Protection Service	1,534,007	1,403,354	\$ 130,652
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	788,740	549,387	\$ 239,353
26		Sub-total	\$ 2,322,747	\$ 1,952,741	\$ 370,005
27		Total Water Service Revenues	\$ 90,128,254	\$ 89,113,251	\$ 1,015,004
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	479,837	256,057	\$ 223,781
31	612	Rent from Water Property	687	690	\$ (3)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	591,600	587,891	\$ 3,709
34	615	Recycled Water Revenues	366,223	337,920	\$ 28,303
35		Total Other Water Revenues	\$ 1,438,348	\$ 1,182,558	\$ 255,790
36	501	Total operating revenues	\$ 91,566,602	\$ 90,295,809	\$ 1,270,793

<p align="center">SCHEDULE B-1a Operating Revenues Apportioned to Cities and Towns</p>		
Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	-
33	Orange County	-
34	San Bernardino County	91,566,602
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	\$ 91,566,602

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		20,561	\$ 20,561	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C	24,370,894	24,023,897	\$ 346,997
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			94,072	24,795	\$ 69,277
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 24,485,526	\$ 24,048,691	\$ 436,834
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		78,122	75,080	\$ 3,042
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		746,276	704,262	\$ 42,014
28	725	Miscellaneous expenses	A			213,819	201,360	\$ 12,459
29	726	Fuel or power purchased for pumping	A	B	C	7,330,239	5,745,225	\$ 1,585,014
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		25,022	23,916	\$ 1,106
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		200,545	152,944	\$ 47,600
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		171,724	136,285	\$ 35,439
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 8,765,746	\$ 7,039,072	\$ 1,726,673

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		213,288	160,707	\$ 52,581
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			1,221,467	1,068,304	\$ 153,164
43	743	Miscellaneous expenses	A	B		10,455	16,032	\$ (5,577)
44	744	Chemicals and filtering materials	A	B		641,601	670,481	\$ (28,880)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		390	-	\$ 390
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		5,783	1,855	\$ 3,928
49	748	Maintenance of water treatment equipment	A	B		1,732,188	2,124,419	\$ (392,231)
50		Total water treatment expenses				\$ 3,825,172	\$ 4,041,798	\$ (216,626)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		369,805	379,914	\$ (10,109)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			23,440	115,354	\$ (91,915)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			302,917	298,822	\$ 4,094
58	754	Meter expenses	A			102,492	103,091	\$ (599)
59	755	Customer installations expenses	A			152,419	145,370	\$ 7,050
60	756	Miscellaneous expenses	A			21,040	39,495	\$ (18,455)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(19,932)	(1,096)	\$ (18,836)
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		55,188	25,818	\$ 29,370
66	761	Maintenance of trans. and distribution mains	A			1,275,529	824,883	\$ 450,646
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			808,734	616,158	\$ 192,575
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			19,724	7,018	\$ 12,706
72	765	Maintenance of hydrants	A			174,583	140,727	\$ 33,856
73	766	Maintenance of miscellaneous plant	A			125,109	78,274	\$ 46,835
74		Total transmission and distribution expenses				\$ 3,411,048	\$ 2,773,827	\$ 637,220

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		234,952	196,559	\$ 38,393
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		566,682	598,684	\$ (32,003)
80	773	Customer records and collection expenses	A			1,898,923	1,720,059	\$ 178,864
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			231,489	395,869	\$ (164,380)
83	775	Uncollectible accounts	A	B	C	(175,194)	195,003	\$ (370,197)
84		Total customer account expenses				\$ 2,756,852	\$ 3,106,175	\$ (349,323)
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				250,067	218,864	\$ 31,204
97		Total recycled water expenses				\$ 250,067	\$ 218,864	\$ 31,204
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	4,656,591	4,211,136	\$ 445,455
101	792	Office supplies and other expenses	A	B	C	929,655	872,855	\$ 56,800
102	793	Property insurance	A			159,996	136,464	\$ 23,532
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,630,804	1,389,412	\$ 241,392
105	795	Employees' pensions and benefits	A	B	C	5,231,647	5,301,549	\$ (69,903)
106	796	Franchise requirements	A	B	C	623,086	604,188	\$ 18,898
107	797	Regulatory commission expenses	A	B	C	164,611	214,916	\$ (50,304)
108	798	Outside services employed	A			502,262	374,727	\$ 127,535
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			204,535	186,349	\$ 18,186
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	731,940	641,282	\$ 90,658
114		Total administrative and general expenses				\$ 14,835,126	\$ 13,932,878	\$ 902,248
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(3,595,997)	(3,087,139)	\$ (508,857)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (3,595,997)	\$ (3,087,139)	\$ (508,857)
121		Total operating expenses				\$ 54,733,541	\$ 52,074,166	\$ 2,659,375

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 902, 903, 528) (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 2,163,568	2,072,844	74,233	16,491	
2	California corporate franchise taxes	\$ 1,248,646	1,242,107		6,538	
3	State unemployment insurance tax	\$ 14,758	11,539			3,220
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 9,417	8,572			845
6	Federal insurance contributions act	\$ 1,027,685	897,603			130,082
7	Other federal taxes	\$ -				
8	Federal corporate income taxes	\$ 4,016,569	4,020,232		(3,663)	
9						
10						
11						
12						
13						
14	Total	\$ 8,480,642	\$ 8,252,897	\$ 74,233	\$ 19,366	\$ 134,147

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					854,608	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							164,300	CCF	
19	Inland Empire Utilities Agency - Potable							3,588,900	CCF	
20										
21										
22	Annual quantities purchased							(Unit chosen) ²	3,753,200	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>										

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	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****2022**

Well	Location	Casing Dimensions	December Depth of Water *		Pumping Capacity * GPM	Annual Quantities CCF
			Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	562			
F4A	8005 Alder Ave.	18" x 940'	558			
F7A	8326 Cherry Ave.	18" x 1020'	519		2,373	433,583
F7B	8326 Cherry Ave.	20" x 1010'	501		2,454	842,116
F10B	17651 Baseline Ave.	18" x 1040'	536		1,260	242,889
F10C	17651 Baseline Ave.	18" x 1010'	552	580	790	437,828
F10D	1265 N. Tamarind Ave.	20" x 1300'	558		1,377	304,854
F13A	1900 North Alder Ave.	16" x 1000'	541		1,510	255,250
F13B	1900 North Alder Ave.	16" x 1140'	552		1,780	298,054
F15A	5888 Citrus Ave.	18" x 1240'	652		1,365	267,252
F17B	14555 San Bernardino Ave.	16" x 870'	388		2,321	247,507
F17C	14555 San Bernardino Ave.	18" x 930'	359		2,400	168,766
F18A ¹	7706 Sierra Ave.	20" x 884'				
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,286	299,377
F22A	14777 Ceres Ave.	18" x 870'	458			
F23A	16025 Boyle Ave.	18" x 770'	344		2,070	459,428
F24A	7211 Juniper Ave.	18" x 1100'	684	700	1,815	285,367
F26A	16991 Micallef St.	18" x 1140'	695		1,850	25,027
F27A	Upper Lytle Creek Wash	18" x 105'	56		160	109,539
F28A	Lower Lytle Creek Wash	20" x 580'	371	378	590	318,205
F29A	Lower Lytle Creek Wash	20" x 656'	391		520	232,048
F30A ²	8222 Hemlock Ave.	20" x 918'				
F31A	16135 Baseline Ave.	16" x 1040'	650		1,525	646,121
F31B	16177 Baseline Ave.	20" x 1040'	659		2,300	892,504
F32A	Lower Lytle Creek Wash	20" x 600'	310		445	348,891
F33A	Upper Lytle Creek Wash	20" x 169'	62		420	260,598
F34A	Lower Lytle Creek Wash	20" x 524'	408		116	
F36A	Lower Lytle Creek Wash	20" x 635'	381	404	1,457	927,496
F40A	Lower Lytle Creek Wash	20" x 407'	235		290	205,645
F42A	Upper Lytle Creek Wash	20" x 157'	88		345	88,395
F44A	7980 Sultana Avenue	18" x 960'	588		1,850	902,450
F44B	7980 Sultana Avenue	18" x 1000'	585		550	114,169
F44C	7980 Sultana Avenue	18" x 1000'	585		2,111	1,119,326
F49A	2116 W. Baseline Road	18" x 960'	455		1,460	632,813
F54A	3221 Riverside Avenue #H	20"x670	253		760	378,387

¹ Inactive Well² Abandon Well**Total All Wells** 11,743,885

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								2,118	
12	Cast Iron (cement lined)						2,761		133,884	2,367
13	Concrete									
14	Copper									
15	Riveted steel						16,789		7,280	4,358
16	Standard screw	5,579		56,612			3		381	
17	Screw or welded casing					2,262	15			
18	Cement - asbestos						14,766		418,667	228,285
19	Welded steel						14,549	1,405	336,015	583,352
20	Wood									
21	Other (specify) Plastic						9,339		159,124	158,130
22	Total	5,579	-	56,612	-	2,262	58,222	1,405	1,057,469	976,492

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									2,118
24	Cast Iron (cement lined)	1,368	13							140,393
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									62,575
29	Screw or welded casing									2,277
30	Cement - asbestos	144,765	67,538		39,767					913,788
31	Welded steel	29,921	526,711	16,779	429,262	5,232	44,027	181,119	45,466	2,213,838
32	Wood									
33	Other (specify) Plastic		6,913							333,506
34	Total	188,983	605,807	21,767	502,037	18,113	47,297	183,769	45,480	3,771,294

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	43,705	43,630		
Commercial	2,354	2,367		
Industrial	71	71		
Public authorities	221	242		
Irrigation	837	840		
Other (specify) Construction	85	97		
Other (specify) Recycled	29	31		
Agriculture				
Subtotal	47,302	47,278	-	-
Private fire connections			1,151	1,198
Public fire hydrants			5,434	5,472
Total	47,302	47,278	6,585	6,670

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	24,855	
3/4 - in	198	4,594
1 - in	20,668	40,053
1.5 - in	850	444
2 - in	1,816	1,818
3 - in	76	102
4 - in	24	194
6 - in	64	36
8 - in	20	22
Other	112	15
Total	48,683	47,278

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	32,798
2. More than 10, but less than 15 years	7,760
3. More than 15 years	8,125

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, 2022 through December 31, 2022.

President
Title (Please Print)


Signature

(626) 448-6183
Telephone Number

April 28, 2023
Date

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Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W _____

2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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)	37,963,500	1,078,242	(217,996)	-	\$ 38,823,746
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	2,951,407	3,512,255		(1,078,242)	\$ 5,385,420
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	\$ 40,914,907	\$ 4,590,496	\$ (217,996)	\$ (1,078,242)	\$ 44,209,166

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	7,317,615		(192,230)		\$ 7,125,385
39	347	Meter Installations	-				\$ -
40	348	Hydrants	-				\$ -
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 7,317,615	\$ -	\$ (192,230)	\$ -	\$ 7,125,385
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,892,712	41,790			\$ 15,934,502
46	372	Office Furniture and Equipment	11,769,386	767,041	(25,766)		\$ 12,510,660
47	373	Transportation Equipment	1,433,068	269,411			\$ 1,702,479
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	\$ 29,603,920	\$ 1,078,242	\$ (25,766)	\$ -	\$ 30,656,395
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	\$ 37,963,500	\$ 1,078,242	\$ (217,996)	\$ -	\$ 38,823,746

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	\$ 6,492,065				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	1,372,375				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts	177,942				
6	(f) Salvage recovered	54,873				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 1,605,191	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(217,996)				
11	(b) Cost of removal					
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (217,996)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 7,879,259	\$ -	\$ -	\$ -	\$ -
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	(2,124,571)	133,598	(192,230)	54,873	\$ (2,128,330)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (2,124,571)	\$ 133,598	\$ (192,230)	\$ 54,873	\$ (2,128,330)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	4,120,253	308,724			\$ 4,428,977
38	372	Office Furniture and Equipment	3,386,407	930,053	(25,766)		\$ 4,290,694
39	373	Transportation Equipment	621,504	177,942			\$ 799,446
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	425,190				\$ 425,190
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	63,282				\$ 63,282
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 8,616,636	\$ 1,416,720	\$ (25,766)	\$ -	\$ 10,007,589
49		Total	\$ 6,492,065	\$ 1,550,317	\$ (217,996)	\$ 54,873	\$ 7,879,259