

**SAN GABRIEL VALLEY WATER COMPANY**

**CPUC ANNUAL REPORT**

**2023**

Received \_\_\_\_\_

Examined \_\_\_\_\_

CLASS A  
WATER UTILITIES

U# 337W

2023  
ANNUAL REPORT  
OF

---

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

SAN GABRIEL VALLEY WATER COMPANY

---

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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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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, 2024**, 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](mailto:bmd@cpuc.ca.gov)

[water.division@cpuc.ca.gov](mailto: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, 2023 through December 31, 2023. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, email address, and mailing address, must be included in Page 13, Item 12, of this report.

# **INSTRUCTIONS**

## **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES**

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

Please follow the instructions below:

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

# UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2023

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

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

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 1,044,679,669	\$ 1,157,241,837	\$ 1,100,960,753
2 Total Utility Plant Reserves	(315,249,496)	(338,292,205)	(326,770,850)
3 Total Utility Plant Less Reserves	729,430,173	818,949,632	774,189,903
4 Advances for Construction	38,387,102	37,444,820	37,915,961
5 Contributions in Aid of Construction	149,444,010	153,736,056	151,590,033
6 Total Accumulated Deferred Taxes	73,215,595	74,384,611	73,800,103
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Capital Stock	2,400,000	2,400,000	2,400,000
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	317,363,745	335,107,924	326,235,835
14 Total Capital Stock	320,013,097	337,757,277	328,885,187
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	140,000,000	140,000,000	140,000,000



# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

**INCOME/EXPENSES DATA**

	Annual Amount
1 Operating Revenues	\$ 182,977,599
2 Operating Expenses	\$ 106,959,857
3 Depreciation	\$ 19,091,771
4 Taxes	\$ 19,953,051
5 Income from Nonutility Operations (net)	\$ -
6 Interest on Long-Term Debt	\$ 6,424,500
7 Net Income	\$ 29,594,748

**OPERATING EXPENSES DATA**

10 Source of Supply Expense	\$ 40,238,855
11 Pumping Expenses	\$ 14,897,734
12 Water Treatment Expenses	\$ 16,209,754
13 Transmission and Distribution Expenses	\$ 8,073,693
14 Customer Account Expenses	\$ 6,831,581
15 Sales Expenses	\$ -
16 Recycled Water Expenses	\$ 1,585,604
17 Administrative and General Expenses	\$ 31,604,530
18 Miscellaneous	\$ (12,481,895)
19 Total Operating Expenses	\$ 106,959,857

**OTHER DATA**

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.) _____			
24			
25 Metered Service Connections	95,390	97,141	96,266
26 Flat Rate Service Connections	2,468	2,668	2,568
27 Total Active Service Connections	97,858	99,809	98,834

# UTILITY PLANT AND CAPITALIZATION DATA

## Adjusted to Exclude Non-Regulated Activity

Calendar Year 2023

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

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

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Total Utility Plant	\$ 1,044,679,669	\$ 1,157,241,837	\$ 1,100,960,753
2 Total Utility Plant Reserves	\$ (315,249,496)	\$ (338,292,205)	\$ (326,770,850)
3 Total Utility Plant Less Reserves	\$ 729,430,173	\$ 818,949,632	\$ 774,189,903
4 Advances for Construction	\$ 38,387,102	\$ 37,444,820	\$ 37,915,961
5 Contributions in Aid of Construction	\$ 149,444,010	\$ 153,736,056	\$ 151,590,033
6 Total Accumulated Deferred Taxes	\$ 73,215,595	\$ 74,384,611	\$ 73,800,103
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Capital Stock	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
12 Preferred Capital Stock			\$ -
13 Earned Surplus	\$ 316,944,425	\$ 335,064,706	\$ 326,004,566
14 Total Capital Stock	\$ 319,593,778	\$ 337,714,059	\$ 328,653,918
15 Total Proprietary Capital (Individual or Partnership)			\$ -
16 Total Long-Term Debt	\$ 140,000,000	\$ 140,000,000	\$ 140,000,000

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

Calendar Year 2023

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

		Annual Amount
<b>INCOME/EXPENSES DATA</b>		
1	Operating Revenues	\$ 182,965,641
2	Operating Expenses	\$ 106,959,857
3	Depreciation	\$ 19,091,771
4	Taxes	\$ 19,949,705
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 6,424,500
7	Net Income	\$ 29,551,530
8		\$ -
9	<b>OPERATING EXPENSES DATA</b>	
10	Source of Supply Expense	\$ 40,238,855
11	Pumping Expenses	\$ 14,897,734
12	Water Treatment Expenses	\$ 16,209,754
13	Transmission and Distribution Expenses	\$ 8,073,693
14	Customer Account Expenses	\$ 6,831,581
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ 1,585,604
17	Administrative and General Expenses	\$ 31,604,530
18	Miscellaneous	\$ (12,481,895)
19	Total Operating Expenses	\$ 106,959,857
20		
21	<b>OTHER DATA</b>	
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	95,390      97,141      96,266
27	Total Active Service Connections	2,468      2,668      2,568
		97,858      99,809      98,834

## 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 2023:

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*	11,958	614			N/A	3,346	228		
			49,037	526	984	527		13,447	228		
	Note:										
	* Notice to the Commission dated October 8, 2013. The services ended in February 2023 after the purchase of the City of Montebello's water system authorized by the Commission in D.22-12-002.										
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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.J. DiPrimio, President Email: [rdjprimio@sgwwater.com](mailto:rdjprimio@sgwwater.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:  

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

Name: <u>M. L. Whitehead</u>	Title: <u>Executive Chairman</u>
Name: <u>R. W. Nicholson</u>	Title: <u>Chariman of the Board</u>
Name: <u>R. J. DiPrimio</u>	Title: <u>President</u>
Name: <u>J. D. Harris</u>	Title: <u>Vice President and Treasurer</u>
Name: <u>A. R. Reyes</u>	Title: <u>General Counsel and Secretary</u>
Name: <u>J. M. Reiker</u>	Title: <u>Vice President of Regulatory Affairs</u>
Name: <u>M. Y. Yucelen</u>	Title: <u>Vice President - Engineering</u>
Name: <u>M.E. Zvirbulis</u>	Title: <u>Vice President - Water Resources</u>
Name: <u>J. M. Swift</u>	Title: <u>Vice President - Operations</u>
Name: <u>L.C. Brown</u>	Title: <u>Vice President - Human Resources</u>
  
- 8. Names of associated companies: Utility Investment Company, Rosemead Properties, Inc., Arizona Water Company, and United Resources, Inc.
  
- 9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  

Name: <u>City of Montebello</u>	Date: <u>February 10, 2023</u>
Name: _____	Date: _____
Name: _____	Date: _____
Name: _____	Date: _____
  
- 10. Use the space below for supplementary information or explanations concerning this report:  
San Gabriel Valley Water Company completed the purchase of the City of Montebello's Water System on February 10, 2023 as authorized by the Commission's D.22-12-002 issued on December 5, 2022.
  
- 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  
2023 ANNUAL REPORT**

**WATER TREATMENT OPERATOR CERTIFICATION**

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Jesus Jr.	45997	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	T4
Chavarria, Marc A.	32880	T3
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	T4
Hutchinson, Ryan A.	41702	T1
Jarero, Carlos E.	34292	T3
Jenkins, Thomas A.	28201	T2
Kalarsarinis, George B.	19054	T3
Karlen, Curtis R.	29164	T1
Kellogg, Jason M.	27960	T2
Kilkenny, Andrew G.	32284	T1
Latourelle, Chad	33917	T1
Lopez, Dario L.	45857	T2
Lopez, Steven	42181	T2
Loza Guzman, Juan J.	29445	T4
Luna, Alberto I.	27255	T2
Martinez, Joshua L.	44919	T2
Martinez, Mario O.	13652	T2

**SAN GABRIEL VALLEY WATER COMPANY  
2023 ANNUAL REPORT**

**WATER TREATMENT OPERATOR CERTIFICATION**

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Martinez, Rodolfo	43785	T1
McLaren, Trevor W.	45643	T2
McReynolds, Anna K.	36274	T3
Mead, John A.	25372	T4
Medrano, Erick	46344	T2
Mendoza, Javier	35165	T4
Miranda, Miguel D.	43784	T2
Monares, Gabriel M.	46616	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
Peraza, Michael A.	32836	T2
Perez, Jesus R.	42211	T3
Pierson, Bobby J.	25150	T3
Pinedo, Javier	25854	T4
Plantillas, Marco A. Jr.	32203	T3
Plascencia, Manuel Jr.	23897	T3
Ramirez, Hector	27670	T3
Ramos, Oscar M.	27778	T2
Reed, Jason T.	24401	`
Reyes, Joseph R.	46043	T2
Rizo, Jose A. Jr.	42701	T3
Robres, Bryan J.	41558	T2
Rodriguez, Juan M.	42723	T1
Romero, Jason L.	42062	T2
Romo, Jose G.	27256	T3
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, Adrian A.	46290	T2
Varela, Daniel R.	32291	T4



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

<b><u>Employee Name</u></b>	<b><u>Operator Number</u></b>	<b><u>Grade</u></b>
Wilkins, Benjamin J.	26754	T4
Zielke, Seth J.	25565	T3
<b>Total Treatment Operators</b>		<b>94</b>

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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
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, Cristopher I.	47887	D4
Ferguson, Thomas C. Jr.	31208	D1
Ferguson, Zachary T.	52628	D2
Figueroa, Abraham L.	54243	D1
Flores, Gustavo	52234	D2
Flores, Oscar A.	32131	D3
Flores, Rufino	18721	D3
Frogge, Dennis L.	4069	D2
Galicia, Louie M.	36706	D3
Garcia, Juan P.	45650	D2
Garcia, Miguel	38824	D2
Godinez, Gabriel P.	7254	D2
Gomez, Francisco I.	53798	D1
Gonzales, Jacob S.	33432	D3
Gramata, Mitchell A.	27597	D2
Gutierrez, Dustin J.	37368	D3
Hamilton, Christopher P.	15428	D3
Han, Doris	50428	D2

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**WATER DISTRIBUTION OPERATOR CERTIFICATION**

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Haro, Omar	39151	D2
Harris, Jeffrey L.	8798	D3
Harris, Jeffrey R.	56101	D1
Hastings, David	18486	D3
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
Jordan-Martinez, Ethan R.	56616	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
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, Eloy	52328	D2
Medrano, Erick	53578	D2
Mendez, Roberto A.	39282	D1
Mendoza, Javier	38986	D3
Miranda, Miguel D.	49305	D4
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

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**WATER DISTRIBUTION OPERATOR CERTIFICATION**

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Murphy, Jessica P.	55102	D2
Natividad, Rudy	8922	D2
Navarro, Alejandro E.	44163	D1
Navarro, Jose G.	37223	D2
Navarro, Victor	18094	D3
Nehls, Matthew D.	50200	D3
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
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
Ramirez, Andres	54113	D1
Ramirez, Hector	27075	D2
Ramirez, Micah C.	32417	D1
Ramos, Oscar M.	29903	D2
Reed, Jason T.	27643	D1
Reyes, Joseph R.	56113	D2
Rizo, Carlos A.	14898	D2
Rizo, Jose A.	23828	D1
Rizo, Jose A. Jr.	37993	D2
Robres, Bryan J.	36401	D2
Rodriguez, Anthony R.	56246	D1
Rodriguez, Juan M.	50869	D2
Rodriguez, Joshua E.	50504	D1
Romero, Jason L.	35341	D4
Romo, Anthony C.	55229	D1
Romo, Jose G.	34836	D2
Sassone, Luigi, Jr.	40274	D3
Seguin, Achille J. III	18586	D1
Sepulveda, Victor M.	23821	D1
Servin, John A.	56709	D1
Sheelar, Scott M.	35365	D2
Silva, John G. III	23089	D2
Sims, Donald L.	27868	D2
Sims, Megan N.	56451	D2
Soto, Oswaldo	55094	D1
Sotomayor, Jose B.	29343	D2
Stephenson, Michael T.	43700	D4

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

<b><u>Employee Name</u></b>	<b><u>Operator Number</u></b>	<b><u>Grade</u></b>
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
Vazquez, William	53836	D2
Velasco, Mark E.	26815	D1
Weinmann, Charles T.	53641	D1
Wilkins, Benjamin J.	27649	D3
Zielke, Seth J.	27703	D5
	<b>Total Distribution Operators</b>	<b>153</b>

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>I. UTILITY PLANT</b>			
2	100	Utility Plant	A-1, A-1a	1,140,836,850	1,028,274,681
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		\$ 1,157,241,837	\$ 1,044,679,669
6	250	Reserve for depreciation of utility plant	A-5	(335,896,627)	(313,201,679)
7	251	Reserve for amortization of limited term utility investments	A-5	(3,477)	(3,333)
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	(2,392,101)	(2,044,484)
10		Total utility plant reserves		\$ (338,292,205)	\$ (315,249,496)
11		Total utility plant less reserves		\$ 818,949,632	\$ 729,430,173
12					
13		<b>II. INVESTMENT AND FUND ACCOUNTS</b>			
14	110	Other Physical Property	A-3	3,828,987	4,390,576
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 3,828,987	\$ 4,390,576
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	5,206,321	5,203,921
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 9,035,307	\$ 9,594,497
22					
23		<b>III. CURRENT AND ACCRUED ASSETS</b>			
24	120	Cash	A-10	8,336,486	38,891,611
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	23,776,963	21,628,733
30	126	Receivables from Affiliated Companies	A-16	34,532	37,198
31	131	Materials and Supplies	A-17	5,751,005	5,261,706
32	132	Prepayments	A-18	31,149,916	28,415,481
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 69,054,871	\$ 94,240,699
35					
36		<b>IV. DEFERRED DEBITS</b>			
37	140	Unamortized Debt Discount and Expense	A-20	355,775	372,902
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	2,531,307	1,038,198
42	146	Other Deferred Debits	A-26	21,551,072	15,686,575
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 24,438,154	\$ 17,097,676
45		Total Assets and Other Debits		\$ 921,477,964	\$ 850,363,045

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEETS**  
**Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		<b>I. CORPORATE CAPITAL AND SURPLUS</b>			
47	200	Common Capital Stock	A-30	2,400,000	2,400,000
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	69,000	69,000
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	(207)	(207)
54	270	Capital Surplus	A-34	180,559	180,559
55	271	Earned Surplus	A-35	335,107,924	317,363,745
56		Total Capital Stock		\$ 337,757,277	\$ 320,013,097
57					
58		<b>II. PROPRIETARY CAPITAL</b>			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		<b>III. LONG-TERM DEBT</b>			
64	210	Bonds	A-38	140,000,000	140,000,000
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	\$ 140,000,000
69					
70		<b>IV. CURRENT AND ACCRUED LIABILITIES</b>			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	21,582,423	17,008,647
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	355,291	324,152
79	228	Taxes Accrued	A-53	3,358,730	3,269,126
80	229	Interest Accrued	A-51	1,666,750	1,666,750
81	230	Other Current and Accrued Liabilities	A-52	25,777,663	23,827,264
82		Total Current and Accrued Liabilities		\$ 52,740,858	\$ 46,095,939
83					
84		<b>V. DEFERRED CREDITS</b>			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	37,444,820	38,387,102
87	242	Other Deferred Credits	A-55	125,054,639	82,841,628
88		Total Deferred Credits		\$ 162,499,459	\$ 121,228,730
		<b>VI. ACCUMULATED DEFERRED TAXES</b>			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	73,915,866	72,698,475
	268	Accumulated Deferred Investment Tax Credits	A-60	468,744	517,121
		Total Accumulated Deferred Taxes		\$ 74,384,611	\$ 73,215,595
89					
90		<b>VII. RESERVES</b>			
91	254	Reserve for Uncollectible Accounts	A-56	359,704	365,674
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		\$ 359,704	\$ 365,674
97					
98		<b>VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
99	265	Contributions in Aid of Construction	A-57	153,736,056	149,444,010
100		Total Liabilities and Other Credits		\$ 921,477,964	\$ 850,363,045

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

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		<b>I. UTILITY OPERATING INCOME</b>		
2	501	Operating Revenues	B-1	182,977,599
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	106,959,857
6	503	Depreciation	A-5	19,091,771
7	504	Amortization of Limited-term Utility Investments	A-5	-
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	19,953,051
11		<b>Total Operating Revenue Deductions</b>		146,004,680
12		<b>Net Operating Revenues</b>		36,972,919
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		<b>Total Utility Operating Income</b>		36,972,919
16				
17		<b>II. OTHER INCOME</b>		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	605,684
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	49,037
24	527	Nonoperating Revenue Deductions	B-14	(157,020)
25		<b>Total Other Income</b>		497,701
26		<b>Net Income before Income Deductions</b>		37,470,620
27				
28		<b>III. INCOME DEDUCTIONS</b>		
29	530	Interest on Long-term Debt	B-15	6,424,500
30	531	Amortization of Debt Discount and Expense	B-16	17,127
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	1,289,823
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	144,422
38		<b>Total Income Deductions</b>		7,875,873
39		<b>Net Income / &lt;Loss&gt;</b>		29,594,748
40				
41		<b>IV. DISPOSITION OF NET INCOME</b>		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		<b>Balance transferred to Earned Surplus or</b>		29,594,748
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)	982,171,424	101,587,854	(2,531,088)	(25,917)	\$ 1,081,202,272
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	62,547,820	115,119,173.90		(101,587,854)	\$ 76,079,141
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	\$ 1,044,679,669	\$ 216,707,028	\$ (2,531,088)	\$ (101,613,771)	\$ 1,157,241,837

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	16,098				\$ 16,098
3	302	Franchises and Consents	4,552				\$ 4,552
4	303	Other Intangible Plant	10				\$ 10
5		Total Intangible Plant	\$ 20,660	\$ -	\$ -	\$ -	\$ 20,660
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 37,447,177	\$ 12,349,528		\$ (10)	\$ 49,796,695
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	20,979,960	513,363			\$ 21,493,322
16	316	Supply Mains	813,919	13,825			\$ 827,743
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 21,793,878	\$ 527,187	\$ -	\$ -	\$ 22,321,065
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	39,205,777	2,277,514			\$ 41,483,290
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	86,619,357	5,670,665	(64,269)		\$ 92,225,753
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 125,825,134	\$ 7,948,178	\$ (64,269)	\$ -	\$ 133,709,044
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	11,513,124	194,816			\$ 11,707,940
30	332	Water Treatment Equipment	117,125,172	387,302			\$ 117,512,474
31		Total Water Treatment Plant	\$ 128,638,295	\$ 582,118	\$ -	\$ -	\$ 129,220,414

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	49,008,209	17,109,414			\$ 66,117,623
35	343	Transmission and Distribution Mains	352,067,530	36,018,289	(82,760)	(12,580)	\$ 387,990,479
36	344	Fire Mains	15,935				\$ 15,935
37	345	Services	151,696,549	17,857,442	(1,009,912)	(8,853)	\$ 168,535,226
38	346	Meters	16,968,090	3,324,861	(715,810)		\$ 19,577,141
39	347	Meter Installations	-				\$ -
40	348	Hydrants	23,127,805	3,130,308	(149,728)	(4,474)	\$ 26,103,911
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 592,884,118	\$ 77,440,314	\$ (1,958,210)	\$ (25,907)	\$ 668,340,315
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	23,839,179	202,833			\$ 24,042,012
46	372	Office Furniture and Equipment	20,663,459	805,667	(38,636)		\$ 21,430,490
47	373	Transportation Equipment	10,281,712	1,258,702	(425,708)		\$ 11,114,706
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	1,200,256	3,143			\$ 1,203,399
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	3,172,568	470,183	(44,265)		\$ 3,598,486
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 59,157,174	\$ 2,740,528	\$ (508,609)	\$ -	\$ 61,389,092
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 965,766,437	\$ 101,587,854	\$ (2,531,088)	\$ (25,917)	\$ 1,064,797,285

**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 <sup>1</sup> (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

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

**SCHEDULE A-1d**  
**Account 100.4 - Utility Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	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	4,390,576	3,828,987
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 4,390,576	\$ 3,828,987

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	1,042,522,937	943,347,678
3		Construction Work in Progress	76,079,141	62,547,820
4		General Office Prorate	38,679,335	38,823,746
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 1,157,281,412</b>	<b>\$ 1,044,719,244</b>
6		Less Accumulated Depreciation		
7		Plant in Service	329,380,008	307,366,903.82
8		General Office Prorate	8,908,720	7,879,259
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 338,288,728</b>	<b>\$ 315,246,163</b>
10		Less Other Reserves		
11		Deferred Income Taxes	73,915,866	72,698,475
12		Deferred Investment Tax Credit	468,744	517,121
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 74,384,611</b>	<b>\$ 73,215,595</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	153,736,056	149,444,010
17		Advances for Construction	37,444,820	38,387,102
18		Other (1)	(11,239,395)	(11,226,271)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 179,941,482</b>	<b>\$ 176,604,840</b>
20		<b>Add Materials and Supplies</b>	<b>\$ 5,751,005</b>	<b>\$ 5,261,706</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>21,932,169</b>	<b>22,301,040</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 592,349,766</b>	<b>\$ 507,215,391</b>
		(1) Other Adjustment		
		Water Entitlements	(5,206,321)	(5,203,921)
		Deferred Debit Income Tax	(7,036,797)	(7,093,364)
		Other	1,003,723	1,071,013
		Net Other Adjustment	(11,239,395)	(11,226,271)
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & U	\$ 107,131,775	\$ 108,741,653
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 163,037,116	\$ 163,878,605
28		Other Revenues: Flat Rate Monthly Billing	\$ 3,611,522	\$ 3,259,761
29		Total Revenues (=Line 27 + Line 28)	\$ 166,648,637	\$ 167,138,366
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0217	0.0195
31		5/24 x Line 25 x (100% - Line 30)	21,835,432	22,212,672
32		1/24 x Line 25 x Line 30	96,738	88,368
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Lin	\$ 21,932,169	\$ 22,301,040
		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	\$ 313,201,679	\$ 3,333	\$ -	\$ -	2,044,484
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	19,044,249	145			47,377
	(b) Charged to Account 504 <sup>(1)</sup>					
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	5,155,360				300,239
5	(e) Charged to clearing accounts	1,234,882				
6	(f) Salvage recovered	311,183				
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 25,745,674	\$ 145	\$ -	\$ -	\$ 347,616
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(2,552,391)				
11	(b) Cost of removal	(498,335)				
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (3,050,725)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 335,896,627	\$ 3,477	\$ -	\$ -	\$ 2,392,101
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		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	11,551,568	692,915		(69,280)	\$ 12,175,203
7	316	Supply Mains	8,017	16,170			\$ 24,187
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 11,559,585	709,086	-	(69,280)	\$ 12,199,391
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	11,337,015	1,146,898		6,450	\$ 12,490,364
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	48,798,586	3,254,096	(64,269)	37,807	\$ 52,026,220
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 60,135,601	4,400,994	(64,269)	44,257	\$ 64,516,584
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	2,011,992	255,528			\$ 2,267,521
21	332	Water Treatment Equipment	41,878,499	3,543,617		(230)	\$ 45,421,886
22		Total Water Treatment Plant	\$ 43,890,491	3,799,145	-	(230)	\$ 47,689,407
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	13,887,251	1,246,118		(47,271)	\$ 15,086,098
27	343	Transmission and Distribution Mains	111,210,271	7,483,895	(95,340)	(227,411)	\$ 118,371,416
28	344	Fire Mains	15,624	289			\$ 15,913
29	345	Services	44,030,827	4,154,813	(1,017,180)	(41,935)	\$ 47,126,525
30	346	Meters	(1,635,960)	338,127	(715,810)	97,057	\$ (1,916,587)
31	347	Meter Installations					\$ -
32	348	Hydrants	10,313,215	608,734	(151,182)	(83,155)	\$ 10,687,612
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 177,821,228	13,831,976	(1,979,512)	(302,715)	\$ 189,370,977
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	6,323,797	462,421		53,066	\$ 6,839,283
38	372	Office Furniture and Equipment	5,139,494	1,343,602	(38,636)		\$ 6,444,460
39	373	Transportation Equipment	7,156,374	985,571	(425,708)	66,131	\$ 7,782,367
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	1,041,229	78,920			\$ 1,120,148
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	2,178,365	170,391	(44,265)	21,620	\$ 2,326,111
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 21,839,258	3,040,905	(508,609)	140,816	\$ 24,512,370
49		Total	\$ 315,246,163	25,782,107	(2,552,391)	(187,152)	\$ 338,288,728

**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	5,206,321
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,203,921	\$ 5,206,321

**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	38,891,611	8,336,486
2			
3			
4			
5	Total	\$ 38,891,611	\$ 8,336,486

**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	16,178,859	16,528,494
2	125-2	Other Accounts Receivable	5,449,874	7,248,469
3				
4				
5	Total		\$ 21,628,733	\$ 23,776,963

**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	37,198	34,532			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 37,198	\$ 34,532		\$ -	\$ -

**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	5,261,706	5,751,005
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 5,261,706	\$ 5,751,005

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	26,363,793	28,977,077
2	Other	2,051,688	2,172,839
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 28,415,481	\$ 31,149,916

**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 P	15,000,000	106,871	9/1/98	9/1/28	\$ 20,277		(3,578)	\$ 16,699
2	First Mortgage Series Q	15,000,000	69,263	7/1/06	7/1/36	\$ 31,364		(2,323)	\$ 29,041
3	First Mortgage Series R	30,000,000	154,623	9/1/08	9/1/38	\$ 80,865		(5,162)	\$ 75,703
4	First Mortgage Series T	30,000,000	107,770	2/1/20	2/1/50	\$ 96,398		(3,559)	\$ 92,839
5	First Mortgage Series U	50,000,000	75,140	11/1/21	11/1/51	\$ 72,218		(2,505)	\$ 69,713
6	Future issuances	-	-			\$ 71,780			\$ 71,780
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17						\$ 372,902	\$ -	\$ (17,127)	\$ 355,775

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

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

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

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

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

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

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

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Other Work in Progress	1,038,198	2,531,307
2			
3			
4			
5	Total	\$ 1,038,198	\$ 2,531,307

**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	14,910,599	14,628,805
2	Deferred regulatory costs	75,528	68,199
3	Revenue effect from reduced income tax rate pursuant to the 2017 Tax Cuts and Jobs Act	700,449	700,449
4	Accumulated Postretirement Benefit Obligation (APBO)	-	6,153,619
5			
6	Total	\$ 15,686,575	\$ 21,551,072

**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**

- Report the balance at end of year of discount on capital stock for each class and series of capital stock.
- 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**

- Report the balance at end of year of capital stock expense for each class and series of capital stock.
- If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Common Stock	(207)	(207)
2			
3	Total	\$ (207)	\$ (207)

**SCHEDULE A-30**  
**Account 200 - Common Capital Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500,000	\$ 10.00	240,000	2,400,000	2,400,000		15,847,200
2								
3								
4								
5								
6	Total				\$ 2,400,000	\$ 2,400,000		\$ 15,847,200

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

**SCHEDULE A-30a**  
**Account 201- Preferred Capital Stock**

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

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

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

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Utility Investment Company	240,000		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	\$ -

<b>SCHEDULE A-34</b>		
<b>Account 270 - Capital Surplus (For use by Corporations only)</b>		
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

<b>SCHEDULE A-35</b>			
<b>Account 271 - Earned Surplus (For use by Corporations only)</b>			
Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 317,363,745
2		CREDITS	
3	400	Credit balance transferred from income account	29,594,748
4	401	Miscellaneous credits to surplus (specify)	3,996,632
5			
6		Total credits	\$ 33,591,380
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(15,847,200)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (15,847,200)
15		Balance end of year	\$ 335,107,924



**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 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
2	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
3	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
4	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
5	First Mortgage Series U	11/1/21	11/1/51	50,000,000	50,000,000	50,000,000	2.91%		75,140	1,455,000	1,455,000
6											
7											
8	Total				\$ 140,000,000	\$ 140,000,000		\$ -	\$ 513,666	\$ 6,424,500	\$ 6,424,500

**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	17,008,647	21,582,423
2			
3			
4			
5	Total	\$ 17,008,647	\$ 21,582,423

**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	324,152	355,291
2			
3			
4			
5	Total	\$ 324,152	\$ 355,291

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	1,666,750	1,666,750
2	229-2 Interest Accrued on Other Liabilities		
3			
4			
5	Total	\$ 1,666,750	\$ 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	8,600,895	8,596,731
2	Fontana Water Company Division Water Costs	5,888,093	7,043,570
3	Vacation	4,205,464	4,507,708
4	Sick Leave	39,982	34,345
5	Holiday	247,466	274,136
6	Accrued Payroll and Fringe	2,306,006	2,642,925
7	County and City Franchise Fees	1,433,574	1,436,678
8	Accumulated Postretirement Benefit Obligation (APBO) - current portion	-	391,508
9	Miscellaneous	1,105,784	850,062
10			
11			
12			
13			
14			
15			
16	Total	\$ 23,827,264	\$ 25,777,663

**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		144,522	5,232,852	5,161,735			73,406
2	State corporation franchise tax	1,084,648		3,703,361	3,789,723		998,286	
3	State unemployment insurance tax	19,053		38,496	36,958		20,591	
4	Other state and local taxes	(370)		-	(370)		-	
5	Federal unemployment insurance tax	12,738		26,667	19,936		19,469	
6	Fed. ins. contr. act (old age retire.)	94,804		2,229,911	2,220,602		104,112	
7	Other federal taxes	(837)		-	(837)		-	
8	Federal income taxes	2,059,091		9,221,800	9,064,619		2,216,272	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 3,269,126	\$ 144,522	\$ 20,453,087	\$ 20,292,366	\$ -	\$ 3,358,730	\$ 73,406

(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	38,387,102
2	Additions during year	959,112
3	Subtotal - Beginning balance plus additions during year	\$ 39,346,214
4	<b>Charges during year</b>	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	1,901,394
8	Present worth basis	
9	Total refunds	\$ 1,901,394
10	<b>Transfers to Acct 265 - Contributions in Aid of Construction</b>	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	<b>Securities Exchanged for Contracts (enter detail below)</b>	
15	Subtotal - Charges during year	\$ 1,901,394
16	Balance end of year	\$ 37,444,820

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	Accumulated Postretirement Benefit Obligation (APBO) - noncurrent portion		6,586,959
2	Temporary deposits and miscellaneous items	82,841,628	118,467,680
3			
4			
5			
6	Total	\$ 82,841,628	\$ 125,054,639

**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	365,674	Uncollectible Accounts	(5,970)			\$ 359,704
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 365,674		\$ (5,970)		\$ -	\$ 359,704

**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	\$ 149,444,010	-	-	145,651,052	3,792,958
2	Add: Credits to account during year					
3	Contributions received during year	\$ 10,064,735			10,055,509	9,226
4	Other credits	\$ -				
5	Total credits	\$ 10,064,735	\$ -	\$ -	\$ 10,055,509	\$ 9,226
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (5,772,689)			(5,772,689)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (5,772,689)	\$ -	\$ -	\$ (5,772,689)	\$ -
11	Balance end of year	\$ 153,736,056	\$ -	\$ -	\$ 149,933,872	\$ 3,802,184

**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	72,698,475	73,915,866
2			
3			
4			
5	Total	\$ 72,698,475	\$ 73,915,866

**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	517,121	468,744
2			
3			
4			
5	Total	\$ 517,121	\$ 468,744

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	107,328,264	108,504,700	\$ (1,176,436)
4		601-1.2 Residential Low Income Discount (Debit)	(5,488,076)	(5,385,146)	\$ (102,930)
5		601-2 Commercial Sales	29,072,238	28,359,964	\$ 712,274
6		601-3 Industrial Sales	11,743,489	13,045,325	\$ (1,301,836)
7		601-4 Sales to Public Authorities	9,543,963	8,413,528	\$ 1,130,435
8		Sub-total	\$ 152,199,878	\$ 152,938,372	\$ (738,493)
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	10,837,237	10,940,233	\$ (102,996)
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 10,837,237	\$ 10,940,233	\$ (102,996)
20	604	Private Fire Protection Service	3,611,522	3,259,761	\$ 351,761
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	762,020	881,290	\$ (119,269)
26		Sub-total	\$ 4,373,542	\$ 4,141,050	\$ 232,492
27		Total Water Service Revenues	\$ 167,410,658	\$ 168,019,655	\$ (608,998)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	704,795	565,845	\$ 138,949
31	612	Rent from Water Property	534	687	\$ (153)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	12,370,792	10,296,454	\$ 2,074,339
34	615	Recycled Water Revenues	2,490,820	3,235,255	\$ (744,434)
35		Total Other Water Revenues	\$ 15,566,941	\$ 14,098,241	\$ 1,468,700
36	501	Total operating revenues	\$ 182,977,599	\$ 182,117,896	\$ 859,703

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Los Angeles County	94,924,070
33	Orange County	
34	San Bernardino County	88,053,528
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	\$ 182,977,599

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

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A			21,617	28,007	\$ (6,390)
7	704	Purchased water	A	B	C	40,124,793	42,398,919	\$ (2,274,126)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			92,445	151,920	\$ (59,475)
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		<b>Total source of supply expense</b>				\$ 40,238,855	\$ 42,578,846	\$ (2,339,991)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		222,946	201,640	\$ 21,305
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		1,486,511	1,256,994	\$ 229,517
28	725	Miscellaneous expenses	A			449,871	541,395	\$ (91,524)
29	726	Fuel or power purchased for pumping	A	B	C	11,379,568	12,700,899	\$ (1,321,331)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		145,943	120,769	\$ 25,174
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		586,034	503,604	\$ 82,430
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		626,862	712,988	\$ (86,126)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ 14,897,734	\$ 16,038,290	\$ (1,140,556)

## SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		631,194	501,550	\$ 129,644
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			6,991,253	5,532,681	\$ 1,458,572
43	743	Miscellaneous expenses	A	B		4,306	10,910	\$ (6,603)
44	744	Chemicals and filtering materials	A	B		6,244,034	3,986,011	\$ 2,258,023
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		54,135	45,275	\$ 8,859
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		6,076	11,378	\$ (5,302)
49	748	Maintenance of water treatment equipment	A	B		2,278,756	1,934,857	\$ 343,899
50		<b>Total water treatment expenses</b>				\$ 16,209,754	\$12,022,663	\$ 4,187,091
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		686,462	685,727	\$ 735
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			74,144	50,836	\$ 23,307
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			704,210	730,001	\$ (25,791)
58	754	Meter expenses	A			323,587	296,866	\$ 26,720
59	755	Customer installations expenses	A			429,593	426,900	\$ 2,693
60	756	Miscellaneous expenses	A			98,548	58,329	\$ 40,219
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		(79,245)	(2,642)	\$ (76,603)
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		108,087	101,397	\$ 6,690
66	761	Maintenance of trans. and distribution mains	A			2,129,235	2,016,108	\$ 113,127
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			2,233,086	1,959,382	\$ 273,704
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			76,165	124,036	\$ (47,871)
72	765	Maintenance of hydrants	A			852,687	418,326	\$ 434,361
73	766	Maintenance of miscellaneous plant	A			437,134	359,252	\$ 77,882
74		<b>Total transmission and distribution expenses</b>				\$ 8,073,693	\$ 7,224,519	\$ 849,174

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		411,287	517,517	\$ (106,230)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,344,410	1,107,176	\$ 237,234
80	773	Customer records and collection expenses	A			4,229,831	3,923,565	\$ 306,266
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,017,971	673,524	\$ 344,447
83	775	Uncollectible accounts	A	B	C	(171,918)	(268,964)	\$ 97,046
84		<b>Total customer account expenses</b>				\$ 6,831,581	\$ 5,952,818	\$ 878,763
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses				1,585,604	1,991,391	\$ (405,787)
97		<b>Total recycled water expenses</b>				\$ 1,585,604	\$ 1,991,391	\$ (405,787)
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	9,402,751	9,137,009	\$ 265,742
101	792	Office supplies and other expenses	A	B	C	1,956,415	1,782,770	\$ 173,645
102	793	Property insurance	A			414,538	316,555	\$ 97,983
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			3,657,876	3,224,831	\$ 433,045
105	795	Employees' pensions and benefits	A	B	C	11,975,023	10,495,650	\$ 1,479,373
106	796	Franchise requirements	A	B	C	1,436,678	1,433,574	\$ 3,104
107	797	Regulatory commission expenses	A	B	C	158,784	312,219	\$ (153,435)
108	798	Outside services employed	A			875,152	624,478	\$ 250,674
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			483,616	405,839	\$ 77,776
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	1,243,697	1,468,353	\$ (224,656)
114		<b>Total administrative and general expenses</b>				\$ 31,604,530	\$ 29,201,279	\$ 2,403,252
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	84,318	83,716	\$ 602
118	812	Administrative expenses transferred - Cr.	A	B	C	(12,566,213)	(6,620,834)	\$ (5,945,380)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (12,481,895)	\$ (6,537,118)	\$ (5,944,778)
121		<b>Total operating expenses</b>				\$ 106,959,857	\$ 108,472,689	\$ (1,512,831)

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

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

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

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 527) (d)	Other (Account 528, 902 & 903) (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 5,232,852	5,148,676	64,823	19,353	
2	California corporate franchise taxes	\$ 3,703,361	3,662,571		40,790	
3	State unemployment insurance tax	\$ 38,496	33,075			5,421
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 26,667	23,794			2,874
6	Federal insurance contributions act	\$ 2,229,911	1,911,659			318,252
7	Other federal taxes	\$ -				
8	Federal corporate income taxes	\$ 9,221,800	9,173,277		48,523	
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	<b>Total</b>	<b>\$ 20,453,087</b>	<b>\$ 19,953,051</b>	<b>\$ 64,823</b>	<b>\$ 108,666</b>	<b>\$ 326,547</b>



## SCHEDULE B-5

### Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 22.....	29,594,748
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 2023	9,221,800
5	State franchise tax charged in 2023	3,703,361
6	Capitalized interest	321,588
7	Taxable Contributions and Advances for Construction	1,006,710
8	Miscellaneous and Non-Deductible Items	4,041,714
9	Total Additions	18,295,173
10		
11	Deduct: 2022 State franchise tax	3,088,494
12	Refunding of taxable Advances for Construction	690,067
13	Total Deductions	3,778,561
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income .....	44,111,360
31	Computation of tax:	
32	Calculated Tax at 21%	9,263,386
33	Add: Prior Year federal income tax	6,791
34	Less: Amortization of Investment Tax Credit	48,375
35	Tax per return	9,221,801

**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	\$ -	\$ -	\$ -

<b>SCHEDULE B-9</b>		
<b>Account 522 - Revenues from Lease of Other Physical Property</b>		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5		Total \$ -

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

<b>SCHEDULE B-11</b>		
<b>Account 524 - Interest Revenues</b>		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenues	605,684
2		
3		
4		
5		Total \$ 605,684

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

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

Line No.	Description (a)	Amount (b)
1	Service fees from operating the City of Montebello's Water System	49,037
2		
3		
4		
5		
6		
7		
8	Total	\$ 49,037

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

Line No.	Description (a)	Amount (b)
1	Federal Income Tax	48,523
2	State Income Tax	40,790
3	Miscellaneous Deductions	67,707
4		
5	Total	\$ 157,020

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

Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	6,424,500
2		
3		
4		
5	Total	\$ 6,424,500

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Expense	17,127
2		
3		
4		
5	Total	\$ 17,127

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

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

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

<b>SCHEDULE B-20</b>		
<b>Account 535 - Other Interest Charges</b>		
Line No.	Description (a)	Amount (b)
1	Interest on Bank Line of Credit and misc.	6,643
2	Interest on Facilities Fees Memorandum Account	1,283,180
3		
4		
5	Total	\$ 1,289,823

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

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

<b>SCHEDULE B-23</b> <b>Account 538 - Miscellaneous Income Deductions</b>		
Line No.	Description (a)	Amount (b)
1	Political Contributions	22,547
2	Turkeys to various charities	57,169
3	Other	64,706
4		
5	Total	\$ 144,422

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



## SCHEDULE C-2

### Compensation of Individual Proprietor or Partner

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

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

## SCHEDULE C-3

### Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	40	3,096,995
3	Employees - Water treatment	30	3,637,557
4	Employees - Transmission and distribution	44	4,287,002
5	Employees - Customer account	64	5,036,036
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	10	6,078,610
9	General office	98	7,176,412
10	Total	286	\$ 29,312,613

## SCHEDULE C-4

### Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public <sup>1</sup>		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various		16			16	4	91,839	23	80,497
2						-				
3						-				
4	Total	-	16	-	-	16	4	\$ 91,839	23	\$ 80,497

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



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

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

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

**SCHEDULE C-6  
Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	None	
2		
3		
4		
5		
6	Total	\$ -

**SCHEDULE C-7  
Bonuses Paid to Executives & Officers**

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

1	None	
2		
3		
4		
5		
6	Total	\$ -

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

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Summit Treatment Plant	Lytle Creek	Edison Afterbay					3,501,619	CCF
2									
3									
4									
5									

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

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

Purchased Water for Resale			
16	Purchased from - See Attachment 3		
17	Annual quantities purchased		(Unit chosen) <sup>2</sup> 4,673,122 CCF
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 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	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	67	58,747,000	Includes 431,000 gallons for recycled water
12	Concrete			
13	Total	73	67,371,000	

**SAN GABRIEL VALLEY WATER COMPANY**  
**Wells - Los Angeles County Division**  
**2023**

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity * GPM	Annual Quantity CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	115	121	1,912	1,786
1D	11828 E. Ranchito Street	18" x 834'	115	133	3,062	999,457
1E	11828 E. Ranchito Street	18" x 830'	101	117	3,746	102,135
2D	4921 N. Tyler Avenue	20" x 600'	100	125	2,844	90,456
2E	4921 N. Tyler Avenue	18" x 620'	104	119	1,459	1,131,241
2F	4921 N. Tyler Avenue	20" x 620'	101	121	827	297,445
8B	2701 N. Loma Street	12" x 312'	53	80	1,128	287,401
8C	2701 N. Loma Street	18" x 534'	51	91	1,517	480,147
8D	2701 N. Loma Street	18" x 580'	58			3,219
8E	2701 N. Loma Street	18" x 970'	92	122	2,878	103,639
8F	2701 N. Loma Street	18" x 1220'	65	125	3,253	789,049
11A	12630 E. Fineview Street	20" x 445'	46	93	2,845	902,933
11B	12630 E. Fineview Street	20" x 664'	46			471
11C	12630 E. Fineview Street	20" x 419'	60			1,416
11D	12630 E. Fineview Street	20" x 460'	35	126	1,856	58,646
B1A <sup>1</sup>	12414 Kathleen Street	20" x 401'				
B2A <sup>1</sup>	122489 Pellissier Road	22" x 406'				
B4B <sup>1</sup>	940 Baldwin Park Boulevard	16" x 1178'	117			
B4C <sup>1</sup>	940 Baldwin Park Boulevard	16" x 1058'	105			
B5A <sup>1</sup>	209 Perez Place	16" x 510'	96			
B5B	209 Perez Place	20" x 516'	80	135	3,028	2,119,882
B5C <sup>1</sup>	209 Perez Place	18" x 1290'	79			
B5D	209 Perez Place	18" x 1335'	85	120	2,249	187,054
B5E	209 Perez Place	20" X 820'	90	143	2,874	1,805,173
B6C <sup>1</sup>	14104 E Corak Street	18" x 526'				
B6D <sup>1</sup>	14104 E Corak Street	18" x 1078'	115			
B7E	14614 E. Nelson Avenue	18" x 1203'	100	150	720	141,060
B9B	436 N. Orange Avenue	18" x 1128'	99	188	828	204,787
B11B	14453 E. Temple Avenue	18" x 860'	100	122	1,277	53,518
B24A	14650 Nelson Avenue	20" x 1170'	108	221	2,821	7,682
B24B	14650 Nelson Avenue	20" x 1170'	93			362
B25A	13032 Bess Avenue	20" x 800'	99	115	1,681	1,186,080
B25B	13032 Bess Avenue	20" x 1030'	134	134	1,546	1,143,416
B26A	1517 Virginia Avenue	20" x 800'	111	117	586	387,281
B26B	1517 Virginia Avenue	20" x 1030'	112	123	933	554,509
G4A	3350 N. Walnut Grove	14" x 402'	114	127	1,111	263,674
W1C <sup>1</sup>	6135 S. Pioneer Boulevard	20" x 530'	61			
W1E <sup>1</sup>	6135 S. Pioneer Boulevard	20" x 552'	48			
W6B <sup>1</sup>	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'	42			208,182
W6D	10509 E. Dunlap Crossing	18" x 800"		78	1,946	968,172
Well #5	City of Industry					889,717
Well #1 <sup>1</sup>	Bluff/Maynard 190N					
						15,369,990
						Less: Cal Domestic Interconnections (1,677,001)
						Less: City of Industry Interconnections (490,522)
						<b>Total All Wells <u>13,202,467</u></b>

<sup>1</sup> Inactive Well

\* As of December

**SAN GABRIEL VALLEY WATER COMPANY**  
**Wells - Fontana Water Company Division**  
**2023**

<b>Well</b>	<b>Location</b>	<b>Casing Dimensions</b>	<b>Depth of Water *</b>		<b>Pumping Capacity *</b>	<b>Annual Quantity</b>
			<b>Static</b>	<b>Pumping</b>	<b>GPM</b>	<b>CCF</b>
F2A <sup>1</sup>	15273 Foothill Blvd.	18" x 910'	560			
F4A <sup>2</sup>	8005 Alder Ave.	18" x 940'				
F7A	8326 Cherry Ave.	18" x 1020'	547		2,269	
F7B	8326 Cherry Ave.	20" x 1010'	501		2,560	878,314
F10B	17651 Baseline Ave.	18" x 1040'	548		1,100	283,302
F10C	17651 Baseline Ave.	18" x 1010'	400		620	97,436
F10D	1265 N. Tamarind Ave.	20" x 1300'	509		1,538	348,799
F13A	1900 North Alder Ave.	16" x 1000'	548		1,355	289,291
F13B	1900 North Alder Ave.	16" x 1140'	554		1,817	254,573
F15A	5888 Citrus Ave.	18" x 1240'	660		1,270	217,160
F17B	14555 San Bernardino Ave.	16" x 870'	335		2,324	
F17C	14555 San Bernardino Ave.	18" x 930'	377		2,080	25,947
F18A <sup>1</sup>	7706 Sierra Ave.	20" x 884'				
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,244	460,444
F22A <sup>1</sup>	14777 Ceres Ave.	18" x 870'	463			
F23A	16025 Boyle Ave.	18" x 770'	360		2,425	219,305
F24A	7211 Juniper Ave.	18" x 1100'	687		2,040	31,669
F26A	16991 Micallef St.	18" x 1140'	718		1,870	
F27A	Upper Lytle Creek Wash	18" x 105'	68	70	350	226,222
F28A	Lower Lytle Creek Wash	20" x 580'	255		1,500	589,359
F29A	Lower Lytle Creek Wash	20" x 656'	176		825	210,350
F30A <sup>2</sup>	8222 Hemlock Ave.	20" x 918'				
F31A	16135 Baseline Ave.	16" x 1040'	660		1,450	
F31B	16177 Baseline Ave.	20" x 1040'	665		1,975	373,685
F32A	Lower Lytle Creek Wash	20" x 600'	219		835	520,505
F33A	Upper Lytle Creek Wash	20" x 169'	71	87	307	260,686
F34A	Lower Lytle Creek Wash	20" x 524'	340		116	
F36A	Lower Lytle Creek Wash	20" x 635'	337		1,530	824,920
F40A	Lower Lytle Creek Wash	20" x 407'	131		475	304,888
F42A	Upper Lytle Creek Wash	20" x 157'	81		324	282,814
F44A	7980 Sultana Avenue	18" x 960'	571		482	3,827
F44B	7980 Sultana Avenue	18" x 1000'	561		820	12,002
F44C	7980 Sultana Avenue	18" x 1000'	559		660	223,024
F49A	2116 W. Baseline Road	18" x 960'	386		1,414	553,982
F54A	3221 Riverside Avenue #H	20"x670	183		690	564,260

<sup>1</sup> Inactive Well

<sup>2</sup> Abandon Well

\* As of December

**Total All Wells**      **8,056,764**

**San Gabriel Valley Water Company  
Purchased Water For Resale  
2023**

Central Basin Municipal Water District - Potable	115,329 CCF
Central Basin Municipal Water District - Recycled	93,541 CCF
Los Angeles County Sanitation District - Recycled	5,550 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	543,960 CCF
Los Angeles County Division	<u>758,380 CCF</u>
San Bernardino Valley Municipal Water District	1,572,638 CCF
Inland Empire Utilities Agency - Potable	2,217,631 CCF
Inland Empire Utilities Agency - Recycled	124,473 CCF
Fontana Water Company Division	<u>3,914,742 CCF</u>
Total	<u><u>4,673,122 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		149,052	5,217
13	Concrete									
14	Copper		166	384						
15	Riveted steel						16,789		6,016	4,358
16	Standard screw	6,976	1,674	56,422	4,122	2,823	7,642	1,095	505	138
17	Screw or welded casing			8,533	2,224	5,454	29,381	9,643	9,281	1,016
18	Cement - asbestos					446	249,953		1,049,104	654,554
19	Welded steel					830	34,524	1,482	520,985	905,463
20	Wood									
21	Other (specify) Plastic		390	3,122			12,001		173,025	199,466
22	Total	6,976	2,230	68,461	6,346	9,553	357,297	12,220	1,910,086	1,770,212

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							166,200
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			29,471
28	Standard screw									81,397
29	Screw or welded casing									65,532
30	Cement - asbestos	317,012	143,643	12,692	78,815	1,313				2,507,532
31	Welded steel	80,869	796,965	31,704	672,926	9,592	49,863	249,315	93,562	3,448,080
32	Wood									-
33	Other (specify) Plastic		6,913		108					395,025
34	Total	415,775	952,646	49,384	784,857	23,786	53,133	251,965	93,576	6,768,503

<b>SCHEDULE D-4</b>				
<b>Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	86,227	87,667		
Commercial	6,879	7,119		
Industrial	114	116		
Public authorities	549	554		
Irrigation	1,412	1,470		
Other (specify) Construction	121	128		
Other (specify) Recycled	88	87		
Agriculture				
Subtotal	95,390	97,141	-	-
Private fire connections			2,468	2,668
Public fire hydrants			9,631	9,732
Total	95,390	97,141	12,099	12,400

<b>SCHEDULE D-5</b>		
<b>Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	62,269	
3/4 - in	3,784	17,930
1 - in	28,068	73,204
1.5 - in	1,964	1,396
2 - in	3,661	3,832
3 - in	165	207
4 - in	80	422
6 - in	113	74
8 ther	43	51
Other	162	25
Total	100,309	97,141

<b>SCHEDULE D-6</b>	
<b>Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair . . . . .	_____ 28
3. Used, after repair . . . . .	_____ 770
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____ 66,644
2. More than 10, but less than 15 years . . . . .	_____ 16,488
3. More than 15 years . . . . .	_____ 17,177

**SCHEDULE D-7**

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Residential	1,045,247	1,015,517	1,066,214	1,042,536	1,272,359	1,377,132	1,525,069	8,344,074
Commercial	306,084	314,428	336,174	348,935	384,429	383,088	437,176	2,510,314
Industrial	197,953	189,645	186,343	210,544	209,296	226,881	250,641	1,471,303
Public authorities	110,343	86,078	61,217	134,774	172,196	208,791	301,877	1,075,276
Irrigation	79,865	65,751	77,688	62,916	146,156	188,163	222,360	842,899
Other (specify) Recycled	17,551	28,742	9,622	49,466	78,595	75,908	126,084	385,968
Other (specify) Construction	2,843	6,311	2,031	4,509	6,635	14,405	11,003	47,737
<b>Total</b>	<b>1,759,886</b>	<b>1,706,472</b>	<b>1,739,289</b>	<b>1,853,680</b>	<b>2,269,666</b>	<b>2,474,368</b>	<b>2,874,210</b>	<b>14,677,571</b>

  

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	1,595,016	1,505,730	1,491,753	1,371,267	1,273,452	7,237,218	15,581,292	16,685,842	
Commercial	442,022	461,675	459,077	406,477	378,548	2,147,799	4,658,113	4,755,237	
Industrial	216,469	244,442	210,787	211,884	206,248	1,089,830	2,561,133	2,885,964	
Public authorities	251,349	249,842	241,903	165,060	111,940	1,020,094	2,095,370	1,691,002	
Irrigation	260,943	239,430	218,180	191,336	154,973	1,064,862	1,907,761	2,082,177	
Other (specify) Recycled	105,178	90,287	83,068	54,655	48,296	381,484	767,452	1,074,472	
Other (specify) Construction	6,222	9,592	9,460	15,438	10,438	51,150	98,887	136,599	
<b>Total</b>	<b>2,877,199</b>	<b>2,800,998</b>	<b>2,714,228</b>	<b>2,416,117</b>	<b>2,183,895</b>	<b>12,992,437</b>	<b>27,670,008</b>	<b>29,311,293</b>	

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

Total acres irrigated \_\_\_\_\_

Total population served \_\_\_\_\_ 500,200





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

									(Over) Under Collected
Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Pump Tax and Purchased Water	W-4505, W-4590 & D.17-06-008	\$ 1,491,686	(1,914,709)	1,980,880	78,717			\$ 1,636,574
2	Water Production	D.04-07-034, W-4498 & W-4590	\$ (6,183,446)	(2,015,148)	(2,918,734)	(385,439)			\$ (11,502,767)
3	Purchased Power	W-4382,W-4498,W-4505,W-4590,D.04-07-034	\$ 2,521,279	(3,115,339)	3,376,013	131,643			\$ 2,913,596
4	Water Quality Litigation ( <b>Note A</b> )	W-0494 & D.04-07-034	\$ 6,089,015		170,142	323,907			\$ 6,583,065
5	Water Revenue Adjustment Mechanism	D.10-04-031	\$ 1,795,548		323,107	105,790			\$ 2,224,445
6	California Alternative Rates for Water (CARW)	D.05-05-015 & D.04-07-034	\$ 1,672,051	(4,262,092)	5,424,972	126,214			\$ 2,961,145
7	Facilities Fee Memorandum Account	D.07-04-046	\$ (21,761,419)	(5,488,405)	886,526	(1,283,181)			\$ (27,646,479)
8	El Monte Office Memo Account (LA)	D.20-08-006	\$ 54,634		(51,295)	175			\$ 3,514
9	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	\$ -						\$ -
10	Conservation Program Balancing Account	D.09-06-027	\$ 52,240	(1,276,992)	834,557	(4,790)			\$ (394,985)
11	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	\$ 599,469			31,355			\$ 630,824
12	Water Conservation Memorandum Account	W-4576	\$ 63,127			3,302			\$ 66,429
13	CEMA - Covid 19	E-3238	\$ 162,174		(50,760)	5,453			\$ 116,867
14	Previously Authorized Balance Balancing Account	W-5043 & AL 453	\$ (23,371)		-	(1,222)			\$ (24,593)
15	Drought Lost/Surcharge Revenues Memorandum Account	W-5169 & AL 507-A, AL 508-A	\$ 3,572,159		2,093,414	274,044			\$ 5,939,617
16	Payment Options Memorandum Account	W-5023	\$ 39,909			2,087			\$ 41,996
17	School Lead Testing Memorandum Account	AL 491-A	\$ 771			40			\$ 811
18	Water Rights Memo Account	D.17-06-008	\$ 2,696,284		(897,483)	94,086			\$ 1,892,887
19	2018 Tax Accounting Memorandum Account	Water Division letter dated 12/22/17	\$ 596,148			31,180			\$ 627,328
20	PFAS Memo Account	W-5226	\$ 148,518		83,720	8,844			\$ 241,082
21	D. 20-08-006 IRMA	D.20-08-006	124,993			6,537			\$ 131,530
22	D. 22-01-003 IRMA	D.24-03-005	-		5,403,710	73,042			\$ 5,476,752
	<b>Total</b>		<b>\$ (6,288,234)</b>	<b>(18,072,685)</b>	<b>16,658,769</b>	<b>(378,216)</b>	-	-	<b>\$ (8,080,365)</b>

**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 \$16,187,300 and \$0 for the Fontana Water Company Division, as of December 31, 2023. 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

**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 2023 (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 73n.**

**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 2023 (as a percent of total residential customers served).*

At year end, 21,704 customers or 55.0% of the adopted 39,489 residential single-family customers with a 1-inch or smaller meter qualified for the CARW program in the Los Angeles County division, and 25,305 customers or 58.6% of the adopted 43,180 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 \$2,961,145.

**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 2023, the Company partnered with Upper San Gabriel Valley Municipal Water District (“Upper District”) and Central Basin Municipal Water District (“Central Basin”) to deliver 1,476.24 acre feet (approximately 4.6% 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, 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 toilets (“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 the installation of wireless irrigation management systems to assist large landscape customers with monitoring water usage and reducing their irrigation demands.
- 4) CII Water Use Audit – The Company offers its CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a CII Audit Report that describes the needed improvements and resulting estimated water savings.
- 5) CII Retrofit – The Company provides financial assistance for CII customers who have completed the CII Water Use Audit to help offset the cost of implementing the improvements recommended in the CII Audit Reports.
- 6) HET Distribution – The Company hired EcoTech Services, Inc. to deliver HET to residential 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 program are subject to a random inspection.

- 7) Conservation Outdoor Drip Kits – Drip irrigation kit connects to an outside faucet or a garden hose and covers up to 150 square feet. The Kit includes: ¾ inch backflow emitters with the same flow rate, a ¾ inch backflow preventer, ¾ inch 25 PSI pressure regulator, ¾ inch swivel adapter, 50 feet of premium ½ inch drip tubing, 50 feet of ¼ inch micro tubing, PC drip emitters with twenty 1-Gallons Per Hour (“GPH”), two 0.5-GPH, two 2-GPH and two 4-GPH PC drip emitters, and all the necessary parts needed to complete the installation.
- 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 Eco Voices to provide educational presentations in schools within its Los Angeles County division service area. Eco Voices provides all required instructional assistance, educational materials, and classroom presentations. A total of 10 presentations were completed during the 2023 school year.
- 10) 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>
March 2023 to April 2023	Mini Solar Boat Challenge
April 8, 2023	City of Baldwin Park Arbor Day
April 22, 2023	Sanitation Districts’ Earth Day
May 12, 2023	Montebello Chamber of Community Expo
October 7, 2023	CARE Fair
October 29, 2023	Epiphany 3rd Annual Oktoberfest Car and Bike Show

Fontana Water Company Division

- 1) HET Direct Installation for California Alternative Rate for Water Customers – The Company works with EcoTech Services Inc. to provide and install a maximum of two HETs per eligible California Alternative Rates water customers.
- 2) CII Water Use Audit – The Company offers its CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a report that describes the recommended improvements and resulting estimated water savings.
- 3) Conservation Outdoor Drip Kits – Drip irrigation kit connects to an outside faucet or a garden hose and covers up to 150 square feet. The Kit includes: ¾ inch

- backflow emitters with the same flow rate, a ¾ inch backflow preventer, ¾ inch 25 PSI pressure regulator, ¾ inch swivel adapter, 50 feet of premium ½ inch drip tubing, 50 feet of ¼ inch micro tubing, PC drip emitters with twenty 1-Gallons Per Hour (“GPH”), two 0.5-GPH, two 2-GPH and two 4-GPH PC drip emitters, and all the necessary parts needed to complete the installation.
- 4) Single-Family Residential Audits – The Company offers free water conservation surveys to assist residential customers who are interested in reducing their indoor and outdoor water usage.
  - 5) Weather Based Irrigation Controller (WBIC) and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program – The Company hired EcoTech Services, Inc. to evaluate the customer’s existing irrigation system and to install the WBIC’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.
  - 6) SoCal Gas – Low Income Residential High Efficiency Clothes Washer Rebate Program with Southern California Gas Company. The Gas Company determines customer eligibility based on income level and then installs a new high efficiency clothes washer.
  - 7) Recycled Water On-Site Retrofit Program - This program offers funding to commercial, industrial, and institutional customers to help offset the cost of converting their existing on-site potable water irrigation system or eligible industrial processes to recycled water.
  - 8) Pilot Study on Toilet Leak Sensor for Multi-Family Homes – This program provides a monitoring system and sensor to help with leaks for multi-unit homes. The sensor is installed on the water line feeding a toilet and monitors water flow. The sensor has a small computer that sends out flow data to a cloud server for the artificial intelligence learning algorithms to provide usage and insights on water usage and possible leaks.
  - 9) Ayala Park Relocation and Landscape – San Bernardino County Special Districts has relocated the park to better serve the community. As part of funding from FWC for new landscaping, the irrigation system was upgraded to drip and micro-spray to help improve water efficiency compared to traditional sprinklers. Additionally more efficient landscape plants were used for the park compared to typical park landscape.
  - 10) 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>
March	Drought Properness Presentation
May	Solorio Elementary School Career Day
June	Fontana Days' Festival
July	Fontana Walks!
August	City of Fontana Police National Night Out
October	CWBWCD Pumpkin & Garden 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 1 for details.

### **INFORMATION-ONLY CONSERVATION DATA REPORT**

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

San Gabriel utilized the methodologies developed by Department of Water Resources to calculate baseline per capita water use expressed in gallons per capita per day (“GPCD”). These baselines, which are detailed in the company’s adopted 2020 Urban Water Management Plans on file with the Commission, are 158 GPCD for Los Angeles County division and 220 GPCD for Fontana Water Company.

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**

<b>Meter Size</b>	<b>Average Monthly Residential Consumption (Ccf)</b>	<b>Average Residential Connections</b>	<b>Average Monthly Consumption per Customer (Ccf)</b>
5/8"	315,413	31,126	10.1
3/4"	39,851	2,928	13.6
1"	60,939	5,278	11.5
1 1/2"	2,438	83	29.4
2"	876	29	30.2
3"	381	2	190.5



**Fontana Water Company Division**

<b>Meter Size</b>	<b>Average Monthly Residential Consumption (Ccf)</b>	<b>Average Residential Connections</b>	<b>Average Monthly Residential Consumption per Customer (Ccf)</b>
5/8"	293,786	22,641	13.0
3/4"	1,984	155	12.8
1"	282,195	19,766	14.3
1 1/2"	558	9	65.0
2"	336	10	35.0

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 158 GPCD for the Los Angeles County division and 220 GPCD for the Fontana Water Company division. The method to calculate per capita water use in GPCD is not comparable to the annual average estimated consumption in hundred cubic feet. However, the following Table shows 2023 annual average consumption by ratemaking department.

**Los Angeles County Division**

<b>Meter Size</b>	<b>Annual Residential Conservation Rate Customer Consumption (Ccf)</b>	<b>Average Residential Conservation Rate Connections</b>	<b>Annual Average Consumption (Ccf)</b>
5/8"	3,784,952	31,126	121.6
3/4"	478,207	2,928	163.3
1"	731,272	5,278	138.5
1 1/2"	29,260	83	352.5
2"	10,513	29	362.5
3"	4,567	2	2,283.5

**Fontana Water Company Division**

<b>Meter Size</b>	<b>Annual Residential Conservation Rate Customer Consumption (Ccf)</b>	<b>Average Residential Conservation Rate Connections</b>	<b>Annual Average Consumption (Ccf)</b>
5/8"	3,525,432	22,641	155.7
3/4"	23,808	155	153.7
1"	3,386,334	19,766	171.3
1 1/2"	6,694	9	779.9
2"	4,028	10	420.3

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**

	<b>Average Monthly Residential Conservation Rate Customer Consumption (Ccf)</b>	<b>Average Residential Conservation Rate Connections</b>	<b>Monthly Average Consumption (Ccf)</b>
5/8"	315,413	31,126	10.1
Tier 1	246,281	31,126	7.9
Tier 2	69,132	31,126	2.2
3/4"	39,851	2,928	13.6
Tier 1	25,282	2,928	8.6
Tier 2	14,568	2,928	5.0
1"	60,939	5,278	11.5
Tier 1	41,479	5,278	7.9
Tier 2	19,461	5,278	3.7
1 1/2"	2,438	83	29.4
Tier 1	782	83	9.4
Tier 2	1,656	83	19.9
2"	876	29	30.2
Tier 1	249	29	8.6
Tier 2	628	29	21.7
3"	381	2	190.5
Tier 1	16	2	8.0
Tier 2	365	2	182.5

**Fontana Water Company Division**

	<b>Average Monthly Residential Conservation Rate Customer Consumption (Ccf)</b>	<b>Average Residential Conservation Rate Connections</b>	<b>Monthly Average Consumption (Ccf)</b>
5/8"	293,786	22,641	13.0
Tier 1	224,971	22,641	9.9
Tier 2	68,815	22,641	3.0
3/4"	1,984	155	12.8
Tier 1	1,507	155	9.7
Tier 2	477	155	3.1
1"	282,195	19,766	14.3
Tier 1	206,463	19,766	10.4
Tier 2	75,731	19,766	3.8
1 1/2"	558	9	62.0
Tier 1	103	9	12.0
Tier 2	455	9	53.0
2"	336	10	33.6
Tier 1	81	10	8.1
Tier 2	254	10	25.4

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**

	<b>Monthly Average</b>
Total Residential Conservation Rate Customers	39,446
Disconnection Notices	3,264
Disconnected for Non-Payment	319
Reconnected	275

**Fontana Water Company Division**

	<b>Monthly Average</b>
Total Residential Conservation Rate Customers	42,580
Disconnection Notices	4,462
Disconnected for Non-Payment	989
Reconnected	881

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 2023 was \$5,949 for the Los Angeles County division and \$64,357.13 for the 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 1,476 acre feet (643,049 Ccf) of recycled water and Fontana Water Company division delivered 286 acre feet (124,473 Ccf) in 2023 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**

<b>Meter Size</b>	<b>Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)</b>	<b>Average Low-Income Residential Conservation Rate Connections</b>	<b>Average Monthly Consumption (Ccf)</b>
5/8"	187,594	17,816	10.5
3/4"	13,327	998	13.3
1"	22,615	2,094	10.8

**Fontana Water Company Division**

<b>Meter Size</b>	<b>Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)</b>	<b>Average Low-Income Residential Conservation Rate Connections</b>	<b>Average Monthly Consumption (Ccf)</b>
5/8"	224,413	15,756	14.2
3/4"	741	54	13.7
1"	141,753	9,123	15.5

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**

	<b>Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)</b>	<b>Average Low-Income Residential Conservation Rate Connections</b>	<b>Average Monthly Consumption (Ccf)</b>
5/8"	187,594	17,816	10.5
Tier 1	146,213	17,816	8.2
Tier 2	41,381	17,816	2.3
3/4"	13,328	998	13.4
Tier 1	8,572	998	8.6
Tier 2	4,757	998	4.8
1"	22,615	2,094	10.8
Tier 1	16,690	2,094	8.0
Tier 2	5,925	2,094	2.8

**Fontana Water Company Division**

	<b>Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)</b>	<b>Average Low-Income Residential Conservation Rate Connections</b>	<b>Average Monthly Consumption (Ccf)</b>
5/8"	224,413	15,756	14.2
Tier 1	168,061	15,756	10.7
Tier 2	56,352	15,756	3.6
3/4"	741	54	13.7
Tier 1	523	54	9.7
Tier 2	218	54	4.0
1"	141,753	9,123	15.5
Tier 1	100,127	9,123	11.0
Tier 2	41,626	9,123	4.6

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**

	<b>Monthly Average</b>
Total Low-Income Conservation Rate Customers	20,908
Disconnection Notices	1,073
Disconnected for Non-Payment	155
Reconnected	135

**Fontana Water Company Division**

	<b>Monthly Average</b>
Total Low-Income Conservation Rate Customers	24,933
Disconnection Notices	1,986
Disconnected for Non-Payment	602
Reconnected	542

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**

	<b>Monthly Average</b>
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	12.7

**Fontana Water Company Division**

	<b>Monthly Average</b>
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	14.9

5. *Low-income customers that participate in conservation programs*

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

Los Angeles County division, in cooperation with its regional wholesale water supplier, 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,*

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 both San Gabriel's divisions commercial offices, our websites [www.sgvwater.com](http://www.sgvwater.com) and [www.fontanawater.com](http://www.fontanawater.com), and during conservation events. San Gabriel uses a number of methods to inform low-income customers about various conservation programs. Each year, all customers receive a bill insert that provides information and application regarding the California Alternative Rates program. Targeted programs to low-income customers included direct mailing of post cards, distributing flyers at public events and posting information in each of the company's commercial offices.

**Schedule E-3: Water Conservation Program  
Los Angeles County Division  
2023**

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		36	150	\$5,400	0.1075	20	3.9	77.4
Controller and Nozzle Retrofit	WBIC		0		0	0.325	7.5	0.0	0.0
	Sprinkler Nozzles		0		\$0	0.0044	5	0.0	0.0
High Efficiency Toilet Distribution Program	High Efficiency Toilets		69	352	\$24,290	0.0517	20	3.6	71.3
Create Your Garden					\$0				
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				\$41,694				
<b>Grand Total</b>					\$512,677			7	149

\* 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  
2023**

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total \$ spent	Designed water saving per unit per year	Unit lifespan **	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
					(D x E)**			(D x G)	(I x H)
1. Rebates Incentives	IEUA rebate program for both Residential and CII customers. ***		1,901	varies	\$0	varies	varies	53.0	528.0
2. Water Conservation Kits	1.5 GPM showerhead, 1.5 GPM kitchen aerator, and 1.0 GPM aerator		100		\$0				
	Less 30% of Uninstalled Kits		70			0.1466	10.0	10.3	102.6
3. Weather Based Irrigation Controller and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program	Various WBIC models		17	\$660 - \$720	\$24,001	0.325	10.0	5.5	55.3
	Various Sprinkler Nozzles models		448	\$9 - \$13		0.004	5.0	1.8	9.0
	Supplies and Ads for program				\$0				
4. High Efficient Toilet Direct Install Program for all customers	Replacing and installing 3.5 GPF toilets with new 0.8 GPF toilet for CARw customers. Program with EcoTech.		86	\$225 to \$340	\$38,609	0.0425	20	3.7	73.1
5. Do-It-Yourself Garden Program	Replace grass lawn with a drought-tolerant garden. An assisted DIY program for residential customers with plan, turf removal, new plants and mulch.		16,350	\$6.10 to \$10.40 per sq. ft.	\$155,676	0.00013	10.0	2.1	21.3
6. HE Clothes Washers for CARW customers	Replacing clothes washers with new HE units. Program with SoCal Gas Co.		24	\$150	\$8,250	0.0345	14.0	0.8	11.6
7. Recycled Water On-Site Retrofit Program	Program to help offset the cost of converting their existing on-site potable water system to recycled water.		6 meters	1 site	\$64,000	varies	25	6.8	169.2
8. CII Toilet Sensor/Leak Prevention Pilot Program	Installing leak detection sensors or leak prevention device on toilets at high density family units.		583	\$59 to \$180	\$33,572	0.025763309	15.0	15.0	225.3
9. Ayala Park Relocation and Landscape	Using park relocation as a demonstrating site for water efficient landscape.		101,540	varies	\$415,000	0.00013	10.0	13.2	132.0
<b>Education and Public Outreach</b>									
10. Education and Public Outreach Materials / Other	Promotional materials, postage, conservation meetings, event sponsorships, membership dues, employees education, over time, and ads.				\$33,178				
<b>Grand Total</b>		<b>\$447,500</b>			<b>\$772,286</b>			<b>112.2</b>	<b>1,327.2</b>

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

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

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

## Schedule E-4 Report on Affiliate Transactions

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

### **INSTRUCTIONS:**

- \* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.
- \* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:
  1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:
    - (a) services provided by regulated water utility to any affiliated company;  
**See Attachment to Schedule E-4.**
    - (b) services provided by any affiliated company to regulated water utility;  
None
    - (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company;  
None
    - (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility;  
None
    - (e) employees transferred from regulated water utility to any affiliated company;  
None
    - (f) employees transferred from any affiliated company to regulated water utility; and  
None
    - (g) financing arrangements and transactions between regulated water utility and any affiliated company.  
None

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

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

	<u>Amount</u>
Utility Investment Company	222,258
Total	<u><u>222,258</u></u> *

Note \* All costs, including employee time, fringes, overheads, and other expenses San Gabriel Valley Water Company (San Gabriel) incurs to provide administrative and accounting services to an affiliated company are charged through regular monthly billing, for which San Gabriel is paid, pursuant to the Services Agreement between San Gabriel and its affiliates included in the Affiliated Company Transaction Procedures, as required by D.10-10-019. The Services Agreement was adopted and approved by the Commission in D.93-09-036, and subsequently approved in D.95-06-017, D.96-07-057, D.02-10-058, D.04-07-034, D.05-07-044, D.08-06-022, and D.10-10-019.

## SCHEDULE E-5 FOR ALL WATER COMPANIES SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

**None.**

1. Current Fiscal Agent:

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period:

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>	-	

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

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

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

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

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

## SCHEDULE E-6 FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

**Not Applicable.**

1. Trust Account Information:

Bank Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commercial**

NAME	AMOUNT
	\$ _____
	\$ _____
	\$ _____
	\$ _____

**B. Residential**

NAME	AMOUNT
	\$ _____
	\$ _____
	\$ _____
	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____ -

4. Reason or Purpose of Withdrawal from this bank account:

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

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ R.J. DiPrimio  
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, 2023 through December 31, 2023.

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

  
\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
April 30, 2024  
Date



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Discount on capital stock	35	Receivables from affiliated companies	32
Discount and expense on funded debt	33	Revenues apportioned to cities and towns	50
Dividends declared	36	SDWBA/SRF loan data	76-78
Earned surplus	38	Securities issued or assumed	41
		Selected Financial Data Excluding Non-	
Employees and their compensation	62	Regulated Activity	8
Engineering and management fees	61	Service connections	69
Excess Capacity and Non-Tariffed Services	11	Sinking funds	29
Facilities Fees	79	Sources of supply and water developed	64
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Investments in affiliated companies	29	Storage facilities	64
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Loans to directors, or officers, or shareholders	63	Transmission and distribution facilities	68
Low Income Rate Assistance Program(s)	73	Unamortized debt discount and expense	33
Management fees and expenses	61	Unamortized premium on debt	33
Meters and services	69	Undistributed profits	39
Miscellaneous long-term debt	41	Utility plant	23
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Officers	12	Working Cash	26

## Appendix A

### SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2023

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
<b>1. TELEPHONE PERFORMANCE STANDARDS</b>	<b>Measure</b>						
(A) % Calls Answered in 30 seconds	> or = 80.0%	94.0%	94.2%	91.8%	88.4%	91.9%	
(B) Abandonment Rate	< or = 5.0%	5.6%	5.4%	7.8%	11.0%	7.6%	
<b>2. BILLING PERFORMANCE STANDARDS</b>							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.1%	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
<b>3. METER READING PERFORMANCE STANDARD</b>							
(A) % Meters Not Read	< or = 3.0%	0.2%	0.1%	0.2%	0.1%	0.2%	
<b>4. WORK COMPLETION PERFORMANCE STANDARDS</b>							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.1%	0.1%	0.1%	0.1%	0.1%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	0.7%	0.5%	1.4%	3.8%	1.6%	
<b>5. RESPONSE TO CUSTOMER AND REGULATORY</b>							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>6. SERVICE INTERRUPTION</b>							
(1) Date and time of service interruption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# 337W

**2023  
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, 2023**

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024**

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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)	426,414,583	63,892,298	(864,375)	(6,106)	\$ 489,436,400
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	32,314,166	72,590,815.09		(63,892,298)	\$ 41,012,683
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	\$ 458,689,174	\$ 136,483,114	\$ (864,375)	\$ (63,898,405)	\$ 530,409,508

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	13,810				\$ 13,810
3	302	Franchises and Consents	2,500				\$ 2,500
4	303	Other Intangible Plant	10				\$ 10
5		Total Intangible Plant	\$ 16,320	\$ -	\$ -	\$ -	\$ 16,320
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 25,681,392	\$ 12,341,190		\$ (20)	\$ 38,022,562
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-				\$ -
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				\$ -
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	10,183,776	118,229			\$ 10,302,005
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 10,183,776	\$ 118,229	\$ -	\$ -	\$ 10,302,005
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	15,685,452	2,269,269			\$ 17,954,721
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	32,967,861	2,363,037			\$ 35,330,898
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 48,653,313	\$ 4,632,306	\$ -	\$ -	\$ 53,285,619
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	4,356,606	188,674			\$ 4,545,280
30	332	Water Treatment Equipment	66,522,469	286,851			\$ 66,809,320
31		Total Water Treatment Plant	\$ 70,879,075	\$ 475,525	\$ -	\$ -	\$ 71,354,600

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	22,426,707	11,356,925			\$ 33,783,632
35	343	Transmission and Distribution Mains	148,804,322	22,731,890	(19,500)	(490)	\$ 171,516,222
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	70,626,002	7,529,061	(469,334)	(5,596)	\$ 77,680,133
38	346	Meters	5,162,978	2,013,612	(45,619)		\$ 7,130,971
39	347	Meter Installations	-				\$ -
40	348	Hydrants	8,728,594	1,944,534	(13,356)		\$ 10,659,773
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 255,763,733	\$ 45,576,022	\$ (547,809)	\$ (6,086)	\$ 300,785,860
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	2,250,179	7,595			\$ 2,257,774
46	372	Office Furniture and Equipment	4,085,438	208,576	(6,638)		\$ 4,287,376
47	373	Transportation Equipment	4,036,265	484,705	(265,663)		\$ 4,255,307
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	1,183,944	48,150	(44,265)		\$ 1,187,829
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 11,976,641	\$ 749,025	\$ (316,566)	\$ -	\$ 12,409,100
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-				\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 423,154,248	\$ 63,892,298	\$ (864,375)	\$ (6,106)	\$ 486,176,066
62		Common Plant (General Office Prorate)	\$ 19,464,581	\$ 284,233	\$ (354,893)	\$ -	\$ 19,393,921

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

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

<b>SCHEDULE A-1d</b> <b>Account 100.4 - Utility Plant Held for Future Use</b>				
Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

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

<b>SCHEDULE A-3</b> <b>Account 110 - Other Physical Property</b>			
Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Property not necessary or useful	267,547	272,085
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 267,547	\$ 272,085

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	489,436,400	426,414,583
3		Construction Work in Progress	44,700,606	34,977,256
4		General Office Prorate	19,393,921	19,464,581
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 553,530,927</b>	<b>\$ 480,856,420</b>
6		Less Accumulated Depreciation		
7		Plant in Service	151,582,160.74	\$ 141,598,933
8		General Office Prorate	4,688,781	4,185,066
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 156,270,941</b>	<b>\$ 145,783,998</b>
10		Less Other Reserves		
11		Deferred Income Taxes	33,938,752	33,618,362
12		Deferred Investment Tax Credit	410,940	440,122
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 34,349,692</b>	<b>\$ 34,058,485</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	55,701,785	55,630,081
17		Advances for Construction	2,876,401	2,533,430
18		Other (1)	(1,406,377)	(1,438,345)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 57,171,809</b>	<b>\$ 56,725,166</b>
20		<b>Add Materials and Supplies</b>	<b>\$ 2,324,375</b>	<b>\$ 2,314,892</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>11,045,676</b>	<b>11,016,169</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 319,099,053</b>	<b>\$ 255,304,940</b>
		(1) Other Adjustment		
		Deferred Debit Income Tax	(1,406,377)	(1,438,345)
		Net Other Adjustment	(1,406,377)	(1,438,345)
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 54,090,672	\$ 53,832,918
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 78,426,677	\$ 76,073,097
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,991,141	\$ 1,725,754
29		Total Revenues (=Line 27 + Line 28)	\$ 80,417,818	\$ 77,798,851
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0248	0.0222
31		5/24 x Line 25 x (100% - Line 30)	10,989,873	10,966,413
32		1/24 x Line 25 x Line 30	55,803	49,756
33		1/12 x Line 26	-	-
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 11,045,676</b>	<b>\$ 11,016,169</b>
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		



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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 250 Utility Plant Common Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 141,199,128	\$ 1,547	\$ -	\$ 4,185,066	399,805
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	8,009,837			687,807	47,377
	(b) Charged to Account 504 <sup>(1)</sup>		63			
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	2,510,193				16,717
5	(e) Charged to clearing accounts	413,003			108,510	
6	(f) Salvage recovered	79,308			62,291	
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 11,012,342	\$ 63	\$ -	\$ 858,608	\$ 64,094
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(870,715)			(354,893)	
11	(b) Cost of removal	(222,493)			-	
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (1,093,208)	\$ -	\$ -	\$ (354,893)	\$ -
14	Balance in reserve at end of year	\$ 151,118,262	\$ 1,610	\$ -	\$ 4,688,781	\$ 463,899
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	( )				
37	(b) Liberalized	( )				
38	(1) Double declining balance	( )				
39	(2) ACRS	( )				
40	(3) MACRS	( )				
41	(4) Others	( )				
42	(c) Both straight line and liberalized	(X)				

## SCHEDULE A-5a

## Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-				\$ -
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	5,189,619	325,724			\$ 5,515,343
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 5,189,619	\$ 325,724	\$ -	\$ -	\$ 5,515,343
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	5,941,500	481,054		-	\$ 6,422,554
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	20,495,176	1,253,282		91	\$ 21,748,549
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 26,436,675	\$ 1,734,337	\$ -	\$ 91	\$ 28,171,103
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	298,174	96,585			\$ 394,760
21	332	Water Treatment Equipment	21,520,171	2,226,641		(230)	\$ 23,746,582
22		Total Water Treatment Plant	\$ 21,818,345	\$ 2,323,226	\$ -	\$ (230)	\$ 24,141,341
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	7,077,458	548,051		(47,271)	\$ 7,578,237
27	343	Transmission and Distribution Mains	50,308,988	3,184,815	(19,990)	(130,609)	\$ 53,343,205
28	344	Fire Mains	14,794	289			\$ 15,083
29	345	Services	21,006,900	1,882,410	(475,184)	(12,214)	\$ 22,401,911
30	346	Meters	244,341	113,719	(45,619)		\$ 312,441
31	347	Meter Installations	-				\$ -
32	348	Hydrants	4,127,297	236,766	(13,356)	(29,668)	\$ 4,321,038
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 82,779,778	\$ 5,966,049	\$ (554,149)	\$ (219,763)	\$ 87,971,916
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	587,466	45,981		26,533	\$ 659,980
38	372	Office Furniture and Equipment	594,635	188,807	(6,638)		\$ 776,804
39	373	Transportation Equipment	2,632,993	342,442	(265,663)	28,565	\$ 2,738,337
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	393,333	26,175			\$ 419,508
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	1,166,087	44,387	(44,265)	21,620	\$ 1,187,829
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 5,374,515	\$ 647,792	\$ (316,566)	\$ 76,718	\$ 5,782,458
49		Total	\$ 141,598,933	\$ 10,997,128	\$ (870,715)	\$ (143,185)	\$ 151,582,161
50		Common Plant (General Office Prorate)	\$ 4,185,066	\$ 796,317	\$ (354,893)	\$ 62,291	\$ 4,688,781

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

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	51,136,994	50,991,845	\$ 145,149
4		601-1.2 Residential Low Income Discount (Debit)	(2,533,816)	(2,483,397)	\$ (50,419)
5		601-2 Commercial Sales	18,107,762	17,326,534	\$ 781,228
6		601-3 Industrial Sales	3,461,698	3,784,988	\$ (323,290)
7		601-4 Sales to Public Authorities	6,377,366	4,902,588	\$ 1,474,778
8		Sub-total	\$ 76,550,004	\$ 74,522,557	\$ 2,027,446
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	1,876,673.11	1,550,539.80	\$ 326,133
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 1,876,673	\$ 1,550,540	\$ 326,133
20	604	Private Fire Protection Service	1,991,141	1,725,754	\$ 265,387
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	148,684	92,549	\$ 56,135
26		Sub-total	\$ 2,139,825	\$ 1,818,304	\$ 321,522
27		Total Water Service Revenues	\$ 80,566,502	\$ 77,891,401	\$ 2,675,101
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	138,923	86,008	\$ 52,915
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	12,016,666	9,704,854	\$ 2,311,812
34	615	Recycled Water Revenues	2,201,979	2,869,031	\$ (667,053)
35		Total Other Water Revenues	\$ 14,357,568	\$ 12,659,893	\$ 1,697,675
36	501	Total operating revenues	\$ 94,924,070	\$ 90,551,294	\$ 4,372,776

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Los Angeles County	94,924,070
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	\$ 94,924,070

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

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B			\$ -	
6	703	Miscellaneous expenses	A			7,186	7,446	\$ (261)
7	704	Purchased water	A	B	C	18,070,231	18,028,026	\$ 42,206
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A			74,477	57,848	\$ 16,629
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		<b>Total source of supply expense</b>				\$ 18,151,894	\$ 18,093,320	\$ 58,574
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		147,290	123,518	\$ 23,772
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		602,131	510,710	\$ 91,421
28	725	Miscellaneous expenses	A			247,843	327,566	\$ (79,723)
29	726	Fuel or power purchased for pumping	A	B	C	5,239,465	5,370,660	\$ (131,195)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		117,329	95,748	\$ 21,581
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		312,735	303,060	\$ 9,675
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		411,103	541,264	\$ (130,161)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ 7,077,897	\$ 7,272,526	\$ (194,629)

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		359,757	288,259	\$ 71,499
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			5,607,510	4,311,214	\$ 1,296,296
43	743	Miscellaneous expenses	A	B		52	455	\$ (403)
44	744	Chemicals and filtering materials	A	B		5,366,616	3,344,410	\$ 2,022,206
45		<b>Maintenance</b>						
46	746	Maintenance supervision and engineering	A	B		54,135	44,885	\$ 9,250
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		6,016	5,595	\$ 421
49	748	Maintenance of water treatment equipment	A	B		193,188	202,669	\$ (9,481)
50		<b>Total water treatment expenses</b>				\$ 11,587,274	\$ 8,197,487	\$ 3,389,787
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		320,239	315,922	\$ 4,317
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			31,160	27,397	\$ 3,763
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			436,576	427,084	\$ 9,492
58	754	Meter expenses	A			199,764	194,374	\$ 5,389
59	755	Customer installations expenses	A			283,496	274,481	\$ 9,016
60	756	Miscellaneous expenses	A			59,749	37,289	\$ 22,461
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		45,734	17,290	\$ 28,443
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		51,223	46,209	\$ 5,014
66	761	Maintenance of trans. and distribution mains	A			781,184	740,579	\$ 40,605
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,290,525	1,150,649	\$ 139,876
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			69,713	104,312	\$ (34,599)
72	765	Maintenance of hydrants	A			446,218	243,743	\$ 202,474
73	766	Maintenance of miscellaneous plant	A			269,541	234,143	\$ 35,399
74		<b>Total transmission and distribution expenses</b>				\$ 4,285,121	\$ 3,813,472	\$ 471,650

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		198,982	282,565	\$ (83,583)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		664,845	540,495	\$ 124,351
80	773	Customer records and collection expenses	A			2,160,399	2,024,642	\$ 135,757
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			272,734	442,034	\$ (169,300)
83	775	Uncollectible accounts	A	B	C	(60,563)	(93,770)	\$ 33,207
84		<b>Total customer account expenses</b>				\$ 3,236,398	\$ 3,195,966	\$ 40,432
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses				1,291,315	1,741,345	\$ (450,031)
97		<b>Total recycled water expenses</b>				\$ 1,291,315	\$ 1,741,345	\$ (450,031)
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	4,620,018	4,480,418	\$ 139,600
101	792	Office supplies and other expenses	A	B	C	943,914	853,115	\$ 90,798
102	793	Property insurance	A			203,115	156,559	\$ 46,556
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,798,110	1,594,028	\$ 204,083
105	795	Employees' pensions and benefits	A	B	C	5,995,397	5,264,003	\$ 731,394
106	796	Franchise requirements	A	B	C	830,290	810,488	\$ 19,802
107	797	Regulatory commission expenses	A	B	C	74,992	147,608	\$ (72,616)
108	798	Outside services employed	A			239,439	122,216	\$ 117,223
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			236,639	201,304	\$ 35,335
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	582,702	736,413	\$ (153,711)
114		<b>Total administrative and general expenses</b>				\$ 15,524,615	\$ 14,366,152	\$ 1,158,462
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C	84,318	83,716	\$ 602
118	812	Administrative expenses transferred - Cr.	A	B	C	(7,208,722)	(3,024,837)	\$ (4,183,885)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (7,124,404)	\$ (2,941,121)	\$ (4,183,283)
121		<b>Total operating expenses</b>				\$ 54,030,109	\$ 53,739,148	\$ 290,961

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

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

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

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
- The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
- For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
- The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," [page 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	\$ 2,755,294	2,746,733	5,837	2,724	
2	California corporate franchise taxes	\$ 2,176,131	2,156,173		19,959	
3	State unemployment insurance tax	\$ 19,599	17,090			2,509
4	Other state and local taxes	\$ -	-			
5	Federal unemployment insurance tax	\$ 13,308	11,978			1,330
6	Federal insurance contributions act	\$ 1,108,938	961,608			147,330
7	Other federal taxes	\$ -	-			
8	Federal corporate income taxes	\$ 5,343,588	5,325,357		18,231	
9						
10						
11						
12						
13						
14	<b>Total</b>	<b>\$ 11,416,859</b>	<b>\$ 11,218,938</b>	<b>\$ 5,837</b>	<b>\$ 40,914</b>	<b>\$ 151,170</b>

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

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

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

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

Purchased Water for Resale			
16	Purchased from		
17	Central Basin Municipal Water District - Potable	115,329	CCF
18	Central Basin Municipal Water District - Recycled	93,541	CCF
19	Los Angeles County Sanitation District - Recycled	5,550	CCF
20	Upper San Gabriel Valley Municipal Water District - Recycled	543,960	CCF
21			
22	Annual quantities purchased	(Unit chosen) <sup>2</sup>	758,380 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	44	32,777,000	Gallons
12	Concrete			
13	Total	45	33,970,000	Gallons



ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division****2023**

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity * GPM	Annual Quantity CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	115	121	1,912	1,786
1D	11828 E. Ranchito Street	18" x 834'	115	133	3,062	999,457
1E	11828 E. Ranchito Street	18" x 830'	101	117	3,746	102,135
2D	4921 N. Tyler Avenue	20" x 600'	100	125	2,844	90,456
2E	4921 N. Tyler Avenue	18" x 620'	104	119	1,459	1,131,241
2F	4921 N. Tyler Avenue	20" x 620'	101	121	827	297,445
8B	2701 N. Loma Street	12" x 312'	53	80	1,128	287,401
8C	2701 N. Loma Street	18" x 534'	51	91	1,517	480,147
8D	2701 N. Loma Street	18" x 580'	58			3,219
8E	2701 N. Loma Street	18" x 970'	92	122	2,878	103,639
8F	2701 N. Loma Street	18" x 1220'	65	125	3,253	789,049
11A	12630 E. Fineview Street	20" x 445'	46	93	2,845	902,933
11B	12630 E. Fineview Street	20" x 664'	46			471
11C	12630 E. Fineview Street	20" x 419'	60			1,416
11D	12630 E. Fineview Street	20" x 460'	35	126	1,856	58,646
B1A <sup>1</sup>	12414 Kathleen Street	20" x 401'				
B2A <sup>1</sup>	122489 Pellissier Road	22" x 406'				
B4B <sup>1</sup>	940 Baldwin Park Boulevard	16" x 1178'	117			
B4C <sup>1</sup>	940 Baldwin Park Boulevard	16" x 1058'	105			
B5A <sup>1</sup>	209 Perez Place	16" x 510'	96			
B5B	209 Perez Place	20" x 516'	80	135	3,028	2,119,882
B5C <sup>1</sup>	209 Perez Place	18" x 1290'	79			
B5D	209 Perez Place	18" x 1335'	85	120	2,249	187,054
B5E	209 Perez Place	20" X 820'	90	143	2,874	1,805,173
B6C <sup>1</sup>	14104 E Corak Street	18" x 526'				
B6D <sup>1</sup>	14104 E Corak Street	18" x 1078'	115			
B7E	14614 E. Nelson Avenue	18" x 1203'	100	150	720	141,060
B9B	436 N. Orange Avenue	18" x 1128'	99	188	828	204,787
B11B	14453 E. Temple Avenue	18" x 860'	100	122	1,277	53,518
B24A	14650 Nelson Avenue	20" x 1170'	108	221	2,821	7,682
B24B	14650 Nelson Avenue	20" x 1170'	93			362
B25A	13032 Bess Avenue	20" x 800'	99	115	1,681	1,186,080
B25B	13032 Bess Avenue	20" x 1030'	134	134	1,546	1,143,416
B26A	1517 Virginia Avenue	20" x 800'	111	117	586	387,281
B26B	1517 Virginia Avenue	20" x 1030'	112	123	933	554,509
G4A	3350 N. Walnut Grove	14" x 402'	114	127	1,111	263,674
W1C <sup>1</sup>	6135 S. Pioneer Boulevard	20" x 530'	61			
W1E <sup>1</sup>	6135 S. Pioneer Boulevard	20" x 552'	48			
W6B <sup>1</sup>	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'	42			208,182
W6D	10509 E. Dunlap Crossing	18" x 800"		78	1,946	968,172
Well #5	City of Industry					889,717
Well #1 <sup>1</sup>	Bluff/Maynard 190N					
						15,369,990
					Less: Cal Domestic Interconnections	(1,677,001)
					Less: City of Industry Interconnections	(490,522)
					<b>Total All Wells</b>	<b>13,202,467</b>

<sup>1</sup> Inactive Well

\* As of December

**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		15,857	2,850
13	Concrete									
14	Copper		166	384						
15	Riveted steel									
16	Standard screw	1,397	1,674	5,217	4,122	2,823	7,656	1,095	134	138
17	Screw or welded casing			8,533	2,224	3,192	29,366	9,643	9,281	1,016
18	Cement - asbestos					446	235,318		633,281	426,387
19	Welded steel					830	25,678	77	194,108	310,743
20	Wood									
21	Other (specify) Plastic		390	3,122			2,662		13,937	41,448
22	Total	1,397	2,230	17,256	6,346	7,291	304,926	10,815	866,598	782,582

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							26,496
25	Concrete									-
26	Copper									550
27	Riveted steel		194							194
28	Standard screw									24,256
29	Screw or welded casing									63,255
30	Cement - asbestos	173,655	76,105	12,692	39,048	1,313				1,598,245
31	Welded steel	50,948	258,905	14,925	240,776	4,360	5,836	68,106	48,096	1,223,388
32	Wood									-
33	Other (specify) Plastic				108					61,667
34	Total	228,200	335,490	27,617	279,932	5,673	5,836	68,106	48,096	2,998,391

<b>SCHEDULE D-4 Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	42,597	43,994		
Commercial	4,512	4,745		
Industrial	43	45		
Public authorities	307	309		
Irrigation	572	599		
Other (specify) Construction	24	31		
Other (specify) Recycled	57	57		
Agriculture				
Subtotal	48,112	49,780	-	-
Private fire connections			1,270	1,427
Public fire hydrants			4,159	4,209
Total	48,112	49,780	5,429	5,636

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	37,465	
3/4 - in	3,583	13,336
1 - in	7,282	33,068
1.5 - in	1,081	952
2 - in	1,816	2,014
3 - in	82	105
4 - in	54	228
6 - in	34	38
8 - in	17	29
Other	24	10
Total	51,438	49,780

<b>SCHEDULE D-6 Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	See General
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	33,510
2. More than 10, but less than 15 years . . . . .	9,189
3. More than 15 years . . . . .	8,739

**SCHEDULE D-7**

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	507,387	508,186	525,762	533,209	589,118	624,576	687,960	3,976,198
Commercial	192,652	202,104	221,111	235,451	240,910	226,992	267,143	1,586,363
Industrial	53,214	56,600	62,494	63,681	63,142	66,098	70,746	435,975
Public authorities	87,201	59,253	44,262	104,156	125,059	154,073	228,371	802,375
Irrigation	10,526	7,848	10,559	11,094	19,171	22,789	24,992	106,979
Other (specify) - Recycled	15,406	24,969	8,588	45,563	67,466	58,837	102,672	323,501
Other (specify) - Construction	159	13	781	97	(27)	1,056	3,212	5,291
<b>Total</b>	<b>866,545</b>	<b>858,973</b>	<b>873,557</b>	<b>993,251</b>	<b>1,104,839</b>	<b>1,154,421</b>	<b>1,385,096</b>	<b>7,236,682</b>

  

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	710,159	671,946	684,382	608,695	600,111	3,275,293	7,251,491	7,626,111
Commercial	264,549	275,512	281,227	240,925	233,451	1,295,664	2,882,027	2,868,408
Industrial	64,530	69,563	64,788	52,814	48,657	300,352	736,327	815,619
Public authorities	186,780	183,931	182,918	110,145	65,665	729,439	1,531,814	1,019,518
Irrigation	32,383	27,654	26,974	24,638	21,322	132,971	239,950	219,962
Other (specify) - Recycled	86,403	74,263	70,459	45,883	42,469	319,477	642,978	910,173
Other (specify) - Construction	817	1,103	2,056	1,654	(423)	5,207	10,498	4,630
<b>Total</b>	<b>1,345,621</b>	<b>1,303,972</b>	<b>1,312,804</b>	<b>1,084,754</b>	<b>1,011,252</b>	<b>6,058,403</b>	<b>13,295,085</b>	<b>13,464,421</b>

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

Total acres irrigated \_\_\_\_\_ Unknown \_\_\_\_\_ Total population served \_\_\_\_\_ 262,600

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ R.J. DiPrimio \_\_\_\_\_  
 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, 2023 through December 31, 2023.

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

*Robert J DiPrimio*  
\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
April 30, 2024  
Date

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Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS A  
WATER UTILITIES**

U# 337W

**2023  
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, 2023**

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024**

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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)	516,933,095	37,114,658	(941,405)	(19,811)	\$ 553,086,536
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	24,848,234	39,795,740.37		(37,114,658)	\$ 27,529,317
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	\$ 541,781,329	\$ 76,910,398	\$ (941,405)	\$ (37,134,469)	\$ 580,615,853

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	2,288				\$ 2,288
3	302	Franchises and Consents	2,052				\$ 2,052
4	303	Other Intangible Plant	-				\$ -
5		Total Intangible Plant	\$ 4,340	\$ -	\$ -	\$ -	\$ 4,340
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and Land Rights	\$ 10,723,819	\$ 8,338		\$ 10	\$ 10,732,167
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and Improvements	-				\$ -
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				\$ -
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	10,796,184	395,133.75			\$ 11,191,317
16	316	Supply Mains	813,919	13,824.55			\$ 827,743
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 11,610,102	\$ 408,958	\$ -	\$ -	\$ 12,019,061
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and Improvements	23,520,325	8,244			\$ 23,528,569
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	53,651,496	3,307,628	(64,269)		\$ 56,894,855
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 77,171,821	\$ 3,315,872	\$ (64,269)	\$ -	\$ 80,423,424
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and Improvements	7,156,518	6,143			\$ 7,162,660
30	332	Water Treatment Equipment	50,602,703	100,451			\$ 50,703,154
31		Total Water Treatment Plant	\$ 57,759,221	\$ 106,593	\$ -	\$ -	\$ 57,865,814

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	26,581,502	5,752,489			\$ 32,333,991
35	343	Transmission and Distribution Mains	203,263,208	13,286,399	(63,260)	(12,090)	\$ 216,474,257
36	344	Fire Mains	806				\$ 806
37	345	Services	81,070,547	10,328,380	(540,578)	(3,257)	\$ 90,855,092
38	346	Meters	4,679,727	1,311,249	(60,032)		\$ 5,930,944
39	347	Meter Installations	-				\$ -
40	348	Hydrants	14,399,211	1,185,774	(136,372)	(4,474)	\$ 15,444,138
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 329,995,001	\$ 31,864,291	\$ (800,242)	\$ (19,821)	\$ 361,039,229
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	5,654,498	152,363			\$ 5,806,861
46	372	Office Furniture and Equipment	4,067,360	177,007	(5,188)		\$ 4,239,179
47	373	Transportation Equipment	4,542,968	656,059	(71,706)		\$ 5,127,321
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	327,396	3,143			\$ 330,539
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	1,931,916	422,033			\$ 2,353,949
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 16,524,138	\$ 1,410,605	\$ (76,894)	\$ -	\$ 17,857,849
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-				\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 503,788,442	\$ 37,114,658	\$ (941,405)	\$ (19,811)	\$ 539,941,883
62		Common Plant (General Office Prorate)	\$ 19,359,165	\$ 296,664	\$ (370,415)	\$ -	\$ 19,285,414

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

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

<b>SCHEDULE A-1d</b> <b>Account 100.4 - Utility Plant Held for Future Use</b>				
Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

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

<b>SCHEDULE A-3</b> <b>Account 110 - Other Physical Property</b>			
Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Property not necessary or useful	4,123,029	3,556,902
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 4,123,029	\$ 3,556,902

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		<b>RATE BASE</b>		
1		Utility Plant		
2		Plant in Service	553,086,536	516,933,095
3		Construction Work in Progress	31,378,535	27,570,564
4		General Office Prorate	19,285,414	19,359,165
5		<b>Total Gross Plant (=Line 2 + Line 3 + Line 4)</b>	<b>\$ 603,750,485</b>	<b>\$ 563,862,824</b>
6		Less Accumulated Depreciation		
7		Plant in Service	177,797,847.39	\$ 165,767,971
8		General Office Prorate	4,219,939	3,694,194
9		<b>Total Accumulated Depreciation (=Line 7 + Line 8)</b>	<b>\$ 182,017,787</b>	<b>\$ 169,462,165</b>
10		Less Other Reserves		
11		Deferred Income Taxes	39,977,114	39,080,112
12		Deferred Investment Tax Credit	57,804	76,999
13		Other Reserves		
14		<b>Total Other Reserves (=Line 11 + Line 12 + Line 13)</b>	<b>\$ 40,034,918</b>	<b>\$ 39,157,111</b>
15		Less Adjustments		
16		Contributions in Aid of Construction	98,034,271	93,813,928
17		Advances for Construction	34,568,419	35,853,672
18		Other (1)	(9,833,018)	(9,787,926)
19		<b>Total Adjustments (=Line 16 + Line 17 + Line 18)</b>	<b>\$ 122,769,672</b>	<b>\$ 119,879,674</b>
20		<b>Add Materials and Supplies</b>	<b>\$ 3,426,630</b>	<b>\$ 2,946,814</b>
21		<b>Add Working Cash (=Line 34)</b>	<b>10,884,112</b>	<b>11,282,184</b>
22		<b>TOTAL RATE BASE</b>		
23		<b>(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)</b>	<b>\$ 273,238,850</b>	<b>\$ 249,592,872</b>
		(1) Other Adjustment		
		Water Entitlements	(5,206,321)	(5,203,921)
		Deferred Debit Income Tax	(5,630,420)	(5,655,019)
		Other	1,003,723	1,071,013
		Net Other Adjustment	(9,833,018)	(9,787,926)
		<b>Working Cash</b>		
24		<b>Determination of Operational Cash Requirement</b>		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 53,041,103	\$ 54,908,735
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 84,610,439	\$ 87,805,508
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,620,381	\$ 1,534,007
29		Total Revenues (=Line 27 + Line 28)	\$ 86,230,819	\$ 89,339,514
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0188	0.0172
31		5/24 x Line 25 x (100% - Line 30)	10,842,583	11,242,901
32		1/24 x Line 25 x Line 30	41,529	39,284
33		1/12 x Line 26	-	-
34		<b>Operational Cash Requirement (=Line 31 + Line 32 - Line 33)</b>	<b>\$ 10,884,112</b>	<b>\$ 11,282,184</b>
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

<p align="center"><b>SCHEDULE A-5</b>  <b>Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves</b></p>						
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	\$ 164,123,291	\$ 1,785	\$ -	\$ 3,694,194	1,644,680
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	9,628,717			717,889	-
	(b) Charged to Account 504 <sup>(1)</sup>		82			
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265	2,645,167				283,522
5	(e) Charged to clearing accounts	600,112			113,256	
6	(f) Salvage recovered	104,568			65,015	
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 12,978,563	\$ 82	\$ -	\$ 896,160	\$ 283,522
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(956,367)			(370,415)	
11	(b) Cost of removal	(275,842)			-	
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (1,232,209)	\$ -	\$ -	\$ (370,415)	\$ -
14	Balance in reserve at end of year	\$ 175,869,646	\$ 1,867	\$ -	\$ 4,219,939	\$ 1,928,202
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	( )				
37	(b) Liberalized	( )				
38	(1) Double declining balance	( )				
39	(2) ACRS	( )				
40	(3) MACRS	( )				
41	(4) Others	( )				
42	(c) Both straight line and liberalized	(X)				

**SCHEDULE A-5a**  
**Account 250 - Analysis of Entries in Depreciation Reserve**

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements	-				\$ -
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	6,361,949	367,191		(69,280)	\$ 6,659,861
7	316	Supply Mains	8,017	16,170			\$ 24,187
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 6,369,966	\$ 383,362	\$ -	\$ (69,280)	\$ 6,684,048
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements	5,395,516	665,844		6,450	\$ 6,067,810
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	28,303,410	2,000,814	(64,269)	37,716	\$ 30,277,671
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 33,698,926	\$ 2,666,658	\$ (64,269)	\$ 44,166	\$ 36,345,481
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements	1,713,818	158,943			\$ 1,872,761
21	332	Water Treatment Equipment	20,358,328	1,316,976			\$ 21,675,304
22		Total Water Treatment Plant	\$ 22,072,146	\$ 1,475,919	\$ -	\$ -	\$ 23,548,065
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	6,809,793	698,067.60			\$ 7,507,861
27	343	Transmission and Distribution Mains	60,901,283	4,299,080	(75,350)	(96,802)	\$ 65,028,211
28	344	Fire Mains	831				\$ 831
29	345	Services	23,023,927	2,272,403	(541,996)	(29,721)	\$ 24,724,613
30	346	Meters	248,028	98,232	(60,032)	11,045	\$ 297,273
31	347	Meter Installations	-				\$ -
32	348	Hydrants	6,185,918	371,969	(137,826)	(53,487)	\$ 6,366,574
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 97,169,780	\$ 7,739,751	\$ (815,204)	\$ (168,965)	\$ 103,925,362
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	1,307,353	106,895			\$ 1,414,248
38	372	Office Furniture and Equipment	254,164	184,820	(5,188)		\$ 433,797
39	373	Transportation Equipment	3,723,935	448,218	(71,706)	22,805	\$ 4,123,251
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	222,706	25,890			\$ 248,595
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	948,995	126,004			\$ 1,075,000
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 6,457,153	\$ 891,827	\$ (76,894)	\$ 22,805	\$ 7,294,891
49		Total	\$ 165,767,971	\$ 13,157,517	\$ (956,367)	\$ (171,274)	\$ 177,797,847
50		Common Plant (General Office Prorate)	\$ 3,694,194	\$ 831,145	\$ (370,415)	\$ 65,015	\$ 4,219,939

<p align="center"><b>SCHEDULE B-1</b> <b>Account 501 - Operating Revenues</b></p>					
Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	56,191,270	57,512,856	\$ (1,321,585)
4		601-1.2 Residential Low Income Discount (Debit)	(2,954,260)	(2,901,748)	\$ (52,511)
5		601-2 Commercial Sales	10,964,476	11,033,430	\$ (68,954)
6		601-3 Industrial Sales	8,281,791	9,260,337	\$ (978,546)
7		601-4 Sales to Public Authorities	3,166,597	3,510,940	\$ (344,343)
8		Sub-total	\$ 75,649,875	\$ 78,415,814	\$ (2,765,940)
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	8,960,564	9,389,693	\$ (429,129)
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 8,960,564	\$ 9,389,693	\$ (429,129)
20	604	Private Fire Protection Service	1,620,381	1,534,007	\$ 86,374
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	613,336	788,740	\$ (175,404)
26		Sub-total	\$ 2,233,716	\$ 2,322,747	\$ (89,030)
27		Total Water Service Revenues	\$ 86,844,155	\$ 90,128,254	\$ (3,284,099)
28		<b>II. OTHER WATER REVENUES</b>			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues	565,871	479,837	\$ 86,034
31	612	Rent from Water Property	534	687	\$ (153)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	354,126	591,600	\$ (237,474)
34	615	Recycled Water Revenues	288,842	366,223	\$ (77,382)
35		Total Other Water Revenues	\$ 1,209,373	\$ 1,438,348	\$ (228,975)
36	501	Total operating revenues	\$ 88,053,528	\$ 91,566,602	\$ (3,513,074)

<p align="center"><b>SCHEDULE B-1a</b> <b>Operating Revenues Apportioned to Cities and Towns</b></p>		
Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities <sup>1</sup>	
32	Los Angeles County	-
33	Orange County	-
34	San Bernardino County	88,053,528
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	\$ 88,053,528

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

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	14,431	20,561	\$ (6,129)	
6	703	Miscellaneous expenses	A				\$ -	
7	704	Purchased water	A	B	C	22,054,562	24,370,894	\$ (2,316,331)
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
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			17,968	94,072	\$ (76,104)
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		<b>Total source of supply expense</b>				\$ 22,086,961	\$ 24,485,526	\$ (2,398,565)
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		75,655	78,122	\$ (2,467)
23	721	Operation supervision labor and expense						\$ -
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		884,379	746,276	\$ 138,104
28	725	Miscellaneous expenses	A			202,028	213,819	\$ (11,791)
29	726	Fuel or power purchased for pumping	A	B	C	6,140,103	7,330,239	\$ (1,190,136)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		28,614	25,022	\$ 3,593
32	729	Maintenance of structures and equipment						\$ -
33	730	Maintenance of structures and improvements	A	B		273,299	200,545	\$ 72,755
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		215,759	171,724	\$ 44,035
36	733	Maintenance of other pumping plant	A	B				\$ -
37		<b>Total pumping expenses</b>				\$ 7,819,837	\$ 8,765,746	\$ (945,908)



**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		<b>III. WATER TREATMENT EXPENSES</b>						
39		<b>Operation</b>						
40	741	Operation supervision and engineering	A	B		271,437	213,288	\$ 58,149
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			1,383,743	1,221,467	\$ 162,276
43	743	Miscellaneous expenses	A	B		4,255	10,455	\$ (6,200)
44	744	Chemicals and filtering materials	A	B		877,418	641,601	\$ 235,817
45		<b>Maintenance</b>						
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		60	5,783	\$ (5,723)
49	748	Maintenance of water treatment equipment	A	B		2,085,568	1,732,188	\$ 353,380
50		<b>Total water treatment expenses</b>				\$ 4,622,480	\$ 3,825,172	\$ 797,307
51		<b>IV. TRANS. AND DIST. EXPENSES</b>						
52		<b>Operation</b>						
53	751	Operation supervision and engineering	A	B		366,223	369,805	\$ (3,582)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			42,984	23,440	\$ 19,544
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			267,634	302,917	\$ (35,282)
58	754	Meter expenses	A			123,823	102,492	\$ 21,331
59	755	Customer installations expenses	A			146,097	152,419	\$ (6,322)
60	756	Miscellaneous expenses	A			38,799	21,040	\$ 17,759
61		<b>Maintenance</b>						
62	758	Maintenance supervision and engineering	A	B		(124,978)	(19,932)	\$ (105,046)
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		56,864	55,188	\$ 1,676
66	761	Maintenance of trans. and distribution mains	A			1,348,052	1,275,529	\$ 72,522
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			942,561	808,734	\$ 133,827
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			6,452	19,724	\$ (13,272)
72	765	Maintenance of hydrants	A			406,469	174,583	\$ 231,886
73	766	Maintenance of miscellaneous plant	A			167,593	125,109	\$ 42,484
74		<b>Total transmission and distribution expenses</b>				\$ 3,788,572	\$ 3,411,048	\$ 377,524

**SCHEDULE B-2**

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
76		<b>Operation</b>						
77	771	Supervision	A	B		212,305	234,952	\$ (22,647)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		679,564	566,682	\$ 112,883
80	773	Customer records and collection expenses	A			2,069,432	1,898,923	\$ 170,509
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			745,237	231,489	\$ 513,747
83	775	Uncollectible accounts	A	B	C	(111,355)	(175,194)	\$ 63,839
84		<b>Total customer account expenses</b>				\$ 3,595,183	\$ 2,756,852	\$ 838,332
85		<b>VI. SALES EXPENSES</b>						
86		<b>Operation</b>						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		<b>Total sales expenses</b>				\$ -	\$ -	\$ -
94		<b>VII. RECYCLED WATER EXPENSES</b>						
95		<b>Operation and Maintenance</b>						
96	786	Recycled water operation and maint. expenses				294,289	250,067	\$ 44,222
97		<b>Total recycled water expenses</b>				\$ 294,289	\$ 250,067	\$ 44,222
98		<b>VIII. ADMIN. AND GENERAL EXPENSES</b>						
99		<b>Operation</b>						
100	791	Administrative and general salaries	A	B	C	4,782,733	4,656,591	\$ 126,142
101	792	Office supplies and other expenses	A	B	C	1,012,502	929,655	\$ 82,847
102	793	Property insurance	A			211,423	159,996	\$ 51,428
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,859,766	1,630,804	\$ 228,962
105	795	Employees' pensions and benefits	A	B	C	5,979,626	5,231,647	\$ 747,979
106	796	Franchise requirements	A	B	C	606,388	623,086	\$ (16,698)
107	797	Regulatory commission expenses	A	B	C	83,793	164,611	\$ (80,819)
108	798	Outside services employed	A			635,714	502,262	\$ 133,451
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			246,976	204,535	\$ 42,441
112		<b>Maintenance</b>						
113	805	Maintenance of general plant	A	B	C	660,995	731,940	\$ (70,944)
114		<b>Total administrative and general expenses</b>				\$ 16,079,916	\$ 14,835,126	\$ 1,244,789
115		<b>XI. MISCELLANEOUS</b>						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(5,357,491)	(3,595,997)	\$ (1,761,494)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		<b>Total miscellaneous</b>				\$ (5,357,491)	\$ (3,595,997)	\$ (1,761,494)
121		<b>Total operating expenses</b>				\$ 52,929,748	\$ 54,733,541	\$ (1,803,793)

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

<b>SCHEDULE B-4</b>	
<b>Account 507 - Taxes Charged During Year</b>	
1.	This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2.	Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual
3.	The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4.	For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such
5.	The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," <a href="#">page 45, Schedule A-53</a> .
6.	Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 902, 903, 528) (e)	Capitalized (Omit Account) (f)
1	Property taxes	\$ 2,477,557	2,401,942	58,986	16,629	
2	California corporate franchise taxes	\$ 1,527,230	1,506,399		20,831	
3	State unemployment insurance tax	\$ 18,897	15,985			2,911
4	Other state and local taxes	\$ -	-			
5	Federal unemployment insurance tax	\$ 13,359	11,816			1,543
6	Federal insurance contributions act	\$ 1,120,973	950,051			170,922
7	Other federal taxes	\$ -	-			
8	Federal corporate income taxes	\$ 3,878,212	3,847,920		30,292	
9						
10						
11						
12						
13						
14	<b>Total</b>	<b>\$ 9,036,229</b>	<b>\$ 8,734,114</b>	<b>\$ 58,986</b>	<b>\$ 67,752</b>	<b>\$ 175,377</b>

<p align="center"><b>SCHEDULE D-1</b> <b>Sources of Supply and Water Developed</b></p>									
STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Summit Treatment Plant	Lytle Creek	Edison Afterbay					3,501,619	CCF
2									
3									
4									
5									
WELLS								Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6	See Attachment								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>			Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17									(Unit chosen) <sup>2</sup>
18	San Bernardino Valley Municipal Water District							1,572,638	CCF
19	Inland Empire Utilities Agency - Potable							2,217,631	CCF
20	Inland Empire Utilities Agency - Recycled							124,473	
21									
22	Annual quantities purchased							(Unit chosen) <sup>2</sup>	3,914,742 CCF
23									

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

<p align="center"><b>SCHEDULE D-2</b> <b>Description of Storage Facilities</b></p>				
Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	5	7,431,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	23	25,970,000	Includes 431,000 Gallons of Recycled Water
12	Concrete			
13	Total	28	33,401,000	Gallons

**ATTACHMENT (to Schedule D-1)**

**SAN GABRIEL VALLEY WATER COMPANY**  
**Wells - Fontana Water Company Division**  
**2023**

<b>Well</b>	<b>Location</b>	<b>Casing Dimensions</b>	<b>Depth of Water *</b>		<b>Pumping Capacity *</b> GPM	<b>Annual Quantity CCF</b>
			<b>Static</b>	<b>Pumping</b>		
F2A <sup>1</sup>	15273 Foothill Blvd.	18" x 910'	560			
F4A <sup>2</sup>	8005 Alder Ave.	18" x 940'				
F7A	8326 Cherry Ave.	18" x 1020'	547		2,269	
F7B	8326 Cherry Ave.	20" x 1010'	501		2,560	878,314
F10B	17651 Baseline Ave.	18" x 1040'	548		1,100	283,302
F10C	17651 Baseline Ave.	18" x 1010'	400		620	97,436
F10D	1265 N. Tamarind Ave.	20" x 1300'	509		1,538	348,799
F13A	1900 North Alder Ave.	16" x 1000'	548		1,355	289,291
F13B	1900 North Alder Ave.	16" x 1140'	554		1,817	254,573
F15A	5888 Citrus Ave.	18" x 1240'	660		1,270	217,160
F17B	14555 San Bernardino Ave.	16" x 870'	335		2,324	
F17C	14555 San Bernardino Ave.	18" x 930'	377		2,080	25,947
F18A <sup>1</sup>	7706 Sierra Ave.	20" x 884'				
F21B	10576 Live Oak Ave.	20" x 1020'	319		2,244	460,444
F22A <sup>1</sup>	14777 Ceres Ave.	18" x 870'	463			
F23A	16025 Boyle Ave.	18" x 770'	360		2,425	219,305
F24A	7211 Juniper Ave.	18" x 1100'	687		2,040	31,669
F26A	16991 Micallef St.	18" x 1140'	718		1,870	
F27A	Upper Lytle Creek Wash	18" x 105'	68	70	350	226,222
F28A	Lower Lytle Creek Wash	20" x 580'	255		1,500	589,359
F29A	Lower Lytle Creek Wash	20" x 656'	176		825	210,350
F30A <sup>2</sup>	8222 Hemlock Ave.	20" x 918'				
F31A	16135 Baseline Ave.	16" x 1040'	660		1,450	
F31B	16177 Baseline Ave.	20" x 1040'	665		1,975	373,685
F32A	Lower Lytle Creek Wash	20" x 600'	219		835	520,505
F33A	Upper Lytle Creek Wash	20" x 169'	71	87	307	260,686
F34A	Lower Lytle Creek Wash	20" x 524'	340		116	
F36A	Lower Lytle Creek Wash	20" x 635'	337		1,530	824,920
F40A	Lower Lytle Creek Wash	20" x 407'	131		475	304,888
F42A	Upper Lytle Creek Wash	20" x 157'	81		324	282,814
F44A	7980 Sultana Avenue	18" x 960'	571		482	3,827
F44B	7980 Sultana Avenue	18" x 1000'	561		820	12,002
F44C	7980 Sultana Avenue	18" x 1000'	559		660	223,024
F49A	2116 W. Baseline Road	18" x 960'	386		1,414	553,982
F54A	3221 Riverside Avenue #H	20"x670	183		690	564,260

**Total All Wells** 8,056,764

<sup>1</sup> Inactive Well

<sup>2</sup> Abandon Well

\* As of December

**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		133,195	2,367
13	Concrete									
14	Copper									
15	Riveted steel						16,789		6,016	4,358
16	Standard screw	5,579		51,205			(14)		371	
17	Screw or welded casing					2,262	15			
18	Cement - asbestos						14,635		415,823	228,167
19	Welded steel						8,846	1,405	326,877	594,720
20	Wood									
21	Other (specify) Plastic						9,339		159,088	158,018
22	Total	5,579	-	51,205	-	2,262	52,371	1,405	1,043,488	987,630

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							139,704
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			29,277
28	Standard screw									57,141
29	Screw or welded casing									2,277
30	Cement - asbestos	143,357	67,538		39,767					909,287
31	Welded steel	29,921	538,060	16,779	432,150	5,232	44,027	181,209	45,466	2,224,692
32	Wood									
33	Other (specify) Plastic		6,913							333,358
34	Total	187,575	617,156	21,767	504,925	18,113	47,297	183,859	45,480	3,770,112

<b>SCHEDULE D-4 Number of Active Service Connections</b>				
<b>Classification</b>	<b>Metered - Dec 31</b>		<b>Flat Rate - Dec 31</b>	
	<b>Prior Year</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
Residential	43,630	43,673		
Commercial	2,367	2,374		
Industrial	71	71		
Public authorities	242	245		
Irrigation	840	871		
Other (specify) Construction	97	97		
Other (specify) Recycled	31	30		
Agriculture				
Subtotal	47,278	47,361	-	-
Private fire connections			1,198	1,241
Public fire hydrants			5,472	5,523
Total	47,278	47,361	6,670	6,764

<b>SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year</b>		
<b>Size</b>	<b>Meters</b>	<b>Active Service Connections</b>
5/8 x 3/4 - in	24,804	
3/4 - in	201	4,594
1 - in	20,786	40,136
1.5 - in	883	444
2 - in	1,845	1,818
3 - in	83	102
4 - in	26	194
6 - in	79	36
8 - in	26	22
Other	138	15
Total	48,871	47,361

<b>SCHEDULE D-6 Meter Testing Data</b>	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	See General
2. Used, before repair . . . . .	
3. Used, after repair . . . . .	
4. Found fast, requiring billing adjustment . . . . .	
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	33,134
2. More than 10, but less than 15 years . . . . .	7,299
3. More than 15 years . . . . .	8,438





### DECLARATION

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

I, the undersigned R.J DiPrimio  
 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, 2023 through December 31, 2023.

President  
 Title (Please Print)

*Robert J DiPrimio*  
 Signature

(626) 448-6183  
 Telephone Number

April 30, 2024  
 Date

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Received \_\_\_\_\_

Examined \_\_\_\_\_

CLASS A  
WATER UTILITIES

U# 337W

2023  
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

**SCHEDULE A-1**  
**Account 100 - Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	100.1	Utility Plant in Service (Schedule A-1a)	38,823,746	580,897	(725,308)	-	\$ 38,679,335
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	5,385,420	2,732,618	-	(580,897)	\$ 7,537,141
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	\$ 44,209,166	\$ 3,313,516	\$ (725,308)	\$ (580,897)	\$ 46,216,476

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

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	-				\$ -
35	343	Transmission and Distribution Mains	-				\$ -
36	344	Fire Mains	-				\$ -
37	345	Services	-				\$ -
38	346	Meters	7,125,385		(610,159)		\$ 6,515,226
39	347	Meter Installations	-				\$ -
40	348	Hydrants	-				\$ -
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 7,125,385	\$ -	\$ (610,159)	\$ -	\$ 6,515,226
43							
44		<b>VII. GENERAL PLANT</b>					
45	371	Structures and Improvements	15,934,502	42,875			\$ 15,977,377
46	372	Office Furniture and Equipment	12,510,660	420,084	(26,810)		\$ 12,903,935
47	373	Transportation Equipment	1,702,479	117,938	(88,339)		\$ 1,732,078
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	452,045				\$ 452,045
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	56,708				\$ 56,708
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 30,656,395	\$ 580,897	\$ (115,149)	\$ -	\$ 31,122,144
55							
56		<b>VIII. UNDISTRIBUTED ITEMS</b>					
57	390	Other Tangible Property	-				\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 38,823,746	\$ 580,897	\$ (725,308)	\$ -	\$ 38,679,335

**SCHEDULE A-1b**  
**Account 101 - Recycled Water Utility Plant**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights	-				\$ -
3	395	Recycled Water Depreciable Plant	-				\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-1c**  
**Account 302 - Franchises and Consents**

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year <sup>1</sup> (e)
1	None				
2					
3					
4					
5					Total \$ -

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

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 7,879,259				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 <sup>(1)</sup>	1,405,696				
	(b) Charged to Account 504 <sup>(1)</sup>					
	(c) Charged to Account 505 <sup>(1)</sup>					
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts	221,766				
6	(f) Salvage recovered	127,306				
7	(g) All other credits <sup>(2)</sup>					
8	Total credits	\$ 1,754,768	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(725,308)				
11	(b) Cost of removal					
12	(c) All other debits <sup>(3)</sup>					
13	Total debits	\$ (725,308)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 8,908,720	\$ -	\$ -	\$ -	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	( )				
37	(b) Liberalized	( )				
38	(1) Double declining balance	( )				
39	(2) ACRS	( )				
40	(3) MACRS	( )				
41	(4) Others	( )				
42	(c) Both straight line and liberalized	(X)				

## SCHEDULE A-5a

## Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		<b>IV. TRANS. AND DIST. PLANT</b>					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters	(2,128,330)	126,176	(610,159)	86,013	\$ (2,526,301)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (2,128,330)	\$ 126,176	\$ (610,159)	\$ 86,013	\$ (2,526,301)
35							
36		<b>V. GENERAL PLANT</b>					
37	371	Structures and Improvements	4,428,977	309,545		26,533	\$ 4,765,055
38	372	Office Furniture and Equipment	4,290,694	969,975	(26,810)		\$ 5,233,859
39	373	Transportation Equipment	799,446	194,911	(88,339)	14,761	\$ 920,779
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	425,190	26,855			\$ 452,045
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	\$ 10,007,589	\$ 1,501,286	\$ (115,149)	\$ 41,294	\$ 11,435,021
49		Total	\$ 7,879,259	\$ 1,627,462	\$ (725,308)	\$ 127,306	\$ 8,908,720