

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 70 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. Fiscal year reports will not be accepted.
- 11 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 2024

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

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

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 1,157,241,837	\$ 1,241,079,284	\$ 1,199,160,561
2 Total Utility Plant Reserves	(338,292,205)	(363,647,516)	(350,969,860)
3 Total Utility Plant Less Reserves	818,949,632	877,431,768	848,190,700
4 Advances for Construction	37,444,820	62,502,194	49,973,507
5 Contributions in Aid of Construction	153,736,056	159,321,925	156,528,991
6 Total Accumulated Deferred Taxes	74,384,611	76,953,653	75,669,132
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	2,400,000	2,400,000	2,400,000
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	335,107,924	352,817,254	343,962,589
14 Total Capital Stock	337,757,277	355,466,606	346,611,941
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	140,000,000	190,000,000	165,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 204,294,416
2 Operating Expenses	\$ 123,916,029
3 Depreciation	\$ 20,920,196
4 Taxes	\$ 19,576,091
5 Income from Nonutility Operations (net)	\$ -
6 Interest on Long-Term Debt	\$ 7,448,194
7 Net Income	\$ 30,887,761

OPERATING EXPENSES DATA

10 Source of Supply Expense	\$ 41,035,361
11 Pumping Expenses	\$ 15,359,867
12 Water Treatment Expenses	\$ 19,686,949
13 Transmission and Distribution Expenses	\$ 8,130,710
14 Customer Account Expenses	\$ 8,393,326
15 Sales Expenses	\$ -
16 Recycled Water Expenses	\$ 2,136,258
17 Administrative and General Expenses	\$ 35,680,040
18 Miscellaneous	\$ (6,506,483)
19 Total Operating Expenses	\$ 123,916,029

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.)			
24			
25 Metered Service Connections	97,141	97,340	97,241
26 Flat Rate Service Connections	2,668	2,729	2,699
27 Total Active Service Connections	99,809	100,069	99,939

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2024

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

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

	Jan. 1	Dec. 31	Average
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7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	2,400,000	2,400,000	\$ 2,400,000
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	335,107,924	352,817,254	\$ 343,962,589
14 Total Capital Stock	337,757,277	355,466,606	\$ 346,611,941
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	140,000,000	190,000,000	\$ 165,000,000

INCOME, EXPENSES, AND OTHER DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2024

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

INCOME/EXPENSES DATA

	Annual Amount
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23 <u>Active Service Connections</u> (Exc. Fire Protect.)			
24			
25 Metered Service Connections	97,141	97,340	97,241
26 Flat Rate Service Connections	2,668	2,729	2,699
27 Total Active Service Connections	99,809	100,069	99,939

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

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

1	None
2	
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16	
17	
18	
19	
20	

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 2024:

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	None										
2											
3											
4											
5											
6											
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12											
13											
14											
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17											
18											
19											
20											

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: ridiprimio@sgvwater.com
Telephone: (626) 448-6183
4. Address where accounting records are maintained:
11142 Garvey Avenue, El Monte, CA 91733
5. Service Area (Refer to district reports if applicable) See Los Angeles County and Fontana Water Company Reports
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: _____ Email: _____
Address: _____ Telephone: _____
7. OWNERSHIP. Check and fill in appropriate line:
- | | | |
|-------------------------------------|---------------------------------|--|
| <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>R. W. Nicholson</u> | Title: <u>Chairman of the Board and Chief Executive Officer</u> |
| Name: <u>R. J. DiPrimio</u> | Title: <u>President</u> |
| Name: <u>J. D. Harris</u> | Title: <u>Senior 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> |
| Name: <u>M. L. Whitehead</u> | Title: <u>Senior Executive Advisor</u> |
8. Names of associated companies: Utility Investment Company, Rosemead Properties, Inc., Arizona Water Company, and United Resources, Inc.
9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- | | |
|-------------|-------------|
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
| Name: _____ | Date: _____ |
10. Use the space below for supplementary information or explanations concerning this report:
- _____
- _____
11. List Name, Grade, and License Number of all Licensed Operators:
See Attached
- _____
12. List Name, Address, and Phone Number of your company's external auditor:
Name: Vasquez & Company, LLP Telephone: (213) 873-1700
Address: 655 N. Central Avenue, Suite 1550, Glendale, CA 91203
13. This annual report was prepared by:
- Name of firm or consultant: San Gabriel Valley Water Company
- Address of firm or consultant: 11142 Garvey Avenue, El Monte, CA 91733
- Email address of firm or consultant: _____
- Phone Number of firm or consultant: (626) 448-6183

**SAN GABRIEL VALLEY WATER COMPANY
2024 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Aguirre, Jesus Jr.	45997	T2
Arias, Adam L.	47109	T2
Arnett, Daryl W.	31088	T2
Briseno, Ayden D.	46044	T1
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	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, Jesse A.	47432	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
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

**SAN GABRIEL VALLEY WATER COMPANY
2024 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Martinez, Rodolfo	43785	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	T3
Murillo, Jesse A.	27774	T2
Murphy, Jessica P.	47303	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
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	T2
Rizo, Jose A. Jr.	42701	T3
Rodriguez, Juan M.	42723	T1
Rogers, Eric J.	40822	T2
Romero, Jason L.	42062	T2
Romo, Jose G.	27256	T3
Schiewe, Daniel J.	14475	T1
Sheelar, Scott M.	32907	T2
Silva, John G. III	40263	T1
Sims, Megan N.	45822	T2
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

**SAN GABRIEL VALLEY WATER COMPANY
2024 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Varela, Daniel R.	32291	T4
Wilkins, Benjamin J.	26754	T4
Zhu, Huarong	47619	T2
Zielke, Seth J.	25565	T3
Total Treatment Operators		90

**SAN GABRIEL VALLEY WATER COMPANY
2024 ANNUAL REPORT**

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
Arias, Adam L.	54531	D2
Arnett, Daryl W.	16532	D5
Barrera, Andrew R.	51273	D1
Barrera, Leonel A., Jr.	23816	D1
Briseno, Ayden D.	54820	D2
Brown, Darryl W.	15341	D2
Buenrostro, Alberto	57528	D2
Carhart, Daniel R.	49868	D2
Carrasco, Daniel J., Jr.	58045	D1
Carrasco, Thor M.	35568	D4
Castro, Xavier	40396	D4
Castro, Justin A.	35528	D5
Chastain, Tyler J.	43209	D4
Chavarria, Alexander M.	47882	D1
Chavarria, Marc A.	32601	D3
Chavez, Aaron J.	49654	D1
Cooper, Joshua E.	47174	D3
Curren, Jimmy E.	23278	D1
Delgado, Jesse	14900	D2
Diaz, Gregory A.	58117	D1
Diaz, Miguel A.	32567	D2
Duarte, Franco	40274	D3
Fajardo, Joseph J	55059	D1
Fajardo, Mynor A.	30601	D3
Fealy, Christopher I.	47887	D4
Ferguson, Thomas C. Jr.	31208	D1
Ferguson, Zachary T.	52628	D2
Figueroa, Abraham L.	54243	D1
Figueroa, Joseph A.	57851	D1
Flores, Oscar A.	32131	D3
Flores, Rufino	18721	D3
Franceschini, Giovanni A.	56491	D1
Frogge, Dennis L.	4069	D2
Galicia, Louie M.	36706	D3
Garcia, Jesse A.	50493	D2
Garcia, Juan P.	45650	D2
Garcia, Miguel	38824	D2
Godinez, Gabriel P.	7254	D2
Gomez, Francisco I.	53798	D1

**SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Gonzales, Jacob S.	33432	D4
Gramata, Mitchell A.	27597	D2
Gutierrez, Dustin J.	37368	D3
Hamilton, Christopher P.	15428	D3
Han, Doris	50428	D2
Haro, Omar	39151	D2
Harris, Jeffrey L.	8798	D3
Harris, Jeffery R.	56101	D1
Hastings, David	18486	D3
Hernandez, Adrian	31259	D1
Hernandez, Roland	56652	D2
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	D3
Latshaw, Chase R.	55125	D2
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, Rodolfo	15083	D4
McReynolds, Anna K.	41429	D3
Mead, John A.	26926	D3
Medrano, Erick	53578	D2
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

**SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Moreno, Gerardo	44653	D1
Muniz, Robert A.	32028	D2
Murillo, Jesse A.	31221	D1
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
Oliveras, Andy W.	22849	D1
Ortiz, Omar	32467	D1
Pacis, Don K.	47950	D2
Palomares, Johnny R., Jr.	16304	D4
Peralta, Maria	56963	D2
Peraza, Michael A.	38074	D3
Perez, Jesus R.	50882	D2
Pierson, Bobby J.	9636	D3
Pina, Flavio J.	57939	D1
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, Ignacio	57021	D2
Ramos, Oscar M.	29903	D2
Reed, Jason T.	27643	D1
Rizo, Jose A.	23828	D1
Rizo, Jose A. Jr.	37993	D2
Rodriguez, Anthony R.	56246	D1
Rodriguez, Juan M.	50869	D2
Rogers, Eric J.	47113	D3
Romero, Jason L.	35341	D4
Romo, Anthony C.	55229	D1
Romo, Jose G.	34836	D2
Ruiz, Antonio, Jr.	44082	D2
Sassone, Luigi, Jr.	40274	D3
Seguin, Achille J. III	18586	D1
Sepulveda, Victor M.	23821	D1
Servin, John A.	56709	D2
Sheelar, Scott M.	35365	D2
Silva, John G. III	23089	D2
Sims, Megan N.	56451	D2

**SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Stephenson, Michael T.	43700	D4
Swift, Joshua M.	14890	D5
Tankersley, Everett R.	56415	D2
Tarango, Eric D.	35909	D4
Thomas, James D.	9455	D3
Triay, Albert	17454	D3
Troncoso, Michael A.	38435	D3
Valenzuela, Rudy R.	28138	D4
Van, David V.	38826	D3
Varela, Adrian A.	48621	D2
Varela, Daniel R.	29346	D2
Vazquez, William	53836	D2
Velasco, Mark E.	26815	D1
Weinmann, Charles T.	53641	D1
Wilkins, Benjamin J.	27649	D3
Zhu, Huarong	58277	D2
Zielke, Seth J.	27703	D5
Total Distribution Operators		152

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility Plant	A-1, A-1a	1,224,653,578	1,140,836,850
3	101	Recycled Water Utility Plant	A-1b	16,425,706	16,404,987
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 1,241,079,284	\$ 1,157,241,837
6	250	Reserve for depreciation of utility plant	A-5	(360,903,975)	(335,896,627)
7	251	Reserve for amortization of limited term utility investments	A-5	(3,622)	(3,477)
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	(2,739,919)	(2,392,101)
10		Total utility plant reserves		\$ (363,647,516)	\$ (338,292,205)
11		Total utility plant less reserves		\$ 877,431,768	\$ 818,949,632
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	3,838,547	3,828,987
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 3,838,547	\$ 3,828,987
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	5,207,571	5,206,321
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 9,046,118	\$ 9,035,307
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	68,337,831	8,336,486
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	6,770	5,970
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	25,180,820	23,776,963
30	126	Receivables from Affiliated Companies	A-16	112,890	34,532
31	131	Materials and Supplies	A-17	6,988,246	5,751,005
32	132	Prepayments	A-18	32,710,886	31,149,916
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 133,337,443	\$ 69,054,871
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	394,464	355,775
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	2,519,292	2,531,307
42	146	Other Deferred Debits	A-26	19,184,360	21,551,072
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 22,098,117	\$ 24,438,154
45		Total Assets and Other Debits		\$ 1,041,913,446	\$ 921,477,964

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End of Year (c)	Balance Beginning of Year (d)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	2,400,000	2,400,000
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	69,000	69,000
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	(207)	(207)
54	270	Capital Surplus	A-34	180,559	180,559
55	271	Earned Surplus	A-35	352,817,254	335,107,924
56		Total Capital Stock		\$ 355,466,606	\$ 337,757,277
57					
58		II. PROPRIETARY CAPITAL			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		III. LONG-TERM DEBT			
64	210	Bonds	A-38	190,000,000	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		\$ 190,000,000	\$ 140,000,000
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	21,790,927	21,582,423
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	166,781	355,291
79	228	Taxes Accrued	A-53	2,465,019	3,358,730
80	229	Interest Accrued	A-51	2,690,444	1,666,750
81	230	Other Current and Accrued Liabilities	A-52	26,500,121	25,777,663
82		Total Current and Accrued Liabilities		\$ 53,613,293	\$ 52,740,858
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	62,502,194	37,444,820
87	242	Other Deferred Credits	A-55	143,676,248	125,054,639
88		Total Deferred Credits		\$ 206,178,443	\$ 162,499,459
		VI. ACCUMULATED DEFERRED TAXES			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	76,533,285	73,915,866
	268	Accumulated Deferred Investment Tax Credits	A-60	420,368	468,744
		Total Accumulated Deferred Taxes		\$ 76,953,653	\$ 74,384,611
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	379,527	359,704
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		\$ 379,527	\$ 359,704
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	159,321,925	153,736,056
100		Total Liabilities and Other Credits		\$ 1,041,913,446	\$ 921,477,964

SCHEDULE B

Income Statement for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	\$ 204,294,416
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	123,916,029
6	503	Depreciation	A-5	20,920,196
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	19,576,091
11		Total Operating Revenue Deductions		\$ 164,412,316
12		Net Operating Revenues		\$ 39,882,100
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 39,882,100
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	1,278,975
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	-
24	527	Nonoperating Revenue Deductions	B-14	(352,017)
25		Total Other Income		\$ 926,958
26		Net Income before Income Deductions		\$ 40,809,058
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	7,448,194
30	531	Amortization of Debt Discount and Expense	B-16	20,691
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	690,060
34	535	Other Interest Charges	B-20	1,615,368
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	146,983
38		Total Income Deductions		\$ 9,921,297
39		Net Income / <Loss>		\$ 30,887,761
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 30,887,761
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)	1,081,202,272	76,008,026	(2,413,527)	(165,249)	\$ 1,154,631,521
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	76,079,141	86,416,223		(76,008,026)	\$ 86,487,338
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	\$ 1,157,241,837	\$ 162,424,249	\$ (2,413,527)	\$ (76,173,275)	\$ 1,241,079,284

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	16,098				\$ 16,098
3	302	Franchises and Consents	4,552				\$ 4,552
4	303	Other Intangible Plant	10				\$ 10
5		Total Intangible Plant	\$ 20,660	\$ -	\$ -	\$ -	\$ 20,660
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 49,796,695	\$ 202,122		\$ (40)	\$ 49,998,776
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	21,493,322	118,527			\$ 21,611,850
16	316	Supply Mains	827,743				\$ 827,743
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 22,321,065	\$ 118,527	\$ -	\$ -	\$ 22,439,593
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	41,483,290	4,725,190			\$ 46,208,480
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	92,225,753	7,513,097		(90,570)	\$ 99,648,280
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 133,709,043	\$ 12,238,286	\$ -	\$ (90,570)	\$ 145,856,760
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	11,707,940	76,341			\$ 11,784,281
30	332	Water Treatment Equipment	117,512,474	1,352,698			\$ 118,865,172
31		Total Water Treatment Plant	\$ 129,220,414	\$ 1,429,039	\$ -	\$ -	\$ 130,649,452

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	66,117,622.79	6,475,218			\$ 72,592,841
35	343	Transmission and Distribution Mains	387,990,479.31	22,743,022		(47,710)	\$ 410,685,792
36	344	Fire Mains	15,935.03	8,164			\$ 24,099
37	345	Services	168,535,225.80	14,319,667	(130,155)	(26,621)	\$ 182,698,116
38	346	Meters	19,577,140.66	4,293,375	(589,478)		\$ 23,281,037
39	347	Meter Installations	-				\$ -
40	348	Hydrants	26,103,911.18	2,500,210	(99,031)	(308)	\$ 28,504,783
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 668,340,315	\$ 50,339,656	\$ (818,664)	\$ (74,639)	\$ 717,786,668
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	24,042,012.33	402,916			\$ 24,444,928
46	372	Office Furniture and Equipment	21,430,489.54	8,624,195	(959,322)		\$ 29,095,363
47	373	Transportation Equipment	11,114,705.57	1,368,478	(587,627)		\$ 11,895,557
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	1,203,398.59	246,697			\$ 1,450,096
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	3,598,486.32	1,017,391	(47,915)		\$ 4,567,962
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 61,389,092	\$ 11,659,677	\$ (1,594,864)	\$ -	\$ 71,453,906
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 1,064,797,284	\$ 75,987,307	\$ (2,413,527)	\$ (165,249)	\$ 1,138,205,815

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	20,719			\$ 16,335,804
4		Total Recycled Water Utility Plant	\$ 16,404,987	\$ 20,719	\$ -	\$ -	\$ 16,425,706

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	County of Los Angeles - Ordinance No. 99-0092F	4/19/98	40	4/19/98	2,500
2	County of San Bernardino - Ordinance No. 3702	3/13/01	25	3/13/01	2,052
3	City of Whittier - Ordinance No. 2815	8/13/02	25	8/13/02	-
4					
5	Total				\$ 4,552

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Property not necessary or useful	3,828,987	3,838,547
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 3,828,987	\$ 3,838,547

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	1,108,222,030	1,042,522,937
3		Construction Work in Progress	86,487,338	76,079,141
4		General Office Prorate	46,409,491	38,679,335
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 1,241,118,859	\$ 1,157,281,412
6		Less Accumulated Depreciation		
7		Plant in Service	353,872,590	329,380,008.13
8		General Office Prorate	9,771,304	8,908,720
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 363,643,894	\$ 338,288,728
10		Less Other Reserves		
11		Deferred Income Taxes	76,533,285	73,915,866
12		Deferred Investment Tax Credit	420,368	468,744
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 76,953,653	\$ 74,384,611
15		Less Adjustments		
16		Contributions in Aid of Construction	159,321,925	153,736,056
17		Advances for Construction	62,502,194	37,444,820
18		Other (1)	(11,209,628)	(11,239,395)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 210,614,491	\$ 179,941,482
20		Add Materials and Supplies	\$ 6,988,246	\$ 5,751,005
21		Add Working Cash (=Line 34)	25,330,560	21,932,169
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 622,225,627	\$ 592,349,766
		(1) Other Adjustment		
		Water Entitlements	(5,207,571)	(5,206,321)
		Deferred Debit Income Tax	(6,938,491)	(7,036,797)
		Other	936,433	1,003,723
		Net Other Adjustment	(11,209,628)	(11,239,395)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 123,643,274	\$ 107,131,775
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 181,116,106	\$ 163,037,116
28		Other Revenues: Flat Rate Monthly Billing	\$ 3,845,641	\$ 3,611,522
29		Total Revenues (=Line 27 + Line 28)	\$ 184,961,747	\$ 166,648,637
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0208	0.0217
31		5/24 x Line 25 x (100% - Line 30)	25,223,446	21,835,432
32		1/24 x Line 25 x Line 30	107,114	96,738
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 25,330,560	\$ 21,932,169
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 335,896,627	\$ 3,477	\$ -	\$ -	2,392,101
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	20,873,942	145			46,109
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	5,440,527				301,709
5	(e) Charged to clearing accounts	1,330,906				-
6	(f) Salvage recovered	273,263				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 27,918,638	\$ 145	\$ -	\$ -	\$ 347,818
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(2,541,101)				
11	(b) Cost of removal	(370,189)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (2,911,290)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 360,903,975	\$ 3,622	\$ -	\$ -	\$ 2,739,919
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
19						
20	(3) EXPLANATION OF ALL OTHER CREDITS:					
21						
22						
23						
24						
25						
26						
27	(4) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	(5) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	12,175,203	703,355		(66,842)	\$ 12,811,716
7	316	Supply Mains	24,187	16,307			\$ 40,494
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 12,199,391	\$ 719,662	\$ -	\$ (66,842)	\$ 12,852,210
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	12,490,364	1,246,408		28,600	\$ 13,765,371
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	52,026,220	3,490,608	(90,570)	(19,675)	\$ 55,406,583
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 64,516,584	\$ 4,737,016	\$ (90,570)	\$ 8,925	\$ 69,171,954
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	2,267,521	258,472			\$ 2,525,993
21	332	Water Treatment Equipment	45,421,886	3,572,003			\$ 48,993,889
22		Total Water Treatment Plant	\$ 47,689,407	\$ 3,830,475	\$ -	\$ -	\$ 51,519,882
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	15,086,098	1,487,279		(22,843)	\$ 16,550,534
27	343	Transmission and Distribution Mains	118,371,416	8,058,112	(29,737)	(193,891)	\$ 126,205,899
28	344	Fire Mains	15,913	88			\$ 16,002
29	345	Services	47,126,525	4,569,007	(137,114)	(3,291)	\$ 51,555,126
30	346	Meters	(1,916,587)	396,522	(589,478)	163,252	\$ (1,946,291)
31	347	Meter Installations	10,687,612	674,962	(99,339)	(62,344)	\$ 11,200,891
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 189,370,977	\$ 15,185,970	\$ (855,668)	\$ (119,117)	\$ 203,582,162
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	6,839,283	468,338			\$ 7,307,622
38	372	Office Furniture and Equipment	6,444,460	1,720,827	(959,322)		\$ 7,205,965
39	373	Transportation Equipment	7,782,367	1,064,566	(587,627)	69,322	\$ 8,328,628
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	1,120,148	37,027			\$ 1,157,175
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	2,326,111	229,314	(47,915)	10,787	\$ 2,518,296
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 24,512,370	\$ 3,520,072	\$ (1,594,864)	\$ 80,109	\$ 26,517,687
49		Total	\$ 338,288,728	\$ 27,993,194	\$ (2,541,101)	\$ (96,926)	\$ 363,643,894

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)	5,206,321	5,207,571
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,206,321	\$ 5,207,571

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	8,336,486	68,337,831
2			
3			
4			
5	Total	\$ 8,336,486	\$ 68,337,831

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depositary (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	6,770
2			
3			
4			
5	Total	\$ 5,970	\$ 6,770

SCHEDULE A-13
Account 123 - Temporary Cash Investments

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	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	16,528,494	20,145,557
2	125-2	Other Accounts Receivable	7,248,469	5,035,263
3				
4				
5		Total	\$ 23,776,963	\$ 25,180,820

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	34,532	112,890			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 34,532	\$ 112,890		\$ -	\$ -

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	5,751,005	6,988,246
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 5,751,005	\$ 6,988,246

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	28,977,077	30,411,729
2	Other	2,172,839	2,299,157
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 31,149,916	\$ 32,710,886

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	16,699		(3,578)	\$ 13,120.30
2	First Mortgage Series Q	15,000,000	69,263	7/1/06	7/1/36	29,041		(2,323)	\$ 26,717.61
3	First Mortgage Series R	30,000,000	154,623	9/1/08	9/1/38	75,703		(5,162)	\$ 70,541.63
4	First Mortgage Series T	30,000,000	107,770	2/1/20	2/1/50	92,839		(3,559)	\$ 89,279.82
5	First Mortgage Series U	50,000,000	75,140	11/1/21	11/1/51	69,713		(2,505)	\$ 67,208.49
6	First Mortgage Series V	50,000,000	95,271	9/1/24	9/1/34	-	95,271	(3,564)	\$ 91,706.73
7	Future issuances					71,780		(35,890)	\$ 35,889.90
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 355,775	\$ 95,271	\$ (56,581)	\$ 394,464

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	2,531,307	2,519,292
2			
3			
4			
5	Total	\$ 2,531,307	\$ 2,519,292

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	14,628,805	14,283,989.92
2	Deferred regulatory costs	68,199	(599,211.96)
3	Revenue effect from reduced income tax rate pursuant to the 2017 Tax Cuts and Jobs Act	700,449	174,974.00
4	Accumulated Postretirement Benefit Obligation (APBO)	6,153,619	5,324,608.00
5			
6	Total	\$ 21,551,072	\$ 19,184,359.96

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 ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500,000	\$ 10.00	240,000	2,400,000	2,400,000		16,776,000
2								
3								
4								
5								
6	Total				\$ 2,400,000	\$ 2,400,000		\$ 16,776,000
¹ After deduction for amount of reacquired stock held by or for the respondent.								

SCHEDULE A-30a								
Account 201- Preferred Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	None							
2								
3								
4								
5								
6	Total				\$ -	\$ -		\$ -
¹ After deduction for amount of reacquired stock held by or for the respondent.								

SCHEDULE A-30b Record of Stockholders at End of Year				
Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Utility Investment Company	240,000		240,000
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	240,000	Total number of shares	240,000

SCHEDULE A-31 Account 202 - Stock Liability for Conversion			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

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

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

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

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

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 335,107,924
2		CREDITS	
3	400	Credit balance transferred from income account	30,887,761
4	401	Miscellaneous credits to surplus (specify)	3,597,569
5			
6		Total credits	\$ 34,485,329
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(16,776,000)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (16,776,000)
15		Balance end of year	\$ 352,817,254

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 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	First Mortgage Series V	9/1/24	9/1/34	50,000,000	-	50,000,000	5.38%		95,271	1,023,694	-
7											
8	Total				\$ 140,000,000	\$ 190,000,000		\$ -	\$ 608,936	\$ 7,448,194	\$ 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)			-	-	Various	94,066	94,066
2								
3								
4								
5								
6								
7	Total			\$ -	\$ -		\$ 94,066	\$ 94,066

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	21,582,423	21,790,927
2			
3			
4			
5	Total	\$ 21,582,423	\$ 21,790,927

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	Utility Investment Company (Short-term Loan)	-	-	Various	690,060	690,060
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ 690,060	\$ 690,060

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	355,291	166,781
2			
3			
4			
5	Total	\$ 355,291	\$ 166,781

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	2,690,444
2	229-2 Interest Accrued on Other Liabilities	-	-
3			
4			
5	Total	\$ 1,666,750	\$ 2,690,444

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	8,596,731	8,374,459
2	Fontana Water Company Division Water Costs	7,043,570	8,243,546
3	Vacation	4,507,708	3,646,014
4	Sick Leave	34,345	38,334
5	Holiday	274,136	292,748
6	Accrued Payroll and Fringe	2,642,925	2,990,965
7	County and City Franchise Fees	1,436,678	1,602,823
8	Accumulated Postretirement Benefit Obligation (APBO) - current portion	391,508	454,693
9	California Public Utility Commission Utility Reimbursement Fee (User Fee)	371,458	355,212
10	Accrued Power Costs	395,438	428,042
11	Miscellaneous	83,166	73,286
12			
13			
14			
15			
16	Total	\$ 25,777,663	\$ 26,500,121

SCHEDULE A-53
Account 228 - Taxes Accrued

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," [page 54](#), 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		73,406	5,913,366	5,918,601			78,641
2	State corporation franchise tax	998,286		2,849,609	3,268,327		579,567	
3	State unemployment insurance tax	20,591		43,560	37,633		26,518	
4	Other state and local taxes	-		-	(50)		50	
5	Federal unemployment insurance tax	19,469		35,071	25,613		28,927	
6	Fed. ins. contr. act (old age retire.)	104,112		2,438,161	2,406,916		135,357	
7	Other federal taxes	-		-	-			
8	Federal income taxes	2,216,272		9,002,932	9,524,603		1,694,600	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 3,358,730	\$ 73,406	\$ 20,282,699	\$ 21,181,645	\$ -	\$ 2,465,019	\$ 78,641

(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	37,444,820		
2	Additions during year	26,971,158		
3	Subtotal - Beginning balance plus additions during year	\$ 64,415,978		
4	Charges during year			
5	Refunds:			
6	Percentage of revenue basis			
7	Proportionate cost basis	1,913,784		
8	Present worth basis			
9	Total refunds	\$ 1,913,784		
10	Transfers to Acct 265 - Contributions in Aid of Construction			
11	Due to expiration of contracts			
12	Due to present worth discount			
13	Total transfers to Acct. 265	\$ -		
14	Securities Exchanged for Contracts (enter detail below)			
15	Subtotal - Charges during year	\$ 1,913,784		
16	Balance end of year	\$ 62,502,194		
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	5,931,950
2	Temporary deposits and miscellaneous items	118,467,680	137,744,298
3			
4			
5			
6	Total	\$ 125,054,639	\$ 143,676,248

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	359,704	Uncollectible Accounts		775	19,823	\$ 379,527
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 359,704		\$ -		\$ 19,823	\$ 379,527

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	\$ 153,736,056			149,933,872	3,802,184
2	Add: Credits to account during year					
3	Contributions received during year	\$ 11,655,317			11,655,317	-
4	Other credits	\$ -				
5	Total credits	\$ 11,655,317	\$ -	\$ -	\$ 11,655,317	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (6,068,139)			(6,068,139)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ (1,310)			(1,310)	
10	Total debits	\$ (6,069,449)	\$ -	\$ -	\$ (6,069,449)	\$ -
11	Balance end of year	\$ 159,321,925	\$ -	\$ -	\$ 155,519,740	\$ 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	73,915,866	76,533,285
2			
3			
4			
5	Total	\$ 73,915,866	\$ 76,533,285

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	468,744	420,368
2			
3			
4			
5	Total	\$ 468,744	\$ 420,368

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	114,668,874	103,023,602	\$ 11,645,272
4		601-1.2 Residential Low Income Discount (Debit)	(5,769,899)	(5,488,076)	\$ (281,823)
5		601-2 Commercial Sales	30,491,571	29,072,238	\$ 1,419,333
6		601-3 Industrial Sales	11,809,522	11,743,489	\$ 66,033
7		601-4 Sales to Public Authorities	7,424,532	9,543,963	\$ (2,119,431)
8		Sub-total	\$ 158,624,599	\$ 147,895,216	\$ 10,729,383
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	12,942,642	10,837,237	\$ 2,105,405
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 12,942,642	\$ 10,837,237	\$ 2,105,405
20	604	Private Fire Protection Service	3,845,641	3,611,522	\$ 234,120
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	840,727	762,020	\$ 78,706
26		Sub-total	\$ 4,686,368	\$ 4,373,542	\$ 312,826
27		Total Water Service Revenues	\$ 176,253,610	\$ 163,105,996	\$ 13,147,614
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	9,548,864	4,304,662	\$ 5,244,202
30	611	Miscellaneous Service Revenues	851,466	704,795	\$ 146,672
31	612	Rent from Water Property	-	534	\$ (534)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	14,295,590	12,370,792	\$ 1,924,798
34	615	Recycled Water Revenues	3,344,886	2,490,820	\$ 854,065
35		Total Other Water Revenues	\$ 28,040,806	\$ 19,871,603	\$ 8,169,203
36	501	Total operating revenues	\$ 204,294,416	\$ 182,977,599	\$ 21,316,817

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	106,686,607
33	Orange County	
34	San Bernardino County	97,607,809
35	Operations within incorporated territory	
36	City or town of	
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		
44	Total	\$ 204,294,416

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B				\$ -
6	703	Miscellaneous expenses	A			49,128	21,617	\$ 27,511
7	704	Purchased water	A	B	C	40,783,588	40,124,793	\$ 658,794
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			202,645	92,445	\$ 110,200
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 41,035,361	\$ 40,238,855	\$ 796,506
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		290,373	222,946	\$ 67,427
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		1,403,986	1,486,511	\$ (82,525)
28	725	Miscellaneous expenses	A			446,954	449,871	\$ (2,917)
29	726	Fuel or power purchased for pumping	A	B	C	11,825,782	11,379,568	\$ 446,214
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		86,588	145,943	\$ (59,355)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		664,518	586,034	\$ 78,484
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		641,667	626,862	\$ 14,804
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 15,359,867	\$ 14,897,734	\$ 462,133

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		722,339	631,194	\$ 91,145
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			8,633,801	6,991,253	\$ 1,642,548
43	743	Miscellaneous expenses	A	B		4,730	4,306	\$ 423
44	744	Chemicals and filtering materials	A	B		6,500,347	6,244,034	\$ 256,313
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		39,611	54,135	\$ (14,523)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		6,108	6,076	\$ 32
49	748	Maintenance of water treatment equipment	A	B		3,780,014	2,278,756	\$ 1,501,258
50		Total water treatment expenses				\$19,686,949	\$16,209,754	\$ 3,477,196
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		812,977	686,462	\$ 126,515
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			74,914	74,144	\$ 771
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			868,651	704,210	\$ 164,441
58	754	Meter expenses	A			289,721	323,587	\$ (33,866)
59	755	Customer installations expenses	A			431,861	429,593	\$ 2,268
60	756	Miscellaneous expenses	A			127,109	98,548	\$ 28,560
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(88,639)	(79,245)	\$ (9,394)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B		35,308	108,087	\$ (72,779)
66	761	Maintenance of trans. and distribution mains	A			1,898,058	2,129,235	\$ (231,177)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			2,493,103	2,233,086	\$ 260,017
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			79,109	76,165	\$ 2,944
72	765	Maintenance of hydrants	A			644,263	852,687	\$ (208,424)
73	766	Maintenance of miscellaneous plant	A			464,275	437,134	\$ 27,141
74		Total transmission and distribution expenses				\$ 8,130,710	\$ 8,073,693	\$ 57,017

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		373,037	411,287	\$ (38,250)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,362,089	1,344,410	\$ 17,680
80	773	Customer records and collection expenses	A			4,844,963	4,229,831	\$ 615,132
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,540,481	1,017,971	\$ 522,510
83	775	Uncollectible accounts	A	B	C	272,755	(171,918)	\$ 444,673
84		Total customer account expenses				\$ 8,393,326	\$ 6,831,581	\$ 1,561,745
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				2,136,258	1,585,604	\$ 550,654
97		Total recycled water expenses				\$ 2,136,258	\$ 1,585,604	\$ 550,654
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	10,332,842	9,402,751	\$ 930,091
101	792	Office supplies and other expenses	A	B	C	2,622,941	1,956,415	\$ 666,526
102	793	Property insurance	A			405,964	414,538	\$ (8,575)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			4,022,672	3,657,876	\$ 364,796
105	795	Employees' pensions and benefits	A	B	C	12,901,368	11,975,023	\$ 926,345
106	796	Franchise requirements	A	B	C	1,602,823	1,436,678	\$ 166,145
107	797	Regulatory commission expenses	A	B	C	828,088	158,784	\$ 669,304
108	798	Outside services employed	A			698,201	875,152	\$ (176,951)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			455,278	483,616	\$ (28,337)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	1,809,864	1,243,697	\$ 566,167
114		Total administrative and general expenses				\$ 35,680,040	\$ 31,604,530	\$ 4,075,510
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				4,150,748	-	\$ 4,150,748
117	811	Rents	A	B	C	85,040	84,318	\$ 722
118	812	Administrative expenses transferred - Cr.	A	B	C	(10,742,272)	(12,566,213)	\$ 1,823,942
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (6,506,483)	\$ (12,481,895)	\$ 5,975,412
121		Total operating expenses				\$ 123,916,029	\$ 106,959,857	\$ 16,956,172

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 527) (d)	Other (Account 528, 902 & 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 5,913,366	5,831,203	62,581	19,582	
2	State corporation franchise tax	\$ 2,849,609	2,749,533		100,076	
3	State unemployment insurance tax	\$ 43,560	39,645			3,915
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 35,071	29,706			5,365
6	Fed. ins. contr. act (old age retire.)	\$ 2,438,161	2,112,432			325,729
7	Other federal taxes	\$ -				
8	Federal income taxes	\$ 9,002,932	8,813,571		189,360	
9	Licenses	\$ -				
10	Miscellaneous	\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 20,282,699	\$ 19,576,091	\$ 62,581	\$ 309,018	\$ 335,009

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	30,887,761
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 2024	9,002,932
5	State franchise tax charged in 2024	2,849,609
6	Capitalized interest	84,159
7	Taxable Contributions and Advances for Construction	1,224,719
8	Miscellaneous and Non-Deductible Items	4,052,374
9	Total Additions	17,213,793
10		
11	Deduct: 2023 State franchise tax	3,047,710
12	Refunding of taxable Advances for Construction	715,801
13	Total Deductions	3,763,511
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 44,338,043
31	Computation of tax:	
32	Calculated Tax at 21%	9,310,989
33	Add: Prior Year federal income tax	(259,680)
34	Less: Amortization of Investment Tax Credit	48,377
35	Tax per return	9,002,932

SCHEDULE B-6 Account 508 - Income from Utility Plant Leased to Others		
Line No.	Acct. Description of Items (a)	Amount (b)
1	508-1 Revenues from Plant Leased to Others	
2	508-2 Expenses of Plant Leased to Others	
3		
4		
5	Total	\$ -

SCHEDULE B-7 Account 510 - Rent for Lease of Utility Plant		
Line No.	Description of Items (a)	Amount (b)
1	None	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-8 Account 521 - Income from Nonutility Operations				
Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	None			\$ -
2				\$ -
3				\$ -
4				\$ -
5	Totals	\$ -	\$ -	\$ -

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

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

SCHEDULE B-11 Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	Interest Revenues	1,278,975
2		
3		
4		
5	Total	\$ 1,278,975

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

SCHEDULE B-13 Account 526 - Miscellaneous Nonoperating Revenues		
Line No.	Description (a)	Amount (b)
1	None	
2		
3		
4		
5		
6		
7		
8	Total	\$ -

SCHEDULE B-14 Account 527 - Nonoperating Revenue Deductions		
Line No.	Description (a)	Amount (b)
1	Federal Income Tax	189,360
2	State Income Tax	100,076
3	Miscellaneous Deductions	62,581
4		
5	Total	\$ 352,017

SCHEDULE B-15 Account 530 - Interest on Long-Term Debt		
Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	7,448,194
2		
3		
4		
5	Total	\$ 7,448,194

SCHEDULE B-16 Account 531 - Amortization of Debt Discount and Expense		
Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Expense	20,691
2		
3		
4		
5	Total	\$ 20,691

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

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

SCHEDULE B-19 Account 534 - Interest on Debt to Affiliated Companies		
Line No.	Description of Items (a)	Amount (b)
1	Interest on Debt to Utility Investment Company	690,060
2		
3		
4		
5	Total	\$ 690,060

SCHEDULE B-20 Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Interest on Bank Line of Credit	94,066
2	Interest on Facilities Fees Memorandum Account	1,521,302
3		
4		
5	Total	\$ 1,615,368

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

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

SCHEDULE B-23 Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Political Contributions	45,342
2	Turkeys to various charities	43,639
3	Other	58,002
4		
5	Total	\$ 146,983

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

<p align="center">SCHEDULE C-1</p> <p align="center">Engineering and Management Fees and Expenses, etc., During Year</p>									
Line No.	<p>Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership</p>								
1	<p>Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?</p> <p>Answer: Yes _____ No <u> X </u></p>								
2	Name of each organization or person that was a party to such a contract or agreement								
3	Date of original contract or agreement. _____								
4	<p>Date of each supplement or agreement. _____</p> <p>Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.</p>								
5	Amount of compensation paid during the year for supervision or management: _____								
6	To whom paid: _____								
7	Nature of payment (salary, traveling expenses, etc.): _____								
8	Amounts paid for each class of service: \$ _____								
9	Base for determination of such amounts _____								
10	<p>Distribution of payments:</p> <table border="0"> <tr> <td>(a) Charged to operating expenses</td> <td>\$ _____</td> </tr> <tr> <td>(b) Charged to capital accounts</td> <td>\$ _____</td> </tr> <tr> <td>(c) Charged to other accounts</td> <td>\$ _____</td> </tr> <tr> <td> Total</td> <td>\$ <u> - </u></td> </tr> </table>	(a) Charged to operating expenses	\$ _____	(b) Charged to capital accounts	\$ _____	(c) Charged to other accounts	\$ _____	Total	\$ <u> - </u>
(a) Charged to operating expenses	\$ _____								
(b) Charged to capital accounts	\$ _____								
(c) Charged to other accounts	\$ _____								
Total	\$ <u> - </u>								
11	<p>Distribution of charges to operating expenses by primary accounts.</p> <p>Number and Title of Account</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Total _____</p>								
12	<p>What relationship, if any, exists between respondent and supervisory and/or managing concerns?</p> <p>_____</p> <p>_____</p> <p>_____</p>								

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	44	3,125,075
3	Employees - Water treatment	24	3,773,460
4	Employees - Transmission and distribution	40	4,593,975
5	Employees - Customer account	60	4,932,940
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	10	7,400,527
9	General office	108	8,484,275
10	Total	286	\$ 32,310,251

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various		15		1	16	10	24,484	21	99,361
2						-				
3						-				
4	Total	-	15	-	1	16	10	\$ 24,484	21	\$ 99,361

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

SCHEDULE C-5

Expenditures for Political Purposes

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

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

SCHEDULE C-6

Loans to Directors, or Officers, or Shareholders

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

1	None	
2		
3		
4		
5		
6	Total	\$ -

SCHEDULE C-7

Bonuses Paid to Executives & Officers

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

1	None	
2		
3		
4		
5		
6	Total	\$ -

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS								FLOW IN(unit) ²	Annual Quantities Diverted	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions	(Unit) ²		
				Claim	Capacity	Max.	Min.			
1	Summit Treatment Plant	Lytle Creek	Edison Afterbay					6,985,216	CCF	
2										
3										
4										
5										

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

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

Purchased Water for Resale			
16	Purchased from		
17	Annual quantities purchased	(Unit chosen) ²	3,801,176 CCF
18			
19			

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

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	6	8,290,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	68	59,161,000	Includes 431,000 Gallons of Recycled Water
12	Concrete			
13	Total	74	67,451,000	

SAN GABRIEL VALLEY WATER COMPANY
Wells - Los Angeles County Division
2024

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity * GPM	Annual Quantity CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	96	102	1,279	2,129
1D	11828 E. Ranchito Street	18" x 834'	97	106	2,993	1,323,861
1E	11828 E. Ranchito Street	18" x 830'	85	100	3,858	91,610
2D	4921 N. Tyler Avenue	20" x 600'	88	118		3,807
2E	4921 N. Tyler Avenue	18" x 620'	89	104	1,408	1,117,660
2F	4921 N. Tyler Avenue	20" x 620'	91	103	995	289,844
8B	2701 N. Loma Street	12" x 312'	47	75	1,084	1,029
8C	2701 N. Loma Street	18" x 534'	37	81	1,538	1,300
8D	2701 N. Loma Street	18" x 580'	50	71	1,866	1,744
8E	2701 N. Loma Street	18" x 970'	75	115	2,994	158,524
8F	2701 N. Loma Street	18" x 1220'	52	113	3,751	1,113,841
11A	12630 E. Fineview Street	20" x 445'	36	87	2,810	1,024,900
11B	12630 E. Fineview Street	20" x 664'	40			516
11C	12630 E. Fineview Street	20" x 419'	42	95	1,152	758
11D	12630 E. Fineview Street	20" x 460'	28	114	1,896	11,102
B1A ¹	12414 Kathleen Street	20" x 401'				
B2A ¹	122489 Pellisier Road	22" x 406'				
B4B ¹	940 Baldwin Park Boulevard	16" x 1178'	85			
B4C ¹	940 Baldwin Park Boulevard	16" x 1058'	85			
B5A ¹	209 Perez Place	16" x 510'	68			
B5B	209 Perez Place	20" x 516'	67			1,603,390
B5C ¹	209 Perez Place	18" x 1290'	58			
B5D	209 Perez Place	18" x 1335'	58			198,219
B5E	209 Perez Place	20" X 820'	104	152	3,352	1,882,097
B6C ¹	14104 E Corak Street	18" x 526'				
B6D ¹	14104 E Corak Street	18" x 1078'				
B7E	14614 E. Nelson Avenue	18" x 1203'	91	141	710	170,535
B9B	436 N. Orange Avenue	18" x 1128'	80	202	774	230,969
B11B	14453 E. Temple Avenue	18" x 860'	66	83	1,222	169,427
B24A	14650 Nelson Avenue	20" x 1170'	100	105	2,794	15,511
B24B	14650 Nelson Avenue	20" x 1170'	83	173	2,474	461
B25A	13032 Bess Avenue	20" x 800'	66	92	1,699	1,087,911
B25B	13032 Bess Avenue	20" x 1030'	109	113	1,706	1,051,466
B26A	1517 Virginia Avenue	20" x 800'	93	99	899	400,831
B26B	1517 Virginia Avenue	20" x 1030'	87	105	1,309	555,166
G4A	3350 N. Walnut Grove	14" x 402'	114	127	1,120	144,538
W1C ¹	6135 S. Pioneer Boulevard	20" x 530'	54			
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	47			
W6B ¹	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'	34			219,690
W6D	10509 E. Dunlap Crossing	18" x 800"	56	78	2,070	1,091,113
Well #5	City of Industry					929,377
Well #1 ¹	Bluff/Maynard 190N					
						14,893,326
Less: Cal Domestic Interconnections						(1,685,902)
Less: City of Industry Interconnections						(519,506)
Total All Wells						12,687,918

¹ Inactive Well

* As of December

SAN GABRIEL VALLEY WATER COMPANY

**Wells - Fontana Water Company Division
2024**

Well	Location	Casing Dimensions	Depth of Water * Static Pumping	Pumping Capacity * GPM	Annual Quantity CCF
F2A ¹	15273 Foothill Blvd.	18" x 910'	555		
F4A ²	8005 Alder Ave.	18" x 940'			
F7A	8326 Cherry Ave.	18" x 1020'	506	2,269	
F7B	8326 Cherry Ave.	20" x 1010'	494	2,560	114,274
F10B	17651 Baseline Ave.	18" x 1040'	522	775	189,112
F10C	17651 Baseline Ave.	18" x 1010'		650	277,665
F10D	1265 N. Tamarind Ave.	20" x 1300'	525	1,617	335,132
F13A	1900 North Alder Ave.	16" x 1000'	553		200,921
F13B	1900 North Alder Ave.	16" x 1140'	557	1,950	408,197
F15A ¹	5888 Citrus Ave.	18" x 1240'	657		169,662
F17B ¹	14555 San Bernardino Ave.	16" x 870'	371		
F17C ¹	14555 San Bernardino Ave.	18" x 930'	370		
F18A ¹	7706 Sierra Ave.	20" x 884'	610		
F21B	10576 Live Oak Ave.	20" x 1020'	317	2,206	42,579
F22A ¹	14777 Ceres Ave.	18" x 870'	468		
F23A	16025 Boyle Ave.	18" x 770'	358	2,425	29,542
F24A	7211 Juniper Ave.	18" x 1100'	677	2,040	
F26A	16991 Micallef St.	18" x 1140'		1,870	
F27A	Upper Lytle Creek Wash	18" x 105'	74	78	215,389
F28A	Lower Lytle Creek Wash	20" x 580'	160	163	388,369
F29A	Lower Lytle Creek Wash	20" x 656'	168	178	298,769
F30A ²	8222 Hemlock Ave.	20" x 918'			
F31A	16135 Baseline Ave.	16" x 1040'	657	1,450	
F31B	16177 Baseline Ave.	20" x 1040'	661	1,933	277,775
F32A	Lower Lytle Creek Wash	20" x 600'	248	629	329,191
F33A	Upper Lytle Creek Wash	20" x 169'	87	92	398,229
F34A ¹	Lower Lytle Creek Wash	20" x 524'	289		
F36A	Lower Lytle Creek Wash	20" x 635'	259	272	799,166
F40A	Lower Lytle Creek Wash	20" x 407'	142	179	280,615
F42A	Upper Lytle Creek Wash	20" x 157'	103	105	276,971
F44A	7980 Sultana Avenue	18" x 960'	560	2,120	88,005
F44B	7980 Sultana Avenue	18" x 1000'	571	2,000	822
F44C	7980 Sultana Avenue	18" x 1000'	576	2,200	114,448
F49A	2116 W. Baseline Road	18" x 960'		493	852,467
F54A	3221 Riverside Avenue #H	20"x670	202	237	647
Total All Wells					6,371,065

¹ Inactive Well

² Abandon Well

* As of December

**San Gabriel Valley Water Company
Purchased Water For Resale
2024**

Central Basin Municipal Water District - Potable	131,133 CCF
Central Basin Municipal Water District - Recycled	117,690 CCF
Los Angeles County Sanitation District - Recycled	6,538 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	697,439 CCF
Los Angeles County Division	<u>952,800 CCF</u>
San Bernardino Valley Municipal Water District	1,586,194 CCF
Inland Empire Utilities Agency - Potable	1,107,252 CCF
Inland Empire Utilities Agency - Recycled	154,930 CCF
Fontana Water Company Division	<u>2,848,376 CCF</u>
Total	<u><u>3,801,176 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)						7,877		150,297	20,744
13	Concrete									
14	Copper		166	384						
15	Riveted steel						15,834		6,016	4,358
16	Standard screw	6,976	1,674	51,410	3,966	2,823	7,656	1,095	505	138
17	Screw or welded casing			8,533	2,224	5,454	28,441	9,643	9,281	1,016
18	Cement - asbestos					446	248,119		1,050,574	698,090
19	Welded steel					830	35,666	1,482	526,806	926,342
20	Wood									
21	Other (specify) Plastic		390	3,122			12,133		173,025	203,006
22	Total	6,976	2,230	63,449	6,190	9,553	356,066	12,220	1,918,622	1,853,694

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)	9,161	9,934	2,989	5,420					206,422
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			28,516
28	Standard screw									76,243
29	Screw or welded casing									64,592
30	Cement - asbestos	326,824	162,458	12,692	84,942	1,313				2,585,458
31	Welded steel	80,900	824,991	31,704	689,421	9,592	49,863	253,081	93,562	3,524,240
32	Wood									-
33	Other (specify) Plastic	4,705	6,913		108					403,402
34	Total	434,519	1,009,122	52,373	812,899	23,786	53,133	255,731	93,576	6,964,139

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	87,667	87,830		
Commercial	7,119	7,109		
Industrial	116	115		
Public authorities	554	544		
Irrigation	1,470	1,510		
Other (specify) Construction	128	138		
Other (specify) Recycled	87	94		
Agriculture				
Subtotal	97,141	97,340	-	-
Private fire connections			2,668	2,729
Public fire hydrants			9,732	10,083
Total	97,141	97,340	12,400	12,812

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	62,042	
3/4 - in	3,794	16,505
1 - in	28,120	72,669
1.5 - in	1,945	1,205
2 - in	3,662	3,820
3 - in	177	40
4 - in	88	789
6 - in	138	802
8 - in	91	922
Other	184	588
Total	100,241	97,340

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____ 349
4. Found fast, requiring billing adjustment	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less	_____ 66,326
2. More than 10, but less than 15 years	_____ 19,114
3. More than 15 years	_____ 14,801

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	1,098,861	1,024,589	1,008,940	1,067,665	1,230,232	1,420,263	1,625,669	8,476,219
Commercial	333,734	316,006	291,789	340,943	373,703	385,988	424,325	2,466,488
Industrial	215,000	181,119	177,568	203,729	207,836	212,921	219,088	1,417,261
Public authorities	70,245	57,572	41,273	75,776	104,183	121,573	143,570	614,192
Irrigation	95,860	57,353	38,236	80,530	143,709	207,972	249,721	873,381
Other (specify) - Recycled	21,314	13,017	23,067	39,361	101,388	126,451	145,589	470,187
Other (specify) - Construction	596	3,585	2,958	10,470	11,128	16,818	21,636	67,191
Total	1,835,610	1,653,241	1,583,831	1,818,474	2,172,179	2,491,986	2,829,598	14,384,919

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	1,637,655	1,824,557	1,580,053	1,409,444	1,335,930	7,787,639	16,263,858	15,581,292
Commercial	412,309	482,774	425,589	385,857	366,098	2,072,627	4,539,115	4,658,113
Industrial	211,699	248,552	202,356	208,264	173,173	1,044,044	2,461,305	2,561,133
Public authorities	148,773	186,354	133,991	114,148	94,830	678,096	1,292,288	2,095,370
Irrigation	276,218	309,557	276,308	218,550	178,329	1,258,962	2,132,343	1,907,761
Other (specify) - Recycled	136,899	144,762	103,343	80,632	65,966	531,602	1,001,789	767,452
Other (specify) - Construction	12,221	8,940	7,658	6,342	10,255	45,416	112,607	98,887
Total	2,835,774	3,205,496	2,729,298	2,423,237	2,224,581	13,418,386	27,803,305	27,670,008

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

Total acres irrigated _____

Total population served _____ 502,580

SCHEDULE D-8 Status With State Board of Public Health	
--	--

- | | | | |
|--|----|---|--|
| | 1. | Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? | |
| | | Answer: Yes <u>X</u> No <u> </u> | |
| | 2. | Are you having routine laboratory tests made of water served to your consumers? | |
| | | Answer: Yes <u>X</u> No <u> </u> | |
| | 3. | Do you have a permit from the State Board of Public Health for operation of your water system? | |
| | | Answer: Yes <u>X</u> No <u> </u> | |
| | 4. | Date of permit: <u>See Note*</u> | |
| | 5. | If permit is "temporary", what is the expiration date? <u> </u> | |
| | 6. | If you do not hold a permit, has an application been made for such permit? | |
| | | Answer: Yes <u> </u> No <u> </u> | |
| | 7. | If so, on what date? <u> </u> | |

<p align="center">SCHEDULE D-9</p> <p align="center">Statement of Material Financial Interest</p>	
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Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

No material financial interest existed during the year and non contemplated at the end of the year.

* Note

Los Angeles County Division

There are three permits for this division

The El Monte - Whittier System Permit PWSID 1910039 issued by the State on March 25, 1999.

The Montebello System Permit PWSID 1910189 issued by the State on August 5, 2005.

The Montebello 2 Water System Permit PWSID 1910117 issued by the State on March 21, 2023

Fontana Water Company Division

The Fontana System Permit PWSID 3610041 issued by the State on April 30, 1997.

<p style="text-align: center;">SCHEDULE E-1 Balancing and Memorandum Accounts</p>									
Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	(Over) Under Collected
									End of Year Balance (i)
1	Pump Tax and Purchased Water	W-4505, W-4590 & D.17-06-008	\$ 1,636,574		749,404	94,973	(472,033)		\$ 2,008,918
2	Water Production	D.04-07-034, W-4498 & W-4590	\$ (11,502,767)		(4,241,112)	(485,708)		6,161,198	\$ (10,068,389)
3	Purchased Power	W-4382, W-4498, W-4505, W-4590, D.04-07-034	\$ 2,913,596	(4,272,654)	1,416,685	73,414	(341,054)		\$ (210,013)
4	Water Quality Litigation (LA) (Note A)	W-0494 & D.04-07-034, D.24-03-005/AL 600	\$ 6,583,065	(11,385,275)	121,872	(231,944)	(487,938)	1,241,081	\$ (4,159,139)
5	Water Revenue Adjustment Mechanism	D.10-04-031	\$ 2,224,445		124,631	110,075	(1,285,477)		\$ 1,173,673
6	Customer Assistance Program (CAP), formally known as California Alternative Rates for Water Balancing Account	D.05-05-015, D.04-07-034, D.24-03-005/AL 600	\$ 2,961,145	(137,210)	106,455	161,227	(796,732)		\$ 2,294,885
7	Facilities Fee Memorandum Account	D.07-04-046	\$ (27,646,479)	(4,582,700)	1,038,711	(1,521,302)			\$ (32,711,770)
8	EI Monte Office Memo/Balancing Account (LA)	D.20-08-006, D.24-03-005/AL 600	\$ 3,514	(2,647)		141			\$ 1,008
9	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	\$ -						\$ -
10	Conservation Program Balancing Account	D.09-06-027	\$ (394,985)	(1,523,894)	1,438,945	(24,742)		159,043	\$ (345,633)
11	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	\$ 630,824			32,703			\$ 663,527
12	Water Conservation Memorandum Account	W-4576	\$ 66,429			3,444			\$ 69,873
13	CEMA - Covid 19	E-3238	\$ 116,867		(5,637)	5,766			\$ 116,996
14	Previously Authorized Balance Balancing Account	W-5043 & AL 453	\$ (24,593)		-	(1,434)	(11,470)	1,083	\$ (36,414)
15	Drought Lost/Surcharge Revenues Memorandum Account	W-5169 & AL 507-A, AL 508-A	\$ 5,939,617			307,922			\$ 6,247,539
16	Payment Options Memorandum Account	W-5023	\$ 41,996			2,177			\$ 44,173
17	School Lead Testing Memorandum Account (Note B)	AL 491-A	\$ 811			15			\$ 826
18	Water Rights Memo/Balancing Account	D.17-06-008, D.24-03-005/AL 600	\$ 1,892,887	(3,926,332)		(100,428)		432,197	\$ (1,701,676)
19	2018 Tax Accounting Memo/Balancing Account	Water Division letter dated 12/22/17, D.24-03-005/AL 600	\$ 627,328			25,035	(474,582)		\$ 177,781
20	PFAS Memo Account	W-5226	\$ 241,082		259,789	19,651			\$ 520,522
21	D. 20-08-006 IRMA/Balancing Account	D.20-08-006, D.24-03-005/AL 600	\$ 131,530			1,117	(446,050)	91,198	\$ (222,205)
22	D. 22-01-003 IRMA	D.24-03-005	\$ 5,476,752		5,580,276	546,751			\$ 11,603,779
23	Drinking Water Fees Balancing Account	W-4698/AL 594	\$ -	(246,426)	231,015	1,951			\$ (13,460)
24	Montebello Acquisition Memorandum Account (LA)	D.24-03-005/AL 600	\$ -		2,374,827	80,386			\$ 2,455,213
25	Conservation Regulation Memorandum Account	AL 611	\$ -		18,516	34			\$ 18,550
	Total		\$ (8,080,365)	(26,077,138)	9,214,377	(898,776)	(4,315,336)	8,085,800	\$ (22,071,438)

Note : (A) D.04-07-034 directed San Gabriel to track settlement proceeds in the Water Quality Litigation Memorandum Account as a discrete balance for future disposition by the Commission. The settlement proceeds were previously reported separately as a note to Schedule E-1. As of April 13, 2024, balance of the settlement proceeds is included in the net balance of the Plaintiff-Related WQLMA for the Los Angeles County Division, per D.24-03-005/AL 600.

(B) School Lead Testing Memorandum Account closed on April 13, 2024 by D.24-03-005/AL600 without amortizing outstanding balance.

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

<p style="text-align: center;">Schedule E- 2 Description of Low-Income Rate Assistance Program(s)</p>

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 2024 (provide number of customers enrolled to total residential 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.**

<p style="text-align: center;">Schedule E- 3 Description of Water Conservation Program(s)</p>

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. In D. 20-08-047, the Commission directed regulated water utilities to rename their customer rate assistance programs as Customer Assistance Program or “CAP.” Subsequently, in D.24-03-005 the Commission authorized the name change from CARW to CAP. To qualify for the CAP 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 CAP program if they have qualified for the Energy Utility CARE Program. The monthly fixed-charge discounts below were established by D.24-03-005 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”	\$10.35	\$10.35
3/4”	\$10.35	\$10.35
1”	\$10.35	\$10.35

In the Los Angeles County division, forecasted costs are recovered through a \$0.3029/Ccf surcharge billed to non-CAP customers, subject to later true-up. In the Fontana Water Company division, forecasted costs are recovered through a \$0.3330/Ccf surcharge billed to non-CAP customers, subject to later true-up.

2. *Participation rate for Year 2024 (as a percent of total residential customers served).*

At year end, 21,632 customers or 54.6% of the adopted 39,622 residential single-family customers with a 1-inch or smaller meter qualified for the CAP program in the Los Angeles County division, and 25,073 customers or 57.7% of the adopted 43,488 residential single-family customers with a 1-inch or smaller meter qualified for the CAP 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 CAP balancing accounts was \$2,294,885.

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 2024, the Company partnered with Upper San Gabriel Valley Municipal Water District (“Upper District”) and Central Basin Municipal Water District (“Central Basin”) to deliver 1,886.29-acre feet (approximately 6.41% 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 to help offset the cost of implementing the improvements recommended in the CII Audit Reports.
- 6) HET Distribution – The Company hired contractors 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 14 presentations were completed during the 2024 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 16,17 to April 7, 13	Mini Solar Boat Challenge
April 13th	Sanitation Districts’ Earth Day
June 21st	City of Baldwin Park Wellness & Nature Walk
August 1st	City of South El Monte National Night Out

Fontana Water Company Division

- 1) HET Direct Installation for Customer Assistance Program for Water Customers – The Company works with EcoTech Services Inc. to provide and install a maximum of two HETs per eligible Customer Assistance Program 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) Colton Joint Unified School District Turf Replacement Program – The Company is providing financial assistance to support the replacement of turf around a heavily trafficked playground at Mary B. Lewis Elementary School. The project involves installing synthetic grass to promote long term water conservation.
- 8) 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>
April 13th	Fontana Walks! event
May 30, 31 & June 1	Fontana Days’ Festival
July 22nd	Drip Kit Giveaway and Irrigation Month event
August 6th	City of Fontana National Night Out
October 5th	CWBWCD Pumpkin & Garden Festival
October 26th	City of Fontana Halloween at Cypress Center

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

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	330,257	32,157	10.3
3/4"	43,205	3,294	13.1
1"	63,030	5,443	11.6
1 1/2"	4,990	83	60.1
2"	1,642	435	45.6
3"	66	24	33.0

Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	307,071	22,577	13.6
3/4"	2,109	158	13.3
1"	296,379	19,803	15.0
1 1/2"	509	8	64.2
2"	238	6	39.6

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 2024 annual average consumption by ratemaking department.

Los Angeles County Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	3,963,080	32,157	123.2
3/4"	518,455	3,294	157.4
1"	756,358	5,443	139.0
1 1/2"	59,878	83	721.4
2"	19,703	36	547.3
3"	794	2	397.0

Fontana Water Company Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	3,684,856	22,577	163.2
3/4"	25,304	158	159.8
1"	3,556,544	19,803	179.6
1 1/2"	6,103	8	770.9
2"	2,851	6	475.2

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

Los Angeles County Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf))
5/8"	330,257	32,157	10.3
Tier 1	238,846	32,157	7.4
Tier 2	75,178	32,157	2.3
Tier 3	16,233	32,157	0.5
3/4"	43,205	3,294	13.1
Tier 1	24,751	3,294	7.5
Tier 2	12,981	3,294	3.9
Tier 3	5,473	3,294	1.7
1"	63,030	5,443	11.6
Tier 1	38,968	5,443	7.2
Tier 2	16,313	5,443	3.0
Tier 3	7,749	5,443	1.4
1 1/2"	4,990	83	60.1
Tier 1	1,356	83	16.3
Tier 2	1,301	83	15.7
Tier 3	2,333	83	28.1
2"	1,642	36	45.6
Tier 1	310	36	8.6
Tier 2	509	36	14.1
Tier 3	823	36	22.9
3"	66	2	33.0
Tier 1	18	2	9.0
Tier 2	29	2	14.5
Tier 3	19	2	9.5

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	307,071	22,577	13.6
Tier 1	215,972	22,577	9.6
Tier 2	71,848	22,577	3.2
Tier 3	19,251	22,577	0.9
3/4"	2,109	158	13.3
Tier 1	1,496	158	9.4
Tier 2	426	158	2.7
Tier 3	187	158	1.2
1"	296,379	19,803	15.0
Tier 1	199,993	19,803	10.1
Tier 2	73,252	19,803	3.7
Tier 3	23,133	19,803	1.2
1 1/2"	509	8	64.2
Tier 1	113	8	14.2
Tier 2	131	8	16.6
Tier 3	265	8	33.5
2"	238	6	39.6
Tier 1	59	6	9.8
Tier 2	94	6	15.7
Tier 3	85	6	14.1

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

Los Angeles County Division

	Monthly Average
Total Residential Conservation Rate Customers	41,015
Disconnection Notices	Not Available
Disconnected for Non-Payment	588
Reconnected	Not Available

Fontana Water Company Division

	Monthly Average
Total Residential Conservation Rate Customers	42,552
Disconnection Notices	Not Available
Disconnected for Non-Payment	871
Reconnected	Not Available

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 2024 was \$2,962 for the Los Angeles County division and \$4,186.55 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 886.29 acre feet (821666.7 Ccf) of recycled water and Fontana Water Company division delivered 286 acre feet (124,473 Ccf) in 2024 to its CII customers. Recycled water is accounted for in the DWR per-capita water use calculation, and as such its increased use in place of potable water would lower GPCD water use.

INFORMATION-ONLY FILING LOW-INCOME DATA REPORT

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

Los Angeles County Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	198,563	18,077	11.0
3/4"	14,616	1,077	13.6
1"	23,698	2,141	11.1

Fontana Water Company Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	224,413	15,756	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

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	198,563	18,077	11.0
Tier 1	143,812	18,077	8.0
Tier 2	45,914	18,077	2.5
Tier 3	8,837	18,077	0.5
3/4"	14,616	1,077	13.6
Tier 1	8,674	1,077	8.1
Tier 2	4,268	1,077	4.0
Tier 3	1,674	1,077	1.6
1"	23,698	2,141	11.1
Tier 1	16,326	2,141	7.6
Tier 2	5,529	2,141	2.6
Tier 3	1,843	2,141	0.9

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	217,744	15,705	13.9
Tier 1	153,959	15,705	9.8
Tier 2	51,147	15,705	3.3
Tier 3	12,639	15,705	0.8
3/4"	806	58	13.9
Tier 1	589	58	10.1
Tier 2	175	58	3.0
Tier 3	42	58	0.7
1"	141,650	9,307	15.2

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

Los Angeles County Division

	Monthly Average
Total Low-Income Conservation Rate Customers	21,365
Disconnection Notices	Not Available
Disconnected for Non-Payment	296
Reconnected	No Available

Fontana Water Company Division

	Monthly Average
Total Low-Income Conservation Rate Customers	25,070
Disconnection Notices	Not Available
Disconnected for Non-Payment	550
Reconnected	Not Available

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

Los Angeles County Division

	Monthly Average
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	13.5

Fontana Water Company Division

	Monthly Average
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	15.7

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.*

Customer Assistance Program applications are available in both San Gabriel's divisions commercial offices, our websites www.sgywater.com and www.fontanawater.com, and during conservation events. San Gabriel uses a number of methods to inform low-income customers about various conservation programs. Each year, all customers receive a bill insert that provides information and application regarding the Customer Assistance 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
2024**

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	\$150,000	5	150	\$750	0.1075	20	0.5	10.8
Controller and Nozzle Retrofit	WBIC		36	825	29,700	0.325	7.5	11.7	87.8
	Sprinkler Nozzles	\$200,000	1,481	13	\$19,250	0.0044	5	6.5	32.6
High Efficiency Toilet Distribution Program	High Efficiency Toilets	\$150,000			\$371,760	0.0517	20	0.0	0.0
Create Your Garden		\$50,000			\$9,563				
Responsive Drip Irrigation Pilot Program					\$3,215				
Recycle Water Retrofit		\$100,000			\$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	\$110,000			\$35,539				
Grand Total		\$760,000			\$469,777			19	131

* 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 Outreach/Education

Schedule E-3: Water Conservation Program
Fontana Water Company Division
2024

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. ***		9,792	varies	-\$1,560	varies	varies	30.8	233.6
2. Conservation Outdoor Drip Kits	150 sq. ft. of drip hose, 26 drip emitters, 50 feet of micro drip tubing.		97		\$0	0.00000614	10.0	0.089	0.893
3. Weather Based Irrigation Controller and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program	Various WBIC models		53	\$660 - \$720	\$123,068	0.325	10.0	17.2	172.3
	Various Sprinkler Nozzles models		2,428	\$9 - \$13		0.0044	5.0	10.7	53.4
	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 CAP customers. Program with EcoTech.		185	\$225 to \$340	\$89,187	0.0425	20	7.9	157.3
5. Do-It-Yourself Garden Program	Replace grass lawn with a drought-tolerant garden. An assisted DYI program for residential customers with plan, turf removal, new plants and mulch.		28,422	\$6.10 to \$10.40 per sq. ft.	\$280,950	0.00013	10	3.7	36.9
6. HE Clothes Washers for CAP Customers	Replacing clothes washers with new HE units. Program with SoCal Gas Co.		75	\$150	\$11,250	0.0345	14.0	2.6	36.2
7. CII Turf Replacement for CJUSD	Program to convert existing turf area over to artificial turf area at once school site.		4,763	1 site	\$47,599	0.00013	10	0.6	6.2
Education and Public Outreach									
10. Education and Public Outreach Materials / Other	Promotional materials, postage, conservation meetings, event sponsorships, membership dues, employees education, over time, and ads.				\$50,239				
Grand Total		\$447,500			\$600,733			101.8	1054.1

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

Schedule E-4
Report on Affiliate Transactions

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

	<u>Amount</u>
Utility Investment Company	220,814
Total	<u><u>220,814</u></u> *

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

1. (g) Periodic short term loans from affiliate (Utility Investment Company)
Maximum outstanding at any one time - \$10,000,000. Amount outstanding at year-end - \$0.00

Interest paid on short-term loans from affiliate (Utility Investment Company)
Total for 2024 - \$690,059.50.

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

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

None.

1. Current Fiscal Agent:

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

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

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

Not Applicable.

1. Trust Account Information:

Bank Name:	_____
Address:	_____
Account Number:	_____
Date Opened:	_____

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

A. Commercial

NAME	AMOUNT

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned _____ R.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, 2024 through December 31, 2024.

President
Title (Please Print)



Signature

(626) 448-6183
Telephone Number

April 30, 2025
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2024

	Performance	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS	Measure						
(A) % Calls Answered in 30 seconds	> or = 80.0%	88.9%	93.7%	93.6%	92.7%	92.0%	
(B) Abandonment Rate	< or = 5.0%	11.1%	6.3%	6.4%	7.3%	8.0%	
2. BILLING PERFORMANCE STANDARDS							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.1%	0.1%	0.1%	0.1%	0.1%	
(C) % of Payment Posting Errors	< or = 1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
(D) % Final Bill and Final Read							No performance measure. In compliance
3. METER READING PERFORMANCE STANDARD							
(A) % Meters Not Read	< or = 3.0%	0.2%	0.1%	0.1%	0.1%	0.1%	
4. WORK COMPLETION PERFORMANCE STANDARDS							
(A) % of Scheduled Appointments Missed	< or = 5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
(B) % Customer Requested Scheduled Orders Missed	< or = 5.0%	4.2%	0.9%	1.0%	0.9%	1.2%	
5. RESPONSE TO CUSTOMER AND REGULATORY							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.01%	
6. SERVICE INTERRUPTION							
(1) Date and time of service interruption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

Appendix B

Compliance Plan Included as Part of
San Gabriel Valley Water Company's
2024
Annual P.U.C. Report

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

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

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San Gabriel Valley Water Company

Affiliated Company Transaction Procedures

April 16, 2025

INTRODUCTION

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

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

I. Affiliates of San Gabriel

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

II. Shared Corporate Support

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

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

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

III. Utility Operations and Service Quality

- A. San Gabriel is now and shall continue to be in compliance with applicable Federal and State statutes, laws and administrative regulations.
- B. San Gabriel shall not:
 - 1. Offer non-tariffed products or services, unless the company's executive management having oversight responsibility first approves doing so and puts into place procedures complying with the Commission's ATRs;
 - 2. Solicit business on behalf of its affiliates nor acquire information on behalf of or to provide to its affiliates;

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

IV. Separation

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

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

V. Pricing of Goods or Services between San Gabriel

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

VI. Financial Health

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

VII. Regulatory Oversight

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

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

VIII. Compliance Plans

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

ATTACHMENT A
San Gabriel Valley Water Company Affiliates

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

UNITED RESOURCES, INC.

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

UTILITY INVESTMENT COMPANY

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

ROSEMEAD PROPERTIES, INC.

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

ARIZONA WATER COMPANY

Chairman of the Board and Chief Executive Officer, Director..... R. W. Nicholson
President and Chief Operating Officer, Director..... F. K. Schneider
Vice President and Treasurer..... K. N. Rogers
Vice President – Engineering..... A. J. Haas
Vice President – Operations..... M. E. Kieren
Vice President and General Counsel, Secretary..... E. R. Spear
Vice President – Rates and Revenues N. Y. Liu
Vice President – Water Resources..... T. S. Rossi
Vice President – Customer Service and Special Projects C. G. Alario
Assistant Treasurer..... T. E. Scott
Assistant Secretary, Director..... R. J. DiPrimio
Director..... K. M. Moseley
Director..... S. R. Thomas
Director..... W. M. Garfield
Director..... J. M. Reiker

SAN GABRIEL VALLEY WATER COMPANY

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

ATTACHMENT B
SERVICES AGREEMENT

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

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

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

NOW THEREFORE, the parties hereto agree as follows:

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

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

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

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

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

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

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

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

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


Attachment B

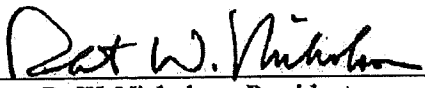
9. San Gabriel employees shall not disclose proprietary or confidential information pertaining to San Gabriel that would create the opportunity for preferential treatment or unfair competitive advantage, lead to customer confusion, or create significant opportunities for cross subsidy of affiliates.

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

UTILITY INVESTMENT COMPANY

SAN GABRIEL VALLEY WATER
COMPANY

By 
M. L. Whitehead, President

By 
R. W. Nicholson, President

VERIFICATION

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

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

Executed at El Monte, California, on April 16, 2025.



M.L. Whitehead
President

VERIFICATION

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

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

Executed at El Monte, California, on April 14, 2025.



Robert J. DiPrimio
President

Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W

**2024
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, 2024**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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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)	489,436,400	34,389,940	(552,026)	-	\$ 523,274,314
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	41,012,683	32,731,062.31		(34,389,940)	\$ 39,353,805
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	\$ 530,409,508	\$ 67,121,002	\$ (552,026)	\$ (34,389,940)	\$ 562,588,544

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	13,810				\$ 13,810
3	302	Franchises and Consents	2,500				\$ 2,500
4	303	Other Intangible Plant	10				\$ 10
5		Total Intangible Plant	\$ 16,320	\$ -	\$ -	\$ -	\$ 16,320
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 38,022,562	\$ 71,280			\$ 38,093,842
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	-				\$ -
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				\$ -
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	10,302,005	22,462			\$ 10,324,467
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 10,302,005	\$ 22,462	\$ -	\$ -	\$ 10,324,467
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	17,954,721	4,104,082			\$ 22,058,803
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	35,330,898	4,243,990			\$ 39,574,888
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 53,285,619	\$ 8,348,072	\$ -	\$ -	\$ 61,633,691
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	4,545,280	76,341			\$ 4,621,620
30	332	Water Treatment Equipment	66,809,320	1,271,556			\$ 68,080,876
31		Total Water Treatment Plant	\$ 71,354,600	\$ 1,347,897	\$ -	\$ -	\$ 72,702,497

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	33,783,632	3,923,695			\$ 37,707,327
35	343	Transmission and Distribution Mains	171,516,222	11,041,335			\$ 182,557,557
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	77,680,133	5,781,381	(28,823)		\$ 83,432,691
38	346	Meters	7,130,971	1,590,743	(118,747)		\$ 8,602,967
39	347	Meter Installations					\$ -
40	348	Hydrants	10,659,773	955,796	(24,677)		\$ 11,590,892
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 300,785,860	\$ 23,292,950	\$ (172,247)	\$ -	\$ 323,906,563
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,257,774	292,324			\$ 2,550,098
46	372	Office Furniture and Equipment	4,287,376	226,366	(189,748)		\$ 4,323,994
47	373	Transportation Equipment	4,255,307	221,621	(146,751)		\$ 4,330,176
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	1,187,829	546,251	(43,280)		\$ 1,690,800
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 12,409,100	\$ 1,286,561	\$ (379,779)	\$ -	\$ 13,315,882
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-				\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 486,176,066	\$ 34,369,221	\$ (552,026)	\$ -	\$ 519,993,261
62		Common Plant (General Office Prorate)	\$ 19,393,921	\$ 4,400,585	\$ (618,220)	\$ -	\$ 23,176,286

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	-				\$ -
2	394	Recycled Water Land and Land Rights	-				\$ -
3	395	Recycled Water Depreciable Plant	3,260,335	20,719			\$ 3,281,053
4		Total Recycled Water Utility Plant	\$ 3,260,335	\$ 20,719	\$ -	\$ -	\$ 3,281,053

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	County of Los Angeles 99-0092F	4/19/98	40	4/19/98	2,500
2					
3					
4					
5	Total				\$ 2,500

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Account 110 - Other Physical Property

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

SCHEDULE A-4 RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Balance 12/31/2024 (b)	Balance 1/1/2024 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	523,274,314	489,436,400
3		Construction Work in Progress	39,855,461	44,700,606
4		General Office Prorate	23,176,286	19,393,921
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 586,306,061	\$ 553,530,927
6		Less Accumulated Depreciation		
7		Plant in Service	162,928,388	\$ 151,582,161
8		General Office Prorate	5,122,660	4,688,781
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 168,051,048	\$ 156,270,941
10		Less Other Reserves		
11		Deferred Income Taxes	35,278,921	33,938,752
12		Deferred Investment Tax Credit	381,759	410,940
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 35,660,680	\$ 34,349,692
15		Less Adjustments		
16		Contributions in Aid of Construction	56,754,277	55,701,785
17		Advances for Construction	28,842,790	2,876,401
18		Other (1)	(1,465,808)	(1,406,377)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 84,131,259	\$ 57,171,809
20		Add Materials and Supplies	\$ 2,656,332	\$ 2,324,375
21		Add Working Cash (=Line 34)	13,384,491	11,045,676
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 314,171,940	\$ 319,108,536
		(1) Other Adjustment		
		Deferred Debit Income Tax	(1,465,808)	(1,406,377)
		Net Other Adjustment	(1,465,808)	(1,406,377)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 65,484,524	\$ 54,090,672
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 87,036,461	\$ 78,426,677
28		Other Revenues: Flat Rate Monthly Billing	\$ 2,108,271	\$ 1,991,141
29		Total Revenues (=Line 27 + Line 28)	\$ 89,144,732	\$ 80,417,818
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0236	0.0248
31		5/24 x Line 25 x (100% - Line 30)	13,319,962	10,989,873
32		1/24 x Line 25 x Line 30	64,529	55,803
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 13,384,491	\$ 11,045,676
		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	\$ 151,118,262	\$ 1,610	\$ -	\$ 4,688,781	463,899
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	8,891,256			887,801	46,109
	(b) Charged to Account 504 ⁽¹⁾		63			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,588,872				18,188
5	(e) Charged to clearing accounts	439,511			110,316	
6	(f) Salvage recovered	66,654			71,293	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 11,986,292	\$ 63	\$ -	\$ 1,069,410	\$ 64,296
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(547,244)			(635,530)	
11	(b) Cost of removal	(157,117)			-	
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (704,361)	\$ -	\$ -	\$ (635,530)	\$ -
14	Balance in reserve at end of year	\$ 162,400,193	\$ 1,672	\$ -	\$ 5,122,660	\$ 528,195
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements	-				\$ -
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	5,515,343	327,961		(22,250)	\$ 5,821,054
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 5,515,343	\$ 327,961	\$ -	\$ (22,250)	\$ 5,821,054
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	6,422,554	572,193		28,600	\$ 7,023,348
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	21,748,549	1,374,521		(19,675)	\$ 23,103,394
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 28,171,103	\$ 1,946,715	\$ -	\$ 8,925	\$ 30,126,742
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	394,760	99,461			\$ 494,221
21	332	Water Treatment Equipment	23,746,582	2,252,666			\$ 25,999,248
22		Total Water Treatment Plant	\$ 24,141,341	\$ 2,352,127	\$ -	\$ -	\$ 26,493,468
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	7,578,237	697,037		(22,843)	\$ 8,252,431
27	343	Transmission and Distribution Mains	53,343,205	3,514,111		(69,000)	\$ 56,788,316
28	344	Fire Mains	15,083				\$ 15,083
29	345	Services	22,401,911	2,046,021	(24,041)	(3,291)	\$ 24,420,600
30	346	Meters	312,441	145,539	(118,747)	20,268	\$ 359,501
31	347	Meter Installations					\$ -
32	348	Hydrants	4,321,038	271,686	(24,677)	(20,058)	\$ 4,547,990
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 87,971,916	\$ 6,674,394	\$ (167,465)	\$ (94,924)	\$ 94,383,921
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	659,980	49,040			\$ 709,020
38	372	Office Furniture and Equipment	776,804	194,186	(189,748)		\$ 781,243
39	373	Transportation Equipment	2,738,337	354,580	(146,751)	7,000	\$ 2,953,167
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	419,508	1,306			\$ 420,814
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	1,187,829	83,624	(43,280)	10,787	\$ 1,238,959
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 5,782,458	\$ 682,737	\$ (379,779)	\$ 17,787	\$ 6,103,203
49		Total	\$ 151,582,161	\$ 11,983,934	\$ (547,244)	\$ (90,463)	\$ 162,928,388
50		Common Plant (General Office Prorate)	\$ 4,688,781	\$ 998,117	\$ (635,530)	\$ 71,293	\$ 5,122,660

SCHEDULE B-1

Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	56,721,734	49,225,519	\$ 7,496,215
4		601-1.2 Residential Low Income Discount (Debit)	(2,680,426)	(2,533,816)	\$ (146,610)
5		601-2 Commercial Sales	18,772,300	18,107,762	\$ 664,538
6		601-3 Industrial Sales	3,267,500	3,461,698	\$ (194,198)
7		601-4 Sales to Public Authorities	4,358,922	6,377,366	\$ (2,018,444)
8		Sub-total	\$ 80,440,030	\$ 74,638,529	\$ 5,801,501
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	2,319,368	1,876,673	\$ 442,695
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 2,319,368	\$ 1,876,673	\$ 442,695
20	604	Private Fire Protection Service	2,108,271	1,991,141	\$ 117,130
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	276,065	148,684	\$ 127,381
26		Sub-total	\$ 2,384,336	\$ 2,139,825	\$ 244,510
27		Total Water Service Revenues	\$ 85,143,734	\$ 78,655,027	\$ 6,488,706
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	4,277,063	1,911,475	\$ 2,365,588
30	611	Miscellaneous Service Revenues	276,699	138,923	\$ 137,776
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	14,032,281	12,016,666	\$ 2,015,615
34	615	Recycled Water Revenues	2,956,830	2,201,979	\$ 754,851
35		Total Other Water Revenues	\$ 21,542,874	\$ 16,269,043	\$ 5,273,831
36	501	Total operating revenues	\$ 106,686,607	\$ 94,924,070	\$ 11,762,537

SCHEDULE B-1a

Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	106,686,607
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	\$ 106,686,607

¹ Should be segregated to operating districts.

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B				\$ -
6	703	Miscellaneous expenses	A			6,060	7,186	\$ (1,126)
7	704	Purchased water	A	B	C	17,555,355	18,070,231	\$ (514,876)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			115,504	74,477	\$ 41,027
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 17,676,919	\$ 18,151,894	\$ (474,975)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		231,107	147,290	\$ 83,817
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		558,108	602,131	\$ (44,024)
28	725	Miscellaneous expenses	A			243,548	247,843	\$ (4,295)
29	726	Fuel or power purchased for pumping	A	B	C	6,419,990	5,239,465	\$ 1,180,526
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		84,351	117,329	\$ (32,978)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		303,219	312,735	\$ (9,516)
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		429,222	411,103	\$ 18,119
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 8,269,546	\$ 7,077,897	\$ 1,191,649

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		374,166	359,757	\$ 14,409
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			7,137,223	5,607,510	\$ 1,529,713
43	743	Miscellaneous expenses	A	B		987	52	\$ 935
44	744	Chemicals and filtering materials	A	B		5,410,634	5,366,616	\$ 44,018
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		39,554	54,135	\$ (14,580)
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		6,108	6,016	\$ 91
49	748	Maintenance of water treatment equipment	A	B		687,118	193,188	\$ 493,930
50		Total water treatment expenses				\$ 13,655,790	\$ 11,587,274	\$ 2,068,516
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		421,639	320,239	\$ 101,400
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			33,444	31,160	\$ 2,285
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			562,960	436,576	\$ 126,384
58	754	Meter expenses	A			148,438	199,764	\$ (51,326)
59	755	Customer installations expenses	A			275,304	283,496	\$ (8,192)
60	756	Miscellaneous expenses	A			74,900	59,749	\$ 15,151
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		16,614	45,734	\$ (29,120)
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		62,764	51,223	\$ 11,542
66	761	Maintenance of trans. and distribution mains	A			1,010,557	781,184	\$ 229,373
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,344,247	1,290,525	\$ 53,722
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			72,554	69,713	\$ 2,841
72	765	Maintenance of hydrants	A			276,733	446,218	\$ (169,485)
73	766	Maintenance of miscellaneous plant	A			287,034	269,541	\$ 17,493
74		Total transmission and distribution expenses				\$ 4,587,188	\$ 4,285,121	\$ 302,066

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		209,350	198,982	\$ 10,368
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		737,062	664,845	\$ 72,216
80	773	Customer records and collection expenses	A			2,486,150	2,160,399	\$ 325,751
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			897,300	272,734	\$ 624,565
83	775	Uncollectible accounts	A	B	C	82,928	(60,563)	\$ 143,490
84		Total customer account expenses				\$ 4,412,789	\$ 3,236,398	\$ 1,176,391
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				1,654,946	1,291,315	\$ 363,631
97		Total recycled water expenses				\$ 1,654,946	\$ 1,291,315	\$ 363,631
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	5,123,066	4,620,018	\$ 503,048
101	792	Office supplies and other expenses	A	B	C	1,339,106	943,914	\$ 395,192
102	793	Property insurance	A			203,212	203,115	\$ 97
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			1,995,874	1,798,110	\$ 197,764
105	795	Employees' pensions and benefits	A	B	C	6,480,028	5,995,397	\$ 484,631
106	796	Franchise requirements	A	B	C	924,985	830,290	\$ 94,695
107	797	Regulatory commission expenses	A	B	C	378,488	74,992	\$ 303,496
108	798	Outside services employed	A			183,914	239,439	\$ (55,525)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			229,611	236,639	\$ (7,028)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	906,875	582,702	\$ 324,173
114		Total administrative and general expenses				\$ 17,765,159	\$ 15,524,615	\$ 2,240,545
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				1,721,605		\$ 1,721,605
117	811	Rents	A	B	C	85,040	84,318	\$ 722
118	812	Administrative expenses transferred - Cr.	A	B	C	(4,261,530)	(7,208,722)	\$ 2,947,193
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (2,454,885)	\$ (7,124,404)	\$ 4,669,519
121		Total operating expenses				\$ 65,567,451	\$ 54,030,109	\$ 11,537,342

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 528, 902, 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 3,213,163	3,204,410	6,000	2,753	
2	State corporation franchise tax	\$ 1,435,261	1,384,923		50,338	
3	State unemployment insurance tax	\$ 21,845	20,158			1,687
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 17,356	15,048			2,308
6	Fed. ins. contr. act (old age retire.)	\$ 1,207,316	1,067,084			140,232
7	Other federal taxes	\$ -				
8	Federal income taxes	\$ 4,708,463	4,618,063		90,400	
9	Licenses					
10	Miscellaneous					
11						
12						
13						
14	Total	\$ 10,603,403	\$ 10,309,685	\$ 6,000	\$ 143,491	\$ 144,228

SCHEDULE D-1 Sources of Supply and Water Developed

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

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

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

Purchased Water for Resale			
16	Purchased from		
17	Central Basin Municipal Water District - Potable	131,133	CCF
18	Central Basin Municipal Water District - Recycled	117,690	CCF
19	Los Angeles County Sanitation District - Recycled	6,538	CCF
20	Upper San Gabriel Valley Municipal Water District - Recycled	697,439	CCF
21			
22	Annual quantities purchased	(Unit chosen) ²	952,800 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	2	2,830,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	45	33,140,000	Gallons
12	Concrete			
13	Total	47	35,970,000	Gallons

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Los Angeles County Division
2024**

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity * GPM	Annual Quantity CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	96	102	1,279	2,129
1D	11828 E. Ranchito Street	18" x 834'	97	106	2,993	1,323,861
1E	11828 E. Ranchito Street	18" x 830'	85	100	3,858	91,610
2D	4921 N. Tyler Avenue	20" x 600'	88	118		3,807
2E	4921 N. Tyler Avenue	18" x 620'	89	104	1,408	1,117,660
2F	4921 N. Tyler Avenue	20" x 620'	91	103	995	289,844
8B	2701 N. Loma Street	12" x 312'	47	75	1,084	1,029
8C	2701 N. Loma Street	18" x 534'	37	81	1,538	1,300
8D	2701 N. Loma Street	18" x 580'	50	71	1,866	1,744
8E	2701 N. Loma Street	18" x 970'	75	115	2,994	158,524
8F	2701 N. Loma Street	18" x 1220'	52	113	3,751	1,113,841
11A	12630 E. Fineview Street	20" x 445'	36	87	2,810	1,024,900
11B	12630 E. Fineview Street	20" x 664'	40			516
11C	12630 E. Fineview Street	20" x 419'	42	95	1,152	758
11D	12630 E. Fineview Street	20" x 460'	28	114	1,896	11,102
B1A ¹	12414 Kathleen Street	20" x 401'				
B2A ¹	122489 Pellisier Road	22" x 406'				
B4B ¹	940 Baldwin Park Boulevard	16" x 1178'	85			
B4C ¹	940 Baldwin Park Boulevard	16" x 1058'	85			
B5A ¹	209 Perez Place	16" x 510'	68			
B5B	209 Perez Place	20" x 516'	67			1,603,390
B5C ¹	209 Perez Place	18" x 1290'	58			
B5D	209 Perez Place	18" x 1335'	58			198,219
B5E	209 Perez Place	20" X 820'	104	152	3,352	1,882,097
B6C ¹	14104 E Corak Street	18" x 526'				
B6D ¹	14104 E Corak Street	18" x 1078'				
B7E	14614 E. Nelson Avenue	18" x 1203'	91	141	710	170,535
B9B	436 N. Orange Avenue	18" x 1128'	80	202	774	230,969
B11B	14453 E. Temple Avenue	18" x 860'	66	83	1,222	169,427
B24A	14650 Nelson Avenue	20" x 1170'	100	105	2,794	15,511
B24B	14650 Nelson Avenue	20" x 1170'	83	173	2,474	461
B25A	13032 Bess Avenue	20" x 800'	66	92	1,699	1,087,911
B25B	13032 Bess Avenue	20" x 1030'	109	113	1,706	1,051,466
B26A	1517 Virginia Avenue	20" x 800'	93	99	899	400,831
B26B	1517 Virginia Avenue	20" x 1030'	87	105	1,309	555,166
G4A	3350 N. Walnut Grove	14" x 402'	114	127	1,120	144,538
W1C ¹	6135 S. Pioneer Boulevard	20" x 530'	54			
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	47			
W6B ¹	10509 E. Dunlap Crossing	16" x 300'				
W6C	10509 E. Dunlap Crossing	18" x 542'	34			219,690
W6D	10509 E. Dunlap Crossing	18" x 800"	56	78	2,070	1,091,113
Well #5	City of Industry					929,377
Well #1 ¹	Bluff/Maynard 190N					
						14,893,326
Less: Cal Domestic Interconnections						(1,685,902)
Less: City of Industry Interconnections						(519,506)
Total All Wells						12,687,918

¹ 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)						5,116		18,704	18,377
13	Concrete									
14	Copper		166	384						
15	Riveted steel									
16	Standard screw	1,397	1,674	5,111	3,966	2,823	7,656	1,095	134	138
17	Screw or welded casing			8,533	2,224	3,192	28,426	9,643	9,281	1,016
18	Cement - asbestos					446	233,484		636,356	472,691
19	Welded steel					830	26,820	77	206,036	317,559
20	Wood									
21	Other (specify) Plastic		390	3,122			2,794		13,937	44,988
22	Total	1,397	2,230	17,150	6,190	7,291	304,636	10,815	884,448	854,769

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)	7,793	9,921	2,989	5,420					68,320
25	Concrete									
26	Copper									550
27	Riveted steel		194							194
28	Standard screw									23,994
29	Screw or welded casing									62,315
30	Cement - asbestos	183,726	94,920	12,692	45,175	1,313				1,680,803
31	Welded steel	50,974	279,925	14,925	251,509	4,360	5,836	71,204	48,096	1,278,151
32	Wood									
33	Other (specify) Plastic	4,705			108					70,044
34	Total	247,198	384,960	30,606	302,212	5,673	5,836	71,204	48,096	3,184,711

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	43,994	44,130		
Commercial	4,745	4,698		
Industrial	45	44		
Public authorities	309	310		
Irrigation	599	613		
Other (specify) Construction	31	51		
Other (specify) Recycled	57	57		
Agriculture				
Subtotal	49,780	49,903	-	-
Private fire connections			1,427	1,450
Public fire hydrants			4,209	4,530
Total	49,780	49,903	5,636	5,980

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	37,303	
3/4 - in	3,584	12,806
1 - in	7,333	32,644
1.5 - in	1,073	799
2 - in	1,805	1,979
3 - in	101	31
4 - in	59	527
6 - in	41	541
8 - in	37	426
Other	29	150
Total	51,365	49,903

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	See General
2. Used, before repair	
3. Used, after repair	
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	33,385
2. More than 10, but less than 15 years	9,408
3. More than 15 years	8,572

SCHEDULE D-7**Water delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	536,538	507,458	513,871	531,087	594,382	653,221	725,360	4,061,917
Commercial	214,520	204,884	182,463	216,734	214,764	220,011	244,029	1,497,405
Industrial	43,176	41,040	46,398	51,009	55,698	55,664	60,807	353,792
Public authorities	37,992	34,603	24,488	39,633	55,776	56,428	76,064	324,984
Irrigation	13,265	10,163	7,922	11,278	17,054	22,185	30,530	112,397
Other (specify) - Recycled	18,488	12,563	21,952	34,402	88,177	106,645	122,602	404,829
Other (specify) - Construction	688	114	78	25	1,399	6,311	13,656	22,271
Total	864,667	810,825	797,172	884,168	1,027,250	1,120,465	1,273,048	6,777,595

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	728,355	841,887	712,793	649,481	648,524	3,581,040	7,642,957	7,251,491
Commercial	223,377	262,163	223,384	204,382	205,447	1,118,753	2,616,158	2,882,027
Industrial	55,637	67,937	57,293	56,755	54,959	292,581	646,373	736,327
Public authorities	81,506	113,302	75,304	66,124	56,122	392,358	717,342	1,531,814
Irrigation	35,268	42,639	35,821	30,287	26,150	170,165	282,562	239,950
Other (specify) - Recycled	108,851	113,506	80,477	64,536	51,343	418,713	823,542	642,978
Other (specify) - Construction	4,797	4,856	378	62	792	10,885	33,156	10,498
Total	1,237,791	1,446,290	1,185,450	1,071,627	1,043,337	5,984,495	12,762,090	13,295,085

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

Total acres irrigated _____ Unknown _____

Total population served _____ 264,980 _____

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, 2024 through December 31, 2024.

President
 Title (Please Print)

Robert J. DiPrimio
 Signature

(626) 448-6183
 Telephone Number

April 30, 2025
 Date

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Received _____

Examined _____

**CLASS A
WATER UTILITIES**

U# 337W

**2024
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, 2024**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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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)	553,086,536	32,624,452	(598,023)	(165,249)	\$ 584,947,717
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	27,529,317	51,231,340.02		(32,624,452)	\$ 46,136,205
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	\$ 580,615,853	\$ 83,855,792	\$ (598,023)	\$ (32,789,701)	\$ 631,083,921

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	2,288				\$ 2,288
3	302	Franchises and Consents	2,052				\$ 2,052
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ 4,340	\$ -	\$ -	\$ -	\$ 4,340
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 10,732,167	\$ 130,842		\$ (40)	\$ 10,862,969
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	11,191,317	96,064.76			\$ 11,287,382
16	316	Supply Mains	827,743				\$ 827,743
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 12,019,061	\$ 96,065	\$ -	\$ -	\$ 12,115,125
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	23,528,569	621,108			\$ 24,149,677
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	56,894,855	3,269,107		(90,570)	\$ 60,073,392
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 80,423,424	\$ 3,890,215	\$ -	\$ (90,570)	\$ 84,223,069
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	7,162,660				\$ 7,162,660
30	332	Water Treatment Equipment	50,703,154	81,142			\$ 50,784,296
31		Total Water Treatment Plant	\$ 57,865,814	\$ 81,142	\$ -	\$ -	\$ 57,946,956

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	32,333,991	2,551,523			\$ 34,885,514
35	343	Transmission and Distribution Mains	216,474,257	11,701,687		(47,710)	\$ 228,128,234
36	344	Fire Mains	806	8,164			\$ 8,970
37	345	Services	90,855,092	8,538,286	(101,332)	(26,621)	\$ 99,265,425
38	346	Meters	5,930,944	2,702,632	(15,571)		\$ 8,618,005
39	347	Meter Installations					\$ -
40	348	Hydrants	15,444,138	1,544,414	(74,354)	(308)	\$ 16,913,891
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 361,039,229	\$ 27,046,707	\$ (191,257)	\$ (74,639)	\$ 387,820,040
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,806,861	88,473			\$ 5,895,334
46	372	Office Furniture and Equipment	4,239,179	153,426	(176,709)		\$ 4,215,896
47	373	Transportation Equipment	5,127,321	419,745	(230,057)		\$ 5,317,009
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	330,539	246,697			\$ 577,236
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	2,353,949	471,140			\$ 2,825,089
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 17,857,849	\$ 1,379,481	\$ (406,766)	\$ -	\$ 18,830,564
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 539,941,883	\$ 32,624,452	\$ (598,023)	\$ (165,249)	\$ 571,803,064
62		Common Plant (General Office Prorate)	\$ 19,285,414	\$ 4,593,049	\$ (645,259)	\$ -	\$ 23,233,205

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	-				\$ -
2	394	Recycled Water Land and Land Rights	89,902				\$ 89,902
3	395	Recycled Water Depreciable Plant	13,054,751				\$ 13,054,751
4		Total Recycled Water Utility Plant	\$ 13,144,653	\$ -	\$ -	\$ -	\$ 13,144,653

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	County of San Bernardino 3702	3/13/01	25	3/13/01	2,052
2					
3					
4					
5	Total				\$ 2,052

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

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

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

SCHEDULE A-3 Account 110 - Other Physical Property			
Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Property not necessary or useful	3,556,902	3,571,000
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 3,556,902	\$ 3,571,000

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)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	584,947,717	553,086,536
3		Construction Work in Progress	46,631,877	31,378,535
4		General Office Prorate	23,233,205	19,285,414
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 654,812,798	\$ 603,750,485
6		Less Accumulated Depreciation		
7		Plant in Service	190,944,201.93	\$ 177,797,847
8		General Office Prorate	4,648,644	4,219,939
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 195,592,846	\$ 182,017,787
10		Less Other Reserves		
11		Deferred Income Taxes	41,254,364	39,977,114
12		Deferred Investment Tax Credit	38,609	57,804
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 41,292,973	\$ 40,034,918
15		Less Adjustments		
16		Contributions in Aid of Construction	102,567,647	98,034,271
17		Advances for Construction	33,659,405	34,568,419
18		Other (1)	(9,743,820)	(9,833,018)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 126,483,232	\$ 122,769,672
20		Add Materials and Supplies	\$ 4,331,914	\$ 3,426,630
21		Add Working Cash (=Line 34)	11,940,649	10,884,112
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 307,716,311	\$ 273,238,850
		(1) Other Adjustment		
		Water Entitlements	(5,207,571)	(5,206,321)
		Deferred Debit Income Tax	(5,472,683)	(5,630,420)
		Other	936,433	1,003,723
		Net Other Adjustment	(9,743,820)	(9,833,018)
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 58,158,751	\$ 53,041,103
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 94,079,645	\$ 84,610,439
28		Other Revenues: Flat Rate Monthly Billing	\$ 1,737,371	\$ 1,620,381
29		Total Revenues (=Line 27 + Line 28)	\$ 95,817,015	\$ 86,230,819
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0181	0.0188
31		5/24 x Line 25 x (100% - Line 30)	11,896,710	10,842,583
32		1/24 x Line 25 x Line 30	43,939	41,529
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 11,940,649	\$ 10,884,112
		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	\$ 175,869,646	\$ 1,867	\$ -	\$ 4,219,939	1,928,202
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	10,217,675			877,211	-
	(b) Charged to Account 504 ⁽¹⁾		82			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	2,851,655				283,522
5	(e) Charged to clearing accounts	672,079			109,000	
6	(f) Salvage recovered	64,873			70,442	
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 13,806,283	\$ 82	\$ -	\$ 1,056,653	\$ 283,522
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(730,379)			(627,949)	
11	(b) Cost of removal	(213,072)			-	
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (943,450)	\$ -	\$ -	\$ (627,949)	\$ -
14	Balance in reserve at end of year	\$ 188,732,478	\$ 1,949	\$ -	\$ 4,648,644	\$ 2,211,724
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	6,659,861	375,394		(44,592)	\$ 6,990,663
7	316	Supply Mains	24,187	16,307			\$ 40,494
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 6,684,048	\$ 391,701	\$ -	\$ (44,592)	\$ 7,031,157
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	6,067,810	674,214			\$ 6,742,024
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	30,277,671	2,116,087	(90,570)		\$ 32,303,188
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 36,345,481	\$ 2,790,301	\$ (90,570)	\$ -	\$ 39,045,212
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	1,872,761	159,011			\$ 2,031,772
21	332	Water Treatment Equipment	21,675,304	1,319,337			\$ 22,994,641
22		Total Water Treatment Plant	\$ 23,548,065	\$ 1,478,348	\$ -	\$ -	\$ 25,026,413
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	7,507,861	790,242			\$ 8,298,103
27	343	Transmission and Distribution Mains	65,028,211	4,544,000	(29,737)	(124,891)	\$ 69,417,583
28	344	Fire Mains	831	88			\$ 919
29	345	Services	24,724,613	2,522,986	(113,073)		\$ 27,134,526
30	346	Meters	297,273	134,661	(15,571)	25,832	\$ 442,196
31	347	Meter Installations					\$ -
32	348	Hydrants	6,366,574	403,276	(74,662)	(42,287)	\$ 6,652,902
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 103,925,362	\$ 8,395,254	\$ (233,043)	\$ (141,345)	\$ 111,946,229
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,414,248	109,123			\$ 1,523,371
38	372	Office Furniture and Equipment	433,797	188,125	(176,709)		\$ 445,213
39	373	Transportation Equipment	4,123,251	484,095	(230,057)	37,739	\$ 4,415,028
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	248,595	35,721			\$ 284,316
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	1,075,000	152,264			\$ 1,227,263
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 7,294,891	\$ 969,327	\$ (406,766)	\$ 37,739	\$ 7,895,192
49		Total	\$ 177,797,847	\$ 14,024,931	\$ (730,379)	\$ (148,198)	\$ 190,944,202
50		Common Plant (General Office Prorate)	\$ 4,219,939	\$ 986,211	\$ (627,949)	\$ 70,442	\$ 4,648,644

SCHEDULE B-1

Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	57,947,139	53,798,083	\$ 4,149,056
4		601-1.2 Residential Low Income Discount (Debit)	(3,089,473)	(2,954,260)	\$ (135,214)
5		601-2 Commercial Sales	11,719,271	10,964,476	\$ 754,795
6		601-3 Industrial Sales	8,542,022	8,281,791	\$ 260,231
7		601-4 Sales to Public Authorities	3,065,611	3,166,597	\$ (100,987)
8		Sub-total	\$ 78,184,569	\$ 73,256,688	\$ 4,927,882
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	10,623,274	8,960,564	\$ 1,662,710
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 10,623,274	\$ 8,960,564	\$ 1,662,710
20	604	Private Fire Protection Service	1,737,371	1,620,381	\$ 116,990
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	564,662	613,336	\$ (48,674)
26		Sub-total	\$ 2,302,032	\$ 2,233,716	\$ 68,316
27		Total Water Service Revenues	\$ 91,109,876	\$ 84,450,968	\$ 6,658,908
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	5,271,801	2,393,187	\$ 2,878,614
30	611	Miscellaneous Service Revenues	574,767	565,871	\$ 8,896
31	612	Rent from Water Property	-	534	\$ (534)
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	263,309	354,126	\$ (90,818)
34	615	Recycled Water Revenues	388,056	288,842	\$ 99,214
35		Total Other Water Revenues	\$ 6,497,933	\$ 3,602,560	\$ 2,895,372
36	501	Total operating revenues	\$ 97,607,809	\$ 88,053,528	\$ 9,554,280

SCHEDULE B-1a

Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Los Angeles County	
33	Orange County	
34	San Bernardino County	97,607,809
35		
36	Operations within incorporated territory	
37	City or town of	
38	City or town of	
39	City or town of	
40	City or town of	
41	City or town of	
42		
43		
44		
	Total	\$ 97,607,809

¹ Should be segregated to operating districts.

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B				\$ -
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B				\$ -
6	703	Miscellaneous expenses	A			43,068	14,431	\$ 28,637
7	704	Purchased water	A	B	C	23,228,232	22,054,562	\$ 1,173,670
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			87,142	17,968	\$ 69,174
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 23,358,442	\$ 22,086,961	\$ 1,271,481
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		59,266	75,655	\$ (16,390)
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		845,878	884,379	\$ (38,501)
28	725	Miscellaneous expenses	A			203,406	202,028	\$ 1,378
29	726	Fuel or power purchased for pumping	A	B	C	5,405,792	6,140,103	\$ (734,311)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		2,237	28,614	\$ (26,377)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		361,299	273,299	\$ 88,000
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		212,444	215,759	\$ (3,314)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 7,090,322	\$ 7,819,837	\$ (729,516)

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B		348,173	271,437	\$ 76,736
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			1,496,578	1,383,743	\$ 112,835
43	743	Miscellaneous expenses	A	B		3,742	4,255	\$ (512)
44	744	Chemicals and filtering materials	A	B		1,089,713	877,418	\$ 212,295
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		57	-	\$ 57
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		-	60	\$ (60)
49	748	Maintenance of water treatment equipment	A	B		3,092,896	2,085,568	\$ 1,007,328
50		Total water treatment expenses				\$ 6,031,159	\$ 4,622,480	\$ 1,408,679
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		391,339	366,223	\$ 25,115
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			41,470	42,984	\$ (1,514)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			305,691	267,634	\$ 38,057
58	754	Meter expenses	A			141,283	123,823	\$ 17,460
59	755	Customer installations expenses	A			156,557	146,097	\$ 10,460
60	756	Miscellaneous expenses	A			52,209	38,799	\$ 13,410
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(105,253)	(124,978)	\$ 19,726
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		(27,457)	56,864	\$ (84,321)
66	761	Maintenance of trans. and distribution mains	A			887,501	1,348,052	\$ (460,551)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,148,856	942,561	\$ 206,295
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			6,555	6,452	\$ 103
72	765	Maintenance of hydrants	A			367,531	406,469	\$ (38,939)
73	766	Maintenance of miscellaneous plant	A			177,240	167,593	\$ 9,648
74		Total transmission and distribution expenses				\$ 3,543,522	\$ 3,788,572	\$ (245,050)

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		163,687	212,305	\$ (48,618)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		625,028	679,564	\$ (54,537)
80	773	Customer records and collection expenses	A			2,358,813	2,069,432	\$ 289,381
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			643,181	745,237	\$ (102,055)
83	775	Uncollectible accounts	A	B	C	189,827	(111,355)	\$ 301,182
84		Total customer account expenses				\$ 3,980,537	\$ 3,595,183	\$ 385,354
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A					\$ -
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ -	\$ -	\$ -
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				481,313	294,289	\$ 187,023
97		Total recycled water expenses				\$ 481,313	\$ 294,289	\$ 187,023
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	5,209,776	4,782,733	\$ 427,043
101	792	Office supplies and other expenses	A	B	C	1,283,836	1,012,502	\$ 271,334
102	793	Property insurance	A			202,752	211,423	\$ (8,672)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			2,026,798	1,859,766	\$ 167,032
105	795	Employees' pensions and benefits	A	B	C	6,421,340	5,979,626	\$ 441,714
106	796	Franchise requirements	A	B	C	677,837	606,388	\$ 71,449
107	797	Regulatory commission expenses	A	B	C	449,600	83,793	\$ 365,807
108	798	Outside services employed	A			514,287	635,714	\$ (121,427)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			225,667	246,976	\$ (21,310)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	902,989	660,995	\$ 241,994
114		Total administrative and general expenses				\$ 17,914,881	\$ 16,079,916	\$ 1,834,965
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				2,429,143	-	\$ 2,429,143
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(6,480,742)	(5,357,491)	\$ (1,123,251)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (4,051,598)	\$ (5,357,491)	\$ 1,305,893
121		Total operating expenses				\$ 58,348,578	\$ 52,929,748	\$ 5,418,830

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual.
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," [page 45, Schedule A-53](#).
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 528, 902, 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 2,700,204	2,626,794	56,581	16,829	
2	State corporation franchise tax	\$ 1,414,348	1,364,611		49,738	
3	State unemployment insurance tax	\$ 21,715	19,487			2,228
4	Other state and local taxes	\$ -	-			
5	Federal unemployment insurance tax	\$ 17,715	14,659			3,057
6	Fed. ins. contr. act (old age retire.)	\$ 1,230,845	1,045,348			185,497
7	Other federal taxes	\$ -	-			
8	Federal income taxes	\$ 4,294,469	4,195,509		98,960	
9	Licenses					
10	Miscellaneous					
11						
12						
13						
14	Total	\$ 9,679,296	\$ 9,266,406	\$ 56,581	\$ 165,527	\$ 190,782

SCHEDULE D-1 Sources of Supply and Water Developed

STREAMS									FLOW IN(unit) ²		Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions						
				Claim	Capacity	Max.	Min.					
1	Summit Treatment Plant	Lytle Creek	Edison Afterbay							6,985,216	CCF	
2												
3												
4												
5												

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

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

Purchased Water for Resale			
16	Purchased from		
17	(Unit chosen) ²		
18	San Bernardino Valley Municipal Water District	1,586,194	CCF
19	Inland Empire Utilities Agency - Potable	1,107,252	CCF
20	Inland Empire Utilities Agency - Recycled	154,930	
21			
22	Annual quantities purchased	(Unit chosen) ²	2,848,376 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	4	5,460,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	23	26,021,000	Includes 431,000 Gallons of Recycled Water
12	Concrete			
13	Total	27	31,481,000	Gallons

ATTACHMENT (to Schedule D-1)**SAN GABRIEL VALLEY WATER COMPANY****Wells - Fontana Water Company Division****2024**

Well	Location	Casing Dimensions	Depth of Water * Static	Pumping	Pumping Capacity * GPM	Annual Quantity CCF
F2A ¹	15273 Foothill Blvd.	18" x 910'	555			
F4A ²	8005 Alder Ave.	18" x 940'				
F7A	8326 Cherry Ave.	18" x 1020'	506		2,269	
F7B	8326 Cherry Ave.	20" x 1010'	494		2,560	114,274
F10B	17651 Baseline Ave.	18" x 1040'	522		775	189,112
F10C	17651 Baseline Ave.	18" x 1010'			650	277,665
F10D	1265 N. Tamarind Ave.	20" x 1300'	525		1,617	335,132
F13A	1900 North Alder Ave.	16" x 1000'	553			200,921
F13B	1900 North Alder Ave.	16" x 1140'	557		1,950	408,197
F15A ¹	5888 Citrus Ave.	18" x 1240'	657			169,662
F17B ¹	14555 San Bernardino Ave.	16" x 870'	371			
F17C ¹	14555 San Bernardino Ave.	18" x 930'	370			
F18A ¹	7706 Sierra Ave.	20" x 884'	610			
F21B	10576 Live Oak Ave.	20" x 1020'	317		2,206	42,579
F22A ¹	14777 Ceres Ave.	18" x 870'	468			
F23A	16025 Boyle Ave.	18" x 770'	358		2,425	29,542
F24A	7211 Juniper Ave.	18" x 1100'	677		2,040	
F26A	16991 Micallef St.	18" x 1140'			1,870	
F27A	Upper Lytle Creek Wash	18" x 105'	74	78	300	215,389
F28A	Lower Lytle Creek Wash	20" x 580'	160	163	950	388,369
F29A	Lower Lytle Creek Wash	20" x 656'	168	178	970	298,769
F30A ²	8222 Hemlock Ave.	20" x 918'				
F31A	16135 Baseline Ave.	16" x 1040'	657		1,450	
F31B	16177 Baseline Ave.	20" x 1040'	661		1,933	277,775
F32A	Lower Lytle Creek Wash	20" x 600'	248		629	329,191
F33A	Upper Lytle Creek Wash	20" x 169'	87	92	406	398,229
F34A ¹	Lower Lytle Creek Wash	20" x 524'	289			
F36A	Lower Lytle Creek Wash	20" x 635'	259	272	1,725	799,166
F40A	Lower Lytle Creek Wash	20" x 407'	142	179	461	280,615
F42A	Upper Lytle Creek Wash	20" x 157'	103	105	415	276,971
F44A	7980 Sultana Avenue	18" x 960'	560		2,120	88,005
F44B	7980 Sultana Avenue	18" x 1000'	571		2,000	822
F44C	7980 Sultana Avenue	18" x 1000'	576		2,200	114,448
F49A	2116 W. Baseline Road	18" x 960'		493	1,500	852,467
F54A	3221 Riverside Avenue #H	20"x670	202	237	647	283,765
Total All Wells						6,371,065

¹ Inactive Well² 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		131,593	2,367
13	Concrete									
14	Copper									
15	Riveted steel						15,834		6,016	4,358
16	Standard screw	5,579		46,299					371	
17	Screw or welded casing				2,262	15				
18	Cement - asbestos						14,635		414,218	225,399
19	Welded steel						8,846	1,405	320,770	608,783
20	Wood									
21	Other (specify) Plastic						9,339		159,088	158,018
22	Total	5,579	-	46,299	-	2,262	51,430	1,405	1,034,174	998,925

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							138,102
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			28,322
28	Standard screw									52,249
29	Screw or welded casing									2,277
30	Cement - asbestos	143,098	67,538		39,767					904,655
31	Welded steel	29,926	545,066	16,779	437,912	5,232	44,027	181,877	45,466	2,246,089
32	Wood									
33	Other (specify) Plastic		6,913							333,358
34	Total	187,321	624,162	21,767	510,687	18,113	47,297	184,527	45,480	3,779,428

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	43,673	43,700		
Commercial	2,374	2,411		
Industrial	71	71		
Public authorities	245	234		
Irrigation	871	897		
Other (specify) Construction	97	87		
Other (specify) Recycled	30	37		
Agriculture				
Subtotal	47,361	47,437	-	-
Private fire connections			1,241	1,279
Public fire hydrants			5,523	5,553
Total	47,361	47,437	6,764	6,832

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	24,739	
3/4 - in	210	3,699
1 - in	20,787	40,025
1.5 - in	872	406
2 - in	1,857	1,843
3 - in	76	9
4 - in	29	262
6 - in	97	261
8 - in	54	496
Other	155	436
Total	48,876	47,437

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	See General
2. Used, before repair	
3. Used, after repair	
4. Found fast, requiring billing adjustment	
B. Number of Meters in Service Since Last Test	
1. Ten years or less	32,967
2. More than 10, but less than 15 years	9,721
3. More than 15 years	6,188

SCHEDULE D-7**Water delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹**

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Residential	562,323	517,131	495,069	536,578	635,850	767,042	900,309	4,414,302
Commercial	119,214	111,122	109,326	124,209	158,939	165,977	180,296	969,083
Industrial	171,824	140,079	131,170	152,720	152,138	157,257	158,281	1,063,469
Public authorities	32,253	22,969	16,785	36,143	48,407	65,145	67,506	289,208
Irrigation	82,595	47,190	30,314	69,252	126,655	185,787	219,191	760,984
Other (specify) -Recycled	2,826	454	1,115	4,959	13,211	19,806	22,987	65,358
Other (specify) - Construction	(92)	3,471	2,880	10,445	9,729	10,507	7,980	44,920
Total	970,943	842,416	786,659	934,306	1,144,929	1,371,521	1,556,550	7,607,324
Classification of Service	During Current Year							
	August	September	October	November	December	Subtotal	Total	Total Prior Year
Residential	909,300	982,670	867,260	759,963	687,406	4,206,599	8,620,901	8,329,801
Commercial	188,932	220,611	202,205	181,475	160,651	953,874	1,922,957	1,776,086
Industrial	156,062	180,615	145,063	151,509	118,214	751,463	1,814,932	1,824,806
Public authorities	67,267	73,052	58,687	48,024	38,708	285,738	574,946	563,556
Irrigation	240,950	266,918	240,487	188,263	152,179	1,088,797	1,849,781	1,667,811
Other (specify) -Recycled	28,048	31,256	22,866	16,096	14,623	112,889	178,247	124,474
Other (specify) - Construction	7,424	4,084	7,280	6,280	9,463	34,531	79,451	88,389
Total	1,597,983	1,759,206	1,543,848	1,351,610	1,181,244	7,433,891	15,041,215	14,374,923

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

Total acres irrigated _____ Unknown _____

Total population served _____ 237,600 _____

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 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, 2024 through December 31, 2024.

<u>President</u> Title (Please Print)	<u>Robert J DiPrimio</u> Signature
<u>(626) 448-6183</u> Telephone Number	<u>April 30, 2025</u> 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, 2024**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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)	38,679,335	8,993,635	(1,263,479)	-	\$ 46,409,491
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	7,537,141	2,453,821	-	(8,993,635)	\$ 997,328
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	\$ 46,216,476	\$ 11,447,456	\$ (1,263,479)	\$ (8,993,635)	\$ 47,406,819

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

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

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	-				\$ -
35	343	Transmission and Distribution Mains	-				\$ -
36	344	Fire Mains	-				\$ -
37	345	Services	-				\$ -
38	346	Meters	6,515,226		(455,160)		\$ 6,060,066
39	347	Meter Installations	-				\$ -
40	348	Hydrants	-				\$ -
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 6,515,226	\$ -	\$ (455,160)	\$ -	\$ 6,060,066
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,977,377	22,119			\$ 15,999,496
46	372	Office Furniture and Equipment	12,903,935	8,244,403	(592,865)		\$ 20,555,473
47	373	Transportation Equipment	1,732,078	727,113	(210,819)		\$ 2,248,372
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		(4,635)		\$ 52,074
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 31,122,144	\$ 8,993,635	\$ (808,319)	\$ -	\$ 39,307,459
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	-				\$ -
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 38,679,335	\$ 8,993,635	\$ (1,263,479)	\$ -	\$ 46,409,491

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	\$ 8,908,720				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	1,765,012				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts	219,316				
6	(f) Salvage recovered	141,735				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 2,126,063	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,263,479)				
11	(b) Cost of removal					
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (1,263,479)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 9,771,304	\$ -	\$ -	\$ -	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
21						
22						
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters	(2,526,301)	116,321	(455,160)	117,152	\$ (2,747,988)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (2,526,301)	\$ 116,321	\$ (455,160)	\$ 117,152	\$ (2,747,988)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	4,765,055	310,176			\$ 5,075,231
38	372	Office Furniture and Equipment	5,233,859	1,338,515	(592,865)		\$ 5,979,509
39	373	Transportation Equipment	920,779	225,891	(210,819)	24,583	\$ 960,434
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	452,045				\$ 452,045
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	63,282	(6,574)	(4,635)		\$ 52,073
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 11,435,021	\$ 1,868,007	\$ (808,319)	\$ 24,583	\$ 12,519,292
49		Total	\$ 8,908,720	\$ 1,984,328	\$ (1,263,479)	\$ 141,735	\$ 9,771,304