

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. 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.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

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

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2025

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

Person Responsible for this Report: Chanisa Hutangkura, CPA, Vice President

	<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 1,241,079,284	\$ 1,317,311,420	\$ 1,279,195,352
2 Total Utility Plant Reserves	(363,647,516)	(388,058,975)	(375,853,245)
3 Total Utility Plant Less Reserves	877,431,768	929,252,445	903,342,107
4 Advances for Construction	62,502,194	64,007,182	63,254,688
5 Contributions in Aid of Construction	159,321,925	181,376,426	170,349,175
6 Total Accumulated Deferred Taxes	76,953,653	78,319,399	77,636,526
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	352,817,254	369,479,334	361,148,294
14 Total Capital Stock	355,466,606	372,128,686	363,797,646
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	190,000,000	190,000,000	190,000,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 228,325,565
2	Operating Expenses	\$ 131,324,774
3	Depreciation	\$ 22,468,384
4	Taxes	\$ 27,456,113
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ 9,114,500
7	Net Income	\$ 37,677,898
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 40,632,952
11	Pumping Expenses	\$ 17,892,271
12	Water Treatment Expenses	\$ 18,649,865
13	Transmission and Distribution Expenses	\$ 9,168,729
14	Customer Account Expenses	\$ 10,017,603
15	Sales Expenses	\$ -
16	Recycled Water Expenses	\$ 1,854,355
17	Administrative and General Expenses	\$ 36,493,456
18	Miscellaneous	\$ (3,384,457)
19	Total Operating Expenses	\$ 131,324,774
20		
OTHER DATA		
22		Annual Average
23	<u>Active Service Connections</u> (Exc. Fire Protect.)_____	Jan. 1 Dec. 31
24		_____
25	Metered Service Connections	97,340 97,479 97,410
26	Flat Rate Service Connections	2,729 2,751 2,740
27	Total Active Service Connections	100,069 100,230 100,150

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2025

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

Person Responsible for this Report: Chanisa Hutangkura, CPA, Vice President

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 1,241,079,284	\$ 1,317,311,420	\$ 1,279,195,352
2 Total Utility Plant Reserves	(363,647,516)	(388,058,975)	\$ (375,853,245)
3 Total Utility Plant Less Reserves	877,431,768	929,252,445	\$ 903,342,107
4 Advances for Construction	62,502,194	64,007,182	\$ 63,254,688
5 Contributions in Aid of Construction	159,321,925	181,376,426	\$ 170,349,175
6 Total Accumulated Deferred Taxes	76,953,653	78,319,399	\$ 77,636,526
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	352,817,254	369,479,334	\$ 361,148,294
14 Total Capital Stock	355,466,606	372,128,686	\$ 363,797,646
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	190,000,000	190,000,000	\$ 190,000,000

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2025

Name of Utility: San Gabriel Valley Water Company

Telephone: (626) 448-6183

			Annual Amount
INCOME/EXPENSES DATA			
1	Operating Revenues	\$	228,325,565
2	Operating Expenses	\$	131,324,774
3	Depreciation	\$	22,468,384
4	Taxes	\$	27,456,113
5	Income from Nonutility Operations (net)	\$	-
6	Interest on Long-Term Debt	\$	9,114,500
7	Net Income	\$	37,677,898
8			
9	OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$	40,632,952
11	Pumping Expenses	\$	17,892,271
12	Water Treatment Expenses	\$	18,649,865
13	Transmission and Distribution Expenses	\$	9,168,729
14	Customer Account Expenses	\$	10,017,603
15	Sales Expenses	\$	-
16	Recycled Water Expenses	\$	1,854,355
17	Administrative and General Expenses	\$	36,493,456
18	Miscellaneous	\$	(3,384,457)
19	Total Operating Expenses	\$	131,324,774
20			
21	OTHER DATA		
22			
23	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Annual Average
24			
25	Metered Service Connections	Jan. 1	Dec. 31
26	Flat Rate Service Connections	97,340	97,479
27	Total Active Service Connections	2,729	2,751
		100,069	100,230
		97,410	2,740
		100,150	100,150

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	
3	
4	
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Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2025:

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											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
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: rjdprimio@sgvwater.com
Telephone: (626) 448-6183

4. Address where accounting records are maintained:
11142 Garvey Avenue, El Monte, CA 91733

5. Service Area (Refer to district reports if applicable) See Los Angeles County and Fontana Water Company Reports

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: _____ Email: _____
Address: _____ Telephone: _____

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

Principal Officers:

Name: <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>C. Hutangkura</u>	Title: <u>Vice President</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
2025 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
Buchanan, Erik K.	40206	T2
Carhart, Daniel R.	42750	T2
Carrasco, Thor M.	32280	T4
Castro, Xavier	33978	T3
Castruita, Justin A.	31641	T2
Cervantes, Julius R.	46386	T2
Chastain, Tyler J.	41277	T4
Chavarria, Marc A.	32880	T3
Cooper, Joshua E.	38744	T2
Duarte, Franco	35539	T1
Fajardo, Mynor A.	27691	T3
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
Hamilton, Christopher P.	23971	T5
Harris, Jeffrey L.	21835	T4
Hastings, David	26309	T4
Hernandez, Tomas	35358	T2
Herrera, Andres, Jr.	33978	T3
Hibbetts, Jared R.	42702	T4
Hong, Jacklyn I.	42056	T2
Hutchinson, Ryan A.	41702	T1
Jarero, Carlos E.	34292	T3
Jenkins, Thomas A.	28201	T2
Jimenez, Adrian	46942	T2
Kalarsarinis, George B.	19054	T3
Kilkenny, Andrew G.	32284	T1
Kunakoff, Michael M.	38151	T2
Latourelle, Chad	33917	T1
Lopez, Dario L.	45857	T3
Lopez, Jose Z.	48151	T2

**SAN GABRIEL VALLEY WATER COMPANY
2025 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Loza Guzman, Juan J.	29445	T4
Luna, Alberto I.	27255	T2
Martinez, Joshua L.	44919	T2
Martinez, Rodolfo	43785	T2
McReynolds, Anna K.	36274	T3
Mead, John A.	25372	T4
Medrano, Erick	46344	T3
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	T4
Rodriguez, Juan M.	42723	T1
Rogers, Eric J.	40822	T2
Romero, Jason L.	42062	T2
Romo, Jose G.	27256	T3
Sheelar, Scott M.	32907	T2
Silva, John G. III	40263	T1
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

**SAN GABRIEL VALLEY WATER COMPANY
2025 ANNUAL REPORT**

WATER TREATMENT OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Varela, Adrian A.	46290	T3
Varela, Daniel R.	32291	T4
Vargas, Morgan L.	47855	T2
Wilkins, Benjamin J.	26754	T4
Zielke, Seth J.	25565	T3
Total Treatment Operators		91

**SAN GABRIEL VALLEY WATER COMPANY
2025 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	D3
Alberti, Anthony A.	49241	D1
Allen, Sean M.	36644	D2
Alvarado, Dany A.	58959	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
Buchanan, Erik K.	44619	D3
Buenrostro, Alberto	57528	D2
Carhart, Daniel R.	49868	D2
Carrasco, Daniel J., Jr.	58045	D1
Carrasco, Thor M.	35568	D4
Castro, Xavier	40396	D4
Castruita, Justin A.	35528	D5
Cervantes, Julius R.	54509	D2
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, Cristopher I.	47887	D4
Ferguson, Thomas C. Jr.	31208	D1
Ferguson, Zachary T.	52628	D2
Figueroa, Abraham L.	54243	D1
Flores, Oscar A.	32131	D3
Flores, Rufino	18721	D3
Frogge, Dennis L.	4069	D2
Galicia, Louie M.	36706	D3
Garcia, Jesse A.	50493	D2
Garcia, Juan P.	45650	D2
Garcia, Miguel	38824	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>
Godinez, Gabriel P.	7254	D2
Gomez, Francisco I.	53798	D1
Gonzales, Jacob S.	33432	D4
Gramata, Mitchell A.	27597	D2
Hamilton, Christopher P.	15428	D3
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, Adrian	54589	D2
Jimenez, Randy L.	32574	D1
Kalarsarinis, George B.	5610	D2
Karlen, Curtis R.	34223	D2
Kellogg, Jason M.	32834	D1
Kilkenny, Andrew G.	29961	D4
Kunakoff, Michael M.	45087	D3
Lara, Joel Sebastian	59186	D1
Latourelle, Chad	39159	D3
Latshaw, Chase R.	55125	D2
Le, Ton T.	42324	D2
Leyba, Raymond M.	49158	D2
Llanes, Jonathan C.	46650	D1
Lopez, Dario L.	55155	D3
Lopez, Jose Z.	59120	D2
Loza Guzman, Juan J.	30326	D1
Luna, Alberto I.	28216	D2
Martinez Mier, Raul	59468	D1
Martinez, Joshua L.	47886	D4
Martinez, Rodolfo	15083	D4
McReynolds, Anna K.	41429	D3
Mead, John A.	26926	D3
Medrano, Erick	53578	D2
Melendez, Marcos R.	59123	D1
Mendoza, Javier	38986	D4
Miranda, Miguel D.	49305	D4

**SAN GABRIEL VALLEY WATER COMPANY
2025 ANNUAL REPORT**

WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
Monares, Gabriel M.	47885	D2
Montano, Blake R.	45645	D3
Montiel, Victor A.	31220	D2
Moreno, Abel Jr.	18869	D2
Moreno, Daniel J.	50227	D2
Moreno, Gerardo	44653	D1
Mortensen, Sean G.	53816	D1
Muniz, Robert A.	32028	D2
Murillo, Jesse A.	31221	D1
Murphy, Jessica P.	55102	D3
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
Pinedo, Javier	27942	D4
Plantillas, Marco A. Jr.	36181	D3
Plascencia, Manuel Jr.	16305	D2
Pons, Austin R.	52329	D1
Ramirez, Andres	54113	D1
Ramirez, Hector	27075	D2
Ramirez, Micah C.	32417	D1
Ramos, Oscar M.	29903	D2
Reed, Jason T.	27643	D1
Rizo, Jose A.	23828	D1
Rizo, Jose A. Jr.	37993	D2
Rodriguez, Anthony R.	56246	D1
Rodriguez, Jacob D.	58030	D1
Rodriguez, Juan M.	50869	D2
Rogers, Eric J.	47113	D2
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

**SAN GABRIEL VALLEY WATER COMPANY
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WATER DISTRIBUTION OPERATOR CERTIFICATION

<u>Employee Name</u>	<u>Operator Number</u>	<u>Grade</u>
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
Soto, Oswaldo	55094	D1
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
Vargas, Morgan L.	58676	D2
Vazquez, William	53836	D2
Velasco, Mark E.	26815	D1
Vera Lopez, Joseph R.	58831	D1
Weinmann, Charles T.	53641	D2
Wilkins, Benjamin J.	27649	D3
Zielke, Seth J.	27703	D5
	Total Distribution Operators	156

**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	1,300,854,594	1,224,653,578
3	101	Recycled Water Utility Plant	A-1b	16,456,826	16,425,706
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 1,317,311,420	1,241,079,284
6	250	Reserve for depreciation of utility plant	A-5	(384,966,882)	(360,903,975)
7	251	Reserve for amortization of limited term utility investments	A-5	(3,766)	(3,622)
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	(3,088,326)	(2,739,919)
10		Total utility plant reserves		\$ (388,058,975)	(363,647,516)
11		Total utility plant less reserves		\$ 929,252,445	877,431,768
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	2,950,932	3,838,547
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		\$ 2,950,932	3,838,547
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	5,207,571	5,207,571
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		\$ 8,158,502	9,046,118
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	47,811,182	68,337,831
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	6,770	6,770
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	26,292,508	25,180,820
30	126	Receivables from Affiliated Companies	A-16	49,915	112,890
31	131	Materials and Supplies	A-17	6,455,589	6,988,246
32	132	Prepayments	A-18	35,833,827	32,710,886
33	133	Other Current and Accrued Assets	A-19	-	-
34		Total Current and Accrued Assets		\$ 116,449,792	133,337,443
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	367,815	394,464
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	-	-
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	1,570,685	2,519,292
42	146	Other Deferred Debits	A-26	17,854,819	19,184,360
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 19,793,319	22,098,117
45		Total Assets and Other Debits		\$ 1,073,654,059	1,041,913,446

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	369,479,334	352,817,254
56		Total Capital Stock		\$ 372,128,686	355,466,606
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	190,000,000
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	190,000,000
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	15,289,704	21,790,927
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	138,661	166,781
79	228	Taxes Accrued	A-53	2,438,564	2,465,019
80	229	Interest Accrued	A-51	2,563,417	2,690,444
81	230	Other Current and Accrued Liabilities	A-52	30,718,941	26,500,121
82		Total Current and Accrued Liabilities		\$ 51,149,287	53,613,293
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	64,007,182	62,502,194
87	242	Other Deferred Credits	A-55	136,232,631	143,676,248
88		Total Deferred Credits		\$ 200,239,813	206,178,443
		VI. ACCUMULATED DEFERRED TAXES			
	267	Accumulated Deferred Income Taxes Liabilities	A-59	77,947,408	76,533,285
	268	Accumulated Deferred Investment Tax Credits	A-60	371,991	420,368
		Total Accumulated Deferred Taxes		\$ 78,319,399	76,953,653
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	440,447	379,527
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		\$ 440,447	379,527
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	181,376,426	159,321,925
100		Total Liabilities and Other Credits		\$ 1,073,654,059	1,041,913,446

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	\$ 228,325,565
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	131,324,774
6	503	Depreciation	A-5	22,468,384
7	504	Amortization of Limited-term Utility Investments	A-5	145
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	27,456,113
11		Total Operating Revenue Deductions		\$ 181,249,416
12		Net Operating Revenues		\$ 47,076,149
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		\$ 47,076,149
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	1,812,726
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	-
24	527	Nonoperating Revenue Deductions	B-14	(516,930)
25		Total Other Income		\$ 1,295,796
26		Net Income before Income Deductions		\$ 48,371,945
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	9,114,500
30	531	Amortization of Debt Discount and Expense	B-16	26,650
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	-
34	535	Other Interest Charges	B-20	1,436,961
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	115,937
38		Total Income Deductions		\$ 10,694,047
39		Net Income / <Loss>		\$ 37,677,898
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 37,677,898
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)	1,154,631,521	82,590,058	(4,892,882)	(328,265)	\$ 1,232,000,432
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	86,487,338	81,453,283		(82,590,058)	\$ 85,350,563
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	\$ 1,241,079,284	\$ 164,043,341	\$ (4,892,882)	\$ (82,918,323)	\$ 1,317,311,420

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	\$ 49,998,776	\$ 3,936,219		\$ (44)	\$ 53,934,952
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	21,611,850	3,947,401			\$ 25,559,251
16	316	Supply Mains	827,743				\$ 827,743
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ 22,439,593	\$ 3,947,401	\$ -	\$ -	\$ 26,386,994
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	46,208,480	2,586,950			\$ 48,795,429
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	99,648,280	10,718,442	(353,795)		\$ 110,012,926
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 145,856,760	\$ 13,305,391	\$ (353,795)	\$ -	\$ 158,808,356
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	11,784,281	59,057			\$ 11,843,338
30	332	Water Treatment Equipment	118,865,172	5,737,538			\$ 124,602,710
31		Total Water Treatment Plant	\$ 130,649,452	\$ 5,796,596	\$ -	\$ -	\$ 136,446,048

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	72,592,841	5,528,622	(8,107)		\$ 78,113,356
35	343	Transmission and Distribution Mains	410,685,792	24,705,712	(1,180,163)	(297,830)	\$ 433,913,511
36	344	Fire Mains	24,099				\$ 24,099
37	345	Services	182,698,116	14,765,971	(550,918)	(28,303)	\$ 196,884,866
38	346	Meters	23,281,037	4,497,533	(1,713,727)		\$ 26,064,843
39	347	Meter Installations					\$ -
40	348	Hydrants	28,504,783	2,361,851	(98,301)	(2,088)	\$ 30,766,245
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 717,786,668	\$ 51,859,689	\$ (3,551,216)	\$ (328,221)	\$ 765,766,920
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	24,444,928	641,285			\$ 25,086,213
46	372	Office Furniture and Equipment	29,095,363	962,730	(82,349)		\$ 29,975,743
47	373	Transportation Equipment	11,895,557	1,701,820	(905,522)		\$ 12,691,855
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment	1,450,096				\$ 1,450,096
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment	4,567,962	407,806			\$ 4,975,768
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 71,453,906	\$ 3,713,641	\$ (987,871)	\$ -	\$ 74,179,675
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 1,138,205,815	\$ 82,558,938	\$ (4,892,882)	\$ (328,265)	\$ 1,215,543,606

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	16,335,804	31,120			\$ 16,366,925
4		Total Recycled Water Utility Plant	\$ 16,425,706	\$ 31,120	\$ -	\$ -	\$ 16,456,826

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	3,838,547	2,950,932
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 3,838,547	\$ 2,950,932

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	1,186,583,280	1,108,222,030
3		Construction Work in Progress	85,350,563	86,487,338
4		General Office Prorate	45,417,152	46,409,491
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 1,317,350,995	\$ 1,241,118,859
6		Less Accumulated Depreciation		
7		Plant in Service	377,129,449	353,872,590.01
8		General Office Prorate	10,925,760	9,771,304
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 388,055,208	\$ 363,643,894
10		Less Other Reserves		
11		Deferred Income Taxes	77,947,408	76,533,285
12		Deferred Investment Tax Credit	371,991	420,368
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 78,319,399	\$ 76,953,653
15		Less Adjustments		
16		Contributions in Aid of Construction	181,376,426	159,321,925
17		Advances for Construction	64,007,182	62,502,194
18		Other (1)	(11,147,030)	(11,209,628)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 234,236,578	\$ 210,614,491
20		Add Materials and Supplies	\$ 6,455,589	\$ 6,988,246
21		Add Working Cash (=Line 34)	26,757,719	25,330,560
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 649,953,118	\$ 622,225,627
		(1) Other Adjustment		
		Water Entitlements	(5,207,571)	(5,207,571)
		Deferred Debit Income Tax	(6,808,602)	(6,938,491)
		Other	869,143	936,433
		Net Other Adjustment	(11,147,030)	(11,209,628)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 130,672,047	\$ 123,643,274
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 204,272,548	\$ 181,116,106
28		Other Revenues: Flat Rate Monthly Billing	\$ 4,462,721	\$ 3,845,641
29		Total Revenues (=Line 27 + Line 28)	\$ 208,735,269	\$ 184,961,747
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0214	0.0208
31		5/24 x Line 25 x (100% - Line 30)	26,641,313	25,223,446
32		1/24 x Line 25 x Line 30	116,406	107,114
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 26,757,719	\$ 25,330,560
		* 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	\$ 360,903,975	\$ 3,622	\$ -	\$ -	2,739,919
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	22,423,155				45,229
	(b) Charged to Account 504 ⁽¹⁾		145			
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265	5,976,837				303,179
5	(e) Charged to clearing accounts	1,461,256				-
6	(f) Salvage recovered	441,704				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 30,302,952	\$ 145	\$ -	\$ -	\$ 348,408
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(5,097,958)				
11	(b) Cost of removal	(1,142,087)				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (6,240,046)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 384,966,882	\$ 3,766	\$ -	\$ -	\$ 3,088,326
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	12,811,716	771,218			\$ 13,582,935
7	316	Supply Mains	40,494	16,307			\$ 56,801
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ 12,852,210	\$ 787,525	\$ -	\$ -	\$ 13,639,735
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	13,765,371	1,350,316			\$ 15,115,687
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	55,406,583	3,814,131	(353,795)	2,125	\$ 58,869,043
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 69,171,954	\$ 5,164,447	\$ (353,795)	\$ 2,125	\$ 73,984,731
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	2,525,993	259,956			\$ 2,785,948
21	332	Water Treatment Equipment	48,993,889	3,693,372		(1,071)	\$ 52,686,190
22		Total Water Treatment Plant	\$ 51,519,882	\$ 3,953,328	\$ -	\$ (1,071)	\$ 55,472,138
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	16,550,534	1,611,479	(8,107)	(742,927)	\$ 17,410,979
27	343	Transmission and Distribution Mains	126,205,899	8,508,363	(1,356,554)	(329,445)	\$ 133,028,263
28	344	Fire Mains	16,002	148			\$ 16,150
29	345	Services	51,555,126	4,956,553	(578,089)		\$ 55,933,590
30	346	Meters	(1,946,291)	456,180	(1,713,727)	310,526	\$ (2,893,312)
31	347	Meter Installations					\$ -
32	348	Hydrants	11,200,891	732,620	(99,815)	(68,644)	\$ 11,765,052
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 203,582,162	\$ 16,265,343	\$ (3,756,292)	\$ (830,490)	\$ 215,260,723
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	7,307,622	478,366			\$ 7,785,988
38	372	Office Furniture and Equipment	7,205,965	2,099,392	(82,349)	2,400	\$ 9,225,408
39	373	Transportation Equipment	8,328,628	1,139,581	(905,522)	126,652	\$ 8,689,340
40	374	Stores Equipment					\$ -
41	375	Laboratory Equipment					\$ -
42	376	Communication Equipment	1,157,175	45,428			\$ 1,202,603
43	377	Power Operated Equipment					\$ -
44	378	Tools, Shop and Garage Equipment	2,518,296	276,247			\$ 2,794,543
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 26,517,687	\$ 4,039,014	\$ (987,871)	\$ 129,052	\$ 29,697,881
49		Total	\$ 363,643,894	\$ 30,209,656	\$ (5,097,958)	\$ (700,384)	\$ 388,055,208

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)	5,207,571	5,207,571
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ 5,207,571	\$ 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	68,337,831	47,811,182
2			
3			
4			
5		Total	\$ 47,811,182

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	None			
2				
3				
4				
5				
6			Total	\$ -

**SCHEDULE A-12
Account 122 - Working Funds**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Working Funds	6,770	6,770
2			
3			
4			
5	Total	\$ 6,770	\$ 6,770

**SCHEDULE A-13
Account 123 - Temporary Cash Investments**

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

**SCHEDULE A-14
Account 124 - Notes Receivable**

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	None							
2								
3								
4								
5								
6	Total			\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-15
Account 125 - Accounts Receivable**

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	20,145,557	18,428,033
2	125-2	Other Accounts Receivable	5,035,263	7,864,475
3				
4				
5	Total		\$ 25,180,820	\$ 26,292,508

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	112,890	49,915			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 112,890	\$ 49,915		\$ -	\$ -

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	6,988,246	6,455,589
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 6,988,246	\$ 6,455,589

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Water costs	30,411,729	32,608,360
2	Other	2,299,157	3,225,467
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 32,710,886	\$ 35,833,827

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	13,120		(3,578)	\$ 9,542.02
2	First Mortgage Series Q	15,000,000	69,263	7/1/06	7/1/36	26,718		(2,323)	\$ 24,394.29
3	First Mortgage Series R	30,000,000	154,623	9/1/08	9/1/38	70,542		(5,162)	\$ 65,380.07
4	First Mortgage Series T	30,000,000	107,770	2/1/20	2/1/50	89,280		(3,559)	\$ 85,720.50
5	First Mortgage Series U	50,000,000	75,140	11/1/21	11/1/51	67,208		(2,505)	\$ 64,703.85
6	First Mortgage Series V	50,000,000	95,271	9/1/24	9/1/34	91,707		(9,522)	\$ 82,184.34
7	Future issuances					35,890		-	\$ 35,889.90
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ 394,464	\$ -	\$ (26,650)	\$ 367,815

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	2,519,292	1,570,685
2			
3			
4			
5	Total	\$ 2,519,292	\$ 1,570,685

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	14,283,990	13,838,870
2	Deferred regulatory costs	(599,212)	(848,496)
3	Revenue effect from reduced income tax rate pursuant to the 2017 Tax Cuts and Jobs Act	174,974	-
4	Accumulated Postretirement Benefit Obligation (APBO)	5,324,608	4,864,445
5			
6	Total	19,184,360	17,854,819

SCHEDULE A-27
Account 147 - Accumulated Deferred Income Tax Assets

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

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	None		
2			
3	Total	\$ -	\$ -

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	500,000	\$ 10.00	240,000	2,400,000	2,400,000		29,760,000
2								
3								
4								
5								
6				Total	\$ 2,400,000	\$ 2,400,000		\$ 29,760,000

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	\$ 352,817,254
2		CREDITS	
3	400	Credit balance transferred from income account	37,677,898
4	401	Miscellaneous credits to surplus (specify)	8,744,183
5			
6		Total credits	\$ 46,422,080
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	(29,760,000)
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ (29,760,000)
15		Balance end of year	\$ 369,479,334

SCHEDULE A-36
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-37
Account 205 - Undistributed Profits
of Proprietorship or Partnership
 (The use of this account is optional)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year	\$ -

SCHEDULE A-38
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Balance Beg of Year (e)	Balance End of Year (f)	Rate of Interest (g)	Sinking Fund Added in Current Year (h)	Cost of issuance (i)	Interest Accrued During Year (j)	Interest Paid During Year (k)
1	First Mortgage Series P	9/1/98	9/1/28	15,000,000	15,000,000	15,000,000	6.99%		106,871	1,048,500	1,048,500
2	First Mortgage Series Q	7/1/06	7/1/36	15,000,000	15,000,000	15,000,000	6.32%		69,263	948,000	948,000
3	First Mortgage Series R	9/1/08	9/1/38	30,000,000	30,000,000	30,000,000	6.56%		154,623	1,968,000	1,968,000
4	First Mortgage Series T	2/1/20	2/1/50	30,000,000	30,000,000	30,000,000	3.35%		107,770	1,005,000	1,005,000
5	First Mortgage Series U	11/1/21	11/1/51	50,000,000	50,000,000	50,000,000	2.91%		75,140	1,455,000	1,455,000
6	First Mortgage Series V	9/1/24	9/1/34	50,000,000	50,000,000	50,000,000	5.38%		95,271	2,690,000	2,817,028
7											
8											
				Total	\$ 190,000,000	\$ 190,000,000		\$ -	\$ 608,936	\$ 9,114,500	\$ 9,241,528

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	45,766	45,766
2								
3								
4								
5								
6								
7	Total			\$ -	\$ -		\$ 45,766	\$ 45,766

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	21,790,927	15,289,704
2			
3			
4			
5	Total	\$ 21,790,927	\$ 15,289,704

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	None	-	-		-	-
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

SCHEDULE A-48
Account 225 - Matured Long-Term Debt

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customers' Deposits	166,781	138,661
2			
3			
4			
5	Total	\$ 166,781	\$ 138,661

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	2,690,444	2,563,417
2	229-2 Interest Accrued on Other Liabilities	-	-
3			
4			
5	Total	\$ 2,690,444	\$ 2,563,417

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	8,374,459	8,648,735
2	Fontana Water Company Division Water Costs	8,243,546	12,700,739
3	Vacation	3,646,014	3,664,059
4	Sick Leave	38,334	11,641
5	Holiday	292,748	11,070
6	Accrued Payroll and Fringe	2,990,965	2,466,030
7	County and City Franchise Fees	1,602,823	1,752,288
8	Accumulated Postretirement Benefit Obligation (APBO) - current portion	454,693	474,589
9	California Public Utility Commission Utility Reimbursement Fee (User Fee)	355,212	432,663
10	Accrued Power Costs	428,042	461,590
11	Miscellaneous	73,286	95,536
12			
13			
14			
15			
16	Total	\$ 26,500,121	\$ 30,718,941

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		78,641	6,464,085	6,485,928			100,484
2	State corporation franchise tax	579,567		5,799,774	5,777,007		602,335	
3	State unemployment insurance tax	26,518		18,911	36,977		8,451	
4	Other state and local taxes	50			(1,386)		1,436	
5	Federal unemployment insurance tax	28,927		33,375	32,729		29,573	
6	Fed. ins. contr. act (old age retire.)	135,357		2,491,666	2,404,299		222,723	
7	Other federal taxes							
8	Federal income taxes	1,694,600		13,583,693	14,018,540		1,259,752	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 2,465,019	\$ 78,641	\$ 28,391,503	\$ 28,754,096	\$ -	\$ 2,124,270	\$ 100,484

(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	62,502,194
2	Additions during year	5,827,002
3	Subtotal - Beginning balance plus additions during year	\$ 68,329,197
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	4,322,015
8	Present worth basis	
9	Total refunds	\$ 4,322,015
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	\$ 4,322,015
16	Balance end of year	\$ 64,007,182

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	5,931,950	5,905,672
2	Temporary deposits and miscellaneous items	137,744,298	130,326,960
3			
4			
5			
6	Total	\$ 143,676,248	\$ 136,232,631.28

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	379,527	Uncollectible Accounts		775	60,920	\$ 440,447
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 379,527		\$ -		\$ 60,920	\$ 440,447

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	159,321,925			155,519,740	3,802,184
2	Add: Credits to account during year					
3	Contributions received during year	28,668,910			27,156,044	1,512,866
4	Other credits	0				
5	Total credits	28,668,910	\$ -	\$ -	\$ 27,156,044	\$ 1,512,866
6	Deduct: Debits to account during year					
7	Depreciation charges for year	(6,613,436)			(6,613,436)	
8	Nondepreciable donated property retired	0				
9	Other debits	(973)			(973)	
10	Total debits	(6,614,409)	\$ -	\$ -	\$ (6,614,409)	\$ -
11	Balance end of year	181,376,426	\$ -	\$ -	\$ 176,061,376	\$ 5,315,050

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	76,533,285	77,947,408
2			
3			
4			
5	Total	\$ 76,533,285	\$ 77,947,408

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	420,368	371,991
2			
3			
4			
5	Total	\$ 420,368	\$ 371,991

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	124,923,775	114,668,874	\$ 10,254,902
4		601-1.2 Residential Low Income Discount (Debit)	(5,870,404)	(5,769,899)	\$ (100,505)
5		601-2 Commercial Sales	33,039,036	30,491,571	\$ 2,547,465
6		601-3 Industrial Sales	12,301,858	11,809,522	\$ 492,336
7		601-4 Sales to Public Authorities	7,652,323	7,424,532	\$ 227,791
8		Sub-total	\$ 172,046,588	\$ 158,624,599	\$ 13,421,989
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	13,789,731	12,942,642	\$ 847,088
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 13,789,731	\$ 12,942,642	\$ 847,088
20	604	Private Fire Protection Service	4,462,721	3,845,641	\$ 617,080
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	1,022,340	840,727	\$ 181,614
26		Sub-total	\$ 5,485,062	\$ 4,686,368	\$ 798,694
27		Total Water Service Revenues	\$ 191,321,381	\$ 176,253,610	\$ 15,067,771
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	18,436,229	9,548,864	\$ 8,887,365
30	611	Miscellaneous Service Revenues	830,935	851,466	\$ (20,532)
31	612	Rent from Water Property		-	\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	14,430,943	14,295,590	\$ 135,353
34	615	Recycled Water Revenues	3,306,077	3,344,886	\$ (38,809)
35		Total Other Water Revenues	\$ 37,004,184	\$ 28,040,806	\$ 8,963,377
36	501	Total operating revenues	\$ 228,325,565	\$ 204,294,416	\$ 24,031,149

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	115,276,161
33	Orange County	
34	San Bernardino County	113,049,403
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	\$ 228,325,565

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			16,280	49,128	\$ (32,848)
7	704	Purchased water	A	B	C	40,543,540	40,783,588	\$ (240,047)
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			73,132	202,645	\$ (129,513)
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 40,632,952	\$ 41,035,361	\$ (402,409)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		378,446	290,373	\$ 88,073
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		1,481,897	1,403,986	\$ 77,910
28	725	Miscellaneous expenses	A			558,909	446,954	\$ 111,955
29	726	Fuel or power purchased for pumping	A	B	C	13,942,792	11,825,782	\$ 2,117,010
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		45,876	86,588	\$ (40,712)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		773,541	664,518	\$ 109,023
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		710,811	641,667	\$ 69,144
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 17,892,271	\$ 15,359,867	\$ 2,532,403

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		859,844	722,339	\$ 137,505
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			8,730,692	8,633,801	\$ 96,891
43	743	Miscellaneous expenses	A	B		4,231	4,730	\$ (499)
44	744	Chemicals and filtering materials	A	B		6,578,461	6,500,347	\$ 78,113
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		46,581	39,611	\$ 6,970
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		10,429	6,108	\$ 4,321
49	748	Maintenance of water treatment equipment	A	B		2,419,629	3,780,014	\$ (1,360,385)
50		Total water treatment expenses				\$ 18,649,865	\$ 19,686,949	\$ (1,037,084)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		785,408	812,977	\$ (27,570)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			51,037	74,914	\$ (23,878)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			976,576	868,651	\$ 107,925
58	754	Meter expenses	A			440,342	289,721	\$ 150,621
59	755	Customer installations expenses	A			446,882	431,861	\$ 15,021
60	756	Miscellaneous expenses	A			121,072	127,109	\$ (6,037)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(266,602)	(88,639)	\$ (177,964)
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		71,668	35,308	\$ 36,360
66	761	Maintenance of trans. and distribution mains	A			2,980,778	1,898,058	\$ 1,082,720
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			2,510,379	2,493,103	\$ 17,276
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			42,747	79,109	\$ (36,362)
72	765	Maintenance of hydrants	A			539,357	644,263	\$ (104,906)
73	766	Maintenance of miscellaneous plant	A			469,086	464,275	\$ 4,811
74		Total transmission and distribution expenses				\$ 9,168,729	\$ 8,130,710	\$ 1,038,019

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		385,352	373,037	\$ 12,314
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		1,401,896	1,362,089	\$ 39,807
80	773	Customer records and collection expenses	A			5,561,806	4,844,963	\$ 716,843
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			2,015,823	1,540,481	\$ 475,341
83	775	Uncollectible accounts	A	B	C	652,727	272,755	\$ 379,972
84		Total customer account expenses				\$ 10,017,603	\$ 8,393,326	\$ 1,624,276
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				1,854,355	2,136,258	\$ (281,903)
97		Total recycled water expenses				\$ 1,854,355	\$ 2,136,258	\$ (281,903)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	10,499,469	10,332,842	\$ 166,627
101	792	Office supplies and other expenses	A	B	C	2,257,871	2,622,941	\$ (365,071)
102	793	Property insurance	A			483,372	405,964	\$ 77,408
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			4,699,207	4,022,672	\$ 676,536
105	795	Employees' pensions and benefits	A	B	C	13,121,241	12,901,368	\$ 219,873
106	796	Franchise requirements	A	B	C	1,752,288	1,602,823	\$ 149,466
107	797	Regulatory commission expenses	A	B	C	491,206	828,088	\$ (336,882)
108	798	Outside services employed	A			682,571	698,201	\$ (15,630)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			490,283	455,278	\$ 35,005
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	2,015,948	1,809,864	\$ 206,084
114		Total administrative and general expenses				\$ 36,493,456	\$ 35,680,040	\$ 813,415
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				6,208,619	4,150,748	\$ 2,057,871
117	811	Rents	A	B	C	82,438	85,040	\$ (2,602)
118	812	Administrative expenses transferred - Cr.	A	B	C	(9,675,514)	(10,742,272)	\$ 1,066,758
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (3,384,457)	\$ (6,506,483)	\$ 3,122,026
121		Total operating expenses				\$ 131,324,774	\$ 123,916,029	\$ 7,408,744

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 527) (d)	Other (Account 528, 902 & 903) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 6,464,085	6,384,422	58,985	20,678	
2	State corporation franchise tax	\$ 5,799,774	5,649,778		149,996	
3	State unemployment insurance tax	\$ 18,911	14,336			4,574
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 33,375	26,931			6,444
6	Fed. ins. contr. act (old age retire.)	\$ 2,491,666	2,104,902			386,763
7	Other federal taxes	\$ -				
8	Federal income taxes	\$ 13,583,693	13,275,744		307,949	
9	Licenses	\$ -				
10	Miscellaneous	\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 28,391,503	\$ 27,456,113	\$ 58,985	\$ 478,623	\$ 397,782

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	37,677,898
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 2025	13,583,693
5	State franchise tax charged in 2025	5,799,774
6	Capitalized interest	159,380
7	Taxable Contributions and Advances for Construction	1,000,554
8	Miscellaneous and Non-Deductible Items	8,217,241
9	Total Additions	28,760,642
10		
11	Deduct: 2024 State franchise tax	3,662,229
12	Refunding of taxable Advances for Construction	730,580
13	Total Deductions	4,392,809
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 62,045,730
31	Computation of tax:	
32	Calculated Tax at 21%	13,029,603
33	Add: Prior Year federal income tax	602,466
34	Less: Amortization of Investment Tax Credit	48,377
35	Tax per return	13,583,693

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	1,812,726
2		
3		
4		
5		Total \$ 1,812,726

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	307,949
2	State Income Tax	149,996
3	Miscellaneous Deductions	58,985
4		
5	Total	\$ 516,930

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

Line No.	Description of Items (a)	Amount (b)
1	Interest on Long-Term Debt	9,114,500
2		
3		
4		
5	Total	\$ 9,114,500

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

Line No.	Description of Items (a)	Amount (b)
1	Amortization of Debt Expense	26,650
2		
3		
4		
5	Total	\$ 26,650

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

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

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

SCHEDULE B-20		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Interest on Bank Line of Credit	45,766
2	Interest on Facilities Fees Memorandum Account	1,365,608
3	Other	25,587
4		
5	Total	\$ 1,436,961

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	28,049
2	Turkeys to various charities	38,042
3	Other	49,846
4		
5	Total	\$ 115,937

SCHEDULE B-24
Account 540 - Miscellaneous Reservations of Net Income

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

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	47	3,373,635
3	Employees - Water treatment	26	4,325,745
4	Employees - Transmission and distribution	45	4,840,246
5	Employees - Customer account	55	5,140,221
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	10	6,823,565
9	General office	109	9,177,497
10	Total	292	\$ 33,680,909

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Various	-	7			7	4	27,467	18	87,652
2						-				
3						-				
4	Total	-	7	-	-	7	4	\$ 27,467	18	\$ 87,652

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	28,049
2		
3		
4		
5		
6	Total	\$ 28,049

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

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

1	None	
2		
3		
4		
5		
6	Total	\$ -

SCHEDULE C-7
Bonuses Paid to Executives & Officers

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

1	None	
2		
3		
4		
5		
6	Total	\$ -

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Summit Treatment Plant	Lytle Creek	Edison Afterbay					1,970,376	CCF
2									
3									
4									
5									

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

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

Purchased Water for Resale			
16	Purchased from		
17	Annual quantities purchased		(Unit chosen) ² 3,838,068 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	8,020,000	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	67	59,431,000	Includes 431,000 Gallons of Recycled Water
12	Concrete			
13	Total	73	67,451,000	

SAN GABRIEL VALLEY WATER COMPANY
Wells - Los Angeles County Division
2025

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity * GPM	Annual Quantity CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	92	97	1,992	2,077
1D	11828 E. Ranchito Street	18" x 834'	93	103	3,059	1,385,487
1E	11828 E. Ranchito Street	18" x 830'	75	93	3,690	3,869
2D	4921 N. Tyler Avenue	20" x 600'	78	80	2,997	882,659
2E	4921 N. Tyler Avenue	18" x 620'	96	106	1,845	453,416
2F	4921 N. Tyler Avenue	20" x 620'	79	88	841	55,388
8B	2701 N. Loma Street	12" x 312'	40	69	1,173	1,033
8C	2701 N. Loma Street	18" x 534'	51	78	1,591	1,329
8D	2701 N. Loma Street	18" x 580'	45	63	1,576	1,225
8E	2701 N. Loma Street	18" x 970'	75	112	3,053	288,868
8F	2701 N. Loma Street	18" x 1220'	51	112	3,659	1,158,610
11A	12630 E. Fineview Street	20" x 445'	35	89	2,805	1,159,387
11B	12630 E. Fineview Street	20" x 664'	46	90	2,901	453
11C	12630 E. Fineview Street	20" x 419'	112	120	1,260	1,280
11D	12630 E. Fineview Street	20" x 460'	43	131	1,885	3,500
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'	80	-	-	-
B4C ¹	940 Baldwin Park Boulevard	16" x 1058'	83	-	-	-
B5A ¹	209 Perez Place	16" x 510'	58	-	-	-
B5B	209 Perez Place	20" x 516'	65	-	-	1,173,383
B5C ¹	209 Perez Place	18" x 1290'	65	-	-	-
B5D	209 Perez Place	18" x 1335'	63	-	-	658,241
B5E	209 Perez Place	20" X 820'	89	141	3,151	2,131,863
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'	90	148	751	248,282
B9B	436 N. Orange Avenue	18" x 1128'	73	198	747	213,188
B11B	14453 E. Temple Avenue	18" x 860'	63	78	1,079	1,547
B24A	14650 Nelson Avenue	20" x 1170'	92	100	2,879	42,953
B24B	14650 Nelson Avenue	20" x 1170'	76	178	2,746	616
B25A	13032 Bess Avenue	20" x 800'	84	104	1,582	817,827
B25B	13032 Bess Avenue	20" x 1030'	84	152	1,487	816,626
B26A	1517 Virginia Avenue	20" x 800'	87	92	1,013	392,736
B26B	1517 Virginia Avenue	20" x 1030'	85	98	1,401	589,180
G4A	3350 N. Walnut Grove	14" x 402'	102	115	1,179	206,057
W1C ¹	6135 S. Pioneer Boulevard	20" x 530'	60	-	-	-
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	46	-	-	-
W6B ¹	10509 E. Dunlap Crossing	16" x 300'	-	-	-	-
W6C	10509 E. Dunlap Crossing	18" x 542'	41	110	1,690	427,393
W6D	10509 E. Dunlap Crossing	18" x 800"	60	79	2,006	909,358
Well #5	City of Industry		-	-	-	661,165
Well #1 ¹	Bluff/Maynard 190N		94	-	-	-
						14,688,996
						Less: Cal Domestic Interconnections (1,633,721)
						Less: City of Industry Interconnections (509,115)
						Total All Wells
						12,546,160

¹ Inactive Well
* As of December

SAN GABRIEL VALLEY WATER COMPANY
Wells -Fontana Water Company Division
2025

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity * GPM	Annual Quantity CCF
			Static	Pumping		
F2A ¹	15273 Foothill Blvd.	18" x 910'	564	-	-	-
F4A ²	8005 Alder Ave.	18" x 940'	-	-	-	-
F7A	8326 Cherry Ave.	18" x 1020'	515	594	2,137	519,580
F7B	8326 Cherry Ave.	20" x 1010'	507	587	2,493	412,125
F10B	17651 Baseline Ave.	18" x 1040'	442	463	705	11,907
F10C	17651 Baseline Ave.	18" x 1010'	-	-	725	422,821
F10D	1265 N. Tamarind Ave.	20" x 1300'	468	503	1,617	5,568
F13A	1900 North Alder Ave.	16" x 1000'	551	-	1,360	806
F13B	1900 North Alder Ave.	16" x 1140'	557	-	1,950	2,605
F15A	5888 Citrus Ave.	18" x 1240'	665	-	1,540	312
F17B	14555 San Bernardino Ave.	16" x 870'	371	523	1,604	211,757
F17C	14555 San Bernardino Ave.	18" x 930'	350	479	1,942	344,729
F18A ¹	7706 Sierra Ave.	20" x 884'	611	-	-	-
F21B	10576 Live Oak Ave.	20" x 1020'	319	345	2,136	611,560
F22A ¹	14777 Ceres Ave.	18" x 870'	471	-	-	-
F23A	16025 Boyle Ave.	18" x 770'	360	-	2,242	520,383
F24A	7211 Juniper Ave.	18" x 1100'	680	694	2,048	16,988
F26A	16991 Micallef St.	18" x 1140'	-	-	2,048	9,582
F27A	Upper Lytle Creek Wash	18" x 105'	79	84	419	263,191
F28A	Lower Lytle Creek Wash	20" x 580'	221	234	852	641,221
F29A	Lower Lytle Creek Wash	20" x 656'	229	247	924	643,001
F30A ²	8222 Hemlock Ave.	20" x 918'	-	-	-	-
F31A	16135 Baseline Ave.	16" x 1040'	664	690	1,450	-
F31B	16177 Baseline Ave.	20" x 1040'	663	698	1,885	1,202,137
F32A	Lower Lytle Creek Wash	20" x 600'	280	297	638	329,531
F33A	Upper Lytle Creek Wash	20" x 169'	90	92	630	316,543
F34A ¹	Lower Lytle Creek Wash	20" x 524'	278	-	-	-
F36A	Lower Lytle Creek Wash	20" x 635'	237	289	1,824	1,135,888
F40A	Lower Lytle Creek Wash	20" x 407'	182	223	352	289,503
F42A	Upper Lytle Creek Wash	20" x 157'	96	102	575	288,333
F44A	7980 Sultana Avenue	18" x 960'	575	616	1,803	964,735
F44B	7980 Sultana Avenue	18" x 1000'	574	618	2,206	433,818
F44C	7980 Sultana Avenue	18" x 1000'	578	633	2,240	1,279,123
F49A	2116 W. Baseline Road	18" x 960'	470	489	1,453	1,039,040
F54A	3221 Riverside Avenue #H	20"x670	232	267	574	376,263
Total All Wells						12,293,050

¹ Inactive Well
² Abandon Well
* As of December

**San Gabriel Valley Water Company
Purchased Water For Resale
2025**

Central Basin Municipal Water District - Potable	154,063 CCF
Central Basin Municipal Water District - Recycled	94,081 CCF
Los Angeles County Sanitation District - Recycled	5,049 CCF
Upper San Gabriel Valley Municipal Water District - Recycled	654,759 CCF
Los Angeles County Division	<u>907,952 CCF</u>
San Bernardino Valley Municipal Water District	2,664,496 CCF
Inland Empire Utilities Agency - Potable	40,550 CCF
Inland Empire Utilities Agency - Recycled	225,070 CCF
Fontana Water Company Division	<u>2,930,116 CCF</u>
Total	<u><u>3,838,068 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		149,038	20,744
13	Concrete									
14	Copper		166	384						
15	Riveted steel						13,214		6,016	4,358
16	Standard screw	6,976	1,674	47,890	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	240,134		1,041,596	694,703
19	Welded steel					830	33,241	906	527,731	936,239
20	Wood									
21	Other (specify) Plastic		390	3,122			12,133		173,865	203,006
22	Total	6,976	2,230	59,929	6,190	9,553	343,036	11,644	1,910,150	1,860,204

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					205,163
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			25,896
28	Standard screw									72,723
29	Screw or welded casing									64,592
30	Cement - asbestos	326,737	162,073	12,639	84,942	1,313				2,564,583
31	Welded steel	80,992	864,813	31,706	701,902	9,609	50,020	252,687	93,562	3,584,238
32	Wood									-
33	Other (specify) Plastic	4,705	6,913		108					404,242
34	Total	434,524	1,048,559	52,322	825,380	23,803	53,290	255,337	93,576	6,996,703

**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	87,830	87,982		
Commercial	7,109	7,092		
Industrial	115	111		
Public authorities	544	542		
Irrigation	1,510	1,538		
Other (specify) Construction	138	119		
Other (specify) Recycled	94	95		
Agriculture				
Subtotal	97,340	97,479	-	-
Private fire connections			2,729	2,751
Public fire hydrants			10,083	10,254
Total	97,340	97,479	12,812	13,005

**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	61,999	
3/4 - in	3,769	16,037
1 - in	28,320	73,225
1.5 - in	1,955	1,202
2 - in	3,689	3,856
3 - in	179	38
4 - in	86	793
6 - in	135	799
8 - in	108	927
Other	201	602
Total	100,441	97,479

**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 | 420 |
| 4. Found fast, requiring billing
adjustment | _____ |

B. Number of Meters in Service Since Last Test

- | | |
|--|--------|
| 1. Ten years or less | 74,198 |
| 2. More than 10, but less
than 15 years | 13,249 |
| 3. More than 15 years | 12,994 |

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	1,386,436	1,141,705	1,067,246	1,155,971	1,316,476	1,412,315	1,653,318	9,133,467
Commercial	383,222	323,722	318,787	335,566	371,711	373,889	422,182	2,529,079
Industrial	193,733	185,131	180,580	191,810	204,439	201,501	203,748	1,360,942
Public authorities	91,560	67,825	54,394	81,248	113,052	113,725	139,801	661,605
Irrigation	172,916	136,969	88,274	124,952	193,970	220,959	270,164	1,208,204
Other (specify) - Recycled	59,631	25,839	40,661	84,273	98,415	99,359	138,660	546,838
Other (specify) - Construction	13,350	9,815	7,214	10,857	12,069	13,673	15,022	82,000
Total	2,300,848	1,891,006	1,757,156	1,984,677	2,310,132	2,435,421	2,842,895	15,522,135

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Residential	1,773,270	1,639,123	1,447,105	1,267,297	1,244,023	7,370,818	16,504,285	16,263,858
Commercial	461,915	427,947	385,098	367,207	361,156	2,003,323	4,532,402	4,539,115
Industrial	209,030	235,948	177,488	196,401	201,953	1,020,820	2,381,762	2,461,305
Public authorities	160,557	140,290	106,368	77,355	61,560	546,130	1,207,735	1,292,288
Irrigation	306,974	291,171	233,778	161,723	112,547	1,106,193	2,314,397	2,132,343
Other (specify) - Recycled	156,644	111,129	81,020	53,785	29,537	432,115	978,953	1,001,789
Other (specify) - Construction	11,528	18,771	9,393	6,538	5,938	52,168	134,168	112,607
Total	3,079,918	2,864,379	2,440,250	2,130,306	2,016,714	12,531,567	28,053,702	27,803,305

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 477,300

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

(Over) Under
Collected

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	Pump Tax and Purchased Water	W-4505, W-4590 & D.17-06-008	\$ 2,008,918		(1,990,415)	(460)	(185,147)		\$ (167,104)
2	Water Production	D.04-07-034, W-4498 & W-4590	\$ (10,068,389)		(6,321,008)	(386,121)		3,379,526	\$ (13,395,992)
3	Purchased Power	W-4382,W-4498,W-4505,W-4590,D.04-07-034	\$ (210,013)	(4,570,059)	4,217,073	(36,022)	(111,463)		\$ (710,484)
4	Water Quality Litigation (LA)	W-0494 & D.04-07-034, D.24-03-005/AL 600	\$ (4,159,139)	(5,666,961)	120,804	(184,704)	(178,315)	1,856,257	\$ (8,212,058)
5	Water Revenue Adjustment Mechanism	D.10-04-031	\$ 1,173,673		17,042	39,131	(492,635)		\$ 737,211
6	Customer Assistance Program (CAP)	D.05-05-015, D.04-07-034, D.24-03-005/AL 600	\$ 2,294,885	(6,347,123)	5,810,214	79,384	(300,965)		\$ 1,536,395
7	Facilities Fee Memorandum Account	D.07-04-046	\$ (32,711,770)	(1,886,850)	4,730,935	(1,372,140)			\$ (31,239,825)
8	El Monte Office Balancing Account (LA) (Note *)	D.20-08-006, D.24-03-005/AL 600.	\$ 1,008		24	7	(1,039)		\$ (0)
9	Section 790 Memorandum Account	D.07-04-045 & D.06-05-0541	\$ -						\$ -
10	Conservation Program Balancing Account	D.09-06-027	\$ (345,633)	(1,558,659)	1,574,431	(13,108)		78,047	\$ (264,922)
11	Land Parcels (F51 and F53) Memorandum Account	D.09-06-027	\$ 663,527			27,997			\$ 691,524
12	Water Conservation Memorandum Account	W-4576	\$ 69,873			2,948			\$ 72,821
13	CEMA - Covid 19	E-3238	\$ 116,996			4,936			\$ 121,932
14	Previously Authorized Balance Balancing Account (PABBA)	W-5043 & AL 453	\$ (36,414)	(19,585)	6,223	(2,022)	(4,499)	428	\$ (55,869)
15	Drought Lost/Surcharge Revenues Memorandum Account	W-5169 & AL 507-A, AL 508-A	\$ 6,247,539	(5,009,204)		70,589			\$ 1,308,924
16	Drought Lost/Surcharge Revenues Balancing Account	AL 604-B/Res. W-5282	\$ -		5,009,198	130,620	(5,291,685)		\$ (151,867)
17	Payment Options Memorandum Account	W-5023	\$ 44,173			1,864			\$ 46,037
18	O&M Grant Proceeds Memo Account (LA)	AL 612	\$ -	(311,670)		(13,118)			\$ (324,788)
19	Water Rights Balancing Account	D.17-06-008, D.24-03-005/AL 600	\$ (1,701,676)			(58,595)		646,428	\$ (1,113,843)
20	2018 Tax Accounting Balancing Account (Note **)	Water Division letter dated 12/22/17, D.24-03-005/AL 600.	\$ 177,781	(6,249)	7,133	1,199	(179,864)		\$ 0
21	PFAS Memo Account	W-5226	\$ 520,522		138,809	21,905			\$ 681,236
22	D. 20-08-006 IRMA/Balancing Account	D.20-08-006, D.24-03-005/AL 600	\$ (222,205)			(12,020)	(163,007)	136,402	\$ (260,830)
23	D. 22-01-003 IRMA/Balancing Account	D.24-03-005/AL 615	\$ 11,603,779			410,635	(4,988,431)		\$ 7,025,983
24	Drinking Water Fees Balancing Account	W-4698/AL 594	\$ (13,460)	(253,354)	437,489	4,005			\$ 174,680
25	Montebello Acquisition Memorandum Account (LA)	D.24-03-005/AL 600	\$ 2,455,213		1,464,806	132,734			\$ 4,052,753
26	Conservation Regulation Memorandum Account	AL 611	\$ 18,550		198,200	3,753			\$ 220,503
	Total		\$ (22,072,264)	(25,629,714)	15,420,958	(1,146,603)	(11,897,050)	6,097,088	\$ (39,227,585)

Note * El Monte Office Balancing Account closed May 2025 pursuant to AL 621, and the balance transferred to PABBA.
 ** 2018 Tax Accounting Balancing Account closed May 2025 pursuant to AL 621, and the balance transferred to PABBA.

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

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

Schedule E- 2
Description of Low-Income Rate Assistance Program(s)

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.
2. Participation rate for Year 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.**

Schedule E- 3
Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

*** Responses to Schedule E-3 are shown on page 73b through 73o.**

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 low income assistance programs in each of its two ratemaking divisions. To qualify for the Customer Assistance Program “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 2025 (as a percent of total residential customers served).*

At year end, 21,694 customers or 54.8% 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 25,033 customers or 57.6% 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 \$1,536,395.

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 2025, the Company partnered with Upper San Gabriel Valley Municipal Water District (“Upper District”) and Central Basin Municipal Water District (“Central Basin”) to deliver 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. The contractor will offer installation to customers who is currently participating in the Company’s CARE program.

- 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) 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.
- 10) Weather Based Irrigation Controller (“WBIC”) and High Efficiency Nozzle Residential and commercial Retrofit and Installation Program – The Company hired LAMK International, Inc. to evaluate the customer’s existing irrigation system and to install the WBIC’s and nozzles. Upon completion of the retrofit and installation, LAMK confirms that the irrigation system is working properly and trains the customer on their new WBIC, including how to adjust and program it.
- 11) Create Your Garden Program – This program provides residential customers with assistance in renovating their front yards to drought-tolerant gardens to conserve water. The Company’s contractor would provide all the irrigation fixtures, plants, mulch, and landscape design for the program and offer instructional assistance to the customers. Customers are responsible for all labor costs.
- 12) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient.
- 13) School Conservation Education – The Company contracted with the EcoVoices to provide educational presentations in schools within its Los Angeles County division service area. EcoVoices provides all required instructional assistance, educational materials, and classroom presentations. A total of 12 presentations were completed during the 2025 school year.

Fontana Water Company Division

- 1) 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.
- 2) 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.
- 3) CII Water Use Audit – The Company offers its CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a CII Audit Report that describes the needed improvements and resulting estimated water savings.
- 4) 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.
- 5) 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.
- 6) 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.
- 7) 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.
- 8) HET Direct Installation for California Assistance Program for Water Customers – The Company works with EcoTech Services Inc. to provide and install a maximum of two HETs per eligible California Assistance Program for water customers.
- 9) 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.

- 10) 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.
- 11) Residential Landscaping Do-It-Yourself Garden Program – The Company offers a Do-It-Yourself Garden Program that provides water-efficient garden kits to participating customers. The program promotes native landscaping and efficient irrigation techniques through self-guided installation and educational materials.
- 12) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient.

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"	341,214	32,038	10.7
3/4"	45,952	3,235	14.2
1"	65,850	5,471	12.0
1 1/2"	2,728	82	33.1
2"	1,817	29	62.7
3"	98	2	46.9

Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	310,378	22,599	13.7
3/4"	2,125	163	13.1
1"	296,739	19,852	14.9
1 1/2"	417	8	55.0
2"	181	6	30.2

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

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

Los Angeles County Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	4,094,571	32,038	127.8
3/4"	551,418	3,235	170.5
1"	790,201	5,471	144.4
1 1/2"	32,735	82	397.6
2"	21,804	29	751.9
3"	1,173	2	563.0

Fontana Water Company Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	3,724,538	22,599	164.8
3/4"	25,498	163	156.8
1"	3,560,467	19,849	179.4
1 1/2"	5,006	8	660.1
2"	2,171	6	361.8
3"	0	0	0.0

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"	341,214	32,038	10.7
Tier 1	247,733	32,038	7.7
Tier 2	70,860	32,038	2.2
Tier 3	22,621	32,038	0.7
3/4"	45,952	3,235	14.2
Tier 1	26,783	3,235	8.3
Tier 2	11,784	3,235	3.6
Tier 3	7,385	3,235	2.3
1"	65,850	5,471	12.0
Tier 1	41,483	5,471	7.6
Tier 2	14,682	5,471	2.7
Tier 3	9,685	5,471	1.8
1 1/2"	2,728	82	33.1
Tier 1	748	82	9.1
Tier 2	539	82	6.5
Tier 3	1,441	82	17.5
2"	1,817	29	62.7
Tier 1	263	29	9.1
Tier 2	228	29	7.9
Tier 3	1,327	29	45.7
3"	98	2	46.9
Tier 1	21	2	10.0
Tier 2	21	2	10.0
Tier 3	56	2	26.9

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	310,378	22,599	13.7
Tier 1	207,042	22,599	9.2
Tier 2	77,259	22,599	3.4
Tier 3	26,077	22,599	1.2
3/4"	2,125	163	13.1
Tier 1	1,449	163	8.9
Tier 2	483	163	3.0
Tier 3	193	163	1.2
1"	296,706	19,849	14.9
Tier 1	189,111	19,849	9.5
Tier 2	78,355	19,849	3.9
Tier 3	29,240	19,849	1.5
1 1/2"	417	8	55.0
Tier 1	79	8	10.4
Tier 2	70	8	9.2
Tier 3	268	8	35.4
2"	181	6	30.2
Tier 1	55	6	9.1
Tier 2	30	6	4.9
Tier 3	97	6	16.1
3"	0	0	0.0
Tier 1	0	0	0.0
Tier 2	0	0	0.0
Tier 3	0	0	0.0

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

	2025 Monthly Average
Total Residential Conservation Rate Customers	40,857
Disconnection Notices	Not Available
Disconnected for Non-Payment	629
Reconnected	612

Fontana Water Company Division

	Monthly Average
Total Residential Conservation Rate Customers	42,625
Disconnection Notices	Not Available
Disconnected for Non-Payment	910
Reconnected	870

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 2025 was \$1,321 for the Los Angeles County division and \$1,444.03 for the Fontana Water Company division.

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

San Gabriel’s Los Angeles County division delivered 1,730.68 acre feet (753,883 Ccf) of recycled water and Fontana Water Company division delivered 517 acre feet (225,068 Ccf) in 2025 to its CII customers. Recycled water is accounted for in the DWR per-capita water use calculation, and as such its increased use in place of potable water would lower GPCD water use.

INFORMATION-ONLY FILING LOW-INCOME DATA REPORT

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

Los Angeles County Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	197,464	17,873	11.0
3/4"	15,152	1,073	14.1
1"	23,774	2,158	11.0

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"	217,162	15,544	14.0
3/4"	803	58	13.9
1"	141,828	9,314	15.2
1 1/2"	4	0	9.2

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

Los Angeles County Division

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	197,464	17,873	11.0
Tier 1	142,874	17,873	8.0
Tier 2	42,161	17,873	2.4
Tier 3	12,429	17,873	0.7
3/4"	15,152	1,073	14.1
Tier 1	8,894	1,073	8.3
Tier 2	3,804	1,073	3.5
Tier 3	2,454	1,073	2.3
1"	23,774	2,158	11.0
Tier 1	16,365	2,158	7.6
Tier 2	4,982	2,158	2.3
Tier 3	2,428	2,158	1.1

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"	217,162	15,544	14.0
Tier 1	145,952	15,544	9.4
Tier 2	54,971	15,544	3.5
Tier 3	16,239	15,544	1.0
3/4"	803	58	13.9
Tier 1	549	58	9.5
Tier 2	191	58	3.3
Tier 3	63	58	1.1
1"	141,828	9,314	15.2
Tier 1	90,379	9,314	9.7
Tier 2	37,787	9,314	4.1
Tier 3	13,662	9,314	1.5
1 1/2"	4	0	9.2
Tier 1	4	0	8.6
Tier 2	0	0	0.6
Tier 3	0	0	0.0

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	21,104
Disconnection Notices	Not Available
Disconnected for Non-Payment	311
Reconnected	306

Fontana Water Company Division

	Monthly Average
Total Low-Income Conservation Rate Customers	24,916
Disconnection Notices	Not Available
Disconnected for Non-Payment	563
Reconnected	543

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	13.3

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	15.8

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 suppliers Upper San Gabriel Valley Municipal Water District and Central Water District, 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 Inland Empire Utilities Agency and San Bernardino Valley Municipal Water District, high-efficiency toilet installation programs, residential water surveys, gardening classes and education and public outreach.

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

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

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

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

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

**Schedule E-3: Water Conservation Program
Los Angeles County Division
2025**

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 G)	(I X H)
Direct Installation of High Efficiency Clothes Washer Program with Southern California Gas Company	High Efficiency Clothes Washer	\$150,000	2	150	\$300	0.1075	20	0.2	4.3
Controller and Nozzle Retrofit	WBIC		525	16	8,400	0.325	7.5	170.6	1,279.7
	Sprinkler Nozzles	\$200,000		554	\$29,705	0.0044	5	0.0	0.0
High Efficiency Toilet Distribution Program	High Efficiency Toilets	\$150,000	445	1,929	\$859,105	0.0517	20	23.0	460.5
Create Your Garden		\$50,000			\$97,429				
Showerhead Retrofit Program		\$100,000	97	1,166	\$113,635	0.0083	7	0.8	5.7
Recycle Water Retrofit					\$0		0	0.0	0.0
Educational Materials and Outreach	Promotional materials, postage, conservation meetings, event sponsorships, CUWCC dues, employee education, over time, and ads	\$110,000			\$15,855				
Grand Total		\$760,000			\$1,124,429			195	1,750

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

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

**Schedule E-3: Water Conservation Program
Fontana Water Company Division
2025**

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total \$ spent	Designed water saving per unit per year	Unit lifespan **	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
					(D x E)**			(D x G)	(I x H)
1. Rebates Incentives	IEUA rebate program for both Residential and CII customers. ***		1,197	varies	\$0	varies	varies	10.1	95.2
2. Conservation Outdoor Drip Kits	150 sq. ft. of drip hose, 26 drip emitters, 50 feet of micro drip tubing.		400		\$2,667	0.00000614	10.0	0.368	3.684
3. Weather Based Irrigation Controller and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program	Various WBIC models		82	\$660 - \$720	\$118,093	0.325	10.0	26.7	266.5
	Various Sprinkler Nozzles models		2,070	\$9 - \$13		0.0044	5.0	9.1	45.5
	Supplies and Ads for program				\$0				
4. High Efficient Toilet Direct Install Program for all customers	Replacing and installing 3.5 GPF toilets with new 0.8 GPF toilet for CARw customers. Program with EcoTech.		230	\$225 to \$340	\$111,317	0.0425	20	9.8	195.5
5. Do-It-Yourself Garden Program	Replace grass lawn with a drought-tolerant garden. An assisted DIY program for residential customers with plan, turf removal, new plants and mulch.		31,081	\$6.10 to \$10.40 per sq. ft.	\$196,613	0.00013	10	4.0	40.4
6. HE Clothes Washers for CARW customers	Replacing clothes washers with new HE units. Program with SoCal Gas Co.		4	\$150	\$600	0.0345	14.0	0.1	1.9
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.				\$17,328				
Grand Total		\$447,500			\$446,619			88.4	1,006.0

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

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

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

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

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

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

	<u>Amount</u>
Utility Investment Company	188,603
Total	<u><u>188,603</u></u> *

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

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

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

None.

1. Current Fiscal Agent:

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

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

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

Not Applicable.

1. Trust Account Information:

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

DECLARATION

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

I, the undersigned _____ R.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, 2025 through December 31, 2025.

President
Title (Please Print)



Signature

(626) 448-6183
Telephone Number

April 30, 2026
Date

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Appendix A

SAN GABRIEL VALLEY WATER COMPANY GO 103-A CUSTOMER SERVICE PERFORMANCE STANDARDS REPORT 2025

	Performance Measure	Q1	Q2	Q3	Q4	Year to Date	Comments
1. TELEPHONE PERFORMANCE STANDARDS							
(A) % Calls Answered in 30 seconds	> or = 80.0%	95.0%	97.2%	95.8%	97.0%	96.1%	
(B) Abandonment Rate	< or = 5.0%	5.0%	2.8%	4.2%	3.0%	3.9%	
2. BILLING PERFORMANCE STANDARDS							
(A) % Bills Rendered In 7 days	> or = 99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
(B) % of Inaccurate Bills Rendered	< or = 3.0%	0.1%	0.1%	0.0%	0.1%	0.1%	
(C) % of Payment Posting Errors	< or = 1.0%	0.0%	0.1%	0.1%	0.1%	0.0%	
(D) % Final Bill and Final Read							No performance measure. In compliance
3. METER READING PERFORMANCE STANDARD							
(A) % Meters Not Read	< or = 3.0%	0.1%	0.1%	0.0%	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%	0.0%	0.4%	0.1%	0.2%	0.4%	
5. RESPONSE TO CUSTOMER AND REGULATORY							
(A) % of Complaints to Utility from Consumer Affairs Branch	< or = 0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	
6. SERVICE INTERRUPTION							
(1) Date and time of service interruption (2) Date and time service is restored (3) Number of service connections affected (4) Equipment that operated and failed (5) Cause of interruption (6) Actions required to restore service (7) Identification of person reporting (8) Steps taken to prevent recurrence							The reporting standard requires each utility to keep a complete record of all interruptions, both emergency and scheduled. Records are kept in San Gabriels permanent records and available upon request.

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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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)	523,274,314	41,801,110	(1,883,765)	(4)	\$ 563,191,655
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	39,353,805	37,649,196.99		(41,801,110)	\$ 35,201,893
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	\$ 562,588,544	\$ 79,450,307	\$ (1,883,765)	\$ (41,801,114)	\$ 598,353,972

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	\$ 38,093,842	\$ 2,917,639		\$ (4)	\$ 41,011,476
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	10,324,467	24,787			\$ 10,349,254
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 10,324,467	\$ 24,787	\$ -	\$ -	\$ 10,349,254
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	22,058,803	2,552,807			\$ 24,611,610
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	39,574,888	6,628,189	(263,854)		\$ 45,939,223
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 61,633,691	\$ 9,180,996	\$ (263,854)	\$ -	\$ 70,550,833
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	4,621,620				\$ 4,621,620
30	332	Water Treatment Equipment	68,080,876	5,724,305			\$ 73,805,181
31		Total Water Treatment Plant	\$ 72,702,497	\$ 5,724,305	\$ -	\$ -	\$ 78,426,802

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	37,707,327	2,716,045	(8,107)		\$ 40,415,265
35	343	Transmission and Distribution Mains	182,557,557	12,604,776	(721,120)		\$ 194,441,213
36	344	Fire Mains	15,129				\$ 15,129
37	345	Services	83,432,691	4,676,767	(343,828)		\$ 87,765,631
38	346	Meters	8,602,967	1,827,367	(335,312)		\$ 10,095,022
39	347	Meter Installations	-				\$ -
40	348	Hydrants	11,590,892	683,122	(60,227)		\$ 12,213,787
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 323,906,563	\$ 22,508,077	\$ (1,468,594)	\$ -	\$ 344,946,046
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,550,098	85,115			\$ 2,635,213
46	372	Office Furniture and Equipment	4,323,994	357,854	(22,912)		\$ 4,658,936
47	373	Transportation Equipment	4,330,176	705,958	(128,405)		\$ 4,907,730
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	1,690,800	265,258			\$ 1,956,057
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 13,315,882	\$ 1,414,186	\$ (151,317)	\$ -	\$ 14,578,751
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	\$ 519,993,261	\$ 41,769,990	\$ (1,883,765)	\$ (4)	\$ 559,879,482
62		Common Plant (General Office Prorate)	\$ 23,176,286	\$ 212,961	\$ (714,985)	\$ -	\$ 22,674,262

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	3,281,053	31,120			\$ 3,312,173
4		Total Recycled Water Utility Plant	\$ 3,281,053	\$ 31,120	\$ -	\$ -	\$ 3,312,173

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	267,547	267,551
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 267,547	\$ 267,551

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	563,191,655	523,274,314
3		Construction Work in Progress	36,227,136	39,855,461
4		General Office Prorate	22,674,262	23,176,286
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 622,093,052	\$ 586,306,061
6		Less Accumulated Depreciation		
7		Plant in Service	173,757,939	\$ 162,928,388
8		General Office Prorate	5,706,699	5,122,660
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 179,464,639	\$ 168,051,048
10		Less Other Reserves		
11		Deferred Income Taxes	35,895,167	35,278,921
12		Deferred Investment Tax Credit	352,577	381,759
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 36,247,743	\$ 35,660,680
15		Less Adjustments		
16		Contributions in Aid of Construction	69,449,389	56,754,277
17		Advances for Construction	31,555,939	28,842,790
18		Other (1)	(1,509,712)	(1,465,808)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 99,495,616	\$ 84,131,259
20		Add Materials and Supplies	\$ 2,765,343	\$ 2,656,332
21		Add Working Cash (=Line 34)	13,613,600	13,384,491
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 323,263,998	\$ 314,503,897
		(1) Other Adjustment		
		Deferred Debit Income Tax	(1,509,712)	(1,465,808)
		Net Other Adjustment	(1,509,712)	(1,465,808)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 66,670,825	\$ 65,484,524
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 95,778,865	\$ 87,036,461
28		Other Revenues: Flat Rate Monthly Billing	\$ 2,440,998	\$ 2,108,271
29		Total Revenues (=Line 27 + Line 28)	\$ 98,219,862	\$ 89,144,732
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0249	0.0236
31		5/24 x Line 25 x (100% - Line 30)	13,544,562	13,319,962
32		1/24 x Line 25 x Line 30	69,039	64,529
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 13,613,600	\$ 13,384,491
		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	\$ 162,400,193	\$ 1,672	\$ -	\$ 5,122,660	528,195
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	9,518,729			1,069,163	45,229
	(b) Charged to Account 504 ⁽¹⁾		63		-	
	(c) Charged to Account 505 ⁽¹⁾				-	
4	(d) Charged to Account 265	2,845,637			-	19,657
5	(e) Charged to clearing accounts	489,562			129,365	
6	(f) Salvage recovered	110,223			100,496	
7	(g) All other credits ⁽²⁾				-	
8	Total credits	\$ 12,964,151	\$ 63	\$ -	\$ 1,299,024	\$ 64,886
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	(1,883,765)			(714,985)	
11	(b) Cost of removal	(315,721)			-	
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (2,199,486)	\$ -	\$ -	\$ (714,985)	\$ -
14	Balance in reserve at end of year	\$ 173,164,858	\$ 1,735	\$ -	\$ 5,706,699	\$ 593,081
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	5,821,054	\$ 328,712			\$ 6,149,766
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 5,821,054	\$ 328,712	\$ -	\$ -	\$ 6,149,766
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	7,023,348	\$ 667,387			\$ 7,690,734
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	23,103,394	\$ 1,569,184	(263,854)		\$ 24,408,724
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 30,126,742	\$ 2,236,571	\$ (263,854)	\$ -	\$ 32,099,458
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	494,221	\$ 100,289			\$ 594,510
21	332	Water Treatment Equipment	25,999,248	\$ 2,369,497			\$ 28,368,745
22		Total Water Treatment Plant	\$ 26,493,468	\$ 2,469,786	\$ -	\$ -	\$ 28,963,255
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	8,252,431	\$ 761,695	(8,107)	(97,129)	\$ 8,908,890
27	343	Transmission and Distribution Mains	56,788,316	\$ 3,737,832	(721,120)	(177,571)	\$ 59,627,457
28	344	Fire Mains	15,083				\$ 15,083
29	345	Services	24,420,600	\$ 2,175,952	(343,828)		\$ 26,252,725
30	346	Meters	359,501	\$ 172,604	(335,312)	42,769	\$ 239,562
31	347	Meter Installations	-				\$ -
32	348	Hydrants	4,547,990	\$ 290,645	(60,227)	(41,021)	\$ 4,737,387
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 94,383,921	\$ 7,138,727	\$ (1,468,594)	\$ (272,951)	\$ 99,781,103
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	709,020	\$ 52,890			\$ 761,910
38	372	Office Furniture and Equipment	781,243	\$ 202,565	(22,912)		\$ 960,896
39	373	Transportation Equipment	2,953,167	\$ 383,622	(128,405)	67,453	\$ 3,275,837
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	420,814	\$ (1)			\$ 420,813
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	1,238,959	\$ 105,941			\$ 1,344,901
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 6,103,203	\$ 745,017	\$ (151,317)	\$ 67,453	\$ 6,764,357
49		Total	\$ 162,928,388	\$ 12,918,814	\$ (1,883,764.73)	\$ (205,498.20)	\$ 173,757,939.23
50		Common Plant (General Office Prorate)	\$ 5,122,660	\$ 1,198,528	\$ (714,985)	\$ 100,496	\$ 5,706,699

**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	60,134,815	56,721,734	\$ 3,413,081
4		601-1.2 Residential Low Income Discount (Debit)	(2,744,874)	(2,680,426)	\$ (64,447)
5		601-2 Commercial Sales	20,073,283	18,772,300	\$ 1,300,983
6		601-3 Industrial Sales	3,259,787	3,267,500	\$ (7,713)
7		601-4 Sales to Public Authorities	4,327,382	4,358,922	\$ (31,540)
8		Sub-total	\$ 85,050,394	\$ 80,440,030	\$ 4,610,364
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	2,429,032	2,319,368	\$ 109,663
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 2,429,032	\$ 2,319,368	\$ 109,663
20	604	Private Fire Protection Service	2,440,998	2,108,271	\$ 332,727
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	249,538	276,065	\$ (26,527)
26		Sub-total	\$ 2,690,536	\$ 2,384,336	\$ 306,201
27		Total Water Service Revenues	\$ 90,169,962	\$ 85,143,734	\$ 5,026,228
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	8,299,439	4,277,063	\$ 4,022,376
30	611	Miscellaneous Service Revenues	263,715	276,699	\$ (12,984)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	13,725,573	14,032,281	\$ (306,708)
34	615	Recycled Water Revenues	2,817,473	2,956,830	\$ (139,357)
35		Total Other Water Revenues	\$ 25,106,200	\$ 21,542,874	\$ 3,563,326
36	501	Total operating revenues	\$ 115,276,161	\$ 106,686,607	\$ 8,589,554

**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	115,276,161
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	\$ 115,276,161

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			6,161	6,060 \$ 101	
7	704	Purchased water	A	B	C	17,522,489	17,555,355 \$ (32,867)	
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			39,405	115,504 \$ (76,099)	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense				\$ 17,568,055	\$ 17,676,919 \$ (108,864)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		330,643	231,107 \$ 99,536	
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		605,488	558,108 \$ 47,380	
28	725	Miscellaneous expenses	A			334,111	243,548 \$ 90,563	
29	726	Fuel or power purchased for pumping	A	B	C	5,996,085	6,419,990 \$ (423,905)	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		45,876	84,351 \$ (38,475)	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		306,217	303,219 \$ 2,997	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		434,217	429,222 \$ 4,994	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 8,052,637	\$ 8,269,546 \$ (216,909)	

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		395,996	374,166	\$ 21,830
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			7,009,303	7,137,223	\$ (127,920)
43	743	Miscellaneous expenses	A	B		542	987	\$ (445)
44	744	Chemicals and filtering materials	A	B		5,803,720	5,410,634	\$ 393,086
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		46,115	39,554	\$ 6,561
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		6,066	6,108	\$ (42)
49	748	Maintenance of water treatment equipment	A	B		212,517	687,118	\$ (474,601)
50		Total water treatment expenses				\$ 13,474,260	\$ 13,655,790	\$ (181,530)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		449,662	421,639	\$ 28,023
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			32,386	33,444	\$ (1,058)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			530,610	562,960	\$ (32,350)
58	754	Meter expenses	A			172,230	148,438	\$ 23,793
59	755	Customer installations expenses	A			263,694	275,304	\$ (11,610)
60	756	Miscellaneous expenses	A			65,115	74,900	\$ (9,785)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(43,532)	16,614	\$ (60,146)
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		44,335	62,764	\$ (18,430)
66	761	Maintenance of trans. and distribution mains	A			1,035,077	1,010,557	\$ 24,520
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,485,622	1,344,247	\$ 141,375
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			42,719	72,554	\$ (29,835)
72	765	Maintenance of hydrants	A			200,336	276,733	\$ (76,397)
73	766	Maintenance of miscellaneous plant	A			226,777	287,034	\$ (60,257)
74		Total transmission and distribution expenses				\$ 4,505,031	\$ 4,587,188	\$ (82,157)

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		238,235	209,350	\$ 28,885
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		743,446	737,062	\$ 6,384
80	773	Customer records and collection expenses	A			2,768,472	2,486,150	\$ 282,323
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			1,439,784	897,300	\$ 542,484
83	775	Uncollectible accounts	A	B	C	272,471	82,928	\$ 189,543
84		Total customer account expenses				\$ 5,462,408	\$ 4,412,789	\$ 1,049,620
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				1,569,947	1,654,946	\$ (84,999)
97		Total recycled water expenses				\$ 1,569,947	\$ 1,654,946	\$ (84,999)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	5,244,423	5,123,066	\$ 121,357
101	792	Office supplies and other expenses	A	B	C	1,124,761	1,339,106	\$ (214,345)
102	793	Property insurance	A			244,344	203,212	\$ 41,132
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			2,357,155	1,995,874	\$ 361,281
105	795	Employees' pensions and benefits	A	B	C	6,504,279	6,480,028	\$ 24,251
106	796	Franchise requirements	A	B	C	985,493	924,985	\$ 60,508
107	797	Regulatory commission expenses	A	B	C	244,430	378,488	\$ (134,058)
108	798	Outside services employed	A			107,527	183,914	\$ (76,387)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			247,840	229,611	\$ 18,229
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	1,070,638	906,875	\$ 163,763
114		Total administrative and general expenses				\$ 18,130,891	\$ 17,765,159	\$ 365,732
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				2,670,664	1,721,605	\$ 949,059
117	811	Rents	A	B	C	82,438	85,040	\$ (2,602)
118	812	Administrative expenses transferred - Cr.	A	B	C	(4,573,033)	(4,261,530)	\$ (311,504)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (1,819,932)	\$ (2,454,885)	\$ 634,953
121		Total operating expenses				\$ 66,943,296	\$ 65,567,451	\$ 1,375,845

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	\$ 3,570,124	3,561,021	6,176	2,927	
2	State corporation franchise tax	\$ 2,578,706	2,502,823		75,883	
3	State unemployment insurance tax	\$ 9,709	7,541			2,168
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 16,930	13,876			3,054
6	Fed. ins. contr. act (old age retire.)	\$ 1,231,700	1,048,410			183,290
7	Other federal taxes	\$ -				
8	Federal income taxes	\$ 6,096,440	5,945,357		151,083	
9	Licenses					
10	Miscellaneous					
11						
12						
13						
14	Total	\$ 13,503,610	\$ 13,079,028	\$ 6,176	\$ 229,893	\$ 188,512

SCHEDULE D-1									
Sources of Supply and Water Developed									
STREAMS					FLOW IN(unit) ²			Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	None								
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	See Attachment								
7									
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Central Basin Municipal Water District - Potable							154,063	CCF
18	Central Basin Municipal Water District - Recycled							94,081	CCF
19	Los Angeles County Sanitation District - Recycled							5,049	CCF
20	Upper San Gabriel Valley Municipal Water District - Recycled							654,759	CCF
21									
22	Annual quantities purchased					(Unit chosen) ²		907,952	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	2,560,000	Gallons
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	45	33,410,000	Gallons
12	Concrete			
13	Total	47	35,970,000	Gallons

ATTACHMENT 1 (to Schedule D-1)

SAN GABRIEL VALLEY WATER COMPANY
Wells - Los Angeles County Division
2025

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity * GPM	Annual Quantity CCF
			Static	Pumping		
1B	11828 E. Ranchito Street	16" x 198'	92	97	1,992	2,077
1D	11828 E. Ranchito Street	18" x 834'	93	103	3,059	1,385,487
1E	11828 E. Ranchito Street	18" x 830'	75	93	3,690	3,869
2D	4921 N. Tyler Avenue	20" x 600'	78	80	2,997	882,659
2E	4921 N. Tyler Avenue	18" x 620'	96	106	1,845	453,416
2F	4921 N. Tyler Avenue	20" x 620'	79	88	841	55,388
8B	2701 N. Loma Street	12" x 312'	40	69	1,173	1,033
8C	2701 N. Loma Street	18" x 534'	51	78	1,591	1,329
8D	2701 N. Loma Street	18" x 580'	45	63	1,576	1,225
8E	2701 N. Loma Street	18" x 970'	75	112	3,053	288,868
8F	2701 N. Loma Street	18" x 1220'	51	112	3,659	1,158,610
11A	12630 E. Fineview Street	20" x 445'	35	89	2,805	1,159,387
11B	12630 E. Fineview Street	20" x 664'	46	90	2,901	453
11C	12630 E. Fineview Street	20" x 419'	112	120	1,260	1,280
11D	12630 E. Fineview Street	20" x 460'	43	131	1,885	3,500
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'	80	-	-	-
B4C ¹	940 Baldwin Park Boulevard	16" x 1058'	83	-	-	-
B5A ¹	209 Perez Place	16" x 510'	58	-	-	-
B5B	209 Perez Place	20" x 516'	65	-	-	1,173,383
B5C ¹	209 Perez Place	18" x 1290'	65	-	-	-
B5D	209 Perez Place	18" x 1335'	63	-	-	658,241
B5E	209 Perez Place	20" X 820'	89	141	3,151	2,131,863
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'	90	148	751	248,282
B9B	436 N. Orange Avenue	18" x 1128'	73	198	747	213,188
B11B	14453 E. Temple Avenue	18" x 860'	63	78	1,079	1,547
B24A	14650 Nelson Avenue	20" x 1170'	92	100	2,879	42,953
B24B	14650 Nelson Avenue	20" x 1170'	76	178	2,746	616
B25A	13032 Bess Avenue	20" x 800'	84	104	1,582	817,827
B25B	13032 Bess Avenue	20" x 1030'	84	152	1,487	816,626
B26A	1517 Virginia Avenue	20" x 800'	87	92	1,013	392,736
B26B	1517 Virginia Avenue	20" x 1030'	85	98	1,401	589,180
G4A	3350 N. Walnut Grove	14" x 402'	102	115	1,179	206,057
W1C ¹	6135 S. Pioneer Boulevard	20" x 530'	60	-	-	-
W1E ¹	6135 S. Pioneer Boulevard	20" x 552'	46	-	-	-
W6B ¹	10509 E. Dunlap Crossing	16" x 300'	-	-	-	-
W6C	10509 E. Dunlap Crossing	18" x 542'	41	110	1,690	427,393
W6D	10509 E. Dunlap Crossing	18" x 800"	60	79	2,006	909,358
Well #5	City of Industry		-	-	-	661,165
Well #1 ¹	Bluff/Maynard 190N		94	-	-	-
						14,688,996
Less: Cal Domestic Interconnections						(1,633,721)
Less: City of Industry Interconnections						(509,115)
Total All Wells						12,546,160

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		18,017	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	225,543		630,223	469,435
19	Welded steel					830	26,848	77	216,917	326,526
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	296,723	10,815	888,509	860,480

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					67,633
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	183,639	94,535	12,639	45,175	1,313				1,662,948
31	Welded steel	51,040	301,035	14,927	251,752	4,377	5,836	70,126	48,096	1,318,387
32	Wood									
33	Other (specify) Plastic	4,705			108					70,044
34	Total	247,177	405,685	30,555	302,455	5,690	5,836	70,126	48,096	3,206,405

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	44,130	44,286		
Commercial	4,698	4,674		
Industrial	44	41		
Public authorities	310	307		
Irrigation	613	624		
Other (specify) Construction	51	49		
Other (specify) Recycled	57	58		
Agriculture				
Subtotal	49,903	50,039	-	-
Private fire connections			1,450	1,451
Public fire hydrants			4,530	4,594
Total	49,903	50,039	5,980	6,045

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	37,284	
3/4 - in	3,556	12,414
1 - in	7,501	33,149
1.5 - in	1,073	798
2 - in	1,825	2,005
3 - in	99	29
4 - in	60	526
6 - in	41	536
8 - in	39	425
Other	35	157
Total	51,513	50,039

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	37,615
2. More than 10, but less than 15 years	6,398
3. More than 15 years	7,500

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	676,914	513,463	534,175	584,226	604,265	628,071	743,826	4,284,940
Commercial	213,712	174,720	195,993	204,175	207,914	206,361	229,798	1,432,673
Industrial	47,336	42,704	48,967	52,449	33,753	62,512	57,616	345,337
Public authorities	53,887	35,206	31,026	43,247	58,149	58,099	72,510	352,124
Irrigation	22,981	16,706	13,817	19,424	25,397	26,407	32,607	157,339
Other (specify) - Recycled	45,632	17,801	34,864	66,033	72,847	75,941	108,381	421,499
Other (specify) - Construction	6,201	1,933	2,023	1,272	720	1,977	546	14,672
Total	1,066,663	802,533	860,865	970,826	1,003,045	1,059,368	1,245,284	7,008,584

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Residential	816,980	731,903	628,656	582,575	625,895	3,386,009	7,670,949	7,642,957	
Commercial	260,985	229,995	203,520	204,377	222,187	1,121,064	2,553,737	2,616,158	
Industrial	62,421	51,695	46,822	46,898	49,667	257,503	602,840	646,373	
Public authorities	84,534	75,955	61,036	44,509	33,738	299,772	651,896	717,342	
Irrigation	38,970	33,361	28,735	23,037	18,861	142,964	300,303	282,562	
Other (specify) - Recycled	121,575	82,591	64,771	42,803	20,646	332,386	753,885	823,542	
Other (specify) - Construction	148	349	169	30	1,345	2,041	16,713	33,156	
Total	1,385,613	1,205,849	1,033,709	944,229	972,339	5,541,739	12,550,323	12,762,090	

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 _____ 249,000

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, 2025 through December 31, 2025.

President
Title (Please Print)

Robert J DiPrimio
Signature

(626) 448-6183
Telephone Number

April 30, 2026
Date

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Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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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)	584,947,717	40,367,993	(1,595,824)	(328,261)	\$ 623,391,625
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	46,136,205	42,353,886		(40,367,993)	\$ 48,122,097
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	\$ 631,083,921	\$ 82,721,879	\$ (1,595,824)	\$ (40,696,254)	\$ 671,513,723

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	\$ 10,862,969	\$ 1,018,580		\$ (40)	\$ 11,881,510
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	11,287,382	3,922,615			\$ 15,209,997
16	316	Supply Mains	827,743				\$ 827,743
17	317	Other Source of Supply Plant	-				\$ -
18		Total Source of Supply Plant	\$ 12,115,125	\$ 3,922,615	\$ -	\$ -	\$ 16,037,740
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	24,149,677	34,143			\$ 24,183,820
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	60,073,392	4,090,252	(89,941)		\$ 64,073,704
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 84,223,069	\$ 4,124,395	\$ (89,941)	\$ -	\$ 88,257,523
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	7,162,660	59,057			\$ 7,221,718
30	332	Water Treatment Equipment	50,784,296	13,233			\$ 50,797,529
31		Total Water Treatment Plant	\$ 57,946,956	\$ 72,291	\$ -	\$ -	\$ 58,019,247

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	34,885,514	2,812,578			\$ 37,698,092
35	343	Transmission and Distribution Mains	228,128,234	12,100,936	(459,043)	(297,830)	\$ 239,472,298
36	344	Fire Mains	8,970				\$ 8,970
37	345	Services	99,265,425	10,089,203	(207,091)	(28,303)	\$ 109,119,235
38	346	Meters	8,618,005	2,670,165	(140,881)		\$ 11,147,290
39	347	Meter Installations	-				\$ -
40	348	Hydrants	16,913,891	1,678,729	(38,074)	(2,088)	\$ 18,552,458
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 387,820,040	\$ 29,351,612	\$ (845,088)	\$ (328,221)	\$ 415,998,343
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,895,334	556,170			\$ 6,451,504
46	372	Office Furniture and Equipment	4,215,896	328,061	(18,607)		\$ 4,525,350
47	373	Transportation Equipment	5,317,009	851,722	(642,188)		\$ 5,526,543
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	-				\$ -
50	376	Communication Equipment	577,236				\$ 577,236
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	2,825,089	142,548			\$ 2,967,637
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 18,830,564	\$ 1,878,501	\$ (660,795)	\$ -	\$ 20,048,270
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	\$ 571,803,064	\$ 40,367,993	\$ (1,595,824)	\$ (328,261)	\$ 610,246,972
62		Common Plant (General Office Prorate)	\$ 23,233,205	\$ 207,994	\$ (698,309)	\$ -	\$ 22,742,890

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	3,571,000	2,683,380
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 3,571,000	\$ 2,683,380

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	623,391,625	584,947,717
3		Construction Work in Progress	49,123,427	46,631,877
4		General Office Prorate	22,742,890	23,233,205
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 695,257,943	\$ 654,812,798
6		Less Accumulated Depreciation		
7		Plant in Service	203,371,509.42	\$ 190,944,202
8		General Office Prorate	5,219,060	4,648,644
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 208,590,570	\$ 195,592,846
10		Less Other Reserves		
11		Deferred Income Taxes	42,052,241	41,254,364
12		Deferred Investment Tax Credit	19,415	38,609
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 42,071,656	\$ 41,292,973
15		Less Adjustments		
16		Contributions in Aid of Construction	111,927,037	102,567,647
17		Advances for Construction	32,451,242	33,659,405
18		Other (1)	(9,637,318)	(9,743,820)
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 134,740,961	\$ 126,483,232
20		Add Materials and Supplies	\$ 3,690,246	\$ 4,331,914
21		Add Working Cash (=Line 34)	13,138,453	11,940,649
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 326,683,454	\$ 307,716,311
		(1) Other Adjustment		
		Water Entitlements	(5,207,571)	(5,207,571)
		Deferred Debit Income Tax	(5,298,890)	(5,472,683)
		Other	869,143	936,433
		Net Other Adjustment	(9,637,318)	(9,743,820)
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 64,001,222	\$ 58,158,751
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing	\$ 108,493,683	\$ 94,079,645
28		Other Revenues: Flat Rate Monthly Billing	\$ 2,021,724	\$ 1,737,371
29		Total Revenues (=Line 27 + Line 28)	\$ 110,515,407	\$ 95,817,015
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0183	0.0181
31		5/24 x Line 25 x (100% - Line 30)	13,089,669	11,896,710
32		1/24 x Line 25 x Line 30	48,784	43,939
33		1/12 x Line 26	-	-
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 13,138,453	\$ 11,940,649
		* 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	\$ 188,732,478	\$ 1,949	\$ -	\$ 4,648,644	2,211,724
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	\$ 10,791,038			1,044,225	-
	(b) Charged to Account 504 ⁽¹⁾		82		-	
	(c) Charged to Account 505 ⁽¹⁾				-	
4	(d) Charged to Account 265	\$ 3,131,200			-	283,522
5	(e) Charged to clearing accounts	\$ 715,981			126,348	
6	(f) Salvage recovered	\$ 132,833			98,152	
7	(g) All other credits ⁽²⁾				-	
8	Total credits	\$ 14,771,052	\$ 82	\$ -	\$ 1,268,725	\$ 283,522
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	\$ (1,800,900)			(698,309)	
11	(b) Cost of removal	\$ (826,366)			-	
12	(c) All other debits ⁽³⁾				-	
13	Total debits	\$ (2,627,266)	\$ -	\$ -	\$ (698,309)	\$ -
14	Balance in reserve at end of year	\$ 200,876,264	\$ 2,031	\$ -	\$ 5,219,060	\$ 2,495,246
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	6,990,663	442,506			\$ 7,433,169
7	316	Supply Mains	40,494	16,307			\$ 56,801
8	317	Other Source of Supply Plant	-				\$ -
9		Total Source of Supply Plant	\$ 7,031,157	\$ 458,813	\$ -	\$ -	\$ 7,489,969
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	6,742,024	682,929			\$ 7,424,953
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	32,303,188	2,244,947	(89,941)	2,125	\$ 34,460,319
16	325	Other Pumping Plant	-				\$ -
17		Total Pumping Plant	\$ 39,045,212	\$ 2,927,876	\$ (89,941)	\$ 2,125	\$ 41,885,272
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	2,031,772	159,667			\$ 2,191,439
21	332	Water Treatment Equipment	22,994,641	1,323,875		(1,071)	\$ 24,317,445
22		Total Water Treatment Plant	\$ 25,026,413	\$ 1,483,542	\$ -	\$ (1,071)	\$ 26,508,884
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	8,298,103	849,784		(645,798)	\$ 8,502,089
27	343	Transmission and Distribution Mains	69,417,583	4,770,531	(635,434)	(151,874)	\$ 73,400,807
28	344	Fire Mains	919	148			\$ 1,067
29	345	Services	27,134,526	2,780,601	(234,262)		\$ 29,680,865
30	346	Meters	442,196	182,912	(140,881)	86,545	\$ 570,772
31	347	Meter Installations	-				\$ -
32	348	Hydrants	6,652,902	441,975	(39,588)	(27,623)	\$ 7,027,665
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 111,946,229	\$ 9,025,951	\$ (1,050,164)	\$ (738,750)	\$ 119,183,265
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,523,371	115,085			\$ 1,638,456
38	372	Office Furniture and Equipment	445,213	194,493	(18,607)		\$ 621,099
39	373	Transportation Equipment	4,415,028	500,246	(642,188)	44,163	\$ 4,317,249
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	-				\$ -
42	376	Communication Equipment	284,316	45,429			\$ 329,745
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment	1,227,263	170,306			\$ 1,397,570
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	-				\$ -
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 7,895,192	\$ 1,025,559	\$ (660,795)	\$ 44,163	\$ 8,304,119
49		Total	\$ 190,944,202	\$ 14,921,741	\$ (1,800,900)	\$ (693,534)	\$ 203,371,509
50		Common Plant (General Office Prorate)	\$ 4,648,644	\$ 1,170,573	\$ (698,309)	\$ 98,152	\$ 5,219,060

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	64,788,960	57,947,139	\$ 6,841,820
4		601-1.2 Residential Low Income Discount (Debit)	(3,125,530)	(3,089,473)	\$ (36,057)
5		601-2 Commercial Sales	12,965,753	11,719,271	\$ 1,246,482
6		601-3 Industrial Sales	9,042,071	8,542,022	\$ 500,049
7		601-4 Sales to Public Authorities	3,324,941	3,065,611	\$ 259,331
8		Sub-total	\$ 86,996,195	\$ 78,184,569	\$ 8,811,625
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	11,360,699	10,623,274	\$ 737,425
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 11,360,699	\$ 10,623,274	\$ 737,425
20	604	Private Fire Protection Service	2,021,724	1,737,371	\$ 284,353
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	772,802	564,662	\$ 208,140
26		Sub-total	\$ 2,794,525	\$ 2,302,032	\$ 492,493
27		Total Water Service Revenues	\$ 101,151,419	\$ 91,109,876	\$ 10,041,543
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	10,136,790	5,271,801	\$ 4,864,989
30	611	Miscellaneous Service Revenues	567,220	574,767	\$ (7,547)
31	612	Rent from Water Property		-	\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	705,370	263,309	\$ 442,062
34	615	Recycled Water Revenues	488,605	388,056	\$ 100,548
35		Total Other Water Revenues	\$ 11,897,984	\$ 6,497,933	\$ 5,400,051
36	501	Total operating revenues	\$ 113,049,403	\$ 97,607,809	\$ 15,441,595

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	113,049,403
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	\$ 113,049,403

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			10,119	43,068	\$ (32,949)
7	704	Purchased water	A	B	C	23,021,052	23,228,232	\$ (207,181)
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			33,727	87,142	\$ (53,415)
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B				\$ -
19		Total source of supply expense				\$ 23,064,898	\$ 23,358,442	\$ (293,545)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		47,802	59,266	\$ (11,463)
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		876,409	845,878	\$ 30,531
28	725	Miscellaneous expenses	A			224,798	203,406	\$ 21,392
29	726	Fuel or power purchased for pumping	A	B	C	7,946,706	5,405,792	\$ 2,540,915
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	2,237	\$ (2,237)
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		467,324	361,299	\$ 106,025
34	731	Maintenance of power production equipment	A	B				\$ -
35	732	Maintenance of power pumping equipment	A	B		276,594	212,444	\$ 64,150
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 9,839,634	\$ 7,090,322	\$ 2,749,312

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		463,847	348,173	\$ 115,674
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			1,721,389	1,496,578	\$ 224,811
43	743	Miscellaneous expenses	A	B		3,689	3,742	\$ (54)
44	744	Chemicals and filtering materials	A	B		774,740	1,089,713	\$ (314,973)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		466	57	\$ 409
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		4,363	-	\$ 4,363
49	748	Maintenance of water treatment equipment	A	B		2,207,112	3,092,896	\$ (885,785)
50		Total water treatment expenses				\$ 5,175,606	\$ 6,031,159	\$ (855,554)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		335,746	391,339	\$ (55,593)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			18,651	41,470	\$ (22,819)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			445,966	305,691	\$ 140,275
58	754	Meter expenses	A			268,111	141,283	\$ 126,828
59	755	Customer installations expenses	A			183,188	156,557	\$ 26,631
60	756	Miscellaneous expenses	A			55,957	52,209	\$ 3,748
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		(223,070)	(105,253)	\$ (117,817)
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		27,333	(27,457)	\$ 54,790
66	761	Maintenance of trans. and distribution mains	A			1,945,701	887,501	\$ 1,058,201
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			1,024,757	1,148,856	\$ (124,099)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			28	6,555	\$ (6,527)
72	765	Maintenance of hydrants	A			339,021	367,531	\$ (28,509)
73	766	Maintenance of miscellaneous plant	A			242,309	177,240	\$ 65,069
74		Total transmission and distribution expenses				\$ 4,663,698	\$ 3,543,522	\$ 1,120,176

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		147,116	163,687	\$ (16,571)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		658,450	625,028	\$ 33,423
80	773	Customer records and collection expenses	A			2,793,333	2,358,813	\$ 434,520
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			576,039	643,181	\$ (67,143)
83	775	Uncollectible accounts	A	B	C	380,255	189,827	\$ 190,428
84		Total customer account expenses				\$ 4,555,194	\$ 3,980,537	\$ 574,657
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				284,409	481,313	\$ (196,904)
97		Total recycled water expenses				\$ 284,409	\$ 481,313	\$ (196,904)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	5,255,046	5,209,776	\$ 45,270
101	792	Office supplies and other expenses	A	B	C	1,133,110	1,283,836	\$ (150,726)
102	793	Property insurance	A			239,027	202,752	\$ 36,276
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			2,342,052	2,026,798	\$ 315,254
105	795	Employees' pensions and benefits	A	B	C	6,616,961	6,421,340	\$ 195,622
106	796	Franchise requirements	A	B	C	766,795	677,837	\$ 88,958
107	797	Regulatory commission expenses	A	B	C	246,776	449,600	\$ (202,824)
108	798	Outside services employed	A			575,044	514,287	\$ 60,757
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			242,443	225,667	\$ 16,776
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	945,310	902,989	\$ 42,321
114		Total administrative and general expenses				\$ 18,362,565	\$ 17,914,881	\$ 447,684
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				3,537,955	2,429,143	\$ 1,108,812
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(5,102,481)	(6,480,742)	\$ 1,378,261
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (1,564,526)	\$ (4,051,598)	\$ 2,487,073
121		Total operating expenses				\$ 64,381,478	\$ 58,348,578	\$ 6,032,900

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
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
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	\$ 2,893,961	2,823,401	52,809	17,751	
2	State corporation franchise tax	\$ 3,221,068	3,146,955		74,113	
3	State unemployment insurance tax	\$ 9,202	6,796			2,407
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 16,445	13,055			3,390
6	Fed. ins. contr. act (old age retire.)	\$ 1,259,965	1,056,492			203,473
7	Other federal taxes	\$ -				
8	Federal income taxes	\$ 7,487,252	7,330,386		156,866	
9	Licenses					
10	Miscellaneous					
11						
12						
13						
14	Total	\$ 14,887,894	\$ 14,377,085	\$ 52,809	\$ 248,730	\$ 209,270

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					1,970,376	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							2,664,496	CCF	
19	Inland Empire Utilities Agency - Potable							40,550	CCF	
20	Inland Empire Utilities Agency - Recycled							225,070		
21										
22	Annual quantities purchased							(Unit chosen) ²	2,930,116	CCF
23										
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>										

SCHEDULE D-2 Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	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
2025

Well	Location	Casing Dimensions	Depth of Water *		Pumping Capacity *	Annual Quantity
			Static	Pumping	GPM	CCF
F2A ¹	15273 Foothill Blvd.	18" x 910'	564	-	-	-
F4A ²	8005 Alder Ave.	18" x 940'	-	-	-	-
F7A	8326 Cherry Ave.	18" x 1020'	515	594	2,137	519,580
F7B	8326 Cherry Ave.	20" x 1010'	507	587	2,493	412,125
F10B	17651 Baseline Ave.	18" x 1040'	442	463	705	11,907
F10C	17651 Baseline Ave.	18" x 1010'	-	-	725	422,821
F10D	1265 N. Tamarind Ave.	20" x 1300'	468	503	1,617	5,568
F13A	1900 North Alder Ave.	16" x 1000'	551	-	1,360	806
F13B	1900 North Alder Ave.	16" x 1140'	557	-	1,950	2,605
F15A	5888 Citrus Ave.	18" x 1240'	665	-	1,540	312
F17B	14555 San Bernardino Ave.	16" x 870'	371	523	1,604	211,757
F17C	14555 San Bernardino Ave.	18" x 930'	350	479	1,942	344,729
F18A ¹	7706 Sierra Ave.	20" x 884'	611	-	-	-
F21B	10576 Live Oak Ave.	20" x 1020'	319	345	2,136	611,560
F22A ¹	14777 Ceres Ave.	18" x 870'	471	-	-	-
F23A	16025 Boyle Ave.	18" x 770'	360	-	2,242	520,383
F24A	7211 Juniper Ave.	18" x 1100'	680	694	2,048	16,988
F26A	16991 Micallef St.	18" x 1140'	-	-	2,048	9,582
F27A	Upper Lytle Creek Wash	18" x 105'	79	84	419	263,191
F28A	Lower Lytle Creek Wash	20" x 580'	221	234	852	641,221
F29A	Lower Lytle Creek Wash	20" x 656'	229	247	924	643,001
F30A ²	8222 Hemlock Ave.	20" x 918'	-	-	-	-
F31A	16135 Baseline Ave.	16" x 1040'	664	690	1,450	-
F31B	16177 Baseline Ave.	20" x 1040'	663	698	1,885	1,202,137
F32A	Lower Lytle Creek Wash	20" x 600'	280	297	638	329,531
F33A	Upper Lytle Creek Wash	20" x 169'	90	92	630	316,543
F34A ¹	Lower Lytle Creek Wash	20" x 524'	278	-	-	-
F36A	Lower Lytle Creek Wash	20" x 635'	237	289	1,824	1,135,888
F40A	Lower Lytle Creek Wash	20" x 407'	182	223	352	289,503
F42A	Upper Lytle Creek Wash	20" x 157'	96	102	575	288,333
F44A	7980 Sultana Avenue	18" x 960'	575	616	1,803	964,735
F44B	7980 Sultana Avenue	18" x 1000'	574	618	2,206	433,818
F44C	7980 Sultana Avenue	18" x 1000'	578	633	2,240	1,279,123
F49A	2116 W. Baseline Road	18" x 960'	470	489	1,453	1,039,040
F54A	3221 Riverside Avenue #H	20"x670	232	267	574	376,263
Total All Wells						12,293,050

¹ Inactive Well
² 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		131,021	2,367
13	Concrete									
14	Copper									
15	Riveted steel						13,214		6,016	4,358
16	Standard screw	5,579		42,779					371	
17	Screw or welded casing				2,262	15				
18	Cement - asbestos					14,591			411,373	225,268
19	Welded steel					6,393	829	310,814		609,713
20	Wood									
21	Other (specify) Plastic					9,339		159,928		158,018
22	Total	5,579	-	42,779	-	2,262	46,313	829	1,021,641	999,724

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							137,530
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			25,702
28	Standard screw									48,729
29	Screw or welded casing									2,277
30	Cement - asbestos	143,098	67,538		39,767					901,635
31	Welded steel	29,952	563,778	16,779	450,150	5,232	44,184	182,561	45,466	2,265,851
32	Wood									
33	Other (specify) Plastic		6,913							334,198
34	Total	187,347	642,874	21,767	522,925	18,113	47,454	185,211	45,480	3,790,298

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	43,700	43,696		
Commercial	2,411	2,418		
Industrial	71	70		
Public authorities	234	235		
Irrigation	897	914		
Other (specify) Construction	87	70		
Other (specify) Recycled	37	37		
Agriculture				
Subtotal	47,437	47,440	-	-
Private fire connections			1,279	1,300
Public fire hydrants			5,553	5,660
Total	47,437	47,440	6,832	6,960

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	24,715	
3/4 - in	213	3,622
1 - in	20,819	40,076
1.5 - in	882	404
2 - in	1,864	1,851
3 - in	80	9
4 - in	26	267
6 - in	94	264
8 - in	69	502
Other	166	445
Total	48,928	47,440

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	36,582
2. More than 10, but less than 15 years	6,851
3. More than 15 years	5,495

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	709,522	628,242	533,071	571,745	712,211	784,244	909,492	4,848,527
Commercial	169,510	149,002	122,794	131,391	163,797	167,528	192,384	1,096,406
Industrial	146,397	142,427	131,613	139,361	170,686	138,989	146,132	1,015,605
Public authorities	37,673	32,619	23,368	38,001	54,903	55,626	67,291	309,481
Irrigation	149,935	120,263	74,457	105,528	168,573	194,552	237,557	1,050,865
Other (specify) -Recycled	13,999	8,038	5,797	18,240	25,568	23,418	30,279	125,339
Other (specify) - Construction	7,149	7,882	5,191	9,585	11,349	11,696	14,476	67,328
Total	1,234,185	1,088,473	896,291	1,013,851	1,307,087	1,376,053	1,597,611	8,513,551

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Residential	956,290	907,220	818,449	684,722	618,128	3,984,809	8,833,336	8,620,901
Commercial	200,930	197,952	181,578	162,830	138,969	882,259	1,978,665	1,922,957
Industrial	146,609	184,253	130,666	149,503	152,286	763,317	1,778,922	1,814,932
Public authorities	76,023	64,335	45,332	32,846	27,822	246,358	555,839	574,946
Irrigation	268,004	257,810	205,043	138,686	93,686	963,229	2,014,094	1,849,781
Other (specify) -Recycled	35,069	28,538	16,249	10,982	8,891	99,729	225,068	178,247
Other (specify) - Construction	11,380	18,422	9,224	6,508	4,593	50,127	117,455	79,451
Total	1,694,305	1,658,530	1,406,541	1,186,077	1,044,375	6,989,828	15,503,379	15,041,215

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 _____ 228,300

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, 2025 through December 31, 2025.

President
Title (Please Print)

Robert J DiPrimio
Signature

(626) 448-6183
Telephone Number

April 30, 2026
Date

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Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 337W

2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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)	46,409,491	420,955	(1,413,294)	-	\$ 45,417,152
2	100.2	Utility Plant Leased to Others	-				\$ -
3	100.3	Construction Work in Progress	997,328	1,450,200		(420,955)	\$ 2,026,573
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	\$ 47,406,819	\$ 1,871,155	\$ (1,413,294)	\$ (420,955)	\$ 47,443,725

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	6,060,066		(1,237,534)		\$ 4,822,532
39	347	Meter Installations	-				\$ -
40	348	Hydrants	-				\$ -
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 6,060,066	\$ -	\$ (1,237,534)	\$ -	\$ 4,822,532
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	15,999,496				\$ 15,999,496
46	372	Office Furniture and Equipment	20,555,473	276,815	(40,831)		\$ 20,791,457
47	373	Transportation Equipment	2,248,372	144,140	(134,929)		\$ 2,257,583
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	52,074				\$ 52,074
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 39,307,459	\$ 420,955	\$ (175,760)	\$ -	\$ 39,552,654
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	\$ 46,409,491	\$ 420,955	\$ (1,413,294)	\$ -	\$ 45,417,152

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	\$ 9,771,304				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	\$ 2,113,388				
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾					
4	(d) Charged to Account 265					
5	(e) Charged to clearing accounts	\$ 255,713				
6	(f) Salvage recovered	\$ 198,648				
7	(g) All other credits ⁽²⁾					
8	Total credits	\$ 2,567,750	\$ -	\$ -	\$ -	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	\$ (1,413,294)				
11	(b) Cost of removal					
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ (1,413,294)	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 10,925,760	\$ -	\$ -	\$ -	\$ -
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	(2,747,988)	100,664	(1,237,534)	181,212	\$ (3,703,646)
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ (2,747,988)	\$ 100,664	\$ (1,237,534)	\$ 181,212	\$ (3,703,646)
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	5,075,231	310,390			\$ 5,385,621
38	372	Office Furniture and Equipment	5,979,509	1,702,334	(40,831)	2,400	\$ 7,643,412
39	373	Transportation Equipment	960,434	255,713	(134,929)	15,036	\$ 1,096,254
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	52,073				\$ 52,073
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 12,519,292	\$ 2,268,437	\$ (175,760)	\$ 17,436	\$ 14,629,405
49		Total	\$ 9,771,304	\$ 2,369,101	\$ (1,413,294)	\$ 198,648	\$ 10,925,760