

Received.....
Statistics.....
Revenue.....
Examined.....

CLASS A, B and C
WATER UTILITIES

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

1974
ANNUAL REPORT
OF

ANTELOPE VALLEY WATER CO.

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

21718 SOUTH ALAMEDA STREET

LONG BEACH, CALIFORNIA

90810

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE

PUBLIC UTILITIES COMMISSION

STATE OF CALIFORNIA

FOR THE

YEAR ENDED DECEMBER 31, 1974

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 1975
(FILE TWO COPIES IF THREE RECEIVED)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER UTILITIES

(Prepared from Information in 1974 Annual Report)

Name of Utility ANTELOPE VALLEY WATER CO.

(Refer to notes on Instruction Sheet)

(Use Whole Dollars Only)

BALANCE SHEET DATA		Jan 1, 1974	Dec. 31, 1974		Annual Average
Plant in Service		XXXX	XXXX		XXXX
1	Intangible Plant	3605	3605	1	3605
2	Land and Land Rights	22349	22349	2	22349
* 3	Depreciable Plant	1135839	1174985	* 3	1155412
* 4	Gross Plant in Service	1161793	1200939	* 4	1181366
* 5	Less: Depreciation Reserve	(264886)	(294963)	* 5	(279924)
6	Net Water Plant in Service	896907	905976	6	901442
7	Construction Work in Progress	586	(223)	7	182
8	Materials and Supplies	4557	4852	8	4704
9	Less: Adv. for Constr. & Contr. - Aid of Constr.	(130908)	(122859)	9	(126884)
10	Less: Accum. Deferred Inc. Tax Credits.	()	()	10	()
*11	Net Plant Investment	771142	787746	*11	779444
CAPITALIZATION		XXXX	XXXX		XXXX
12	Common Stock	153915	153915	12	153915
13	Proprietary Capital (Ind. or Part.)			13	
14	Cap. Surplus, Cap. Stock Prem. & Exp. (NET)	743801	743801	14	743801
15	Earned Surplus	73950	95824	15	84887
*16	Subtotal (Lines 12 thru 15)	971666	993540	*16	982603
17	Preferred Stock			17	
18	Long-Term Debt (Debt in Excess of 12 Mos.)	70000	20000	18	45000
*19	Advances for Construction	127269	119490	*19	123380
*20	Total Capitalization (Lines 16 thru 19)	1168935	1133030	*20	1150983
INCOME STATEMENT					Annual Amount
Operating Revenues:					Dec. 31, 1974
21	Metered Water Revenue			21	198832
22	Unmetered Water Revenue			22	1025
23	Fire Protection Revenue			23	468
24	Irrigation and Other Water Revenue			24	1107
*25	Total Operating Revenue (Calif. Water only)			*25	201432
*26	Total Operating Expenses (Calif. Water Only)			*26	110523
*27	Depreciation Composite or Depr. Rate Used 2167 %			*27	30072
28	Amortization and Property Losses			28	
29	Interest During Construction - (Cr) (Water Only)			29	()
30	Taxes Other than Income Tax			30	22917
31	Total Operating Revenue Deductions (Before Taxes on Income)			31	163512
32	Federal and Other Income Tax			32	16032
*33	Total Operating Revenue Deductions (After Taxes on Income)			*33	179544
*34	Net Operating Revenue (Loss) (California Water only)			*34	21888
35	Other Income and Expense - Net (See footnote 1) (TOTAL)			35	14
*36	Gross Income (Available for Fixed Charges) (Loss)			*36	21874
*37	Interest on Long-Term Debt			*37	
38	Extraordinary Items - Net of Income Tax			38	
*39	Net Income (Loss)			*39	21874
40	Preferred Stock Dividends			40	
*41	Net Income Available for Common Stock (Loss)			*41	21874
OTHER DATA					
*42	Refunds of Advances for Construction			*42	9187
*43	Total Payroll Charged to Operating Expenses			*43	32286
44	Purchased Water			44	1033
Active Serv. Connections (Ex. Fire Protection)		Jan. 1, 1974	Dec. 31, 1974		Annual Average
45	Metered Serv. Connect. " " "	1539	1565	45	1552
46	Flat Rate Serv. Connect. " " "	17	14	46	15
*47	Total Active Service Connect. "	1556	1579	*47	1567

* Must be completed by all utilities in all classes in addition to other applicable lines. (Rev. 1-72)

GENERAL INFORMATION

1. Name under which utility is doing business: Antelope Valley Water Co.

2. Official mailing address: 21718 South Alameda Street
Long Beach, California Zip 90810

3. Name and title of person to whom correspondence should be addressed:
C. M. Brewer, President Telephone: 775-2301

4. Address where accounting records are maintained: 21718 South Alameda Street
Long Beach, California

5. Service Area: (Refer to district reports if applicable) Nine non-contiguous service areas in
the Antelope Valley region, Los Angeles and Kern Counties

6. Service Manager (If located in or near Service Area). (Refer to district reports if applicable).
 Name: Norman E. Davis
 Address: 40200 North 107th Street West Telephone: 947-8685
Leona Valley, California

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) Antelope Valley Water Co.
- Organized under laws of (state) _____ Date: _____

Principal Officers:

(Name)	<u>C. M. Brewer</u>	(Title)	<u>President</u>
(Name)	<u>A. L. Reeves</u>	(Title)	<u>Vice-President</u>
(Name)	<u>R. E. Wilkinson</u>	(Title)	<u>Treasurer and</u>
(Name)	<u>S. A. Bates</u>	(Title)	<u>Asst. Secretary</u>
		(Title)	<u>Secretary and</u>
		(Title)	<u>Asst. Treasurer</u>

8. Names of associated companies: Dominguez Water Corporation
Kernville Domestic Water Company

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:

Date: _____

Date: _____

Date: _____

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

COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I UTILITY PLANT			
2	100	Utility plant	5	1 194 292 68	
3	107	Utility plant adjustments			
4		Total utility plant		1 194 292 68	1 000 000 00
5	250	Reserve for depreciation of utility plant	7	294 962 85	2 572 886 10
6	251	Reserve for amortization of limited term utility investments	7		
8	252	Reserve for amortization of utility plant acquisition adjustment	7		
9		Total utility plant reserves		294 962 85	2 572 886 10
10		Total utility plant less reserves		899 329 83	821 069 85
11					
12		II INVESTMENT AND FUND ACCOUNTS			
13	110	Other physical property	6	2640 00	2640 00
14	253	Reserve for depreciation and amortization of other property	7		
15		Other physical property less reserve		2640 00	2640 00
16	111	Investments in associated companies	9	227 315 00	227 315 00
17	112	Other investments	9		
18	113	Sinking funds	9		
19	114	Miscellaneous special funds	9		
20		Total investments and fund accounts		227 315 00	227 315 00
21					
22		III CURRENT AND ACCRUED ASSETS			
23	120	Cash		21 425 83	48 893 97
24	121	Special deposits	10		
25	122	Working funds			
26	123	Temporary cash investments			
27	124	Notes receivable	10		
28	125	Accounts receivable		27 496 03	28 242 50
29	126	Receivables from associated companies	10	90 83	5 140 78
30	131	Materials and supplies		4 852 03	4 507 15
31	132	Prepayments	10	3 070 00	2 192 24
32	133	Other current and accrued assets	10		
33		Total current and accrued assets		56 934 72	83 743 20
34					
35		IV DEFERRED DEBITS			
36	140	Unamortized debt discount and expense	11		
37	141	Extraordinary property losses	12		
38	142	Preliminary survey and investigation charges			
39	143	Clearing accounts			
40	145	Other work in progress			
41	146	Other deferred debits	12		1 720 36
42		Total deferred debits			1 720 36
43		Total assets and other debits			85 465 60
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60					

COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)		Balance Beginning of Year (d)	
1		I CORPORATE CAPITAL AND SURPLUS					
2	200	Common capital stock	13	154 714		153 011	80
3	201	Preferred capital stock	13				
4	202	Stock liability for conversion					
5	203	Premiums and assessments on capital stock	13				
6	150	Discount on capital stock	12	()	()
7	151	Capital stock expense	12	()	()
8	270	Capital surplus	14	743 800	90	743 800	90
9	271	Earned surplus	14	95 824	30	73 750	09
10		Total corporate capital and surplus		993 540	08	971 665	87
11							
12		II PROPRIETARY CAPITAL					
13	204	Proprietary capital (Individual or partnership)	14				
14	205	Undistributed profits of proprietorship or partnership	14				
15		Total proprietary capital					
16							
17		III LONG-TERM DEBT					
18	210	Bonds	15				
19	211	Receivers' certificates					
20	212	Advances from associated companies	15	20 000	00	70 000	00
21	213	Miscellaneous long-term debt	15				
22		Total long-term debt		20 000	00	70 000	00
23							
24		IV CURRENT AND ACCRUED LIABILITIES					
25	220	Notes payable	16				
26	221	Notes receivable discounted					
27	222	Accounts payable		2 936	09	7 733	44
28	223	Payables to associated companies	16	22 622	50		
29	224	Dividends declared					
30	225	Matured long-term debt					
31	226	Matured interest					
32	227	Customers' deposits		402	50	522	50
33	228	Taxes accrued	17			74	97
34	229	Interest accrued					
35	230	Other current and accrued liabilities	16			9 000	00
36		Total current and accrued liabilities		31 961	09	17 180	93
37							
38		V DEFERRED CREDITS					
39	240	Unamortized premium on debt	11				
40	241	Advances for construction	18	119 490	11	127 269	48
41	242	Other deferred credits	18	16 254	33	15 663	10
42		Total deferred credits		135 744	44	142 932	58
43							
44		VI RESERVES					
45	254	Reserve for uncollectible accounts	18	1 605	11	1 072	22
46	255	Insurance reserve	18				
47	256	Injuries and damages reserve	18				
48	257	Employees' provident reserve	18				
49	258	Other reserves	18				
50		Total reserves		1 605	11	1 072	22
51							
52		VII CONTRIBUTIONS IN AID OF CONSTRUCTION					
53	265	Contributions in aid of construction	19	3 362	83	3 632	82
54		Total liabilities and other credits		172 679	47	164 820	58
55							
56							
57							
58							
59				1 186 219	55	1 206 490	45

SCHEDULE B
Income Account for the Year

Line No.	Acct. No.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I UTILITY OPERATING INCOME		
2	501	Operating revenues	19-20	
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	20-22	110 523 23
6	503	Depreciation	7	50 072 00
7	504	Amortization of limited-term utility investments	7	
8	505	Amortization of utility plant acquisition adjustments	7	
9	506	Property losses chargeable to operations	23	
10	507	Taxes	23	38 949 62
11		Total operating revenue deductions		179 544 85
12		Net operating revenues		21 887 23
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		
16				
17		II OTHER INCOME		
18	521	Income from nonutility operations (Net)	25	
19	522	Revenues from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	25	13 09
24	527	Nonoperating revenue deductions (Dr.)	25	
25		Total other income		13 09
26		Gross income		21 900 32
27				
28		III INCOME DEDUCTIONS		
29	530	Interest on long-term debt		
30	531	Amortization of debt discount and expense	11	
31	532	Amortization of premium on debt—Cr.	11	
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	25	5 11
35	536	Interest charged to construction—Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	25	21 00
38		Total income deductions		26 11
39		Net income		21 874 21
40				
41		IV DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or Proprietary Accounts scheduled on page 14.		21 874 21
45				
46				
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SCHEDULE A-1
Account No. 100—Utility Plant

Line No.	Acct. No.	Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or [Credits] (e)	Balance End of Year (f)
1	100-1	Utility plant in service (Schedule A-1a)	1,161,791.30	39,411.05	215.25		1,200,939.10
2	100-2	Utility plant leased to others					
3	100-3	Construction work in progress	585.72	36,944.01	XXXXXXXXXX	37,773.08	223.35
4	100-4	Util. plant held for future use (Sch. A-1c)					
5	100-5	Utility plant acquisition adjustments	6423.07		XXXXXXXXXX		6423.07
6	100-6	Utility plant in process of reclassification					
7		Total utility plant	1,155,955.95	76,375.06	265.25	37,773.08	1,194,292.68

SCHEDULE A-1a
Account No. 100.1—Utility Plant in Service

Line No.	Acct. No.	Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or [Credits] (e)	Balance End of Year (f)
8		I. INTANGIBLE PLANT					
9	301	Organization	3605.47				3605.47
10	302	Franchises and consents (Schedule A-1b)					
11	303	Other intangible plant					
12		Total intangible plant	3605.47				3605.47
13		II. LANDED CAPITAL					
14	306	Land and land rights	22348.59				22348.59
15		III. SOURCE OF SUPPLY PLANT					
16	311	Structures and improvements					
17	312	Collecting and impounding reservoirs					
18	313	Lake, river and other intakes					
19	314	Springs and tunnels					
20	315	Wells	100,964.59	15,675.06			116,639.65
21	316	Supply mains					
22	317	Other source of supply plant	4093.17				4093.17
23		Total source of supply plant	105,057.76	15,675.06			120,732.82
24		IV. PUMPING PLANT					
25	321	Structures and improvements					
26	322	Boiler plant equipment					
27	323	Other power production equipment					
28	324	Pumping equipment	133525.85	11,067.35			144,593.20
29	325	Other pumping plant					
30		Total pumping plant	133,525.85	11,067.35			144,593.20
31		V. WATER TREATMENT PLANT					
32	331	Structures and improvements					
33	332	Water treatment equipment	11,889.40	212.31			12,101.71
34		Total water treatment plant	11,889.40	212.31			12,101.71
35		VI. TRANSMISSION AND DIST. PLANT					
36	341	Structures and improvements					
37	342	Reservoirs and tanks	98,137.93				98,137.93
38	343	Transmission and distribution mains	54,984.82	4,791.63			59,776.45
39	344	Fire mains					
40	345	Services	106,285.91	5,461.47			111,747.38
41	346	Meters	71,463.85	2,203.23	265.25		73,401.83
42	347	Meter installations					
43	348	Hydrants	28,686.69				28,686.69
44	349	Other transmission and distribution plant					
45		Total transmission and distribution plant	85,442.60	12,456.33	265.25		86,663.68

Line No.	Acct. No.	Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or [Credits] (e)	Balance End of Year (f)
1		VII. GENERAL PLANT					
2	371	Structures and improvements	29266 07				29266 07
3	372	Office furniture and equipment	254 61				254 61
4	373	Transportation equipment					
5	374	Stores equipment	1116 01				1116 01
6	375	Laboratory equipment					
7	376	Communication equipment					
8	377	Power operated equipment					
9	378	Tools, shop and garage equipment	300 97				300 97
10	379	Other general plant					
11		Total general plant	30943 63				30943 63
12		VIII. UNDISTRIBUTED ITEMS					
13	390	Other tangible property					
14	391	Utility plant purchased					
15	392	Utility plant sold					
16		Total undistributed items					
17		Total utility plant in service	1161792 30	39411 05	265 25		1200939 10

SCHEDULE A-1b
Account No. 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)	Amount at Which Carried in Account ¹ (e)
18	NONE				
19					
20					
21					
22	Total	XXXXXXXX	XXXXXXXX	XXXXXXXX	

¹ The total should agree with the balance at the end of the year in Account No. 302 in Schedule A-12.

SCHEDULE A-1c
Account No. 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)
23	NONE			
24				
25				
26				
27	Total	XXXXXXXX	XXXXXXXXXX	

SCHEDULE A-2
Account No. 110—Other Physical Property

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
28	FUTURE WELL SITE - INYOKERN AREA	2640 00
29		
30		
31		
32		
33	Total	2640 00

SCHEDULE A-3

Accounts Nos. 250 to 253, Inclusive—Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250		Account 251		Account 252		Account 253	
		Utility Plant (b)		Limited-Term Utility Investments (c)		Utility Plant Acquisition Adjustments (d)		Other Property (e)	
1	Balance in reserves at beginning of year	264886	10						
2	Add: Credits to reserves during year								
3	(a) Charged to Account No. 503 (Footnote 1)	30072	00						
4	(b) Charged to Account No. 265	270	00						
5	(c) Charged to clearing accounts								
6	(d) Salvage recovered								
7	(e) All other credits (Footnote 2)								
8	Total credits	295228	10						
9	Deduct: Debits to reserves during year								
10	(a) Book cost of property retired	265	25						
11	(b) Cost of removal								
12	(c) All other debits (Footnote 3)								
13	Total debits	265	25						
14	Balance in reserve at end of year	294962	85						

(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 2167 %

(2) EXPLANATION OF ALL OTHER CREDITS:

(3) EXPLANATION OF ALL OTHER DEBITS:

(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:

(a) Straight Line ~~[X]~~

(b) Liberalized	[]
-----------------	-----

(1) Sum of years digits	[]
-------------------------	-----

(2) Double declining balance	[]
------------------------------	-----

(3) Other	[]
-----------	-----

(c) Both straight line and liberalized	[]
--	-----

Analysis of Entries in Depreciation Reserve—Account No. 250

Acct. No.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
	I SOURCE OF SUPPLY PLANT					
311	Structures and improvements					
312	Collecting and impounding reservoirs					
313	Lake, river and other intakes					
314	Springs and tunnels					
315	Wells	29334 19	3646 00			32980 19
316	Supply mains					
317	Other source of supply plant	1921 08	211 00			2132 08
	Total source of supply plant	31255 27	3857 00			35112 27
	II PUMPING PLANT					
321	Structures and improvements					
322	Boiler plant equipment					
323	Other power production equipment					
324	Pumping equipment	40426 34	5630 00			46056 34
325	Other pumping plant					
	Total pumping plant	40426 34	5630 00			46056 34
	III WATER TREATMENT PLANT					
331	Structures and improvements					
332	Water treatment equipment	1386 00	607 00			1993 00
	Total water treatment plant	1386 00	607 00			1993 00
	IV TRANS. AND DIST. PLANT					
341	Structures and improvements					
342	Reservoirs and tanks	15491 17	2583 00			18074 17
343	Transmission and distribution mains	123307 80	10183 00			133490 80
344	Fire mains					
345	Services	21501 51	2601 00			24102 51
346	Meters	16417 26	2379 00	265 25		18531 01
347	Meter installations					
348	Hydrants	7112 36	850 00			7962 36
349	Other transmission and distribution plant					
	Total trans. and distribution plant	183830 10	18596 00	265 25		202160 85
	V GENERAL PLANT					
371	Structures and improvements	6836 42	1582 00			8418 42
372	Office furniture and equipment	231 44	8 00			239 44
373	Transportation equipment					
374	Stores equipment	849 53	27 00			876 53
375	Laboratory equipment					
376	Communication equipment					
377	Power operated equipment					
378	Tools, shop and garage equipment	71 00	35 00			106 00
379	Other general plant					
390	Other tangible property					
391	Water plant purchased					
	Total general plant	7988 39	1652 00			9640 39
	Total	264886 10	30342 00	265 25		294962 85

SCHEDULE A-4
Account No. 111—Investments in Associated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year ¹ (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	Common Stock	KENDALL DOMESTIC MFG.	227 3/5 00				
2		Co.					
3							
4							
5							
6							
7		Totals	227 3/5 00				

¹ The total should agree with the balance at the end of the year in Account No. 111 on page 2.

SCHEDULE A-5
Account No. 112—Other Investments

Line No.	Name and Description of Property (a)	Balance End of Year (b)
8	NONE	
9		
10		
11		
12		
13		
14		
15		
16	Total	

SCHEDULE A-6
Account No. 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)		
17	NONE					
18						
19						
20						
21						
22						
23						
24						
25	Totals					

SCHEDULE A-7
Account No. 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)		
26	NONE					
27						
28						
29						
30						
31						
32						

SCHEDULE A-3
Account No. 121—Special Deposits

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
No.		
Total		

SCHEDULE A-9
Account No. 124—Notes Receivable

Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (f)	Interest Received During Year (g)
NONE						
Totals						

SCHEDULE A-10
Account No. 126—Receivables from Associated Companies

Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
KERNVILLE DOMESTIC WATER CO.	90 83			
Totals	90 83			

SCHEDULE A-11
Account No. 132—Prepayments

Item (a)	Amount (b)
CALIFORNIA FRANCHISE TAX	3070 00
Total	3070 00

SCHEDULE A-12
Account No. 133—Other Current and Accrued Assets

Item (a)	Amount (b)
NONE	

Accounts Nos. 140 and 240—Unamortized debt discount and expense and unamortized premium on debt

mission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

5. Furnish particulars regarding the treatment of un-amortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Com-

count and Expense, or credited to A
tion of Premium on Debt—Credit.

[illegible]

Account 141—Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR				Balance End of Year (f)
				Account Charged (d)	Amount (e)			
1	NONE							
2								
3								
4								
5								
6								
7								
8	Totals			XXXXXXXXXX				

SCHEDULE A-15
Account No. 146—Other Deferred Debits

Line No.	Item (a)	Balance End of Year (b)
9	NONE	
10		
11		
12		
13		
14	Total	

SCHEDULE A-16
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. 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 amount charged.
2. If any change occurred during the year in the balance with respect

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
15	NONE	
16		
17		
18		
19		
20		
21		
22		
23		
24	Total	

SCHEDULE A-17
Account 151—Capital Stock Expense

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 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.
2. If any change occurred during the year in the balance with respect

Line No.	Class and Series of Stock (a)	Balance End of Year (b)
25	NONE	
26		
27		
28		
29		
30		
31		
32		
33		
34	Total	

SCHEDULE A-18
Accounts Nos. 200 and 201—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)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
						Rate (f)	Amount (g)
1	Common	2500	275	567	153 914 88		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12	Totals	2500		567	153 914 88		

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

² If shares of stock have no par value, show value assigned to stock outstanding.

SCHEDULE A-18a
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
13	DOMINGUEZ WATER CORPORATION	567	NONE	
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36	Total number of shares	567	Total number of shares	

SCHEDULE A-19
Account 203—Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
37	NONE	
38		
39		
40		
41		

SCHEDULE A-20
Account No. 270—Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
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	Total debits	
10	Balance end of year	743 800 90

SCHEDULE A-21
Account No. 271—Earned Surplus (For use by Corporations only)

Line No.	Acct. No.	Account (a)	Amount (b)
11		Balance beginning of year	
12		CREDITS	73 950 09
13	400	Credit balance transferred from income account	
14	401	Miscellaneous credits to surplus (detail)	21 874 21
15			
16			
17		Total credits	95 824 30
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations—preferred stock	
21	412	Dividend appropriations—Common stock	
22	413	Miscellaneous reservations of surplus (detail)	
23			
24			
25	414	Miscellaneous debits to surplus (detail)	
26			
27		Total debits	
28		Balance end of year	95 824 30

SCHEDULE A-22
Account No. 204—Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
29	Balance beginning of year	
30	CREDITS	
31	Net income for year	
32	Additional investments during year	
33	Other credits (detail)	
34		
35	Total credits	
36	DEBITS	
37	Net loss for year	
38	Withdrawals during year	
39	Other debits (detail)	
40		
41	Total debits	

SCHEDULE A-23
Account No. 205—Undistributed Profits
of Proprietorship or Partnership
(The use of this account is optional)

Line No.	Item (a)	Amount (b)
43	Balance beginning of year	
44	CREDITS	
45	Net income for year	
46	Other credits (detail)	
47		
48	Total credits	
49	DEBITS	
50	Net loss for year	
51	Withdrawals during year	
52	Other debits (detail)	
53		
54		
55	Total debits	

SCHEDULE A-24
Account No. 210—Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	NONE							
2								
3								
4								
5								
6								
7								
8								
9								
10	Totals							

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

SCHEDULE A-25
Account No. 212—Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
11	CAPITAL ADDITIONS	20 000 00			
12					
13					
14					
15					
16					
17	Totals	20 000 00			

SCHEDULE A-26
Account No. 213—Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
18	NONE							
19								
20								
21								
22								
23								
24	Totals							

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

SCHEDULE A-27
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)
25	NONE				
26					
27					
28					
29					
30					
31	Totals				

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	Totals						

SCHEDULE A-29
Account No. 223—Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
17	OPEN ACCOUNT	1542.50			
18	FEDERAL INCOME TAX	13200.00			
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32	Totals	28622.50			

SCHEDULE A-30
Account No. 230—Other Current and Accrued Liabilities

Line No.	Description (a)	Balance End of Year (b)
33	NONE	
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48	Total	

Account No. 228—Accrued and Prepaid 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.

6. See schedule entitled "TAXES CHARGED DURING YEAR," page 23, for a distribution of taxes charged, column (d), 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	74.94		22.91738	22842.39			
2	State corporation franchise tax		219.24	283.24	3710.00			
3	State unemployment insurance tax							
4	Other state and local taxes							
5	Federal unemployment insurance tax							
6	Fed. ins. contr. act (old age retire.)							
7	Other federal taxes							
8	Federal income taxes	9000.00		132.0000	22200.00			
9	COUNTY FRANCHISE TAX			1793.32	17933.2			
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25	Total	8925.01	219.24	4074.24	50545.71			

Account No. 241—Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXX	
2	Additions during year	XXXXXXXXXX	
3	Subtotal—Beginning balance plus additions during year	XXXXXXXXXX	
4	Charges during year:	XXXXXXXXXX	
5	Refunds	XXXXXXXXXX	XXXXXXXXXX
6	Percentage of revenue basis	9186 10	XXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXX
8	Present worth basis		XXXXXXXXXX
9	Total refunds	9186 90	XXXXXXXXXX
10	Transfers to Acct. 265, Contributions in Aid of Constr.	XXXXXXXXXX	XXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXX
13	Total transfers to Acct. 265		XXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXX
15	Subtotal—Charges during year		9186 90
16	Balance end of year	XXXXXXXXXX	112490 11

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				
23				
24				
25				

SCHEDULE A-33

Account No. 242—Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
26	CONTRACT NO Y MORSE AREA	14534 76
27	ADVANCE BILLING CHARGES	1719 57
28		
29		
30		
31		
32		
33	Total	16254 33

SCHEDULE A-34

Accounts Nos. 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)	
34	254	1072 22	UNCOLLECTIBLE	1867 11	775	2400 00	1605 11
35			ACCOUNTS				
36							
37							
38							
39							
40							
41	Totals	1072 22		1867 11		2400 00	1605 11

Account No. 265—Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

¹The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account No. 250—Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 250. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

²That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

³That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ³ (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 ³ (f)
			Depreciable ¹ (c)	Non-depreciable ² (d)		
1	Balance beginning of year	3638 83	3638 83			
2	Add: Credits to account during year	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3	Contributions received during year				XXXXXXXXXX	XXXXXXXXXX
4	Other credits*					
5	Total credits	3638 83	3638 83			
6	Deduct: Debits to account during year	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
7	Depreciation charges for year	270 00	270 00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
8	Nondepreciable donated property retired		XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
9	Other debits*					
10	Total debits					
11	Balance end of year	3368 83	3368 83			
12						
13						
14						
15						
16						
17						

* Indicate nature of these items and show the accounts affected by the contra entries.

SCHEDULE B-1

Account No. 501—Operating Revenues

Line No.	Acct. No.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
18		I. WATER SERVICE REVENUES			
19	601	Metered sales to general customers			
20		601.1 Commercial sales	198 83 27	175 19 91	23 639 36
21		601.2 Industrial sales			
22		601.3 Sales to public authorities			
23		Sub-total	198 83 27	175 19 91	23 639 36
24	602	Unmetered sales to general customers			
25		602.1 Commercial sales	1025 02	859 05	165 97
26		602.2 Industrial sales			
27		602.3 Sales to public authorities			
28		Sub-total	1025 02	859 05	165 97
29	603	Sales to irrigation customers			
30		603.1 Metered sales			
31		603.2 Unmetered sales			
32		Sub-total			
33	604	Private fire protection service			
34	605	Public fire protection service	468 00	468 00	
35	606	Sales to other water utilities for resale			
36	607	Sales to governmental agencies by contracts			
37	608	Interdepartmental sales			
38	609	Other sales or service			
39		Sub-total	468 00	468 00	
40		Total water service revenues	200 325 29	176 519 96	23 805 33

Account No. 501—Operating Revenues—Unconcluded

Line No.	Acct. No.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		II. OTHER WATER REVENUES			
2	611	Miscellaneous service revenues	86 70	7 13	
3	612	Rent from water property	10 22 00		
4	613	Interdepartmental rents			
5	614	Other water revenues			
6		Total other water revenues	1156 70	810 25	
7	501	Total operating revenues	201 432 08	177338 91	24 093 17

SCHEDULE B-1a

Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
8	Operations not within incorporated cities ¹ DISTRICT 80 LANCASTER	88 305 84
9	81 CHINA LAKE	26 317 80
10	82-85 NORTH EDWARDS	19 732 62
11	83 WILLOW SPRINGS	220 02
12	84 FREEMONT VALLEY	28 21 10
13	86 LEONA VALLEY	45 800 84
14	87 LAKE HUGHES	15 500 49
15	90 INYOKERN	26 005 43
16	91 GREEN VALLEY	25 691 94
17		
18		
19	Operations within incorporated territory	
20	City or town of	
21	City or town of	
22	City or town of	
23	City or town of	
24	City or town of	
25	City or town of	
26	City or town of	
27	City or town of	
28	City or town of	
29	City or town of	
30	City or town of	
31	City or town of	
32		
33		
34		
35		
36	Total	200 467 14

¹ Should be segregated to operating districts.

SCHEDULE B-2

Account No. 502—Operating Expenses—Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
33		I. SOURCE OF SUPPLY EXPENSE						
34		Operation						
35	701	Operation supervision and engineering	A	B				
36	701	Operation supervision, labor and expenses			C	298 47	46 00	252 47
37	702	Operation labor and expenses	A	B				
38	703	Miscellaneous expenses	A					
39	704	Purchased water	A	B	C	1033 46	785 70	247 70

SCHEDULE B-2

Account No. 502—Operating Expenses—Class A, B, and C Water Utilities (Continued)

Line No.	Acct. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		Maintenance						
2	706	Maintenance supervision and engineering	A	B				
3	706	Maintenance of structures and facilities			C	1845 36	2619 12	< 773 76
4	707	Maintenance of structures and improvements	A	B				
5	708	Maintenance of collect and impound reservoirs	A					
6	708	Maintenance of source of supply facilities		B				
7	709	Maintenance of lake, river and other intakes	A					
8	710	Maintenance of springs and tunnels	A					
9	711	Maintenance of wells	A					
10	712	Maintenance of supply mains	A					
11	713	Maintenance of other source of supply plant	A	B				
12		Total source of supply expense				3177 23	3450 82	< 273 59
13		II. PUMPING EXPENSES						
14		Operation						
15	721	Operation supervision and engineering	A	B				
16	721	Operation supervision labor and expenses			C	649 27	598 98	50 29
17	722	Power production labor and expenses	A					
18	722	Power production labor, expenses and fuel		B				
19	723	Fuel for power production	A					
20	724	Pumping labor and expenses	A	B				
21	725	Miscellaneous expenses	A					
22	726	Fuel or power purchased for pumping	A	B	C	26 875 87	17604 58	8 771 29
23		Maintenance						
24	729	Maintenance supervision and engineering	A	B				
25	729	Maintenance of structures and equipment			C	15 554 00	13298 38	2 255 62
26	730	Maintenance of structures and improvements	A	B				
27	731	Maintenance of power production equipment	A	B				
28	732	Maintenance of pumping equipment	A	B				
29	733	Maintenance of other pumping plant	A	B				
30		Total pumping expenses				42 579 14	31 501 94	11 077 20
31		III. WATER TREATMENT EXPENSES						
32		Operation						
33	741	Operation supervision and engineering	A	B				
34	741	Operation supervision, labor and expenses			C	5782 05	5185 50	596 55
35	742	Operation labor and expenses	A					
36	743	Miscellaneous expenses	A	B				
37	744	Chemicals and filtering materials	A	B				
38		Maintenance						
39	746	Maintenance supervision and engineering	A	B				
40	746	Maintenance of structures and equipment			C	5 00	41 64	< 36 64
41	747	Maintenance of structures and improvements	A	B				
42	748	Maintenance of water treatment equipment	A	B				
43		Total water treatment expenses				5787 05	5227 14	559 91
44		IV. TRANS. AND DISTRIB. EXPENSES						
45		Operation						
46	751	Operation supervision and engineering	A	B				
47	751	Operation supervision, labor and expenses			C	2527 50	1293 87	1233 63
48	752	Storage facilities expenses	A					
49	752	Operation labor and expenses		B				
50	753	Transmission and distribution lines expenses	A					
51	754	Meter expenses	A					
52	755	Customer installations expenses	A					
53	756	Miscellaneous expenses	A					

Account No. 502—Operating Expenses—Class A, B, and C Water Utilities (Concluded)

Line No.	Acct. No.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		Maintenance						
2	758	Maintenance supervision and engineering	A	B				
3	758	Maintenance of structures and plant			C	13 933 12	13 933 12	
4	759	Maintenance of structures and improvements	A	B				
5	760	Maintenance of reservoirs and tanks	A	B				
6	761	Maintenance of trans. and distribution mains	A					
7	761	Maintenance of mains		B				
8	762	Maintenance of fire mains	A					
9	763	Maintenance of services	A					
10	763	Maintenance of other trans. and distribution plant		B				
11	764	Maintenance of meters	A					
12	765	Maintenance of hydrants	A					
13	766	Maintenance of miscellaneous plant	A					
14		Total transmission and distribution expenses				16 461 29	14 312 79	2 148 50
15		V. CUSTOMER ACCOUNT EXPENSES						
16		Operation						
17	771	Supervision	A	B				
18	771	Superv., meter read., other customer acct. expenses			C	13 284 44	12 751 21	533 23
19	772	Meter reading expenses	A	B				
20	773	Customer records and collection expenses	A					
21	773	Customer records and accounts expenses		B				
22	774	Miscellaneous customer accounts expenses	A					
23	775	Uncollectible accounts	A	B	C	2 400 00	2 400 00	
24		Total customer account expenses				15 684 44	15 151 21	533 23
25		VI. SALES EXPENSES						
26		Operation						
27	781	Supervision	A					
28	781	Sales expenses		B	C			
29	782	Demonstrating and selling expenses	A					
30	783	Advertising expenses	A					
31	784	Miscellaneous sales expenses	A					
32	785	Merchandising, jobbing and contract work	A					
33		Total sales expenses						
34		VII. ADMIN. AND GENERAL EXPENSES						
35		Operation						
36	791	Administrative and general salaries	A	B	C	14 520 00	14 520 00	
37	792	Office supplies and other expenses	A	B	C	1 359 90	1 081 73	278 17
38	793	Property insurance	A					
39	793	Property insurance, injuries and damages		B	C	688 00	525 64	162 36
40	794	Injuries and damages	A					
41	795	Employees' pensions and benefits	A	B	C			
42	796	Franchise requirements	A	B	C	1 793 32	1 503 13	290 19
43	797	Regulatory commission expenses	A	B	C	284 43	7364 22	(70 17 79
44	798	Outside services employed	A					
45	798	Miscellaneous other general expenses		B				
46	798	Miscellaneous other general operation expenses			C	449 50	493 22	(43 72
47	799	Miscellaneous general expenses (VEHICLE)	A			5835 96	4329 88	(1506 08
48		Maintenance						
49	805	Maintenance of general plant	A	B	C	387 97	254 63	133 34
50		Total administrative and general expenses				25 319 02	30 072 45	(4 753 37
51		VIII. MISCELLANEOUS						
52	811	Rents	A	B	C	1515 00	1440 00	75 00
53	812	Administrative expenses transferred—Cr.	A	B	C			
54	813	Duplicate charges—Cr.	A	B	C			
55		Total miscellaneous				1515 00	1440 00	75 00
56		Total operating expenses				110 523 23	101 156 35	9 366 88

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

Line No.	Description (a)	Amount
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
	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 17.
 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 —) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	22917 38	22917 38			
2	State corp. franchise tax	283 24	283 24			
3	State unemployment insurance tax					
4	Other state and local taxes					
5	Federal unemployment insurance tax					
6	Federal insurance contributions act					
7	Other federal taxes					
8	Federal income tax	13200 00	13200 00			
9	COUNTY FRANCHISE TAX	1793 32			1793 32	
10						
11						
12						
13						
14						
15						
16						
17						
	Totals	40742 94	38949 62		1793 32	

Reconciliation of Reported Net Income With Taxable Income for Federal Income 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 in-

come 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 ___

Particulars (a)	Amount (b)
Net income for the year per Schedule B, page 4.....	\$ 21,878
Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and non-taxable income):	
FEDERAL INCOME TAX	13,200
DRY HOLE AMORTIZATION	1,720
RATE STUDY AMORTIZATION	220
LOSS ON ABANDONMENTS	(129)
Federal tax net income.....	36,949
Computation of tax:	
TAX (48% LESS 5500)	12,235
ALLOCATION OF FEDERAL INCOME TAX DUE TO FILING OF CONSOLIDATED RETURN	
DOMINGUEZ WATER CORPORATION	19,500
ANTELOPE VALLEY WATER CO.	13,200
KERNVILLE DOMESTIC WATER CO.	800

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net income (d)
1				
2				
3				
4				
5				
6				
7				
8				
9	Totals			

SCHEDULE B-7**Account 526—Miscellaneous Nonoperating Revenue**

Line No.	Description (a)	Amount (b)
10	CONSUMER ACCOUNTS	13 09
11		
12		
13		
14		
15		
16		
17	Total	13 09

SCHEDULE B-8**Account 527—Nonoperating Revenue Deductions (Dr.)**

Line No.	Description (a)	Amount (b)
18	NONE	
19		
20		
21		
22		
23		
24		
25	Total	

SCHEDULE B-9**Account 535—Other Interest Charges**

Line No.	Description (a)	Amount (b)
26	CONSUMER ACCOUNTS	5 11
27		
28		
29		
30		
31		
32		
33	Total	

SCHEDULE B-10**Account 538—Miscellaneous Income Deductions**

Line No.	Description (a)	Amount (b)
34	DONATIONS	21 00
35		
36		
37		
38		
39		
40		
41		
42	Total	21 00

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

Line
No.

Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.

1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its
2	own affairs during the year? Answer: (Yes or No.) <u>YES</u>
3	(If the answer is in the affirmative, make appropriate replies to the following questions.)
4	2. Name of each organization or person that was a party to such a contract or agreement.
5	<u>DOMINGUEZ WATER CORPORATION AND ANTELOPE VALLEY WATER CO.</u>
6	3. Date of original contract or agreement. <u>JANUARY 1, 1967</u>
7	4. Date of each supplement or agreement.
8	NOTE.—File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.
9	5. Amount of compensation paid during the year for supervision or management \$ <u>14520</u>
10	6. To whom paid. <u>DOMINGUEZ WATER CORPORATION</u>
11	7. Nature of payment (salary, traveling expenses, etc.). <u>ADMINISTRATIVE SERVICES</u>
12	8. Amounts paid for each class of service.
13	
14	9. Basis for determination of such amounts.
15	<u>SEE BELOW</u>
16	10. Distribution of payments:
17	(a) Charged to operating expenses \$ <u>14520</u>
18	(b) Charged to capital accounts \$
19	(c) Charged to other accounts \$
20	Total \$ <u>14520</u>
21	11. Distribution of charges to operating expenses by primary accounts.
22	Number and Title of Account Amount
23	<u>901 - CHARGES BY ASSOCIATED COMPANIES</u> \$ <u>14520</u>
24	\$
25	\$
26	Total \$ <u>14520</u>
27	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?
28	

SCHEDULE C-2

Compensation of Individual Proprietor or Partners Included in Operating Expenses

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)
29	<u>NONE</u>		
30			
31			
32			
33			
34	Total		

9) IN ADDITION TO THE COMPENSATION PAID FOR MANAGEMENT, ANTELOPE REIMBURSES DOMINGUEZ FOR THE COSTS OF O&M EXPENSES, CONSTRUCTION COSTS AND ALL OTHER EXPENDITURES MADE BY DOMINGUEZ ON BEHALF OF ANTELOPE AND SUCH REIMBURSED COSTS ARE RECORDED IN THE ACCOUNTS OF ANTELOPE AS THOUGH THEY HAD BEEN ORIGINALLY ORDERED BY ANTELOPE

27

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		10 960 01
3	Employees—Water treatment		3 290 24
4	Employees—Transmission and distribution		2 869 49
5	Employees—Customer account		2 560 93
6	Employees—Sales		
7	Employees—Administrative:		
8	General officers		
9	General office		605 45
10	Totals		32 286 12

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS				Total Number (f)	TO PROPERTY			
		Employees on Duty		Public ¹			Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
11		NONE								
12										
13										
14	Totals									

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; or to keep it from being placed on the ballot at any election; or to support or defeat any measure on the ballot at any 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.)

15	NONE
16	
17	
18	
19	

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.)

20	NONE
21	
22	
23	
24	
25	

SCHEDULE D-1
Sources of Supply and Water Developed

Line No.	At Plant (Name or Number)	WELLS				Pumping Capacity GPM (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks
		Location	Number	Dimensions	Depth to Water			
6	DISTRICT 80	LANCASTER	2	12	250	400		
7			3	12	250	500		
8	81	CHINA LAKE	1	12	200	200		
9			2	12		400		
10	82	NO EDWARDS	1	12	106	600		
11	85	CARLSBERG		14	82	664		
12	83	WILLOW SPRINGS		12	225	235		
13	84	FREEMONT VALLEY		12	271	300		
14	86	LEONA VALLEY	1	8		45		
15			2	4		70		
16			W-1	12	40	200		
17			W-2	10	40	250		
18	87	LAKE HUGHES	1	16		105		
19			2	12		105		
20	90	INYOKERN	1	16		300		
21			2	12	248	300		
22	91	GREEN VALLEY	1	8		40		
23			3	6		40		
24			5	6	20	40		
25								

Purchased Water for Resale

16	Purchased from	CALIFORNIA MANAGEMENT COMPANY
17	Annual quantities purchased	149.09 (Unit chosen) ² ACRE FEET
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 43,560 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
20	A. Collecting reservoirs			
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete	2	164,000	GALLONS
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	25	770,500	GALLONS
31	Concrete			
32	Totals	27	934,500	

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 <i>NONE</i>								
2	Flume								
3	Lined conduit								
4									
5	Totals								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES—Concluded

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 <i>NONE</i>								
7	Flume								
8	Lined conduit								
9									
10	Totals								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES—NOT INCLUDING SERVICE PIPING

Line No.		1	1½	2	2½	3	4	5	6	8
11	Cast iron									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw	8129	2690	22987		8574	2326	956		
17	Screw or welded casing									
18	Cement—asbestos					670	39446		68894	27078
19	Welded steel			25276			48906		16379	2153
20	Wood									
21	Other (specify) <i>PLASTIC</i>	500		200		2685				
22	Totals	8629	2690	48463		11929	90678	956	85273	29231

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES—NOT INCLUDING SERVICE PIPING—Concluded

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Totals All Sizes
23	Cast iron									
24	Cast iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									45664
29	Screw or welded casing									
30	Cement—asbestos	11109								147197
31	Welded steel		930							93644
32	Wood									
33	Other (specify) <i>PLASTIC</i>									3385
34	Totals	11109	930							289888

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered—Dec. 31		Flat Rate—Dec. 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	1539	1565	17	17
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Sub-total				
Private fire connections				
Public fire hydrants			26	26
Total	1539	1565	43	43

SCHEDULE D-5

Number of Meters and Services on Pipe Systems at End of Year

Size	Meters	Services
5/8 x 3/4-in.	1453	XXXXXXXXXX
3/4-in.	32	
1-in.	198	
1 1/2-in.	11	
2-in.	8	
4-in.	1	
-in.		
-in.		
Other		
Total	1703	

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 77
4. Found fast, requiring billing adjustment

B. Number of Meters in Service Since Last Test:

1. Ten years or less
2. More than 10, but less than 15 years
3. More than 15 years

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in C.C.F. (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	Subtotal	
Commercial	14111	10825	18796	18509	40326	35150	137717	
Industrial								
Public authorities								
Irrigation								
Other (specify)								
Total	14111	10825	18796	18509	40326	35150	137717	

Classification of Service	During Current Year								Total Prior Year
	July	August	September	October	November	December	Subtotals	Total	
Commercial	57302	35912	54224	21933	22665	11941	203977	341694	322707
Industrial									
Public authorities									
Irrigation									
Other (specify)									
Total	57302	35912	54224	21933	22665	11941	203977	341694	322707

Total acres irrigated.....Total population served.....

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

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? YES
2. Are you having routine laboratory tests made of water served to your consumers? YES
3. Do you have a permit from the State Board of Public Health for operation of your water system? YES
4. Date of permit. VARIOUS 1967-1968
5. If permit is "temporary" what is the expiration date?
6. If you do not hold a permit has an application been made for such permit?
7. If so, on what date?

SCHEDULE D-9
Statement of Material Financial Interest

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

ALL MANAGEMENT AND OPERATIONAL SERVICES ARE
PERFORMED FOR ANTELOPE VALLEY WATER CO BY
DOMINGUEZ WATER CORPORATION

ADMINISTRATIVE SERVICES ARE PROVIDED UNDER AN
AGREEMENT WHICH FORMALIZES THE ARRANGEMENT
WITH THE PARENT COMPANY

DECLARATION

Before Signing Please Check to See That All Schedules Have been Completed
(See Instruction 5 on front cover)

I, the undersigned OFFICER
Officer, Partner or Owner
of ANTELOPE VALLEY WATER CO.
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 from and including JANUARY 1, 1974, to and including

DECEMBER 31, 1974

SIGNED _____

Title _____

Date _____

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