

Received _____
Statistics _____
Revenue _____
Examined _____

CLASS A, B and C
WATER UTILITIES

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

1976
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, 1976

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 1977
(FILE TWO COPIES IF THREE RECEIVED)

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

Name of Utility ANTELOPE VALLEY WATER CO. Phone: (213) 775-2301

Person Preparing this Report _____

(Prepared from Information in 1976 Annual Report)

(Omit Cents)

BALANCE SHEET DATA		Jan. 1, 1976	Dec. 31, 1976		Annual Average
1	Intangible Water Plant In Service	3605	3605	1	3605
2	Land and Land Rights In Service	22349	22349	2	22349
* 3	Depreciable Plant In Service	1200989	1224011	* 3	1212500
* 4	Gross Plant In Service	1226943	1249965	* 4	1238454
* 5	Less: Depreciation Reserve	(325451)	(355245)	5	(340348)
6	Net Water Plant In Service	901492	894720	6	898106
7	Water Plant Held for Future Use			7	
8	Construction Work In Progress - Water	1033	- 0 -	8	516
9	Materials and Supplies - Water	3767	3171	9	3469
10	Less: Adv. for Construction	(111971)	(105875)	10	(108923)
11	Less: Contrib. in Aid of Constr.	(3502)	(3202)	11	(3352)
12	Less: Accum. Deferred Inc. Tax Credits			12	
*13	Net Plant Investment	790819	788814	*13	789816
CAPITALIZATION		XXXXXXXX	XXXXXXXX		XXXXXXXX
14	Common Stock	153915	153915	14	153915
15	Proprietary Capital (Ind. or Part)			15	
16	Cap. Surplus, Cap. Stk. Prem. & Exp. (Net)	743801	743801	16	743801
17	Earned Surplus	115072	128758	17	121915
*18	Common Equity (14 through 17)	1012788	1026474	*18	1019631
19	Preferred Stock			19	
20	Notes Payable	20000	- 0 -	20	10000
21	Long-Term Debt (Debt in Excess of 12 Mos)			21	
*22	Advances for Construction (Water)	111971	105875	22	108923
*23	Total Capitalization (Lines 18 thru 22)	1144759	1132349	*23	1138554
INCOME STATEMENT					Annual Amount
24	Metered Water Revenue			24	202766
25	Unmetered Water Revenue			25	979
26	Fire Protection Revenue			26	468
27	Irrigation and Other Water Revenue			27	973
*28	Total Operating Revenue			*28	205186
*29	Total Operating Expenses			*29	128846
*30	Depreciation (Composite Rate 2.71%)			*30	32244
31	Amortization and Property Losses			31	
32	Property Taxes			*32	24571
33	Other Taxes (Excluding Income Taxes)			33	
34	Total Operating Revenue Deductions (Before Taxes on Income)			34	185661
35	California Corporation Franchise Tax			35	1653
36	Federal Corporate Income Tax			36	4197
37	Total Operating Revenue Deduction (After Taxes on Income)			*37	191511
38	Net Operating Income - California Water Operations (Loss)			*38	13675
39	Other Operating and Nonoperating Inc. & Exp. - Net (Excl. Int. Exp.)			39	11
40	Income Available for Fixed Charges			*40	13686
41	Interest Expense			*41	
42	Net Income Before Dividends (Loss)			42	13686
43	Preferred Stock Dividends			43	
*44	Net Income Available for Common Stock (Loss)			*44	13686
OTHER DATA					XXXXXXXX
*45	Refunds of Advances for Construction			*45	9299
*46	Total Payroll Charged to Operating Expenses			*46	42081
47	Purchased Water (Account No. 704)			*47	1200
48	Fuel on Power Purchased for Pumping (Account No. 726)			*48	30062
Active Serv. Connect. (Ex. Fire Protection)		Jan. 1, 1976	Dec. 31, 1976		Annual Average
49	Metered Serv. Connect. " " "	1616	1661	49	1638
50	Flat Rate Serv. Connect. " " "	14	15	50	15
*51	Total Active Serv. Connect. " " "	1630	1676	*51	1653

*Must Be Completed by All Utilities in All Classes in Addition to Other Applicable Lines (Rev. 1-76)

GENERAL INFORMATION

1. Name under which utility is doing business: Antelope Valley Water Co.
2. Official mailing address: 21718 South Alameda Street
Post Office Box 9351
Long Beach, California Zip 90810
3. Name and title of person to whom correspondence should be addressed:
C. M. Brewer, President Telephone: (213) 775-2301
4. Address where accounting records are maintained: 21718 South Alameda Street, Long Beach
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: (805) 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) California Date: 6-29-56

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>C. W. Porter</u>	(Title) <u>Vice Pres. - Finance</u>
(Name) <u>R. E. Wilkinson</u>	(Title) <u>Treasurer and Assistant Secretary</u>
(Name) <u>S. A. Bates</u>	(Title) <u>Secretary and Assistant 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:

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	1 243 541 72	1 221 553 22
3	107	Utility plant adjustments			
4		Total utility plant		1 243 541 72	1 221 553 22
5	250	Reserve for depreciation of utility plant	7	355 244 84	325 451 26
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		355 244 84	325 451 26
10		Total utility plant less reserves		888 296 88	896 102 06
11					
12		II INVESTMENT AND FUND ACCOUNTS			
13	110	Other physical property	6	2 640 00	2 640 00
14	253	Reserve for depreciation and amortization of other property	7		
15		Other physical property less reserve		2 640 00	2 640 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		19 048 16	35 600 00
24	121	Special deposits	10		
25	122	Working funds			
26	123	Temporary cash investments			
27	124	Notes receivable	10		
28	125	Accounts receivable		36 304 93	52 500 75
29	126	Receivables from associated companies	10	263 65	240 05
30	131	Materials and supplies		3 170 61	3 766 76
31	132	Prepayments	10	3 292 75	3 600 00
32	133	Other current and accrued assets	10		
33		Total current and accrued assets		62 080 16	75 767 00
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		
42		Total deferred debits			
43		Total assets and other debits			
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60				1 180 332 04	1 201 826 12

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	153 914 88	153 914 88
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	128 757 89	115 072 50
10		Total corporate capital and surplus		1 026 473 67	1 017 788 38
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
21	213	Miscellaneous long-term debt	15		
22		Total long-term debt			20 000 00
23					
24		IV CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	16		
26	221	Notes receivable discounted			
27	222	Accounts payable		6 874 57	9 338 77
28	223	Payables to associated companies	16	12 263 49	10 955 17
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		470 00	375 00
33	228	Taxes accrued	17	5850 00	14 061 00
34	229	Interest accrued			
35	230	Other current and accrued liabilities	16		
36		Total current and accrued liabilities		25 478 01	34 729 96
37					
38		V DEFERRED CREDITS			
39	240	Unamortized premium on debt	11		
40	241	Advances for construction	18	105 875 19	111 970 92
41	242	Other deferred credits	18	16 415 40	16 310 07
42		Total deferred credits		122 290 59	128 280 99
43					
44		VI RESERVES			
45	254	Reserve for uncollectible accounts	18	2 887 92	2 525 04
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		2 887 92	2 525 04
51					
52		VII CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	19	3 201 85	3 501 85
54		Total liabilities and other credits		153 858 37	169 027 84
55					
56					
57					
58					
59				1 180 325 04	1 201 826 12

Line No.	Acct. No.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I UTILITY OPERATING INCOME		
2	501	Operating revenues	19-20	205 185 44
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	20-22	128 846 32
6	503	Depreciation	7	32 244 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	30 420 66
11		Total operating revenue deductions		191 510 98
12		Net operating revenues		13 674 46
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		13 674 46
16				
17		II OTHER INCOME		
18	521	Income from nonutility operations (Net)	25	12 75
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	12 91
24	527	Nonoperating revenue deductions (Dr.)	25	
25		Total other income		25 66
26		Gross income		13 700 12
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	14 73
35	536	Interest charged to construction—Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	25	
38		Total income deductions		14 73
39		Net income		13 685 39
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.		13 685 39
45				
46				
47				
48				
49				
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53				
54				
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56				
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58				
59				
60				

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)	1226943 47	26771 74	3750 42		1249964 79
2	100-2	Utility plant leased to others					
3	100-3	Construction work in progress	1032 92	17483 75	XXXXXXXXXX	(18516 67)	
4	100-4	Util. plant held for future use (Sch. A-1c)					
5	100-5	Utility plant acquisition adjustments	64230 7		XXXXXXXXXX		64230 7
6	100-6	Utility plant in process of reclassification					
7		Total utility plant	1221553 32	44255 49	3750 42	(18516 67)	1243541 72

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	116639 65				116639 65
21	316	Supply mains					
22	317	Other source of supply plant	4093 17				4093 17
23		Total source of supply plant	120732 82				120732 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	150808 60	11160 86			161969 46
29	325	Other pumping plant					
30		Total pumping plant	150808 60	11160 86			161969 46
31		V. WATER TREATMENT PLANT					
32	331	Structures and improvements					
33	332	Water treatment equipment	16015 11	4961 45			20976 56
34		Total water treatment plant	16015 11	4961 45			20976 56
35		VI. TRANSMISSION AND DIST. PLANT					
36	341	Structures and improvements					
37	342	Reservoirs and tanks	103287 13	717 72	3408 88		103595 97
38	343	Transmission and distribution mains	557363 06	4802 43			562165 49
39	344	Fire mains					
40	345	Services	115403 49	3291 00			118694 49
41	346	Meters	74131 17	1535 94	341 54		75325 57
42	347	Meter installations					
43	348	Hydrants	29304 40	77 91			29382 31
44	349	Other transmission and distribution plant					
45		Total transmission and distribution plant	882489 25	10425 00	3750 42		889163 83

Account No. 100-1—Utility Plant in Service—Concluded

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	29268 04	224 43			29492 47
3	372	Office furniture and equipment	258 61				258 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	224 43			31168 06
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	1226943 47	26771 74	3750 42		1249964 77

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

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	325 451	26						
2	Add: Credits to reserves during year								
3	(a) Charged to Account No. 503 (Footnote 1)	32 244	00						
4	(b) Charged to Account No. 265	300	00						
5	(c) Charged to clearing accounts								
6	(d) Salvage recovered	1000	00						
7	(e) All other credits (Footnote 2)								
8	Total credits	358 995	26						
9	Deduct: Debits to reserves during year								
10	(a) Book cost of property retired	3750	42						
11	(b) Cost of removal								
12	(c) All other debits (Footnote 3)								
13	Total debits	3750	42						
14	Balance in reserve at end of year	355 244	84						
15									
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: 2.71 %								
17									
18	(2) EXPLANATION OF ALL OTHER CREDITS:								
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33	(3) EXPLANATION OF ALL OTHER DEBITS:								
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:								
50	(a) Straight Line	[]							
51	(b) Liberalized	[]							
52	(1) Sum of years digits	[]							
53	(2) Double declining balance	[]							
54	(3) Other	[]							
55	(c) Both straight line and liberalized	[X]							
56									
57									
58									
59									

SCHEDULE A-3a

Analysis of Entries in Depreciation Reserve—Account No. 250

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

Line No.	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)
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	37191 19	4210 00			41401 19
7	316	Supply mains					
8	317	Other source of supply plant	2343 08	211 00			2132 08
9		Total source of supply plant	139534 27	4421 00			43955 27
10		II PUMPING PLANT					
11	321	Structures and improvements					
12	322	Boiler plant equipment					
13	323	Other power production equipment					
14	324	Pumping equipment	52158 34	6364 00			58522 34
15	325	Other pumping plant					
16		Total pumping plant	52158 34	6364 00			58522 34
17		III WATER TREATMENT PLANT					
18	331	Structures and improvements					
19	332	Water treatment equipment	2611 00	812 00			3423 00
20		Total water treatment plant	2611 00	812 00			3423 00
21		IV TRANS. AND DIST. PLANT					
22	341	Structures and improvements					
23	342	Reservoirs and tanks	20655 17	2795 00	3402 88	1000 00	21041 29
24	343	Transmission and distribution mains	143044 69	10313 00			153357 69
25	344	Fire mains					
26	345	Services	26873 51	2862 00			29735 51
27	346	Meters	20472 53	2454 00	341 54		22584 99
28	347	Meter installations					
29	348	Hydrants	8802 36	864 00			9666 36
30	349	Other transmission and distribution plant					
31		Total trans. and distribution plant	219854 26	19288 00	3750 42	1000 00	226371 84
32		V GENERAL PLANT					
33	371	Structures and improvements	10001 42	1583 00			11584 42
34	372	Office furniture and equipment	247 44	8 00			255 44
35	373	Transportation equipment					
36	374	Stores equipment	903 53	27 00			930 53
37	375	Laboratory equipment					
38	376	Communication equipment					
39	377	Power operated equipment					
40	378	Tools, shop and garage equipment	141 00	35 00			176 00
41	379	Other general plant					
42	390	Other tangible property					
43	391	Water plant purchased					
44		Total general plant	11253 89	1652 00			12905 89
45		Total	325451 26	32544 00	3750 42	1000 00	355244 84
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							
58							

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	KERNVILLE DOMESTIC WATER CO	227315 00				
2							
3							
4							
5							
6							
7	Totals		227315 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						
33	Totals					

SCHEDULE A-8
Account No. 121—Special Deposits

Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
NONE		
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)
KEENVILLE DOMESTIC WATER CO.	263 65			
Totals				

SCHEDULE A-11
Account No. 132—Prepayments

Item (a)	Amount (b)	
CALIFORNIA FRANCHISE TAX	3292	75
Total	3292	75

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

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

tation premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Com-

count and Expense, or credited to Account 532, Amortiza-
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.
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 amount charged.

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.
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 End of Year (b)
25	NONE	
26		
27		
28		
29		
30		
31		
32		
33		
34	Total	

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	153944.88		NONE
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12	Totals	2500	275	567	153944.88		

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		
42		
43	Total	

Account No. 270—Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	743 800 90
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	115 072 50
12		CREDITS	
13	400	Credit balance transferred from income account	13 685 39
14	401	Miscellaneous credits to surplus (detail)	
15			
16			
17		Total credits	128 757 89
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	128 757 89

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	
42	Balance end of year	

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	
56	Balance end of year	

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	NONE				
12					
13					
14					
15					
16					
17	Totals				

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				

Account No. 220—Notes Payable

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	NONE						
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	12243 49			
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32	Totals	12243 49			

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	

SCHEDULE A-31

Account No. 228—Accrued and Prepaid Taxes

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 was 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 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 tax (Incl. in Acct. 132) (h)
1	Taxes on real and personal property			24,570.66	24,570.66			
2	State corporation franchise tax	3,258.00	3,600.00	1,653.00	2,250.75		1,653.00	3,272.25
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	1975			10,803.00			
9	FEDERAL INCOME TAXES	1976		4,197.00			4,197.00	
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25	Total	14,061.00	3,600.00	30,420.66	38,324.41		5,850.00	3,272.25

SCHEDULE A-32
Account No. 241—Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXX	111 970 92
2	Additions during year	XXXXXXXXXX	3 203 00
3	Subtotal—Beginning balance plus additions during year	XXXXXXXXXX	115 173 92
4	Charges during year:	XXXXXXXXXX	XXXXXXXXXX
5	Refunds	XXXXXXXXXX	XXXXXXXXXX
6	Percentage of revenue basis	9298 73	XXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXX
8	Present worth basis		XXXXXXXXXX
9	Total refunds	9298 73	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		9 298 73
16	Balance end of year	XXXXXXXXXX	105 875 19

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 <i>NONE</i>			
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	<i>CONTRACT NO 2 - MORSE AREA</i>	14534 76
27	<i>ADVANCE BILLING CHARGES</i>	1880 64
28		
29		
30		
31		
32		
33	Total	16415 40

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	<i>254</i>	<i>2525 04</i>	<i>UNCOLLECTIBLE</i>	<i>2520 00</i>	<i>775</i>	<i>2157 12</i>	<i>2887 92</i>
35			<i>ACCOUNTS</i>				
36							
37							
38							
39							
40							

Account No. 265—Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid 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	3501 85	3501 85			
2	Add: Credits to account during year	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
3	Contributions received during year				XXXXXX	XXXXXX
4	Other credits*					
5	Total credits	3501 85	3501 85			
6	Deduct: Debits to account during year	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
7	Depreciation charges for year	300 00	300 00	XXXXXX	XXXXXX	XXXXXX
8	Nondepreciable donated property retired		XXXXXX		XXXXXX	XXXXXX
9	Other debits*					
10	Total debits	300 00	300 00			
11	Balance end of year	3201 85	3201 85			
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	202 765 65	205 979 72	(3 214 07)
21		601.2 Industrial sales			
22		601.3 Sales to public authorities			
23		Sub-total	202 765 65	205 979 72	(3 214 07)
24	602	Unmetered sales to general customers			
25		602.1 Commercial sales	979 00	957 04	21 96
26		602.2 Industrial sales			
27		602.3 Sales to public authorities			
28		Sub-total	979 00	957 04	21 96
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	207 233 65	207 404 76	(171 11)

Account No. 501—Operating Revenues—Concluded

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	4721 8	139 70	186 91
3	612	Rent from water property	1020 00	1020 00	
4	613	Interdepartmental rents			
5	614	Other water revenues			
6		Total other water revenues	972 79	1159 70	186 91
7	501	Total operating revenues	205185 44	208564 46	3379 02

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	43785 61
9	81 CHINA LAKE	34702 31
10	82-85 NORTH EDWARDS	12320 48
11	88 WILLOW SPRINGS	193 82
12	89 FARMINGTON VALLEY	2682 68
13	86 LEONE VALLEY	33987 14
14	87 LAKE HUGHES	15743 52
15	90 LAUREL	27512 37
16	91 GREEN VALLEY	26277 35
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	204212 65

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	50 00	50 00	
37	702	Operation labor and expenses	A	B				
38	703	Miscellaneous expenses	A			780 00		780 00
39	704	Purchased water	A	B	C	1200 00	1212 40	12 40

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	1166 50	25 00	1141	50
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				3196 50	1287 40	1909	10
13		II. PUMPING EXPENSES							
14		Operation							
15	721	Operation supervision and engineering	A	B					
16	721	Operation supervision labor and expenses			C	831 42	854 19	22	77
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	3006 35	2780 89	2260	46
23		Maintenance							
24	729	Maintenance supervision and engineering	A	B					
25	729	Maintenance of structures and equipment			C	13944 21	13597 84	346	37
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				44837 98	42253 92	2584	06
31		III. WATER TREATMENT EXPENSES							
32		Operation							
33	741	Operation supervision and engineering	A	B					
34	741	Operation supervision, labor and expenses			C	6569 05	4931 18	1637	87
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		230 88	230	88
41	747	Maintenance of structures and improvements	A	B					
42	748	Maintenance of water treatment equipment	A	B					
43		Total water treatment expenses				6569 05	5162 06	1406	99
44		IV. TRANS. AND DISTRIB. EXPENSES							
45		Operation							
46	751	Operation supervision and engineering	A	B					
47	751	Operation supervision, labor and expenses			C	3619 12	2131 65	1487	47
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	13132 90	15250 21	2117 31
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				16750 02	17381 86	631 84
15		V. CUSTOMER ACCOUNT EXPENSES						
16		Operation						
17	771	Supervision	A	B				
18	771	Superv., meter read., other customer acct. expenses			C	11822 44	14292 14	2386 70
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	2520 00	2400 00	120 00
24		Total customer account expenses				14342 44	16609 14	2266 70
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	14520 00	14520 00	
37	792	Office supplies and other expenses	A	B	C	1240 64	1127 59	113 05
38	793	Property insurance	A					
39	793	Property insurance, injuries and damages		B	C	1088 00	786 70	301 30
40	794	Injuries and damages	A					
41	795	Employees' pensions and benefits	A	B	C	11527 54	5189 42	6398 11
42	796	Franchise requirements	A	B	C	1938 32	1858 00	80 32
43	797	Regulatory commission expenses	A	B	C	1749 56		1749 56
44	798	Outside services employed	A					
45	798	Miscellaneous other general expenses		B				
46	798	Miscellaneous other general operation expenses			C	164 22	994 30	829 70
47	799	Miscellaneous general expenses	A			8886 35	6135 03	2751 32
48		Maintenance						
49	805	Maintenance of general plant	A	B	C	160 70	516 39	355 69
50		Total administrative and general expenses				41335 33	31157 80	10207 99
51		VIII. MISCELLANEOUS						
52	811	Rents	A	B	C	1815 00	1740 00	75 00
53	812	Administrative expenses transferred—Cr.	A	B	C			
54	813	Duplicate charges—Cr.	A	B	C			
55		Total miscellaneous				1815 00	1740 00	75 00
56		Total operating expenses				127846 32	115561 72	12284 60

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)
14	Taxes on real and personal property	24,570.66	24,570.66			
15	State corp. franchise tax	1653.00	1653.00			
16	State unemployment insurance tax					
17	Other state and local taxes					
18	Federal unemployment insurance tax					
19	Federal insurance contributions act					
20	Other federal taxes					
21	Federal income tax	4177.00	4177.00			
22						
23						
24						
25						
26						
27	Totals	30,420.66	30,420.66			

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 _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	\$ 13,685
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional deductions and non-taxable income):	
4	FEDERAL INCOME TAX	4197
5	LOSS ON ABANDONMENTS	< 1164 >
6	CALIFORNIA FRANCHISE TAX (1975)	< 1605 >
27	Federal tax net income	15,113
28	Computation of tax:	
29	TAX 6874	
30	INVESTMENT CREDIT < 2677 >	
32	4197	
43	ALLOCATION OF FEDERAL INCOME TAX DUE TO FILING OF CONSOLIDATED RETURN	
	DOMINGUEZ WATER CORPORATION 94.8%	
	ANTELOPE VALLEY WATER CO 2.4%	
	KERNVILLE DOMESTIC WATER CO 2.2%	
	HYDRO-METALIC SERVICE CORPORATION .6%	

Account 521—Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)		Expenses (c)		Net income (d)	
1	INTEREST ON FRANCHISE TAX OVERPAYMENT	12	75				
2							
3							
4							
5							
6							
7							
8							
9	Totals	12	75				

SCHEDULE B-7

Account 526—Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)	
10	CONSUMER ACCOUNTS	12	91
11			
12			
13			
14			
15			
16			
17	Total	12	91

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	14	73
27			
28			
29			
30			
31			
32			
33	Total		

SCHEDULE B-10

Account 538—Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)	
34	NONE		
35			
36			
37			
38			
39			
40			
41			
42	Total		

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.) YES		
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	DOMINGUEZ WATER CORPORATION AND ANTELOPE VALLEY WATER CORPORATION		
6	3. Date of original contract or agreement. JANUARY 1, 1960		
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 \$ 14,520		
10	6. To whom paid. DOMINGUEZ WATER CORPORATION		
11	7. Nature of payment (salary, traveling expenses, etc.). ADMINISTRATIVE SERVICES		
12	8. Amounts paid for each class of service.		
13			
14	9. Basis for determination of such amounts. SEE BELOW		
15			
16	10. Distribution of payments:		Amount
17	(a) Charged to operating expenses		\$ 14,520
18	(b) Charged to capital accounts		\$
19	(c) Charged to other accounts		\$
20	Total		\$ 14,520
21	11. Distribution of charges to operating expenses by primary accounts.		
22	Number and Title of Account		Amount
23	901 - CHARGES BY ASSOCIATED COMPANIES		\$ 14,520
24			\$
25			\$
26	Total		\$ 14,520
27	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
28	ANTELOPE VALLEY WATER CO. IS A WHOLLY OWNED SUBSIDIARY OF DOMINGUEZ WATER CORP.		

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	NONE		
30			
31			
32			
33			
34	Total		

IN ADDITION TO THE COMPENSATION PAID FOR MANAGEMENT, ANTELOPE REIMBURSED 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.

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		11 352 77
3	Employees—Water treatment		4 193 19
4	Employees—Transmission and distribution		8 710 79
5	Employees—Customer account		6 236 87
6	Employees—Sales		
7	Employees—Administrative:		
8	General officers		
9	General office		11 587 54
10	Totals	2	42 081 16

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	1-5-76		/			/				
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

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									
2									
3									
4									
5									

WELLS						Pumping Capacity	Annual Quantities Pumped	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	GPM.....(Unit) ²	CUBIC FEET (Unit) ²	
6	DISTRICT 80	LANCASTER	2	12	250	450	10,900,500	
7			3	12	250	475		
8	81	CHINA LAKE	1	12	200	150	7,243,500	
9			2	12	200	450		
10	82	NO EDWARDS		12	126	400	2,238,200	
11	85	BARLSBERG		14	22	450	1,076,100	
12	83	WILLOW SPRINGS		12	225	30	27,300	
13	84	GREENHILL VALLEY		12	270	300	5,736,000	
14	86	LEONA VALLEY	1	8		60	4,262,800	
15			2	4		30		
16			W-1	12	40	0		
17			W-2	10	40	100		
18	87	LAKE HUGHES	1	16		120	604,100	
19			2	12		100		
20	90	INYOKEN	1	16		350	5,547,900	
21			2	12	248	425		
22	91	GREEN VALLEY	1	8		15	1,860,500	
23			3	6		30		
24			5	6	20	80		
25								
							34,200,500	

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	2	164,000	GALLONS
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete			
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		2574	2326	956		
17	Screw or welded casing									
18	Cement—asbestos					670	39556		69274	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	90788	956	85653	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									45662
29	Screw or welded casing									
30	Cement—asbestos	11109								147687
31	Welded steel		930							93644
32	Wood									
33	Other (specify) <i>PLASTIC</i>									3385
34	Totals	11109	930							290378

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)	1616	1661	14	15
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Sub-total				
Private fire connections				
Public fire hydrants			26	26
Total	1616	1661	40	41

SCHEDULE D-5

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

Size	Meters	Services
5/8 x 3/4-in.	1491	XXXXXXXXXX
3/4-in.	33	
1-in.	212	
1 1/2-in.	10	
2-in.	8	
4-in.	1	
-in.		
-in.		
Other		
Total	1755	

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 | 0 |
| 2. Used, before repair | 8 |
| 3. Used, after repair | 8 |
| 4. Found fast, requiring billing adjustment | 1 |

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	18295	13272	19776	20078	37229	37905	146555		
Industrial									
Public authorities									
Irrigation									
Other (specify)									
Total	18295	13272	19776	20078	37229	37905	146555		

Classification of Service	During Current Year							Total	Total Prior Year
	July	August	September	October	November	December	Subtotals		
Commercial	51055	44398	39007	26649	20029	15312	196450	343005	350548
Industrial									
Public authorities									
Irrigation									
Other (specify)									
Total	51055	44398	39007	26649	20029	15312	196450	343005	350548

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

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 1957-1968
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 DEPENDER WATER CORPORATION.
ADMINISTRATIVE SERVICES ARE PROVIDED UNDER AN AGREEMENT WHICH FORMALIZES THE ARRANGEMENT WITH THE PUBLIC 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, 1976, to and including

DECEMBER 31, 1976.

SIGNED _____

Title Treasurer and Assistant Treasurer

Date March 22, 1977

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