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Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2000
ANNUAL REPORT
OF

BAKMAN WATER COMPANY

P.O. Box 7965

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

Fresno, CA 93747

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed **NOT LATER THAN MARCH 31**, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2000

NAME OF UTILITY Bakran Water Company

PHONE (559) 255-0324

PERSON RESPONSIBLE FOR THIS REPORT Dottie Patton

(Prepared from Information in the 2000 Annual Report)

	<u>1/1/00</u>	<u>12/31/00</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	<u>88062</u>	<u>88062</u>	<u>88062</u>
2 Land and Land Rights	<u>159695</u>	<u>159695</u>	<u>159695</u>
3 Depreciable Plant	<u>2422598</u>	<u>2497611</u>	<u>2460105</u>
4 Gross Plant in Service	<u>2670355</u>	<u>2745368</u>	<u>2707862</u>
5 Less: Accumulated Depreciation	<u>(1053917)</u>	<u>(1117449)</u>	<u>(1085683)</u>
6 Net Water Plant in Service	<u>1616438</u>	<u>1627919</u>	<u>1622179</u>
7 Water Plant Held for Future Use	<u> </u>	<u> </u>	<u> </u>
8 Construction Work in Progress	<u> </u>	<u> </u>	<u> </u>
9 Materials and Supplies	<u> </u>	<u> </u>	<u> </u>
10 Less: Advances for Construction	<u>()</u>	<u>()</u>	<u>()</u>
11 Less: Contribution in Aid of Construction	<u>()</u>	<u>()</u>	<u>()</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(134438)</u>	<u>(59438)</u>	<u>(96938)</u>
13 Net Plant Investment	<u>1482000</u>	<u>1568481</u>	<u>1525241</u>
CAPITALIZATION			
14 Common Stock	<u>67100</u>	<u>67100</u>	<u>67100</u>
15 Proprietary Capital (Individual or Partnership)	<u> </u>	<u> </u>	<u> </u>
16 Paid-in Capital	<u>120039</u>	<u>120039</u>	<u>120039</u>
17 Retained Earnings	<u>301668</u>	<u>384260</u>	<u>342964</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>488807</u>	<u>571399</u>	<u>530103</u>
19 Preferred Stock	<u> </u>	<u> </u>	<u> </u>
20 Long-Term Debt	<u>359971</u>	<u>332912</u>	<u>346442</u>
21 Notes Payable	<u>(224203)</u>	<u>(201736)</u>	<u>(212970)</u>
22 Total Capitalization (Lines 18 through 21)	<u>624575</u>	<u>702575</u>	<u>663575</u>

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2000

NAME OF UTILITY Bakren Water Company PHONE (559) 255-0324

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	<u>677563</u>
24	Fire Protection Revenue	<u>39861</u>
25	Irrigation Revenue	<u>-0-</u>
26	Metered Water Revenue	<u>43974</u>
27	Total Operating Revenue	<u>761398</u>
28	<u>Operating Expenses</u>	
29	Depreciation Expense (Composite Rate _____)	<u>43339</u>
30	Amortization and Property Losses	
31	Property Taxes	<u>10009</u>
32	Taxes Other Than Income Taxes	<u>17956</u>
33	Total Operating Revenue Deduction Before Taxes	<u>711705</u>
34	California Corp. Franchise Tax	<u>8330</u>
35	Federal Corporate Income Tax	<u>13398</u>
36	Total Operating Revenue Deduction After Taxes	<u>815821</u>
37	Net Operating Income (Loss) - California Water Operations	<u>79560</u>
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>77304</u>
39	Income Available for Fixed Charges	
40	Interest Expense	<u>13850</u>
41	Net Income (Loss) Before Dividends	
42	Preferred Stock Dividends	
43	Net Income (Loss) Available for Common Stock	

OTHER DATA

44	Refunds of Advances for Construction	
45	Total Payroll Charged to Operating Expenses	<u>209992</u>
46	Purchased Water	<u>-0-</u>
47	Power	<u>144906</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.) <u>236</u>	Jan. 1	Dec. 31	Annual Average
48	Metered Service Connections	<u>51</u>	<u>51</u>	<u>51</u>
49	Flat Rate Service Connections	<u>1754</u>	<u>1757</u>	<u>1756</u>
50	Total Active Service Connections	<u>1805</u>	<u>1808</u>	<u>1807</u>

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: U.S. Bank of California
Address: 980 9th Street, Ste. 1100 Sacramento, CA
Phone Number: (916) 552-5674 Mark S. Martinez
Date Hired: 2-10-97

2. Former Fiscal Agent:

Name: ValliWide Bank
Address: 5775 E. Kings Canyon Rd. Fresno, CA 93727
Phone Number: _____
Date Hired: _____

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

\$ 56,679.97

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ 25,104.06
Deposits during the year	<u>56,779.97</u>
Withdrawals made for loan payments	<u>52,732.53</u>
Other withdrawals from this account	_____
Balance at end of year	<u>29,151.50</u>

5. Account information:

Bank Name: U.S. Bank of California
Account Number: 811-4701835
Date Opened: 2/97

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of 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		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	51831.38				51831.38
3	303	Land	100,000.00				100,000.00
4		Total non-depreciable plant	151,831.38				151,831.38
5		DEPRECIABLE PLANT					
6	304	Structures	4,351.00				4,351.00
7	307	Wells	111,195.43				111,195.43
8	317	Other water source plant					
9	311	Pumping equipment	144,609.31				144,609.31
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains	203,312.88				203,312.88
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant	463,468.62				463,468.62
20		Total water plant in service	615,300.00				615,300.00

GENERAL INFORMATION

1 Name under which utility is doing business: Bakman Water Company

2 Official mailing address: P.O. Box 7965
Fresno, CA ZIP 93747

3 Name and title of person to whom correspondence should be addressed: Richard T. Bakman
Telephone: (559) 255-0324

4 Address where accounting records are maintained: _____

5 Service Area: (Refer to district reports if applicable.) _____

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

7 OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Bakman Water Company
Organized under laws of (state) California

Principal Officers:
(Name) Richard Tim Bakman (Title) President
(Name) Virginia A. Bakman (Title) Vice President
(Name) Dorothy Patton (Title) Secretary/Treasurer
(Name) _____ (Title) _____

8 Names of associated companies: Bakman Ranch, Sunnyside Investments, Inc., Van Ness Investments
G & B Investments

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: _____

Date: _____

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

**SCHEDULE A
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		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	67,100.00	67,100.00
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	120,039.16	120,039.16
5	215	Retained earnings	10	463,820.56	384,260.08
6		Total corporate capital and retained earnings		650,959.72	571,399.24
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	11	332,912.05	359,970.60
13	225	Advances from associated companies	12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable			
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	12	(236,202.58)	(224,202.58)
19	236	Accrued taxes		4,206.75	6,615.67
20	237	Accrued interest			
21	241	Other current liabilities	13	30,260.27	26,462.83
22		Total current and accrued liabilities		(201,735.56)	(191,124.08)
23		DEFERRED CREDITS			
24	252	Advances for construction	13		
25	253	Other credits Shell Bal	8	59,437.57	134,437.57
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13	14,530.21	14,530.21
29		Total deferred credits		73,967.78	148,967.78
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	812,550.06	785,430.53
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction		812,550.06	785,430.53
34		Total liabilities and other credits		668,654.05	1,674,644.07

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	2,670,354.94	75,013.12			2,745,368.06
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXXX		
6		Total utility plant	2,670,354.94	75,013.12			2,745,368.06

* Debit or credit entries should be explained by footnotes or supplementary schedules

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	88,062.10	-0-			88,062.10
3	303	Land	159,694.71	-0-			159,694.71
4		Total non-depreciable plant	247,756.81	-0=			247,756.81
5		DEPRECIABLE PLANT					
6	304	Structures	17,990.69	-0-			17,990.69
7	307	Wells	172,314.64	-0-			172,314.64
8	317	Other water source plant	50,735.07	-0-			50,735.07
9	311	Pumping equipment	292,438.11	-0-			292,438.11
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	55,041.32	-0-			55,041.32
12	331	Water mains	1,181,759.43	25,000.00			1,206,759.43
13	333	Services and meter installations	338,787.08	21,643.18			360,430.26
14	334	Meters	30,763.71	1,701.40			32,465.11
15	335	Hydrants	122,059.83	1,591.66			123,651.49
16	339	Other equipment	52,806.19	-0-			52,806.19
17	340	Office furniture and equipment	38,786.66	1,629.51			40,416.17
18	341	Transportation equipment	69,115.40	23,447.37			92,562.77
19		Total depreciable plant	2,422,598.13	75,013.12			2,497,611.25
20		Total water plant in service	2,670,354.94	75,013.12			2,745,368.06

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

SCHEDULE A-3

Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108 Water Plant (b)	Account 108.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	1,053,916.95		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	43,339.30		
4	(b) Charged to Account No 272	20,192.61		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits			
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	1,117,448.86		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line	[]		
31	(b) Liberalized	[]		
32	(1) Sum of the years digits	[]		
33	(2) Double declining balance	[]		
34	(3) Other	[]		
35	(c) Both straight line and liberalized	[]		

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve

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 of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	7,929.80	467.76			8,397.56
2	307	Wells	59,078.97	4,480.20			63,559.17
3	317	Other water source plant	3,708.03	1,319.16			5,027.19
4	311	Pumping equipment	120,682.13	7,603.44			128,285.57
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	29,974.89	1,431.12			31,406.01
7	331	Water mains	547,565.61	30,834.09			578,399.70
8	333	Services and meter installations	183,919.56	8,855.37			192,774.93
9	334	Meters	13,547.93	3,980.46			17,528.39
10	335	Hydrants	66,538.49	-0-			66,538.49
11	339	Other equipment	6,970.27	1,372.92			8,343.19
12	340	Office furniture and equipment	5,861.13	1,034.78			6,895.91
13	341	Transportation equipment	8,140.14	2,152.61			10,292.75
14		Total	1,053,916.95	63,531.91			1,117,448.86

SCHEDULE A-4
Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	DWR	29,151.50
2	OTHER ASSETS	(18,188.93)
3	DWR SELF BALANCING	14,325.24
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	1961	20 000	10000	67100	67100		None
2								
3								
4								
5								
6							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Richard Tim Bakman	1677		
2	Bakman Family Trust	671		
3	Jane Bakman	336		
4	Charles Gilstrap	671		
5	Walter Gilstrap	671		
6	Bakman Ranch	2684		
7	Total number of shares		Total number of shares	

SCHEDULE A-8
Account No. 211 - Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1	Other Paid in Capital	120,039.16
2		
3		
4	Total	

SCHEDULE A-9
Account No. 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	384,260.08
2	CREDITS	
3	Net income	79,560.48
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total debits	
15	Balance end of year	463,820.56

SCHEDULE A-10
Account No. 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net Income None	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	DWR		5-16-91	2007	615300.00	305285.06	3.41			
2	Pickup		5-31-99	2002	16741.69	8054.56	10.275			
3	Pickup		5-24-00	2004	22247.57	19572.43	9.650			
4										
5										
6										

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1					
2					
3					
4	Totals				

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	Bakran Partners Account	(236,202.58)	-0-	-0-	-0-
2					
3					
4	Totals				

SCHEDULE A-14
Account No. 241 - Other Current Liabilities

Line No.	Description (a)	Balance End of Year (b)
1	ETC Tax Payable	15935.03
2	DWR Payable	14325.24
3		
4		
5	Totals	

SCHEDULE A-15
Account No. 252 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds		XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1	Deferred Income Tax			14530.21
2				
3				
4				
5	Totals			

SCHEDULE A-17

Account No. 271 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The 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), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water 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. 106. 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.

- 2 That 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.

- 3 That 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 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	785430.53				
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits	27119.53				
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	812550.06				

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

SCHEDULE B-1
Account No. 400 - 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)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue	677563.03	696311.08	(18748.05)
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge	56679.97	56800.60	(120.63)
7		460.9 Other unmetered revenue			
8		Sub-total	734243.00	753111.68	(18868.68)
9	462	Fire protection revenue			
10		462.1 Public fire protection	4446.00	4446.00	-0-
11		462.2 Private fire protection	35415.23	45788.97	(10373.74)
12		Sub-total	39861.23	50234.97	(10373.74)
13	465	Irrigation revenue			
14	470	Metered water revenue	43973.69	46199.00	(2225.31)
15		470.1 Single-family residential			
16		470.2 Commercial and multi-residential			
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	43973.69	46199.00	(2225.31)
21		Total water service revenues	818077.92	849545.65	(31467.73)
22	480	Other water revenue **	77303.78	81925.40	(4621.62)
23		Total operating revenues	895381.70	931471.05	(36089.35)

** \$75,000.00 Shell Money
2,303.78 New Services

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water			
4	615	Power	144906.00	172177.85	(27271.85)
5	616	Other volume related expenses			
6		Total volume related expenses	144906.00	172177.85	(27271.85)
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	57223.75	55680.73	1643.02
9	640	Materials	10001.93	9983.13	18.80
10	650	Contract work	9196.61	7674.32	1522.29
11	660	Transportation expenses	44333.54	50624.26	(6290.72)
12	664	Other plant maintenance expenses	32956.89	31886.17	1070.72
13		Total non-volume related expenses	153812.72	155848.61	(2035.89)
14		Total plant operation and maintenance exp.	298718.72	328026.46	(29307.74)
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	63507.76	68009.12	(4501.36)
17	671	Management salaries	89160.00	89160.00	-0-
18	674	Employee pensions and benefits	41994.03	31994.98	9999.05
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	52480.00	20400.00	32080.00
21	681	Office supplies and expenses	40870.70	42934.25	(2063.55)
22	682	Professional services	62079.38	109160.87	(47081.49)
23	684	Insurance	22841.29	27025.04	(4183.75)
24	688	Regulatory commission expense	10824.04	12273.91	(1449.87)
25	689	General expenses	26462.77	19376.75	7086.02
26		Total administrative and general expenses	410219.97	420334.92	(10114.95)
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	708938.69	748361.38	(39422.69)

SCHEDULE B-3

Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	10009.18		
2	State corporate franchise tax	8330.00		
3	State unemployment insurance tax	1122.00		
4	Other state and local taxes			
5	Federal unemployment insurance tax	528.00		
6	Federal insurance contributions act	16306.17		
7	Other federal taxes			
8	Federal income taxes	13398.00		
9				
10				
11	Totals	49693.35		

SCHEDULE B-4

Reconciliation of Reported Net 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 income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	79561
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Federal Income Tax	13398
5	Non-Deductible Expenses	8211
6	Book to Tax Depreciation Adjustment	(41838)
7	Amortization on Return Not on Books	(1953)
8		
9		
10	Federal tax net income	57379
11	Computation of tax:	
12	\$50,000 @ 15%	7500
13	\$7,379 @ 25%	1845
14	Total Federal Tax Per Form 1120	9345
15		
16		
17		

SCHEDULE B-5
Account No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	Deferred Credit	75,000.00	
2	New Service	2,303.78	
3			
4			
5	Total	77,303.78	

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	DWR Interest	11465.11
2	Interest on pickups	2384.77
3		
4		
5		
6		
7		
8		
9		
10	Total	13849.88

SCHEDULE C-1
Compensation of Individual Proprietor, Partners and Employees Included in Expenses

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	2	57323.75		
2	670	Office salaries **	5	63507.76		
3	671	Management salaries	1	89160.00		
4						
5						
6		Total	8	209991.51		

** 2 Full time
3 Part time

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1	None							
2								
3								
4								
5								
6								
7	Total							

SCHEDULE C-3
Engineering and Management Fees and Expenses, Etc., During Year

Line No.	<p>Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the 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.</p>
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision
2	and/or management of its own affairs during the year? Answer: (Yes or No)
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	
6	3. Date of original contract or agreement.
7	4. Date of each supplement or agreement.
8	5. Amount of compensation paid during the year for supervision or management \$
9	6. To whom paid
10	7. Nature of payment (salary, traveling expenses, etc.).
11	8. Amounts paid for each class of service.
12	
13	9. Basis for determination of such amounts
14	
15	10. Distribution of payments: Amount
16	(a) Charged to operating expenses \$
17	(b) Charged to capital amounts \$
18	(c) Charged to other account \$
19	Total \$
20	11. Distribution of charges to operating expenses by primary accounts Amount
21	Number and Title of Account \$
22	\$
23	\$
24	\$
25	Total \$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?
27	
<p>* 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.</p>	

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 (Unit) 2	Annual Quantities Pumped (Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water			
6	see attached							
7								
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN (Unit) 2		Annual Quantities Pumped (Unit) 2	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12	None						
13							
14							
15							

Purchased Water for Resale	
16	Purchased from <u>None</u>
17	Annual Quantities purchased (Unit chosen) 1
18	
19	

* State ditch pipeline reservoir, etc., with name, if any.
 1 Average depth to water surface below ground surface
 2 The quantity unit in established use for experiencing 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
1	A. Collecting reservoirs		None	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Totals			

2000 Schedule D-1

<u>Location</u>	<u>No.</u>	<u>Size</u>	<u>Water Depth</u>	<u>Pump Capacity</u>	<u>Annual Quantities (Estimate) Pumped 1000 gallons</u>
Tyler Ave.	2	12"	98.2	444 GPM	36,604.034
Minnewawa	6	12"	99.5	430 GPM	176,828.228
Willow Ave.	7	12"	96	204 GPM	95,051.000
Belmont Ave. (Minnewawa & DeWitt)	8	6"	94.3	310GPM	47,590.189
Belmont (Between Peach & Helm)	8A	14"	94.8	1,200 GPM	200,935.082
Balch	9	8"	88.3	225 GPM	73,039.386
Kings Canyon	10	6"	112	215 GPM	5.490
Peach Ave.	11	12"	94	593 GPM	87,436.503
Illinois	12	14"	94.5	312 GPM	63,862.492
Argyle	13A	14"	129.5	905 GPM	452,111.220
<u>Helm Ave.</u>	<u>14</u>	<u>14"</u>	<u>100</u>	<u>1,069 GPM</u>	<u>73,084.388</u>
					1,306,548.012

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit	NONE							
4									
5	Totals								

A. LENGTH OF DITCHES, FLUMES AND LINKED 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								
7	Flume								
8	Lined conduit	NONE							
9									
10	Totals								

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast iron						120		195	
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos					615	12654		18814	48311
19	Welded steel						14975		967	4135
20	Wood									
21	Other (specify) plastic						115			9472
22	Totals					615	27864		20876	61918

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)	Total All Sizes
23	Cast iron							315	315
24	Cast iron (cement lined)								
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing				100			100	100
30	Cement - asbestos	4400						25294	255294
31	Welded steel							29077	29077
32	Wood								
33	Other (specify) plastic							9587	9587
34	Totals	4400			100			294373	294373

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
Single family residential			1539	1542
Commercial and Multi-residential	49	49	215	215
Large water users				
Public authorities				
Irrigation	2	2		
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total	51	51	1754	1757

SCHEDULE D-6
Number of Meters and Services on
Pipe Systems at End of Year

Size	Meters	Services
3/8 x 3/4 - in		XXXXXXXXXXXXXX
3/4 - in		
1 - in		
1 1/4 - in	8	
2 - in	38	
3 - in	2	
4 - in	3	
Other		
Total	51	

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	_____
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 100 cubic feet (Unit Chosen)

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential									
Commercial and Multi-residential									
Large water users	5,588	5,588	4,394	4,394	5,384	5,384	7,054	37,786	
Public authorities									
Irrigation									
Other (specify)									
Total									
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential									
Commercial and Multi-residential									
Large water users	7,054	7,194	7,194	5,813	5,813	33,068	70,854	70,180	
Public authorities									
Irrigation									
Other (specify)									
Total									

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

Total acres irrigated _____

Total population served _____

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: 1-16-64	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.

DECLARATION
Before Signing, Please Check to See That All Schedules Have Been Completed
(See instruction 3 on front cover)

I, the undersigned Dottie Patton
Officer, Partner or Owner

of Rakran Water Company
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period from and including _____ (date)

to and including December 31, 2000
(date)

SIGNED *Dottie Patton*
Title Secretary/Treasurer
Date 3-29-01

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