

4

Received _____

Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2001
ANNUAL REPORT
OF

BAKMAN WATER COMPANY

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

P.O. Box 7965

Fresno, CA

93747

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002
(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.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, WATER UTILITIES

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

Please follow the instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2001

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

PERSON RESPONSIBLE FOR THIS REPORT Dottie Patton

(Prepared from Information in the 2001 Annual Report)

	1/1/01	12/31/01	Average
BALANCE SHEET DATA			
1 Intangible Plant	88062	88062	88062
2 Land and Land Rights	159695	159695	159695
3 Depreciable Plant	2497611	2771454	2634533
4 Gross Plant in Service	2745368	3019211	2882290
5 Less: Accumulated Depreciation	(1117449)	(1182751)	(1150100)
6 Net Water Plant in Service	1627919	1836460	1732190
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	()	()	()
11 Less: Contribution in Aid of Construction	()	()	()
12 Less: Accumulated Deferred Income and Investment Tax Credits	(59438)	(-0-)	(29720)
13 Net Plant Investment	1568481	1836460	1702470
CAPITALIZATION			
14 Common Stock	67100	67100	67100
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	120039	120039	120039
17 Retained Earnings	384260	463821	424041
18 Common Stock and Equity (Lines 14 through 17)	571399	650960	611180
19 Preferred Stock			
20 Long-Term Debt	332912	279190	306051
21 Notes Payable	(201736)	(188476)	(195106)
22 Total Capitalization (Lines 18 through 21)	702575	741674	722125

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2001

NAME OF UTILITY Bakran Water Company

PHONE (559) 255-0324

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	719072
24 Fire Protection Revenue	55739
25 Irrigation Revenue	-0-
26 Metered Water Revenue	47290
27 Total Operating Revenue	822101
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate _____)	44390
30 Amortization and Property Losses	
31 Property Taxes	13647
32 Taxes Other Than Income Taxes	18980
33 Total Operating Revenue Deduction Before Taxes	77017
34 California Corp. Franchise Tax	2695
35 Federal Corporate Income Tax	5225
36 Total Operating Revenue Deduction After Taxes	84937
37 Net Operating Income (Loss) - California Water Operations	737164
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	683703
39 Income Available for Fixed Charges	53461
40 Interest Expense	15163
41 Net Income (Loss) Before Dividends	38298
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	38298

OTHER DATA

44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	236755
46 Purchased Water	244192
47 Power	

	Jan. 1	Dec. 31	Annual Average
<u>Active Service Connections</u> (Exc. Fire Protect.) <u>236</u>			
48 Metered Service Connections	51	55	53
49 Flat Rate Service Connections	1757	1761	1759
50 Total Active Service Connections	1808	1816	1812

**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: ValliWide Bank

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

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

\$ 55,369.26

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ 29151.50
Deposits during the year	<u>56615.65</u>
Withdrawals made for loan payments	<u>52722.40</u>
Other withdrawals from this account	
Balance at end of year	<u>33044.75</u>

5. Account information:

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

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

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	100000.00				100000.00
4		Total non-depreciable plant	151831.38				151831.38
5		DEPRECIABLE PLANT					
6	304	Structures	4351.00				4351.00
7	307	Wells	111195.43				111195.43
8	317	Other water source plant					
9	311	Pumping equipment	144609.31				144609.31
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains	203312.88				203312.88
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	463468.62				463468.62
20		Total water plant in service	615300.00				615300.00

GENERAL INFORMATION

- 1 Name under which utility is doing business: Bakran 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. Bakran, President
Telephone (559) 255-0324
- 4 Address where accounting records are maintained: 5105 E. Belmont Fresno, CA 93727
- 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:
- | | |
|-------------------------------------|--|
| <input type="checkbox"/> | Individual (name of owner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input type="checkbox"/> | Partnership (name of partner) _____ |
| <input checked="" type="checkbox"/> | Corporation (corporate name) <u>Bakran Water Company</u> |
- Organized under laws of (state) California
- Principal Officers:
- | | |
|----------------------------------|------------------------------------|
| (Name) <u>Richard Tim Bakran</u> | (Title) <u>President</u> |
| (Name) <u>Virginia A. Bakran</u> | (Title) <u>Vice President</u> |
| (Name) <u>Dorothy Patton</u> | (Title) <u>Secretary/Treasurer</u> |
| (Name) _____ | (Title) _____ |
- 8 Names of associated companies: Bakran Ranch, Sunnyside Investments, Inc., Van Ness Investments
G & B Investments, Mott/Bakran Painting Enterprises, Inc.
- 9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
- | | |
|-------|-------------|
| _____ | Date: _____ |
| _____ | Date: _____ |
| _____ | Date: _____ |
| _____ | Date: _____ |
- 10 Use the space below for supplementary information or explanations concerning this report:
- _____

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

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	4	2771453.67	2745368.06
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress			
6		Total utility plant		2771453.67	2745368.06
7	106	Accumulated depreciation of water plant	6	(1182750.67)	(1117448.86)
8	114	Water plant acquisition adjustments			
9		Total amortization and adjustments			
10		Net utility plant		1588703.00	1627919.20
11		INVESTMENTS			
12	121	Non-utility property and other assets	5		
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		(31759.27)	2546.87
20	132	Special accounts			
21	141	Accounts receivable - customers		15552.32	12900.17
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies			
25	174	Other current assets	7	40902.94	25287.81
26		Total current and accrued assets		24695.99	40734.85
27	180	Deferred charges	8		
28		Total assets and deferred charges		1613398.99	1668654.05

**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	67100.00	67100.00
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	120039.16	120039.16
5	215	Retained earnings	10	463820.56	463820.56
6		Total corporate capital and retained earnings		650959.72	650959.72
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	279189.60	332912.05
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	(188475.78)	(236202.58)
19	236	Accrued taxes		1018.77	4206.75
20	237	Accrued interest			
21	241	Other current liabilities	13	40067.15	30260.27
22		Total current and accrued liabilities		131799.74	(201735.56)
23		DEFERRED CREDITS			
24	252	Advances for construction	13		
25	253	Other credits	8	-0-	59437.57
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	-0-	14530.21
29		Total deferred credits		-0-	73967.78
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	814878.56	812550.06
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction		814878.56	812550.06
34		Total liabilities and other credits		1597638.02	1668654.05

**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	2745368.06	26085.61			2771453.67
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant				XXXXXXXXXXXX	
5	114	Water plant acquisition adjustments				XXXXXXXXXXXX	
6		Total utility plant	2745368.06				2771453.67

* 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	88062.10	-0-			88062.10
3	303	Land	159694.71	-0-			159694.71
4		Total non-depreciable plant	247756.81	-0-			247756.81
5		DÉPRECIABLE PLANT					
6	304	Structures	17990.69				17990.69
7	307	Wells	172314.64				172314.64
8	317	Other water source plant	50735.07				50735.07
9	311	Pumping equipment	292438.11				292438.11
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	55041.32				55041.32
12	331	Water mains	1206759.43				1206759.43
13	333	Services and meter installations	360430.26	23240.50			383670.76
14	334	Meters	32465.11				32465.11
15	335	Hydrants	123651.49				123651.49
16	339	Other equipment	52806.19	2845.11			55651.30
17	340	Office furniture and equipment	40416.17				40416.17
18	341	Transportation equipment	92562.77				92562.77
19		Total depreciabel plant	2497611.25	26085.61			2523696.86
20		Total water plant in service	2745368.06	26085.61			2771453.67

* 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 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	1117448.86		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	34871.79		
4	(b) Charged to Account No 272	30430.02		
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	1182750.67		
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	8397.56	467.76			8865.32
2	307	Wells	63559.17	4480.20			68039.37
3	317	Other water source plant	5027.19	1319.16			6346.35
4	311	Pumping equipment	128285.57	7603.44			135889.01
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	31406.01	1431.12			32837.13
7	331	Water mains	578399.70	31375.80			609775.50
8	333	Services and meter installations	192774.93	9667.16			202442.09
9	334	Meters	17528.39	844.08			18372.47
10	335	Hydrants	66538.49	3214.92			69753.41
11	339	Other equipment	8343.19	1440.73			9783.92
12	340	Office furniture and equipment	6895.91	1050.84			7946.75
13	341	Transportation equipment	10292.75	2406.60			12699.35
14		Total	1117448.86	65301.81			1182750.67

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

Line No.	Item (a)	Amount (b)
1	DWR	22455.59
2	Other Assets	228.86
3	DWR Self Balancing	18218.49
4		
5		
6		
7		
8		
9		
10		

SCHEDULE A-5
Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1	**Not Applicable**								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
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23									
24									
25									
26									
27									
28									

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	20000	10000	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	Bakman Ranch	2684		
6	Walter Gilstrap	671		
7	Total number of shares	6710	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	120039.16
2		
3		
4	Total	120039.16

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	463820.56
3	Net income	
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	463820.56

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	262580.04	3.41			
2	Pickap		5/31/99	2002	16741.69	2635.29	10.275			
3	Pickap		5/24/00	2004	22247.57	13974.27	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	Bakman Partners Account	(1,884,75.78)	-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	PUC Tax Payable	16509.17
2	DWR Payable	18218.49
3		
4		
5	als	

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 additons during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:		
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		XXXXXXXXXXXXXXXXXX
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	-0-		
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	812550.06				
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits +	2328.50				
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	814878.56				

* 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	719071.94	677563.03	41508.91
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	55369.26	56679.97	(1310.71)
7		460.9 Other unmetered revenue			
8		Sub-total	774441.20	734243.00	40198.20
9	462	Fire protection revenue			
10		462.1 Public fire protection	4658.16	4446.00	212.16
11		462.2 Private fire protection	51081.16	35415.23	15665.93
12		Sub-total	55739.32	39861.23	15878.09
13	465	Irrigation revenue			
14	470	Metered water revenue	47290.20	43973.69	3316.51
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	47290.20	43973.69	3316.51
21		Total water service revenues	877470.72	818077.92	59392.80
22	480	Other water revenue ***	91745.54	77303.78	14441.76
23		Total operating revenues	969216.26	895381.70	73834.56

*** Shell Money 59,437.57
New Services 32,307.97

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding 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	248191.58	144906.00	103285.58
5	616	Other volume related expenses			
6		Total volume related expenses	248191.58	144906.00	103285.58
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	67919.60	57323.75	10595.85
9	640	Materials	2784.06	10001.93	(7217.87)
10	650	Contract work	16815.41	9196.61	7618.80
11	660	Transportation expenses	55332.89	44333.54	10999.35
12	664	Other plant maintenance expenses	17517.70	32956.89	(15439.19)
13		Total non-volume related expenses	160369.66	153812.72	6556.94
14		Total plant operation and maintenance exp.	408561.24	298718.72	109842.52
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	86035.00	63507.76	22527.24
17	671	Management salaries	82800.00	89160.00	(6360.00)
18	674	Employee pensions and benefits	35902.23	41994.03	(6091.80)
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	66010.00	52480.00	13530.00
21	681	Office supplies and expenses	42586.06	40870.70	1715.36
22	682	Professional services	43415.45	62079.38	(18663.93)
23	684	Insurance	23809.65	22841.29	968.36
24	688	Regulatory commission expense	25979.24	10824.04	15155.20
25	689	General expenses	15719.97	26462.77	(10742.80)
26		Total administrative and general expenses	422257.60	410219.97	12037.63
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	830818.84	708938.69	121880.15

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	13646.87		
2	State corporate franchise tax	2695.00		
3	State unemployment insurance tax	1038.19		
4	Other state and local taxes			
5	Federal unemployment insurance tax	638.90		
6	Federal insurance contributions act	17302.89		
7	Other federal taxes			
8	Federal income taxes	5225.00		
9				
10				
11	Totals	40546.85		

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	38298
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4		
5	Federal Income Tax	5225
6	Non-deductible expenses	3317
7	Book to tax depreciation adjustment	(9684)
8	Amortization on return not on books	(1953)
9	State tax & charitable contributions carryover	(3182)
10	Federal tax net income	32021
11	Computation of tax:	
12	32,021 @ 15%	4803
13		
14		
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	59437.57	
2	New Service	32307.97	
3			
4			
5	Total	91745.54	

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	DWR Interest	10037.55
2	Interest on pickups	5125.21
3		
4		
5		
6		
7		
8		
9		
10	Total	15162.76

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	3	67919.60		
2	670	Office salaries **	5	86035.00		
3	671	Management salaries	1	82800.00		
4						
5						
6		Total	9	236754.60		

** 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.	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	
2	and/or management of its own affairs during the year? Answer: (Yes or No) 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:	
16	(a) Charged to operating expenses	Amount \$
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	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		

* 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.

**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	N/A								
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		None						
17	Annual Quantities purchased					(Unit chosen) 1			
18									
19									
<p>* 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.</p>									

**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			

2001 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"	107	440 GPM	85,877.161
Minnewawa	6	12"	100.6	431 GPM	182,449.811
Willow Ave.	7	12"	104	237 GPM	105,169.940
Belmont Ave. (Minnewawa & DeWitt)	8	6"	94.5	342 GPM	19,696.262
Belmont (Between Peach & Helm)	8A	14"	100	1,206 GPM	131,397.211
Balch	9	8"	87	230 GPM	80,102.147
Kings Canyon	10	6"	112	215 GPM	40.071
Peach Ave.	11	12"	99	599 GPM	111,741.453
Illinois	12	14"	97.9	379 GPM	103,504.421
Argyle	13A	14"	140	1018 GPM	485,636.725
<u>Helm Ave.</u>	<u>14</u>	<u>14"</u>	<u>112</u>	<u>1177 GPM</u>	<u>50,389.522</u>

1,356,004.724

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 None								
8	Lines conduit								
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									
19	Welded steel					615	12654		189814	48311
20	Wood						14975		9967	4135
21	Other (specify) plastic			30			165		90	9472
22	Totals			30		615	27914		200066	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								
24	Cast iron (cement lined)							315	315
25	Concrete								
26	Copper								
27	Riveted steel								
28	Standard screw								
29	Screw or welded casing								
30	Cement - asbestos	4400			100			100	100
31	Welded steel							255294	255294
32	Wood							29077	29077
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 Year	Current Year	Prior Year	Current Year
	Single family residential			1542
Commercial and Multi-residential	49	52	215	216
Large water users				
Public authorities				
Irrigation	2	3		
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total	51	55	1757	1761

SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year

Size	Meters	Services
5/8 x 3/4 - in		xxxxxxxxxxxx
3/4 - in		
1 - in		
1 1/2 - in	10	
2 - in	39	
3 - in	2	
4 - in	4	
- in		
Other		
Total		

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	Total Prior Year
	January	February	March	April	May	June	July		
Single-family residential									
Commercial and Multi-residential									
Large water users	4.279	4.279	4.975	4.975	7.037	7.037	9.067	41.649	
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	9.067	7.267	7.267	4.810	4.809	33.220	74.869	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 8,500

