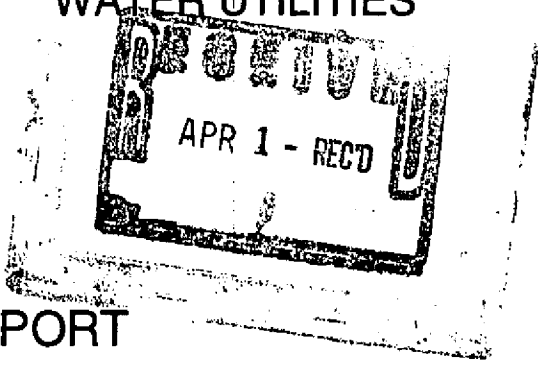


File 34

Received \_\_\_\_\_  
 Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES



U# \_\_\_\_\_

2002  
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, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003  
(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 calander 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  
2002

NAME OF UTILITY Bakman Water Co. PHONE 559-255-0324

PERSON RESPONSIBLE FOR THIS REPORT Dottie Patton

(Prepared from Information in the 2002 Annual Report)

	1/1/02	12/31/02	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	88062	88062	88062
2 Land and Land Rights	<u>159695</u>	<u>217502</u>	<u>188598</u>
3 Depreciable Plant	<u>2771454</u>	<u>3624500</u>	<u>3197978</u>
4 Gross Plant in Service	<u>3019211</u>	<u>3930064</u>	<u>3474638</u>
5 Less: Accumulated Depreciation	<u>(1182751)</u>	<u>(1238399)</u>	<u>(1210575)</u>
6 Net Water Plant in Service	<u>1836460</u>	<u>2691665</u>	<u>2264063</u>
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	( 0 )	( )	( )
13 Net Plant Investment	<u>1836460</u>	<u>2691665</u>	<u>2264063</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	<u>67100</u>	<u>67100</u>	<u>67100</u>
15 Proprietary Capital (Individual or Partnership)	_____	_____	_____
16 Paid-in Capital	<u>120039</u>	<u>120039</u>	<u>120039</u>
17 Retained Earnings	<u>463821</u>	<u>502119</u>	<u>482970</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>650960</u>	<u>689258</u>	<u>670109</u>
19 Preferred Stock	_____	_____	_____
20 Long-Term Debt	<u>279190</u>	<u>227316</u>	<u>253253</u>
21 Notes Payable	<u>(188476)</u>	<u>(197557)</u>	<u>(193017)</u>
22 Total Capitalization (Lines 18 through 21)	<u>741674</u>	<u>719017</u>	<u>730345</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002

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

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	821205
24 Fire Protection Revenue	<u>62195</u>
25 Irrigation Revenue	<u>0</u>
26 Metered Water Revenue	<u>59453</u>
27 Total Operating Revenue	<u>942853</u>
28 <u>Operating Expenses</u>	
29 Depreciation Expense (Composite Rate _____)	<u>44310</u>
30 Amortization and Property Losses	
31 Property Taxes	<u>5787</u>
32 Taxes Other Than Income Taxes	<u>5653</u>
33 Total Operating Revenue Deduction Before Taxes	<u>55750</u>
34 California Corp. Franchise Tax	<u>4391</u>
35 Federal Corporate Income Tax	<u>4238</u>
36 Total Operating Revenue Deduction After Taxes	<u>878474</u>
37 Net Operating Income (Loss) - California Water Operations	<u>64379</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>734700</u>
39 Income Available for Fixed Charges	<u>52774</u>
40 Interest Expense	<u>9779</u>
41 Net Income (Loss) Before Dividends	<u>42995</u>
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>42995</u>

<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	
45 Total Payroll Charged to Operating Expenses	<u>19777</u>
46 Purchased Water	<u>0</u>
47 Power	<u>252888</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	<u>236</u>	
	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections	55	55	55
49 Flat Rate Service Connections	<u>1761</u>	<u>1765</u>	<u>1763</u>
50 Total Active Service Connections	<u>1816</u>	<u>1820</u>	<u>1818</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 St. Suite 1100 Sacramento  
Phone Number: 916-552-5674  
Date Hired: 2-10-97

2. Former Fiscal Agent:

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:

\$ 68211.80

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ 33044.75
Deposits during the year	<u>57967.83</u>
Withdrawals made for loan payments	<u>52722.40</u>
Other withdrawals from this account	_____
Balance at end of year	<u>38290.18</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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	51831.38				51831.38
3	303	Land	100,000.00				100,000.00
4		Total non-depreciable plant	151831.38				151831.38
5		<b>DEPRECIABLE PLANT</b>					
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: 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: 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>Bakman Water Company</u> |
- Organized under laws of (state) \_\_\_\_\_
- Principal Officers:
- |                                  |                                    |
|----------------------------------|------------------------------------|
| (Name) <u>Richard Tim Bakman</u> | (Title) <u>President</u>           |
| (Name) <u>Virginia A. Bakman</u> | (Title) <u>Vice President</u>      |
| (Name) <u>John Ohanian</u>       | (Title) <u>Vice President</u>      |
| (Name) <u>Dorothy Patton</u>     | (Title) <u>Secretary/Treasurer</u> |
- 8 Names of associated companies: Bakman Ranch, Sunnyside Investments Inc.,  
Van Ness Investments Inc., G&B Investments, R.T. Diversified 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**  
**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		<b>CORPORATE CAPITAL AND SURPLUS</b>			
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	502118.56	502118.56
6		Total corporate capital and retained earnings		689257.72	650959.72
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11	218416.03	279189.60
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable			
16	232	Short term notes payable			
17	233	Customer deposits			
18	235	Payables to associated companies	12	(197556.77)	(188475.78)
19	236	Accrued taxes			1018.77
20	237	Accrued interest			
21	241	Other current liabilities	13	43154.33	40067.15
22		Total current and accrued liabilities		64013.59	131799.74
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13		
25	253	Other credits	8		
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		
29		Total deferred credits			
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	686784.67	814878.56
32	272	Accumulated amortization of contributions			
33		Net contributions in aid of construction		686784.67	814878.56
34		Total liabilities and other credits		1440055.98	1597638.02

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	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	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)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	88062.10				88062.10
3	303	Land	159694.71	57807.50			217502.21
4		Total non-depreciable plant	247756.81	57807.50			305564.31
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	17990.69				17990.69
7	307	Wells	172314.64	3436.00	9425.00		166325.64
8	317	Other water source plant	50735.07	0			50735.07
9	311	Pumping equipment	292438.11	28007.21	30364.00		290081.32
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes	55041.32		14187.00		40854.32
12	331	Water mains	1206759.43	1136151.49			2342910.92
13	333	Services and meter installations	383670.76				383670.76
14	334	Meters	32465.11	2241.87			34706.98
15	335	Hydrants	123651.49				123651.49
16	339	Other equipment	55651.30		60.00		55591.30
17	340	Office furniture and equipment	40416.17	4170.91	319.32		44267.76
18	341	Transportation equipment	92562.77	158.44	19007.44		73713.77
19		Total depreciable plant	2523696.86	1174165.92	73362.76		3624500.02
20		Total water plant in service	2771453.67	1231973.42	73362.76		3930064.38

\* 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	8865.32	467.76			9333.08
2	307	Wells	68039.37		41.55		67997.82
3	317	Other water source plant	6346.35	1319.16			7665.51
4	311	Pumping equipment	135889.01		4794.30		131094.71
5	320	Water treatment plant					
6	330	Reservoirs, tanks and sandpipes	32837.13		5393.31		27443.82
7	331	Water mains	609775.50	48607.43			658382.93
8	333	Services and meter installations	202442.09	9975.48			212417.57
9	334	Meters	18372.47	853.79			19226.26
10	335	Hydrants	69753.41	3214.92			72968.33
11	339	Other equipment	9783.92	1418.18			11202.10
12	340	Office furniture and equipment	7946.75	1085.43			9032.18
13	341	Transportation equipment	12699.35		1064.75		11634.60
14		Total	1182750.67	66942.15	11293.91		1238398.91

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

Line No.	Item (a)	Amount (b)
1	DWR	38290.18
2	Other Assets	17302.03
3	DWR Self Balancing	29950.13
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 unauthorized 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	N/A								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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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	



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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	463820.56
2	<b>CREDITS</b>	
3	Net income	42994.64
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		
8	<b>DEBITS</b>	
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	506815.20

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	<b>CREDITS</b> NONE	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
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		3.41			8576.88
2	Pick-up		5-31-95	2002	16741.69		10.275			45.19
3	Pick-up		5-24-00	2004	22247.57		9.650			1157.23
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	(197556.77)	10	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	18226.71
2	DWR Payable	218416.03
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 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				
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	814878.56	795250.00	19628.56		
2	Add: Credits to account during year	705.14	705.14			
3	Contributions received during year	193958.99	1136151.49	57807.50		
4	Other credits*					
5	Total credits	194664.13	1136856.63	57807.50		
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	(37912.69)	(37912.69)			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	(37912.69)	(37912.69)			
11	Balance end of year	1971630.00	1894193.94	77436.06		

\* 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		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue	821205.48	719071.94	102133.54
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	68211.80	55369.26	12842.54
7		460.9 Other unmetered revenue PG&E surcharge	63292.32		63292.32
8		Sub-total	952709.60	774441.20	178268.40
9	462	Fire protection revenue			
10		462.1 Public fire protection	5204.16	4658.16	546.00
11		462.2 Private fire protection	56990.69	51081.16	5909.53
12		Sub-total	62194.85	55739.32	6455.53
13	465	Irrigation revenue			
14	470	Metered water revenue	59452.86	47290.20	12162.66
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	59452.86	47290.20	12162.66
21		Total water service revenues	1074357.31	877470.72	196886.59
22	480	Other water revenue	2452.90	91745.54	(89292.64)
23		Total operating revenues	1076810.21	969216.26	107593.95

**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water			
4	615	Power	252887.92	248191.58	4696.34
5	618	Other volume related expenses			
6		Total volume related expenses	252887.92	248191.58	4696.34
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	37704.82	67919.60	(30214.78)
9	640	Materials	4258.87	2784.06	1474.81
10	650	Contract work	17835.31	16815.41	1019.90
11	660	Transportation expenses	56011.56	55332.89	678.67
12	664	Other plant maintenance expenses	22323.04	17517.70	4805.34
13		Total non-volume related expenses	138133.60	160369.66	(22236.06)
14		Total plant operation and maintenance exp.	391021.52	408561.24	(17539.72)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	85375.00	86035.00	(660.00)
17	671	Management salaries	83100.00	82800.00	300.00
18	674	Employee pensions and benefits	50830.71	35902.23	14928.48
19	676	Uncollectible accounts expense			
20	678	Office services and rentals	66600.00	66010.00	590.00
21	681	Office supplies and expenses	55695.09	42586.06	13109.03
22	682	Professional services	57625.43	43415.45	14209.98
23	684	Insurance	29629.85	23809.65	5820.20
24	688	Regulatory commission expense	19219.42	25979.24	(6759.82)
25	689	General expenses	8618.12	15719.97	(7101.85)
26		Total administrative and general expenses	456693.62	422257.60	34436.02
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	847715.14	830818.84	16896.30



**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	11,440		
2	State corporate franchise tax	4,391		
3	State unemployment insurance tax	788		
4	Other state and local taxes	79		
5	Federal unemployment insurance tax	630		
6	Federal insurance contributions act	18,086		
7	Other federal taxes			
8	Federal income taxes	4,238		
9				
10				
11	Totals	39,652		

**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	42,995
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Federal Income Tax expense and refund	3,816
5	Book to tax depreciation adjustment	38,099
6	Book to tax adjustment for abandoned & casualty assets	9,700
7	Non deductible expenses	5,237
8	Amortization expens on return only	(1,953)
9	Charitable contributions allowed	(72)
10	Federal tax net income	21,624
11	Computation of tax:	
12	21,624 X 15%	3,244
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	New Service	2452.90	
2			
3			
4			
5	Total		

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	DWR Interest	8576.88
2	Interest on Pick ups	1202.42
3		
4		
5		
6		
7		
8		
9		
10	Total	

**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			67944.82
2	670	Office salaries **	5			85375.00
3	671	Management salaries	1			83100.00
4						
5						
6		Total	8			236419.82

\* 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 and/or management of its own affairs during the year? Answer: (Yes or No) <u>No</u>	
2	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
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: <span style="float: right;">Amount</span>	
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 <span style="float: right;">Amount</span>	
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		
* 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	N/A								
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									
7	See attached								
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									

\* 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		

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<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"	109.3	399 GPM	68,389.301
Minnewawa	6	12"	107.0	320 GPM	174,473.051
Willow Ave.	7	12"	107.8	192 GPM	56,324.470
Belmont Ave. (Minnewawa & DeWitt)	8	6"	99.7	222 GPM	27,786.840
Belmont (between Peach & Helm)	8A	14"	134.0	992 GPM	142,771.902
Balch	9	8"	89	173 GPM	60,777.817
Kings Canyon	10	6"	131.5	173 GPM	122.268
Peach Ave	11	12"	103.0	484 GPM	132,626.499
Illinois	12	14"	100.3	318 GPM	128,615.571
Argyle	13A	14"	151.3	965 GPM	469,266.756
Helm Ave	14	14"	112.0	1113 GPM	77,306.957
					1,338,461.432

**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 <b>NONE</b>								
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 <b>NONE</b>								
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					615	12654		189514	47811
19	Welded steel						14975		9967	4135
20	Wood								5428	14801
21	Other (specify) <b>plastic</b>			30			207			
22	Totals			30		615	27836		205104	66747

**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							100	100
29	Screw or welded casing				100			254994	254994
30	Cement - asbestos	4400						29077	29077
31	Welded steel								
32	Wood							27033	27033
33	Other (specify) <b>plastic</b>		6567					311399	311399
34	Totals	4400	6567		100				

**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			1545	1549
Commercial and Multi-residential	52	52	216	216
Large water users				
Public authorities				
Irrigation	3	3		
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants				
Total	55	55	1761	1765

**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	55	

**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	4,810	4,810	5,624	5,624	7,166	7,166	9,076	44,276
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	9,076	8,870	8,870	5,530	5,530	37,876	82,152	74,869	
Public authorities									
Irrigation									
Other (specify)									
Total									

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

Total acres irrigated \_\_\_\_\_

Total population served 8500





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