

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

CLASS B and C  
WATER UTILITIES

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

2017  
ANNUAL REPORT  
OF

\_\_\_\_\_

Bakman Water Company

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

\_\_\_\_\_

P.O. Box 7965, Fresno, CA  
(OFFICIAL MAILING ADDRESS)

93747  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018

## TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26

## TABLE OF CONTENTS

	<u>Page</u>
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

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 Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

### GENERAL INFORMATION

1. Name under which utility is doing business: Bakman Water Company
2. Official mailing address:  
P.O. Box 7965, Fresno, CA 93747
3. Name and title of person to whom correspondence should be addressed:  
Richard Tim Bakman, President Telephone: (559) 255-0324
4. Address where accounting records are maintained:  
5105 E. Belmont Ave., Fresno, CA 93727
5. Service Area (Refer to district reports if applicable): N/A

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
- Name: N/A Telephone: N/A  
Address: N/A

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) | <u>CA</u> Date: <u>3/29/1961</u> |

- Principal Officers:
- |                                 |  |
|---------------------------------|--|
| Name: <u>Richard Tim Bakman</u> | Title: <u>President</u>                |
| Name: <u>Shaymus Bakman</u>     | Title: <u>Vice-President/Secretary</u> |
| Name: <u>John Ohanian</u>       | Title: <u>Vice-President</u>           |
| Name: <u>Greg Lewis</u>         | Title: <u>Chief Financial Officer</u>  |

8. Names of associated companies: N/A

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:
- |                  |                  |
|------------------|------------------|
| Name: <u>N/A</u> | Date: <u>N/A</u> |
| Name: _____      | Date: _____      |
| Name: _____      | Date: _____      |
| Name: _____      | Date: _____      |

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

11. List Name, Grade, and License Number of all Licensed Operators:
- Richard Tim Bakman, T2 #2362, D2 #15237, Cross-Connection Control Specialist #00590
- Steve Pickens, T2 #21858, D2 #16948
- Shaymus Bakman, T2 #33742, D2 #41184
- Chris Coronado, T2 #38044, D2 #31093
- Luis Briseno, D2 #37880
- Robert Pickens, T1 #30670, D2 #29249

12. This annual report was prepared by:
- Name of firm or consultant: Cassabon Fung, LLP
- Address of firm or consultant: 575 E. Locust Ave., Suite 203  
Fresno, CA 93720
- Phone Number of firm or consultant: (559) 435-3650

# **INSTRUCTIONS**

## **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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 instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
  2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.
-

## UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2017

Name of Utility: Bakman Water Company

Telephone: (559) 255-0324

Person Responsible for this Report: Richard Tim Bakman

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 9,280,139	\$ 10,339,284	\$ 9,809,712
2 Accumulated Depreciation/Amortization	(4,423,843)	(4,743,560)	(4,583,702)
3 Net Utility Plant	4,856,296	5,595,724	5,226,010
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	7,403,891	8,356,994	7,880,443
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	67,100	67,100	67,100
12 Preferred Stock	-	-	-
13 Retained Earnings	(973,220)	(955,510)	(964,365)
14 Total Corporate Capital and Retained Earnings	(786,081)	(768,371)	(777,226)
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	64,266	32,133

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: \_\_\_\_\_

Telephone: \_\_\_\_\_

<b>INCOME/EXPENSES DATA</b>		Annual Amount
1	Operating Revenues	\$ 2,091,679
2	Operating Expenses	1,957,076
3	Depreciation	146,646
4	SDWBA Loan Amortization Expense	-
5	Taxes	98,051
6	Utility Operating Income	(110,094)
7	Non-Utility Income	-
8	Interest Expense	1,240
9	Net Income	(111,334)
10		
<b>OPERATING EXPENSES DATA</b>		
12	Purchased Water	49,528
13	Power	362,591
14	Other Volume Related Expenses	-
15	Non-Volume Related Expenses	467,383
16	Administrative and General Expenses	1,077,574
17		
<b>OTHER DATA</b>		
18		
19		
20	Active Service Connections	(Exc. Fire Protect.) _____
21		
22	Metered Service Connections	1,913
23	Flat Rate Service Connections	592
24	Total Active Service Connections	2,505

	Jan. 1	Dec. 31	Annual Average
	1,913	2,356	2,135
	592	176	384
	2,505	2,532	2,519

**Excess Capacity and Non-Tariffed Services**

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2017:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

**SCHEDULE A  
COMPARATIVE BALANCE SHEET  
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	9,723,984	8,664,839
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	615,300	615,300
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	-	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 10,339,284	\$ 9,280,139
14	108	Accumulated Depreciation of Water Plant	A-3	(4,743,560)	(4,423,843)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (4,743,560)	\$ (4,423,843)
19		Net Utility Plant		\$ 5,595,724	\$ 4,856,296
20					
21		<b>INVESTMENTS</b>			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		<b>CURRENT AND ACCRUED ASSETS</b>			
30	131	Cash	A-6	58,818	114,983
31	132	Cash - Special Deposits	A-7	-	-
32	141	Accounts Receivable - Customers	A-8	570,142	280,037
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	-	-
36	174	Other Current Assets	A-12	569,765	560,103
37		Total current and accrued assets		\$ 1,198,725	\$ 955,123
38					
39	180	Deferred Charges	A-13	-	-
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		<b>Total Assets and Other Debits</b>		\$ 6,794,449	\$ 5,811,419

**SCHEDULE A**  
**COMPARATIVE BALANCE SHEET**  
**Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2	201	Common Stock	A-15	67,100	67,100
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	120,039	120,039
6	215	Retained Earnings	A-20	(955,510)	(973,220)
7		Total corporate capital and retained earnings		\$ (768,371)	\$ (786,081)
8					
9		<b>PROPRIETARY CAPITAL</b>			
10	218	Proprietary Capital	A-21	-	-
11					
12		<b>LONG TERM DEBT</b>			
13	224	Long-term Debt	A-22	64,266	-
14					
15		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	190,379	95,017
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	-	-
20	236	Taxes Accrued	A-27	7,906	5,075
21	237	Interest Accrued	A-28	-	-
22	241	Other Current Liabilities	A-29	559,842	537,013
23		Total current and accrued liabilities		\$ 758,127	\$ 637,105
24					
25		<b>DEFERRED CREDITS</b>			
26	252	Advances for Construction	A-30	-	-
27	253	Other Credits	A-31	-	-
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ -	\$ -
32					
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	265	Contributions in Aid of Construction	A-35	8,356,994	7,403,891
35	272	Accumulated Amortization of Contributions	A-36	(1,616,567)	(1,443,496)
36		Net Contributions in Aid of Construction		\$ 6,740,427	\$ 5,960,395
37		<b>Total Liabilities and Other Credits</b>		\$ 6,794,449	\$ 5,811,419

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	8,664,839	1,059,145	-	-	\$ 9,723,984
2	101.1	Water Plant in Service - SDWBA/SRF (Sch A-1b)	615,300	-	-	-	\$ 615,300
3	101.2	Water Plant in Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant in Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	-	-	-	-	\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 9,280,139</b>	<b>\$ 1,059,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,339,284</b>

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

**SCHEDULE A-1a  
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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	42,022	-	-	-	\$ 42,022
3	303	Land	157,502	-	-	-	\$ 157,502
4		Total non-depreciable plant	\$ 199,524	\$ -	\$ -	\$ -	\$ 199,524
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	24,910	-	-	-	\$ 24,910
8	307	Wells	1,666,919	43,059	-	-	\$ 1,709,978
9	311	Pumping Equipment	1,060,668	-	-	-	\$ 1,060,668
10	317	Other Water Source Plant	25,552	-	-	-	\$ 25,552
11	320	Water Treatment Plant	-	-	-	-	\$ -
12	330	Reservoirs, Tanks and Standpipes	-	-	-	-	\$ -
13	331	Water Mains	2,462,578	-	-	-	\$ 2,462,578
14	333	Services and Meter Installations	820,098	2,118	-	-	\$ 822,216
15	334	Meters	1,859,823	932,336	-	-	\$ 2,792,159
16	335	Hydrants	147,707	2,445	-	-	\$ 150,152
17	339	Other Equipment	90,576	9,092	-	-	\$ 99,668
18	340	Office Furniture and Equipment	78,238	-	-	-	\$ 78,238
19	341	Transportation Equipment	228,246	70,095	-	-	\$ 298,341
20		Total depreciable plant	\$ 8,465,315	\$ 1,059,145	\$ -	\$ -	\$ 9,524,460
21		<b>Total water plant in service</b>	<b>\$ 8,664,839</b>	<b>\$ 1,059,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,723,984</b>

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

**SCHEDULE A-1b**  
**Account 101.1 - Water Plant in Service - SDWBA/SRF**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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	55,113	-	-	-	\$ 55,113
3	303	Land	100,000	-	-	-	\$ 100,000
4		Total non-depreciable plant	\$ 155,113	\$ -	\$ -	\$ -	\$ 155,113
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	-	-	-	-	\$ -
8	307	Wells	110,508	-	-	-	\$ 110,508
9	311	Pumping Equipment	29,011	-	-	-	\$ 29,011
10	317	Other Water Source Plant	78,005	-	-	-	\$ 78,005
11	320	Water Treatment Plant	-	-	-	-	\$ -
12	330	Reservoirs, Tanks and Sandpipes	40,854	-	-	-	\$ 40,854
13	331	Water Mains	201,809	-	-	-	\$ 201,809
14	333	Services and Meter Installations	-	-	-	-	\$ -
15	334	Meters	-	-	-	-	\$ -
16	335	Hydrants	-	-	-	-	\$ -
17	339	Other Equipment	-	-	-	-	\$ -
18	340	Office Furniture and Equipment	-	-	-	-	\$ -
19	341	Transportation Equipment	-	-	-	-	\$ -
20		Total depreciable plant	\$ 460,187	\$ -	\$ -	\$ -	\$ 460,187
21		<b>Total water plant in service</b>	\$ 615,300	\$ -	\$ -	\$ -	\$ 615,300

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

**SCHEDULE A-1c**  
**Account 101.2 - Water Plant in Service - Grant Funds**

Line No.	Acct No.	Title of Account (a)	Balance Beg 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>	N/A	N/A	N/A	N/A	N/A
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>	N/A	N/A	N/A	N/A	N/A
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant					\$ -
12	330	Reservoirs, Tanks and Sandpipes					\$ -
13	331	Water Mains					\$ -
14	333	Services and Meter Installations					\$ -
15	334	Meters					\$ -
16	335	Hydrants					\$ -
17	339	Other Equipment					\$ -
18	340	Office Furniture and Equipment					\$ -
19	341	Transportation Equipment					\$ -
20		Total depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
21		<b>Total water plant in service</b>	N/A	N/A	N/A	N/A	N/A

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

**SCHEDULE A-1d**  
**Account 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	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			\$ -

**SCHEDULE A-2**  
**Account 121 - Non-Utility Property and Other Assets**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-3**

**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	4,423,843				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	-	-	-	-	-
4	(b) Charged to Account 403	319,717	-	-	-	-
5	(c) Charged to Account 407	-	-	-	-	-
6	(d) Charged to Account 426	-	-	-	-	-
7	(e) Charged to clearing accounts.	-	-	-	-	-
8	(f) Salvage recovered	-	-	-	-	-
9	(g) All other credits	-	-	-	-	-
10	Total Credits	\$ 319,717	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	-	-	-	-	-
13	(b) Cost of removal	-	-	-	-	-
14	(c) All other debits	-	-	-	-	-
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,743,560	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.81%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:	N/A				
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:	N/A				
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line	X				
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other					
38	(c) Both straight line and liberalized					

**SCHEDULE A-3a**  
**Account 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 Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	21,330	264			\$ 21,594
2	307	Wells	669,470	69,038			\$ 738,508
3	311	Pumping Equipment	713,892	43,383			\$ 757,275
4	317	Other Water Source Plant	35,572	2,079			\$ 37,651
5	320	Water Treatment Plant	-	-			\$ -
6	330	Reservoirs, Tanks and Standpipes	40,854	-			\$ 40,854
7	331	Water Mains	1,986,399	99,539			\$ 2,085,938
8	333	Services and Meter Installations	511,051	16,527			\$ 527,578
9	334	Meters	159,324	69,553			\$ 228,877
10	335	Hydrants	126,325	953			\$ 127,278
11	339	Other Equipment	46,964	3,740			\$ 50,704
12	340	Office Furniture and Equipment	34,439	4,609			\$ 39,048
13	341	Transportation Equipment	78,223	10,031			\$ 88,254
14		Total	\$ 4,423,843	\$ 319,716	\$ -	\$ -	\$ 4,743,559

**SCHEDULE A-4**  
**Account 123 - Investments in Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-5  
Account 124 - Other Investments**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-6  
Account 131 - Cash**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	1,118	-
2	131.2 Cash in Bank	113,865	58,818
3			
4			
5	Total	\$ 114,983	\$ 58,818

**SCHEDULE A-7  
Account 132 - Cash - Special Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A	-	-
2		-	-
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-8**  
**Account 141 - Accounts Receivable - Customers**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Receivable - Customers	34,228	59,826
2	Accounts Receivable - Grant	243,004	490,639
3	Accounts Receivable - Other	2,805	19,677
4			
5	Total	\$ 280,037	\$ 570,142

**SCHEDULE A-9**  
**Account 142 - Receivables from Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-10**  
**Account 143 - Accumulated Provision for Uncollectible Accounts**

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	N/A
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	N/A

<b>SCHEDULE A-11</b>			
<b>Account 151 - Materials and Supplies</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

<b>SCHEDULE A-12</b>			
<b>Account 174 - Other Current Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Purchase Water Balancing Account	65,720	108,898
2	Purchase Power Balancing Account	307,949	260,969
3	Water Quality Balancing Account	91,281	100,347
4	CDPH User Fees Balancing Account	61,528	70,806
5	Mandatory Conservation Memo Account	8,535	13,673
6	Prepaid Federal Income Taxes	9,601	-
7	Prepaid Insurance	15,489	14,973
8	Employee Loan	-	99
9	Total	\$ 560,103	\$ 569,765

<b>SCHEDULE A-13</b>			
<b>Account 180 - Deferred Charges</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

<b>SCHEDULE A-14</b>			
<b>Account 181 - Accumulated Deferred Income Tax Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-15**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common	20,000	10.00	6,710	67,100	\$ 67,100		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 67,100	\$ 67,100		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-16**  
**Account 204 - Preferred Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	N/A					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-17**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Richard Tim Bakman	3,019	N/A	
2	Richard L. Bakman Bypass Trust	671		
3	Jane Bakman	336		
4	Bakman Ranch (A Partnership)	2,684		
5				
6				
7				
8				
9	Total number of shares	6,710	Total number of shares	-

<b>SCHEDULE A-18</b>		
<b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b>		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	N/A
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	N/A

<b>SCHEDULE A-19</b>			
<b>Account 211 - Other Paid in Capital (Corporations only)</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Other Paid in Capital	120,039	120,039
2			
3			
4			
5	Total	\$ 120,039	\$ 120,039

<b>SCHEDULE A-20</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(973,220)
2	Add: Credits	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Billings on Balancing Accounts	129,044
7	Total Credits	\$ 129,044
8	Less: Debits	
9	Net losses	(111,334)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	(111,334)
15	Balance end of year	\$ (955,510)

**SCHEDULE A-21**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	N/A
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	N/A

**SCHEDULE A-22**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Auto Loan	6/21/17	6/21/22	-	64,266	2.99%	1,019	1,019
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ 64,266		\$ 1,019	\$ 1,019

**SCHEDULE A-23**  
**Account 230 - Payables to Affiliated Companies**

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	N/A					
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-24**  
**Account 231 - Accounts Payable**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	95,017	190,379
2			
3			
4			
5	Total	\$ 95,017	\$ 190,379

**SCHEDULE A-25**  
**Account 232 - Short-Term Notes Payable**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	N/A							
2								
3								
4								
5								
6								
7								
8			Total	\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-26**  
**Account 233 - Customer Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5		Total	\$ -

**SCHEDULE A-27**  
**Account 236 - Taxes Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Federal Income Tax	-	6,733
2	State Income Tax	5,075	1,173
3			
4			
5		Total	\$ 5,075

**SCHEDULE A-28**  
**Account 237 - Interest Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A	-	-
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-29**  
**Account 241 - Other Current Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Payroll Liabilities	2,000	2,977
2	State Reimbursement Payable	-	2,172
3	Deferred Income - Balancing Account	526,478	541,020
4	Deferred Income - Memo Account	8,535	13,673
5	Total	\$ 537,013	\$ 559,842

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

Line No.	(a)	Amount (b)
1	Balance beginning of year	N/A
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ -
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
10	Transfers to Acct. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ -
16	Balance end of year	N/A

**SCHEDULE A-31**  
**Account 253 - Other Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-32**  
**Account 255 - Accumulated Deferred Investment Tax - Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-33**  
**Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-34**  
**Account 283 - Accumulated Deferred Income Tax Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-35**  
**Account 265 - Contributions in Aid of Construction**

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 7,403,891	7,239,441	164,450		
2	Add:					
3	Contributions received during year	\$ 953,103	953,103			
4	Other credits	\$ -				
5	Total credits	\$ 953,103	\$ 953,103	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 8,356,994	\$ 8,192,544	\$ 164,450	\$ -	\$ -

**SCHEDULE A-36**  
**Account 272 - Accum. Amort. of Contributions - Debit**  
**(Note: Show beginning debit balance as positive)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,443,496
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	119,904
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	53,167
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 173,071
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 1,616,567

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	2,091,679
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	1,957,076
6	403	Depreciation Expense	A-3	146,646
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	74,544
9	409	State Corporate Income Tax Expense	B-3	7,173
10	410	Federal Corporate Income Tax Expense	B-3	16,334
11		Total operating revenue deductions		\$ 2,201,773
12		Total utility operating income		\$ (110,094)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	-
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	1,240
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (1,240)
20		Net income		\$ (111,334)

**SCHEDULE B-1**  
**Account 400 - Operating Revenues**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	65,183	211,008	\$ (145,825)
4		460.2 Commercial and Miscellaneous	807,301	807,348	\$ (47)
5		460.3 Large Water Users	-	-	\$ -
6		460.4 Safe Drinking Water Bond Surcharge	-	-	\$ -
7		460.5 Other Unmetered Revenue	975	3,185	\$ (2,210)
8		Subtotal	\$ 873,459	\$ 1,021,541	\$ (148,082)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	18,930	18,653	\$ 277
12		462.2 Private Fire Protection	90,391	88,674	\$ 1,717
13		Subtotal	\$ 109,321	\$ 107,327	\$ 1,994
14					
15	465	Irrigation revenue	103,592	91,610	\$ 11,982
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	869,247	622,307	\$ 246,940
19		470.2 Commercial and Multi-residential Master Metered	125,768	114,527	\$ 11,241
20		470.3 Large Water Users	-	-	\$ -
21		470.4 Safe Drinking Water Bond Surcharge	-	-	\$ -
22		470.5 Other Metered Revenues	8,678	8,266	\$ 412
23		Subtotal	\$ 1,003,693	\$ 745,100	\$ 258,593
24		Total water service revenues	\$ 2,090,065	\$ 1,965,578	\$ 124,487
25					
26	480	Other water revenue	1,614	556	\$ 1,058
27		Total Operating Revenues	\$ 2,091,679	\$ 1,966,134	\$ 125,545

**SCHEDULE B-2**  
**Account 401 - Operating Expenses**

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water	49,528	45,255	\$ 4,273
4	615	Power	362,591	356,068	\$ 6,523
5	618	Other Volume Related Expenses	-	-	\$ -
6		Total volume related expenses	\$ 412,119	\$ 401,323	\$ 10,796
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	269,917	240,256	\$ 29,661
10	640	Materials	21,579	34,267	\$ (12,688)
11	650	Contract Work	9,066	11,253	\$ (2,187)
12	660	Transportation Expense	63,869	55,811	\$ 8,058
13	664	Other Plant Maintenance Expenses	102,952	96,392	\$ 6,560
14		Total non-volume related expenses	\$ 467,383	\$ 437,979	\$ 29,404
15		Total plant operation and maintenance exp.	\$ 879,502	\$ 839,302	\$ 40,200
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	215,720	191,928	\$ 23,792
19	671	Management Salaries	141,502	141,501	\$ 1
20	674	Employee Pensions and Benefits	205,079	210,662	\$ (5,583)
21	676	Uncollectible Accounts Expense	4,290	14,330	\$ (10,040)
22	678	Office Services and Rentals	132,858	121,487	\$ 11,371
23	681	Office Supplies and Expenses	118,782	98,550	\$ 20,232
24	682	Professional Services	88,133	86,261	\$ 1,872
25	684	Insurance	38,705	42,215	\$ (3,510)
26	688	Regulatory Compliance Expense	9,278	7,050	\$ 2,228
27	689	General Expenses	123,227	64,857	\$ 58,370
28		Total administrative and general expenses	\$ 1,077,574	\$ 978,841	\$ 98,733
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,077,574	\$ 978,841	\$ 98,733
32		Total Operating Expenses	\$ 1,957,076	\$ 1,818,143	\$ 138,933

**SCHEDULE B-3**  
**Accounts 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes		10,532	\$ 10,532
3	408.2 Payroll taxes		64,012	\$ 64,012
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ -	\$ 74,544	\$ 74,544
6				
7	409 State corporate income tax		7,173	\$ 7,173
8	410 Federal corporate income tax		16,334	\$ 16,334
9	Total income taxes	\$ -	\$ 23,507	\$ 23,507
10				
11	Total	\$ -	\$ 98,051	\$ 98,051

**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 amount 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 27	(111,334)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Federal Tax Expense	16,334
5	State Tax Expense (Current Year Less Prior Year)	1,298
6	Billings on Balancing Accounts	129,044
7	Depreciation Adjustment	41,107
8	Political Contributions	4,000
9	Charitable Contributions (Prior Year Carryover)	2,150
10		
11	Federal tax net income	82,599
12	Computation of tax:	16,334
13		
14		
15		
16		
17		
18		

**SCHEDULE B-5**  
**Accounts 421 and 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE B-6**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on other (give details below):	
2	American Express	221
3	Ally Financial	1,019
4		
5		
6		
7		
8		
9		
10	Total	\$ 1,240

**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	269,917	269,917		\$ 269,917
2	670	Office salaries	215,720	215,720		\$ 215,720
3	671	Management salaries	141,502	141,502		\$ 141,502
4						\$ -
5						\$ -
6		Total	627,139	\$ 627,139	\$ -	\$ 627,139



**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	None								
2									
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
6	See Attached	D-1 Schedule						
7								
8								
9								
10								

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

Purchased Water for Resale			
16	Purchased from		
17	Annual quantities purchased		(Unit chosen) <sup>2</sup>
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 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	N/A		
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	Total	N/A	-	

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
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								-
9									
10	Total	-	-	-	-	-	-	-	-

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	12,654		189,154	47,811
19	Welded steel						17,975		99,967	4,135
20	Wood									
21	Other (PVC)			100			207		6,748	20,444
22	Total	-	-	100	-	615	30,956	-	296,064	72,390

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
23	Cast Iron									315
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing				100					100
30	Cement - asbestos	4,400								254,634
31	Welded steel									122,077
32	Wood									-
33	Other (PVC)		26,811							54,310
34	Total	4,400	26,811	-	100	-	-	-	-	431,436

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	-	-	-	-
3/4 - in	-	-	10	10
1 - in	1,238	1,663	503	89
1.5 - in	547	559	-	-
2 - in	105	111	79	77
3 - in	4	4	-	-
4 - in	18	18	-	-
8 - in	1	1	-	-
Other				
Total	1,913	2,356	592	176

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	-	-
3/4 - in	-	10
1 - in	1,663	89
1.5 - in	559	-
2 - in	111	77
3 - in	4	-
4 - in	18	-
8 - in	1	-
Other		
Total	2,356	176

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . . . .	N/A
2. Used, before repair . . . . .	
3. Used, after repair . . . . .	
4. Found fast, requiring billing adjustment . . . . .	
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 Hundred Cubic Feet (Unit Chosen) <sup>1</sup>								
	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	20,317	20,798	22,707	27,484	45,805	59,722	71,281	268,114
Commercial and Multi-residential	5,030	5,030	5,572	5,572	7,378	7,378	8,453	44,413
Large water users								-
Public authorities								-
Irrigation	1,165	1,165	2,485	2,485	5,711	5,712	8,781	27,504
Other								-
Total	26,512	26,993	30,764	35,541	58,894	72,812	88,515	340,031
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	71,266	60,395	51,191	38,473	31,896	253,221	521,335	346,833
Commercial and Multi-residential	8,453	7,790	7,790	5,849	5,850	35,732	80,145	86,502
Large water users						-	-	-
Public authorities						-	-	-
Irrigation	8,781	8,517	8,517	2,925	2,925	31,665	59,169	48,216
Other						-	-	-
Total	88,500	76,702	67,498	47,247	40,671	320,618	660,649	481,551

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

Total acres irrigated:     N/A    

Total population served:                     16,756

**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: 1/4/05	
5. If permit is "temporary", what is the expiration date? N/A	
6. If you do not hold a permit, has an application been made for such permit? N/A	7. If so, on what date? N/A

**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.

Bakman Water Company was awarded grant funding for its Water Supply Reliability and Conservation Project through a Proposition 84 Round 2 Integrated Regional Water Management (IRWM) Implementation Grant, administered by the Department of Water Resources. Bakman's Agreement No. 4600010593, made with the Upper Kings Basin Integrated Regional Water Management Authority, is in the amount of \$2,907,000. The Project commenced September 2014 and the timeline is expected to go through June 2018. The Project comprises installing approximately 2,400 meters and well-head treatment on a well with water quality issues.

**SCHEDULE E-1**  
**FOR ALL WATER COMPANIES**  
**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: N/A  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____

4. Reason for other deposits/withdrawals

N/A  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Total Accumulated Reserve \$ \_\_\_\_\_



**DECLARATION**

**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned \_\_\_\_\_ Richard Tim Bakman  
Officer, Partner, or Owner (Please Print)

of \_\_\_\_\_ Bakman 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 of January 1, 2017, through December 31, 2017.

\_\_\_\_\_  
President  
Title (Please Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
(559) 255-0324  
Telephone Number

\_\_\_\_\_  
3/29/18  
Date

## INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14

# 2017 Schedule D-1

Location	No.	Size	Water Depth	Pump Capacity	Quantities	Annual
						(gallons)
*Tyler Ave	2	12"	120'	362	GPM	0
Caesar/Platt	4a	16"	136'	1,780	GPM	297,817,437
*Minnewawa	6	12"	115'	300	GPM	0
Willow Ave.	7	12"	117'	177	GPM	1,079,111
*Belmont Ave. (Minnewawa & DeWitt)	8	6"	115'	319	GPM	0
Belmont Ave. (between Peach & Helm)	8a	14"	120'	806	GPM	15,327,216
Balch	9	8"	110'	78	GPM	13,085,720
Kings Canyon	10	6"	119'	187	GPM	0
Peach Ave.	11	12"	113'	371	GPM	0
Illinois	12	14"	117'	184	GPM	55,005,604
Argyle	13a	14"	157'	789	GPM	16,651,235
Helm Ave	14	14"	121'	576	GPM	13,577,173
Olive Ave.	15a	16"	126'	1,706	GPM	14,852,442
Platt & Tulare	16	16"	179'	2,233	GPM	507,110,296