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CLASS B and C  
WATER UTILITIES

U# WTB-219



2022  
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2023, with:**

**CALIFORNIA PUBLIC UTILITIES COMMISSION**

**WATER DIVISION**

**ATTN: BRUCE DEBERRY**

**505 VAN NESS AVENUE, ROOM 3200**

**SAN FRANCISCO, CALIFORNIA 94102-3298**

[bmd@cpuc.ca.gov](mailto:bmd@cpuc.ca.gov)

[water.division@cpuc.ca.gov](mailto:water.division@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, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

**GENERAL INFORMATION**

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

2. Official mailing address, Phone Number, and Email:  
P O Box 7965, Fresno, CA 93747

3. Name and title of person to whom correspondence should be addressed to: Richard Tim Bakman, President Email: tim@bakmanwater.com  
Telephone: 559-255-0324

4. Address where accounting records are maintained:  
5105 E Belmont Ave, Fresno CA 93727

5. Service Areas and County (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 Email: N/A  
Address: N/A Telephone: N/A

7. OWNERSHIP. Check and fill in appropriate line:  
 Individual (name of owner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Partnership (name of partner) \_\_\_\_\_  
 Corporation (corporate name) Bakman Water Company  
 Subchapter S Corp (stockholders' names) \_\_\_\_\_  
 Organized under laws of (state) CA Date: 3/29/1961

Principal Officers:  
 Name: Richard Tim Bakman Title: President  
 Name: Richard Shaymus Bakman Title: Vice President / Secretary  
 Name: Rich Coon Title: Chief Financial Officer  
 Name: \_\_\_\_\_ Title: \_\_\_\_\_

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: \_\_\_\_\_ Date: \_\_\_\_\_  
 Name: N/A 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  
Richard Shay Bakman, T3 # 33742, D2 # 41184  
Steve Pickens, T3 # 21858, D3 # 16948  
Christopher Coronado, T3 # 38044, D3 # 31093, Cross Connection Control Specialist # S05-614  
- Backflow Prevention Tester # 5-1972  
Sean Ray, T4 # 42537, D3 # 49856  
James Parker, T2 # 42536, D3 # 49967  
Luis Briseno, Jr, D2 # 37880, T2 # 43054  
Jared Parker, D2 # 53647, T2 # 45360  
Guadalupe Arrellano, D2 # 53931  
Dylan Lerner, D2 # 56035

12. This annual report was prepared by:  
 Name of firm or consultant: Cassabon Fung, LP  
 Address of firm or consultant: 7546 N Colonial Ave, Suite # 101  
 Email address of firm or consultant: Fresno, CA 93711  
 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 2022

Name of Utility: Bakman Water Company Telephone: 559-255-0324

Person Responsible for this Report: Richard Tim Bakman

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 12,135,332	#VALUE!	#VALUE!
2 Accumulated Depreciation/Amortization	(6,316,339)	(6,705,254)	(6,510,797)
3 Net Utility Plant	5,818,993	#VALUE!	#VALUE!
4 Advances for Construction	N/A	-	#VALUE!
5 Contributions in Aid of Construction	8,964,406	22,123,348	15,543,877
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	(664,801)	(960,915)	(812,858)
14 Total Corporate Capital and Retained Earnings	(477,662)	(773,776)	(625,719)
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	32,064	67,708	49,886

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility: Bakman Water Company

Telephone: 559-255-0324

**INCOME/EXPENSES DATA**

		Annual Amount
1	Operating Revenues	\$ 3,426,990
2	Operating Expenses	3,488,293
3	Depreciation	156,387
4	SDWBA Loan Amortization Expense	-
5	Taxes	91,784
6	Utility Operating Income	(309,474)
7	Non-Utility Income	18,870
8	Interest Expense	5,510
9	Net Income	(296,114)

10

**11 OPERATING EXPENSES DATA**

12	Purchased Water	59,440
13	Power	578,587
14	Other Volume Related Expenses	-
15	Non-Volume Related Expenses	1,119,862
16	Administrative and General Expenses	1,730,404

17

**18 OTHER DATA**

19

		Jan. 1	Dec. 31	Annual Average
20	<u>Active Service Connections</u> (Exc. Fire Protect.)			
21				
22	Metered Service Connections	2,574	2,578	2,576
23	Flat Rate Service Connections	435	435	435
24	Total Active Service Connections	3,009	3,013	3,011



**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 2022:

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	N/A										
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)
1.1		<b>UTILITY PLANT</b>			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	12,730,103	11,268,138
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	615,300	615,300
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	#VALUE!	N/A
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	376,356	251,894
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	-	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		#VALUE!	\$ 12,135,332
14.1	108	Accumulated Depreciation of Water Plant	A-3	(6,705,254)	(6,316,339)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (6,705,254)	\$ (6,316,339)
19.1		Net Utility Plant		#VALUE!	\$ 5,818,993
20.1					
21.1		<b>INVESTMENTS</b>			
22.1	121	Non-utility Property and Other Assets	A-2	-	39,643
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ -	\$ 39,643
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	11,514,815	-
27.1		Total Investments		\$ 11,514,815	\$ 39,643
28.1					
29.1		<b>CURRENT AND ACCRUED ASSETS</b>			
30.1	131	Cash	A-6	89,981	136,242
31.1	132	Cash - Special Deposits	A-7	-	-
32.1	141	Accounts Receivable - Customers	A-8	95,516	195,801
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	#VALUE!	#VALUE!
35.1	151	Materials and Supplies	A-11	27,750	27,750
36.1	174	Other Current Assets	A-12	1,121,758	994,911
37.1		Total current and accrued assets		#VALUE!	#VALUE!
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		<b>Total Assets and Other Debits</b>		#VALUE!	#VALUE!

**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)
1.2		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2.2	201	Common Stock	A-15	67,100	67,100
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	N/A	N/A
5.2	211	Other Paid-in Capital	A-19	120,039	120,039
6.2	215	Retained Earnings	A-20	(960,915)	(664,801)
7.2		Total corporate capital and retained earnings		\$ (773,776)	\$ (477,662)
8.2					
9.2		<b>PROPRIETARY CAPITAL</b>			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		<b>LONG TERM DEBT</b>			
13.2	224	Long-term Debt	A-22	67,708	32,064
14.2					
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	115,026	169,859
18.2	232	Short-term Notes Payable	A-25	-	-
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	-	61,972
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	1,090,379	986,534
23.2		Total current and accrued liabilities		\$ 1,205,405	\$ 1,218,365
24.2					
25.2		<b>DEFERRED CREDITS</b>			
26.2	252	Advances for Construction	A-30	-	N/A
27.2	253	Other Credits	A-31	-	-
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ -	\$ -
32.2					
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34.2	265	Contributions in Aid of Construction	A-35	22,123,348	8,964,406
35.2	272	Accumulated Amortization of Contributions	A-36	(2,756,360)	(2,523,833)
36.2		Net Contributions in Aid of Construction		\$ 19,366,988	\$ 6,440,573
37.2		<b>Total Liabilities and Other Credits</b>		\$ 19,866,325	\$ 7,213,340

**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)	11,268,138	1,461,965	-	-	\$ 12,730,103
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)	N/A	-	-	-	#VALUE!
4	101.3	Water Plant In Service - Other					\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	251,894	213,853	(89,391)		\$ 376,356
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>\$ 12,135,332</b>	<b>\$ 1,675,818</b>	<b>\$ (89,391)</b>	<b>\$ -</b>	<b>\$ 13,721,759</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	1,201,155			\$ 1,358,657
4		Total non-depreciable plant	\$ 199,524	\$ 1,201,155	\$ -	\$ -	\$ 1,400,679
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	24,910				\$ 24,910
8	307	Wells	2,307,333	30,039			\$ 2,337,372
9	311	Pumping Equipment	1,079,942				\$ 1,079,942
10	317	Other Water Source Plant	25,552				\$ 25,552
11	320	Water Treatment Plant	-				\$ -
12	330	Reservoirs, Tanks and Standpipes	35,950				\$ 35,950
13	331	Water Mains	2,801,501				\$ 2,801,501
14	333	Services and Meter Installations	832,098				\$ 832,098
15	334	Meters	3,270,166				\$ 3,270,166
16	335	Hydrants	150,152				\$ 150,152
17	339	Other Equipment	102,348	157,746			\$ 260,094
18	340	Office Furniture and Equipment	98,438	3,825			\$ 102,263
19	341	Transportation Equipment	340,224	69,200			\$ 409,424
20		Total depreciable plant	\$ 11,068,614	\$ 260,810	\$ -	\$ -	\$ 11,329,424
21		<b>Total water plant in service</b>	<b>\$ 11,268,138</b>	<b>\$ 1,461,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,730,103</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>					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
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

\* 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	Fancher Creek Tank	12/31/21	6/30/24	219,712
2	Rolling Hills Meter Project	12/31/21	12/31/24	156,644
3				
4				
5				
6				
7				
8				
9				
10	Total			\$ 376,356

**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	Prospective System Acquisition	39,643	-
2			
3			
4			
5	Total	\$ 39,643	\$ -

**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	6,316,339				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	388,915				
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	\$ 388,915	\$ -	\$ -	\$ -	\$ -
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	\$ 6,705,254	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %					3.81%
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) 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	22,648	264			\$ 22,912
2	307	Wells	1,047,138	75,546			\$ 1,122,684
3	311	Pumping Equipment	928,983	41,146			\$ 970,129
4	317	Other Water Source Plant	45,966	2,079			\$ 48,045
5	320	Water Treatment Plant	-				\$ -
6	330	Reservoirs, Tanks and Standpipes	40,854				\$ 40,854
7	331	Water Mains	2,490,052	68,889			\$ 2,558,941
8	333	Services and Meter Installations	594,811	16,963			\$ 611,774
9	334	Meters	478,627	10,792			\$ 489,419
10	335	Hydrants	131,531	1,063			\$ 132,594
11	339	Other Equipment	66,275	3,899			\$ 70,174
12	340	Office Furniture and Equipment	63,962	9,416			\$ 73,378
13	341	Transportation Equipment	136,781	14,772			\$ 151,553
14		Total	\$ 6,047,628	\$ 244,829	\$ -	\$ -	\$ 6,292,457

**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	Money Market	-	168,283
2	Treasury Bills	-	11,346,532
3			
4			
5	Total	\$ -	\$ 11,514,815

**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	1,955	2,627
2	131.2 Cash in Bank	134,287	87,354
3			
4			
5	Total	\$ 136,242	\$ 89,981

**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	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	195,801	95,516
2			
3			
4			
5	Total	\$ 195,801	\$ 95,516

**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	Materials and Supplies	27,750	27,750
2			
3			
4			
5	Total	\$ 27,750	\$ 27,750

<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	251,935	257,861
2	Purchase Power Balancing Account	464,997	568,945
3	Water Quality Balancing Account	142,478	129,315
4	CDPH User Fees Balancing Account	84,967	80,057
5	Mandatory Conversation Memo Account	35,984	47,200
6	Other Current Receivables	14,550	38,380
7			
8	Total	\$ 994,911	\$ 1,121,758

<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	3,691	N/A	
2	Jane A. Bakman	335		
3	Bakman Ranch, A Partnership	2,684		
4				
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	(664,801)
2	Add: Credits	
3	Net income	(296,114)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ (296,114)
7		
8	Less: Debits	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	-
15	Balance end of year	\$ (960,915)

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
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	\$ -

**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	4/9/22	4/9/27	-	50,257	2.99%		2,810
2	Auto Loan	1/31/20	1/31/25	25,828	17,451	0.00%		-
3	Auto Loan	6/21/17	6/21/22	6,236	-	2.99%		33
4								
5								
6								
7								
8	Total			\$ 32,064	\$ 67,708		\$ -	\$ 2,843

**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	169,859	115,026
2			
3			
4			
5	Total	\$ 169,859	\$ 115,026

**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	State Income Tax	29,662	-
2	Federal Income Tax	32,310	-
3			
4			
5		Total	\$ 61,972

**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	Hydrant Meter Deposit	4,000	7,000
2	Deferred Income - Balancing Account	944,378	1,036,179
3	Deferred Income - Memo Account	35,984	47,200
4	State Reimbursement Payable	2,172	-
5	Total	\$ 986,534	\$ 1,090,379

**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	\$ -



**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	\$ 8,964,406	8,799,956	164,450		
2	Add:					
3	Contributions received during year	\$ 13,158,942	13,158,942			
4	Other credits	\$ -				
5	Total credits	\$ 13,158,942	\$ 13,158,942	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 22,123,348	\$ 21,958,898	\$ 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	2,523,833
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	125,646
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	106,881
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 232,527
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 2,756,360

**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	3,426,990
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	3,488,293
6	403	Depreciation Expense	A-3	156,387
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	90,984
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 3,736,464
12		Total utility operating income		\$ (309,474)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	18,870
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	5,510
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ 13,360
20		<b>Net income / &lt;Loss&gt;</b>		\$ (296,114)

**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	271,115	261,755	\$ 9,360
4	460.2	Commercial and Miscellaneous	1,137,681	1,104,807	\$ 32,874
5	460.3	Large Water Users		-	\$ -
6	460.4	Safe Drinking Water Bond Surcharge		-	\$ -
7	460.5	Other Unmetered Revenue	1,860	-	\$ 1,860
8		Subtotal	\$ 1,410,656	\$ 1,366,562	\$ 44,094
9					
10	462	Fire protection and hydrant revenue			
11	462.1	Public Fire Protection	28,981	28,318	\$ 663
12	462.2	Private Fire Protection	134,685	129,427	\$ 5,258
13		Subtotal	\$ 163,666	\$ 157,745	\$ 5,921
14					
15	465	Irrigation revenue	163,938	175,075	\$ (11,137)
16					
17	470	Metered water revenue			
18	470.1	Residential, Single-family, Multiple Dwelling Units	1,329,001	1,412,809	\$ (83,808)
19	470.2	Commercial and Multi-residential Master Metered	251,075	396,683	\$ (145,608)
20	470.3	Large Water Users		-	\$ -
21	470.4	Safe Drinking Water Bond Surcharge		-	\$ -
22	470.5	Other Metered Revenues	108,654	31,851	\$ 76,803
23		Subtotal	\$ 1,688,730	\$ 1,841,343	\$ (152,613)
24		Total water service revenues	\$ 3,426,990	\$ 3,540,725	\$ (113,735)
25					
26	480	Other water revenue			\$ -
27		Total Operating Revenues	\$ 3,426,990	\$ 3,540,725	\$ (113,735)

**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	59,440	59,391	\$ 49
4	615	Power	578,587	506,092	\$ 72,495
5	618	Other Volume Related Expenses			\$ -
6		Total volume related expenses	\$ 638,027	\$ 565,483	\$ 72,544
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	418,823	378,667	\$ 40,156
10	640	Materials	336,832	154,059	\$ 182,773
11	650	Contract Work	29,327	36,255	\$ (6,928)
12	660	Transportation Expense	115,754	84,364	\$ 31,390
13	664	Other Plant Maintenance Expenses	219,126	186,205	\$ 32,921
14		Total non-volume related expenses	\$ 1,119,862	\$ 839,550	\$ 280,312
15		Total plant operation and maintenance exp.	\$ 1,757,889	\$ 1,405,033	\$ 352,856
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	282,296	249,293	\$ 33,003
19	671	Management Salaries	226,917	224,750	\$ 2,167
20	674	Employee Pensions and Benefits	266,736	268,721	\$ (1,985)
21	676	Uncollectible Accounts Expense	3,537	800	\$ 2,737
22	678	Office Services and Rentals	159,834	161,967	\$ (2,133)
23	681	Office Supplies and Expenses	191,271	162,227	\$ 29,044
24	682	Professional Services	356,260	335,175	\$ 21,085
25	684	Insurance	94,687	75,812	\$ 18,875
26	688	Regulatory Compliance Expense	384	360	\$ 24
27	689	General Expenses	148,482	98,402	\$ 50,080
28		Total administrative and general expenses	\$ 1,730,404	\$ 1,577,507	\$ 152,897
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,730,404	\$ 1,577,507	\$ 152,897
32		Total Operating Expenses	\$ 3,488,293	\$ 2,982,540	\$ 505,753

**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		16,801	\$ 16,801
3	408.2 Payroll taxes		74,183	\$ 74,183
4	408.3 Other taxes and licenses		-	\$ -
5	Total taxes other than income taxes	\$ -	\$ 90,984	\$ 90,984
6				
7	409 State corporate income tax		800	\$ 800
8	410 Federal corporate income tax			\$ -
9	Total income taxes	\$ -	\$ 800	\$ 800
10				
11	Total	\$ -	\$ 91,784	\$ 91,784

**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	(296,114)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Depreciation adjustment	(117,748)
5	Political contributions	8,000
6	Charitable contributions	8,210
7	Federal income tax expense	-
8	State income tax expense	800
9	Prior year state income tax	(30,484)
10	Contributions allowed	-
11	Federal tax net income	(426,045)
12	Computation of tax:	-
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	Investment Income	18,870	
2			
3			
4			
5	Total	\$ 18,870	\$ -

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

Line No.	Description (a)	Amount (b)
1		
2	Interest (Auto Loan)	5,510
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 5,510

**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	418,823	418,823		\$ 418,823
2	670	Office salaries	282,296	282,296		\$ 282,296
3	671	Management salaries	226,917	226,917		\$ 226,917
4						\$ -
5						\$ -
6		Total	928,036	\$ 928,036	\$ -	\$ 928,036

**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.	N/A							
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.	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? <b>Answer:</b> Yes: _____ No: _____ x (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement:	_____
4.	Date of each supplement or agreement:	_____
5.	Amount of compensation paid during the year for supervision or management:	\$ _____
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* 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) <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	N/A								
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	D1 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	N/A								
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased						(Unit chosen) <sup>2</sup>		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p><sup>1</sup> Average depth to water surface below ground surface.</p> <p>2 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.</p>									

**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	N/A		
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	1	330,000	RH - Bolted Steel/Epoxy Coated
12	Concrete			
13	Total	1	330,000	

### 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	N/A							
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	N/A							-
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	13,454		216,474	64,936
19	Welded steel						17,975		9,967	4,135
20	Wood									
21	Other (PVC)			100			424		9,421	40,364
22	Total	-	-	100	-	615	31,973	-	236,057	109,435

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)		20							20
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing				100					100
30	Cement - asbestos	4,400								299,879
31	Welded steel									32,077
32	Wood									-
33	Other (PVC)		30,782							81,091
34	Total	4,400	30,802	-	100	-	-	-	-	413,482

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			5	5
1 - in	1,814	1,814	359	359
1.5 - in	585	586	-	-
2 - in	148	150	71	71
3 - in	8	9		
4 - in	18	18		
8 - in	1	1		
Other				
Total	2,574	2,578	435	435

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in		
3/4 - in		5
1 - in	1,814	359
1.5 - in	586	-
2 - in	150	71
3 - in	9	
4 - in	18	
8 - in	1	
Other		
Total	2,578	435

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 <u>    </u> Hundred Cubic Feet <u>    </u>										
	During Current Year							Subtotal		
	January	February	March	April	May	June	July			
Single-family residential	28,447	27,927	31,378	37,168	40,779	53,827	56,632	276,158		
Commercial and Multi-residential	7,448	7,448	7,130	7,130	6,129	6,129	7,430	48,844		
Large water users								-		
Public authorities								-		
Irrigation	2,908	2,908	2,577	2,577	4,156	4,156	6,829	26,111		
Other								-		
Total	38,803	38,283	41,085	46,875	51,064	64,112	70,891	351,113		
	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Single-family residential	56,015	60,979	61,817	65,524	52,880	297,215	573,373	592,913		
Commercial and Multi-residential	7,430	10,045	10,045	10,836	10,836	49,192	98,036	193,712		
Large water users						-	-	-		
Public authorities						-	-	-		
Irrigation	6,829	5,563	5,563	8,726	8,726	35,407	61,518	70,038		
Other						-	-	-		
Total	70,274	76,587	77,425	85,086	72,442	381,814	732,927	856,663		

<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: 17,865

**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: System No. CA1010001 (Fresno) - June 20, 2019, System No CA2010009 (Rolling Hills) - February 8, 2019	
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.

N/A


**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	\$ <u>N/A</u>
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ <span style="background-color: #fce4d6; padding: 2px 20px;"> </span> -

4. Reason for other deposits/withdrawals

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Total Accumulated Reserve \$ N/A

## SCHEDULE E-2 FACILITIES FEES DATA

**Class B:** Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).

**Class C:** Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name:     N/A      
 Address: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commercial**

NAME	AMOUNT
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	\$ _____ -

4. Reason or Purpose of Withdrawal from this bank account:

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

**DECLARATION**

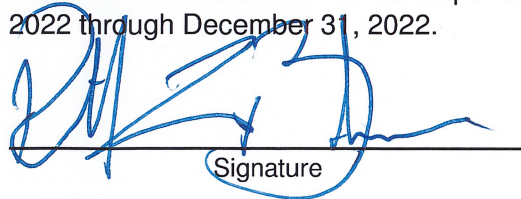
**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

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, 2022 through December 31, 2022.

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

  
\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
4/29/23  
Date

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# 2022

# Schedule D-1

## System No. CA1010001 (Fresno)

Location	No.	Size	Water Depth	Pump Capacity		Annual Quantities (gallons)
Tyler Ave	2	12"	110'	362	GPM	0
Caesar/Platt	4a	16"	140'	1,594	GPM	418,756,316
Minnewawa	6	12"	109'	300	GPM	0
Willow Ave.	7	12"	108'	186	GPM	0
Belmont Ave. (Minnewawa & DeWitt)	8	6"	112'	250	GPM	54,461,280
Belmont Ave. (between Peach & Helm)	8a	14"	112'	784	GPM	0
Balch	9	8"	108'	180	GPM	4,599,838
Kings Canyon	10	6"	123'	187	GPM	0
Peach Ave.	11	12"	110'	396	GPM	45,308,577
Illinois	12	14"	111'	300	GPM	54,787,918
Argyle	13a	14"	130'	760	GPM	0
Helm Ave	14	14"	113'	680	GPM	0
Olive Ave.	15a	16"	133'	1,706	GPM	0
Platt & Tulare	16	16"	130'	1,965	GPM	357,025,101

## System No. CA2010009 (Rolling Hills)

Location	No.	Size	Water Depth	Pump Capacity		Annual Quantities (gallons)
Highway 41/Rolling Hills Dr.	2	16"	220'	230	GPM	27,484,400
Dawn Ave.	3	16"	245'	435	GPM	33,359,700
10816 Highway 41	4	16"	270'	400	GPM	78,681,964