

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2024
ANNUAL REPORT
OF

Bakman Water Company

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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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:
- | | | |
|-------------------------------------|---|-----------------------------|
| <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> |
| <input type="checkbox"/> | Subchapter S Corp (stockholders' names) | _____ |
- Organized under laws of (state) CA Date: 3/29/1961
- Principal Officers:
- | | |
|-------------------------------------|--|
| Name: <u>Richard Tim Bakman</u> | Title: <u>President</u> |
| Name: <u>Richard Shaymus Bakman</u> | Title: <u>Vice President / Secretary</u> |
| Name: <u>Rich Coon</u> | Title: <u>Chief Financial Officer</u> |
| 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: <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:
N/A
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, T2 # 46955
- Dylan Lerner, D2 # 56035, T2 # 47336
12. This annual report was prepared by:
- Name of firm or consultant: Cassabon Fung, LLP
- 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

I N S T R U C T I O N S

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 2024

Name of Utility: Bakman Water Company

Telephone: 559-255-0324

Person Responsible for this Report: Richard Tim Bakman

UTILITY PLANT DATA

	Jan. 1	Dec. 31	Average
1 Utility Plant	\$ 15,034,614	\$ 20,275,480	\$ 17,655,047
2 Accumulated Depreciation/Amortization	(7,045,548)	(7,382,713)	(7,214,131)
3 Net Utility Plant	7,989,066	12,892,767	10,440,917
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	24,851,348	24,851,348	24,851,348
6 Accumulated Deferred Taxes	-	-	-

7

8

9

10 CAPITALIZATION

11 Common Stock	67,100	67,100	67,100
12 Preferred Stock	-	-	-
13 Retained Earnings	(738,802)	(732,849)	(735,826)
14 Total Corporate Capital and Retained Earnings	(551,663)	(545,710)	(548,687)
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	113,220	85,688	99,454

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: Bakman Water Company

Telephone: 559-255-0324

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 3,727,986
2 Operating Expenses	4,142,299
3 Depreciation	104,638
4 SDWBA Loan Amortization Expense	-
5 Taxes	119,644
6 Utility Operating Income	(638,595)
7 Non-Utility Income	648,252
8 Interest Expense	3,704
9 Net Income	5,953

OPERATING EXPENSES DATA

12 Purchased Water	108,732
13 Power	691,588
14 Other Volume Related Expenses	-
15 Non-Volume Related Expenses	1,257,387
16 Administrative and General Expenses	2,084,592

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.)			
21			
22 Metered Service Connections	2,606	2,630	2,618
23 Flat Rate Service Connections	442	394	418
24 Total Active Service Connections	3,048	3,024	3,036

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 2024:

[illegible]

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		UTILITY PLANT			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	13,009,082	13,128,596
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	-	-
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	6,651,098	1,290,718
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		\$ 20,275,480	\$ 15,034,614
14.1	108	Accumulated Depreciation of Water Plant	A-3	(7,382,713)	(7,045,548)
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		\$ (7,382,713)	\$ (7,045,548)
19.1		Net Utility Plant		\$ 12,892,767	\$ 7,989,066
20.1					
21.1		INVESTMENTS			
22.1	121	Non-utility Property and Other Assets	A-2	-	-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ -	\$ -
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	8,047,754	12,715,487
27.1		Total Investments		\$ 8,047,754	\$ 12,715,487
28.1					
29.1		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	153,739	689,572
31.1	132	Cash - Special Deposits	A-7	-	-
32.1	141	Accounts Receivable - Customers	A-8	158,027	164,500
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	27,750	27,750
36.1	174	Other Current Assets	A-12	2,180,929	1,378,303
37.1		Total current and accrued assets		\$ 2,520,445	\$ 2,260,125
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		Total Assets and Other Debits		\$ 23,460,966	\$ 22,964,678

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		CORPORATE CAPITAL AND RETAINED EARNINGS			
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	-	-
5.2	211	Other Paid-in Capital	A-19	120,039	120,039
6.2	215	Retained Earnings	A-20	(732,849)	(738,802)
7.2		Total corporate capital and retained earnings		\$ (545,710)	\$ (551,663)
8.2					
9.2		PROPRIETARY CAPITAL			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		LONG TERM DEBT			
13.2	224	Long-term Debt	A-22	85,688	113,220
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	372,157	174,788
18.2	232	Short-term Notes Payable	A-25	150,000	-
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	2,673	1,844
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	1,766,223	1,364,028
23.2		Total current and accrued liabilities		\$ 2,291,053	\$ 1,540,660
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	-	-
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		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	24,851,348	24,851,348
35.2	272	Accumulated Amortization of Contributions	A-36	(3,221,413)	(2,988,887)
36.2		Net Contributions in Aid of Construction		\$ 21,629,935	\$ 21,862,461
37.2		Total Liabilities and Other Credits		\$ 23,460,966	\$ 22,964,678

**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)	13,128,596	34,733	-	(154,247)	\$ 13,009,082
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)	1,290,718	5,360,380	-	-	\$ 6,651,098
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		Total utility plant	\$ 15,034,614	\$ 5,395,113	\$ -	\$ (154,247)	\$ 20,275,480

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	42,022	-	-	-	\$ 42,022
3	303	Land	1,358,657	-	-	-	\$ 1,358,657
4		Total non-depreciable plant	\$ 1,400,679	\$ -	\$ -	\$ -	\$ 1,400,679
5							
6		DEPRECIABLE PLANT					
7	304	Structures	24,910	-	-	-	\$ 24,910
8	307	Wells	2,525,816	-	-	(154,247)	\$ 2,371,569
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	3,346,581	-	-	-	\$ 3,346,581
16	335	Hydrants	150,152	-	-	-	\$ 150,152
17	339	Other Equipment	260,094	-	-	-	\$ 260,094
18	340	Office Furniture and Equipment	102,263	-	-	-	\$ 102,263
19	341	Transportation Equipment	543,058	34,733	-	-	\$ 577,791
20		Total depreciable plant	\$ 11,727,917	\$ 34,733	\$ -	\$ (154,247)	\$ 11,608,403
21		Total water plant in service	\$ 13,128,596	\$ 34,733	\$ -	\$ (154,247)	\$ 13,009,082

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

A Reduction from correction of asset category.

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		NON-DEPRECIABLE PLANT					
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		DEPRECIABLE PLANT					
7	304	Structures	110,508				\$ 110,508
8	307	Wells	29,011				\$ 29,011
9	311	Pumping Equipment	78,005				\$ 78,005
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	40,854				\$ 40,854
12	330	Reservoirs, Tanks and Sandpipes	201,809				\$ 201,809
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	\$ 460,187	\$ -	\$ -	\$ -	\$ 460,187
21		Total water plant in service	\$ 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
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		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* 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	5/31/25	2,776,387
2	2025 Meter Project	12/31/21	6/30/26	268,616
3	Nitrate Project	1/1/24	12/31/25	9,508
4	Water Contamination Remediation Project	1/1/23	12/31/25	3,596,587
5				
6				
7				
8				
9				
10	Total			\$ 6,651,098

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			
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	7,045,548				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	337,165				
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	\$ 337,165	\$ -	\$ -	\$ -	\$ -
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	\$ 7,382,713	\$ -	\$ -	\$ -	\$ -
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	23,176	263			\$ 23,439
2	307	Wells	1,250,899	94,992			\$ 1,345,891
3	311	Pumping Equipment	1,011,305	41,146			\$ 1,052,451
4	317	Other Water Source Plant	50,124	2,078			\$ 52,202
5	320	Water Treatment Plant	-	-			\$ -
6	330	Reservoirs, Tanks and Standpipes	40,854	-			\$ 40,854
7	331	Water Mains	2,615,719	18,040			\$ 2,633,759
8	333	Services and Meter Installations	628,735	16,963			\$ 645,698
9	334	Meters	950,127	123,271			\$ 1,073,398
10	335	Hydrants	133,657	1,065			\$ 134,722
11	339	Other Equipment	91,553	15,473			\$ 107,026
12	340	Office Furniture and Equipment	79,488	2,743			\$ 82,231
13	341	Transportation Equipment	169,911	21,131			\$ 191,042
14		Total	\$ 7,045,548	\$ 337,165	\$ -	\$ -	\$ 7,382,713

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	844,082	6,552,864
2	Treasury Bills	11,871,405	1,494,890
3			
4			
5	Total	\$ 12,715,487	\$ 8,047,754

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	2,569	3,360
2	131.2 Cash in Bank	687,003	150,379
3			
4			
5	Total	\$ 689,572	\$ 153,739

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	SDWBA/SRF	-	-
2	Facilities Fees	-	-
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	164,500	158,027
2			
3			
4			
5	Total	\$ 164,500	\$ 158,027

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	
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	\$ -

SCHEDULE A-11
Account 151 - Materials and Supplies

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

SCHEDULE A-12
Account 174 - Other Current Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Purchase Water Balancing Account	289,968	360,612
2	Purchase Power Balancing Account	814,984	1,132,564
3	Water Quality Balancing Account	124,309	112,163
4	CDPH User Fees Balancing Account	75,147	74,025
5	Mandatory Conservation Memo Account	56,120	63,563
6	Other Current Receivables	17,775	438,002
	Total	\$ 1,378,303	\$ 2,180,929

SCHEDULE A-13
Account 180 - Deferred Charges

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-14
Account 181 - Accumulated Deferred Income Tax 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-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 ¹ (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		\$ -

¹ 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 ¹ (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				\$ -	\$ -		\$ -

¹ 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		Total number of shares	
		6,710		-

SCHEDULE A-18 Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	
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	\$ -

SCHEDULE A-19 Account 211 - Other Paid in Capital (Corporations only)			
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

SCHEDULE A-20 Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(738,802)
2	Add: Credits	
3	Net income	5,953
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 5,953
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	\$ (732,849)

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	41,959	33,920	2.99%		
2	Auto Loan	1/31/20	1/31/25	9,083	-	0.00%		
3	Auto Loan	6/17/23	7/22/29	62,178	51,768	2.90%		
4								
5								
6								
7								
8	Total			\$ 113,220	\$ 85,688		\$ -	\$ -

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						
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	174,788	372,157
2			
3			
4			
5	Total		\$ 174,788 \$ 372,157

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	Line of Credit	11/20/24	1/20/26	-	150,000	7.50%	3,704	3,704
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ 150,000		\$ 3,704	\$ 3,704

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	847	886
2	Federal Income Tax	997	1,787
3			
4			
5	Total	\$ 1,844	\$ 2,673

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
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	3,500	7,000
2	Deferred Income - Balancing Account	1,304,408	1,679,363
3	Deferred Income - Memo Account	56,120	63,563
4	Payroll Withholding Liabilities	-	16,297
5	Total	\$ 1,364,028	\$ 1,766,223

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	
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	\$ 24,851,348	24,686,898	164,450		
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 24,851,348	\$ 24,686,898	\$ 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	2,988,887
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	106,880
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 232,526
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 3,221,413

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	3,727,986
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	4,142,299
6	403	Depreciation Expense	A-3	104,638
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	115,887
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	2,957
11		Total operating revenue deductions		\$ 4,366,581
12		Total utility operating income		\$ (638,595)
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	648,252
16	426	Miscellaneous Non-Utility Expense	B-5	-
17	427	Interest Expense (excluding SDWBA)	B-6	3,704
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ 644,548
20		Net income / <Loss>		\$ 5,953

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		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	294,106	288,486	\$ 5,620
4		460.2 Commercial and Miscellaneous	1,180,373	1,176,183	\$ 4,190
5		460.3 Large Water Users	-	-	\$ -
6		460.4 Safe Drinking Water Bond Surcharge	-	-	\$ -
7		460.5 Other Unmetered Revenue	1,711	2,585	\$ (874)
8		Subtotal	\$ 1,476,190	\$ 1,467,254	\$ 8,936
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	30,308	30,308	\$ -
12		462.2 Private Fire Protection	163,013	149,898	\$ 13,115
13		Subtotal	\$ 193,321	\$ 180,206	\$ 13,115
14					
15	465	Irrigation revenue	207,535	192,172	\$ 15,363
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,453,045	1,448,427	\$ 4,618
19		470.2 Commercial and Multi-residential Master Metered	368,599	355,757	\$ 12,842
20		470.3 Large Water Users	-	-	\$ -
21		470.4 Safe Drinking Water Bond Surcharge	-	-	\$ -
22		470.5 Other Metered Revenues	29,296	105,782	\$ (76,486)
23		Subtotal	\$ 1,850,940	\$ 1,909,966	\$ (59,026)
24		Total water service revenues	\$ 3,727,986	\$ 3,749,598	\$ (21,612)
25					
26	480	Other water revenue			\$ -
27		Total Operating Revenues	\$ 3,727,986	\$ 3,749,598	\$ (21,612)

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		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	108,732	85,776	\$ 22,956
4	615	Power	691,588	637,331	\$ 54,257
5	618	Other Volume Related Expenses	-	-	\$ -
6		Total volume related expenses	\$ 800,320	\$ 723,107	\$ 77,213
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	518,285	462,089	\$ 56,196
10	640	Materials	232,077	224,685	\$ 7,392
11	650	Contract Work	25,432	39,019	\$ (13,587)
12	660	Transportation Expense	141,559	115,228	\$ 26,331
13	664	Other Plant Maintenance Expenses	340,034	283,143	\$ 56,891
14		Total non-volume related expenses	\$ 1,257,387	\$ 1,124,164	\$ 133,223
15		Total plant operation and maintenance exp.	\$ 2,057,707	\$ 1,847,271	\$ 210,436
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	434,042	362,549	\$ 71,493
19	671	Management Salaries	251,500	236,500	\$ 15,000
20	674	Employee Pensions and Benefits	338,625	320,365	\$ 18,260
21	676	Uncollectible Accounts Expense	72	-	\$ 72
22	678	Office Services and Rentals	214,551	206,637	\$ 7,914
23	681	Office Supplies and Expenses	217,715	225,774	\$ (8,059)
24	682	Professional Services	319,466	489,381	\$ (169,915)
25	684	Insurance	148,489	83,779	\$ 64,710
26	688	Regulatory Compliance Expense	-	-	\$ -
27	689	General Expenses	160,132	133,399	\$ 26,733
28		Total administrative and general expenses	\$ 2,084,592	\$ 2,058,384	\$ 26,208
29	800	Expenses Capitalized - Credit (Optional)	-	-	\$ -
30	900	Clearing Accounts (Optional)	-	-	\$ -
31		Net administrative and general expense	\$ 2,084,592	\$ 2,058,384	\$ 26,208
32		Total Operating Expenses	\$ 4,142,299	\$ 3,905,655	\$ 236,644

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		18,779	\$ 18,779
3	408.2 Payroll taxes		97,108	\$ 97,108
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ -	\$ 115,887	\$ 115,887
6				
7	409 State corporate income tax		800	\$ 800
8	410 Federal corporate income tax		2,957	\$ 2,957
9	Total income taxes	\$ -	\$ 3,757	\$ 3,757
10				
11	Total	\$ -	\$ 119,644	\$ 119,644

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	5,953
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Depreciation adjustments	39,845
5	Charitable contributions	5,412
6	Penalty	148
7	State income tax expense	800
8	Prior year state income tax	(800)
9	Federal income tax expense	2,957
10	Federal NOL carryover	(40,230)
11	Contributions allowed	-
12	Federal tax net income	14,085
13	Computation of tax:	2,957
14		
15		
16		
17		

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	516,450	
2	Interest Income	131,802	
3			
4			
5	Total	\$ 648,252	\$ -

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	Auto Loan	3,704
4		
5		
6		
7		
8		
9		
10	Total	\$ 3,704

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	518,285	518,285		\$ 518,285
2	670	Office salaries	434,042	434,042		\$ 434,042
3	671	Management salaries	251,500	251,500		\$ 251,500
4						\$ -
5						\$ -
6		Total	1,203,827	\$ 1,203,827	\$ -	\$ 1,203,827

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? Answer: Yes: _____ No: <u> X </u> (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: <table style="width: 100%; margin-top: 5px;"> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">Amount</th> </tr> <tr> <td>(a) Charged to operating expenses</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>(b) Charged to capital amounts</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>(c) Charged to other account</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ _____</td> </tr> </table>			Amount	(a) Charged to operating expenses	\$ _____	(b) Charged to capital amounts	\$ _____	(c) Charged to other account	\$ _____	Total	\$ _____
	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: <table style="width: 100%; margin-top: 5px;"> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">Amount</th> </tr> <tr> <td>_____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ _____</td> </tr> </table>			Amount	_____	\$ _____	_____	\$ _____	_____	\$ _____	Total	\$ _____
	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) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	N/A								
2									
3									
4									
5									
WELLS								Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	See attached	D1 Schedule							
7									
8									
9									
10									
TUNNELS AND SPRINGS					FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	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) ²	
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>1 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			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		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	3
1 - in	1,841	1,858	365	349
1.5 - in	586	591	-	-
2 - in	150	152	72	42
3 - in	9	9	-	-
4 - in	19	19	-	-
8 - in	1	1	-	-
Other	-	-	-	-
Total	2,606	2,630	442	394

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	-	3
1 - in	1,858	2,207
- in	591	591
- in	152	194
- in	9	9
- in	19	19
- in	1	1
Other	-	-
Total	2,630	3,024

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								
	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	25,075	21,770	26,684	32,521	54,018	70,491	75,865	306,424
Commercial and Multi-residential	11,254	9,358	10,485	10,676	12,786	20,861	28,188	103,609
Large water users	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	1,683	1,096	1,359	2,766	5,825	9,592	13,753	36,075
Other	-	-	-	-	-	-	-	-
Total	38,012	32,225	38,529	45,963	72,628	100,944	117,806	446,108
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	68,849	57,943	51,245	33,084	26,697	237,819	544,243	492,206
Commercial and Multi-residential	14,349	13,525	12,752	11,176	11,027	62,829	166,438	147,380
Large water users	-	-	-	-	-	-	-	-
Public authorities	-	-	-	-	-	-	-	-
Irrigation	15,089	12,708	9,574	3,659	2,236	43,265	79,340	71,600
Other	-	-	-	-	-	-	-	-
Total	98,287	84,176	73,571	47,919	39,960	343,913	790,021	711,186

¹ 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 # CA1010001 (Fresno) - June 20,2019, System # 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

<p align="center">SCHEDULE D-9</p> <p align="center">Statement of Material Financial Interest</p>	
<p>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.</p> <p>N/A</p>	

[illegible]

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		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ N/A
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

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

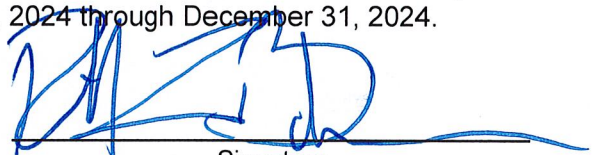
(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

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, 2024 through December 31, 2024.

President
Title (Please Print)



Signature

559-255-0324
Telephone Number

4/30/25
Date

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2024 Schedule D-1

System No. CA1010001 (Fresno)

Location	No.	Size (in)	Water Depth (ft)	Pump Capacity (GPM)	Annual Quantities (gallons)
Tyler Ave	2	12	105	362	0
Caesar/Platt	4a	16	140	1,594	450,643,267
Minnewawa	6	12	106	300	56,546,099
Willow Ave	7	12	104	186	0
Belmont Ave (Minnewawa & DeWitt)	8	6	107	250	20,453,610
Belmont Ave (between Peach & Helm)	8a	11	108	784	0
Balch	9	8	107	180	89,123,660
Kings Canyon	10	6	116	187	84,471,470
Peach Ave	11	12	109	396	18,664,612
Illinois	12	14	109	300	64,235,071
Argyle	13a	14	125	760	0
Helm Ave	14	14	109	680	0
Olive Ave	15a	16	122	1,706	0
Platt & Tulare	16	16	118	1,965	101,306,713

System No. CA2010009 (Rolling Hills)

Location	No.	Size (in)	Water Depth (ft)	Pump Capacity (GPM)	Annual Quantities (gallons)
Highway 41/Rolling Hills Dr	2	16	212	445	55,884,800
Dawn Ave	3	16	247	435	17,748,000
10816 Highway 41	4	16	250	400	62,958,449