

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

CLASS B and C  
WATER UTILITIES

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

2025  
ANNUAL REPORT  
OF

Bakman Water Company

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Bakman Water Company

---

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

---

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

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93747  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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## GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. Fiscal year reports will not be accepted.

**GENERAL INFORMATION**

1. Name under which utility is doing business: \_\_\_\_\_

2. Official mailing address, Phone Number, and Email: \_\_\_\_\_

3. Name and title of person to whom correspondence should be addressed to: Richard Tim Bakman, President  
Email: [tim@bakmanwater.com](mailto: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  
Address: N/A  
Email: 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 Shay 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: N/A Date: N/A  
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 # 05-01972  
Sean Ray, T4 # 42537, D3 # 49856  
Luis Briseno, Jr, D2 # 37880, T2 # 43054  
Jared Parker, D3 # 53647, T2 # 45360  
Guadalupe Arellano, D3 # 53931, T2 # 46955, Backflow Prevention Tester # 05-2502450  
Dylan Lerner, D3 # 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, Fresno CA 93711  
Email address of firm or consultant: [aschmidt@cassabonfung.com](mailto:aschmidt@cassabonfung.com)  
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 2025

Name of Utility: Bakman Water Company Telephone: 559-255-03254

Person Responsible for this Report: Richard Tim Bakman

	<b>Jan. 1</b>	<b>Dec. 31</b>	<b>Average</b>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 20,385,993	\$ 23,173,350	\$ 21,779,672
2 Accumulated Depreciation/Amortization	(7,382,713)	(7,799,452)	(7,591,083)
3 Net Utility Plant	13,003,280	15,373,898	14,188,589
4 Advances for Construction	-	-	-
5 Contributions in Aid of Construction	13,004,074	13,076,121	13,040,098
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
10 <b>CAPITALIZATION</b>			
11 Common Stock	67,100	67,100	67,100
12 Preferred Stock	-	-	-
13 Retained Earnings	(732,849)	(855,678)	(794,264)
14 Total Corporate Capital and Retained Earnings	(545,710)	(668,539)	(607,125)
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	65,569	126,531	96,050

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: Bakman Water Company

Telephone: 559-255-0324

**INCOME/EXPENSES DATA**

	Annual Amount
1 Operating Revenues	\$ 3,773,154
2 Operating Expenses	3,877,883
3 Depreciation	118,171
4 SDWBA Loan Amortization Expense	-
5 Taxes	133,873
6 Utility Operating Income	(356,773)
7 Non-Utility Income	261,646
8 Interest Expense	13,616
9 Net Income	(122,829)

**OPERATING EXPENSES DATA**

12 Purchased Water	134,873
13 Power	665,859
14 Other Volume Related Expenses	-
15 Non-Volume Related Expenses	1,109,489
16 Administrative and General Expenses	1,967,662

**OTHER DATA**

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u>			
21			
22 Metered Service Connections	3,023	3,033	3,028
23 Flat Rate Service Connections	441	436	439
24 Total Active Service Connections	3,464	3,469	3,467

**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 2025:

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	9,927,112	8,853,471
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	396,865	396,865
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	7,212,559	4,484,559
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	348,768	345,003
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	5,288,046	6,306,095
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		\$ 23,173,350	\$ 20,385,993
14.1	108	Accumulated Depreciation of Water Plant	A-3	(6,112,511)	(5,881,500)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(396,865)	(396,865)
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	(1,290,076)	(1,104,348)
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (7,799,452)	\$ (7,382,713)
19.1		Net Utility Plant		\$ 15,373,898	\$ 13,003,280
20.1					
21.1		<b>INVESTMENTS</b>			
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	-	-
27.1		Total Investments		\$ -	\$ -
28.1					
29.1		<b>CURRENT AND ACCRUED ASSETS</b>			
30.1	131	Cash	A-6	(2,961,836)	(1,274,004)
31.1	132	Cash - Special Deposits	A-7	9,516,073	9,475,497
32.1	141	Accounts Receivable - Customers	A-8	74,872	158,027
33.1	142	Receivables from Affiliated Companies	A-9	511,162	170,571
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	233,597	267,431
37.1		Total current and accrued assets		\$ 7,401,618	\$ 8,825,272
38.1					
39.1	180	Deferred Charges	A-13	2,134,972	1,742,927
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41.1					
42.1		<b>Total Assets and Other Debits</b>		\$ 24,910,488	\$ 23,571,479

**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	-	-
5.2	211	Other Paid-in Capital	A-19	120,039	120,039
6.2	215	Retained Earnings	A-20	(855,678)	(732,849)
7.2		Total corporate capital and retained earnings		\$ (668,539)	\$ (545,710)
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	126,531	65,569
14.2					
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16.2	230	Payables to Affiliated Companies	A-23	1,020	5,290
17.2	231	Accounts Payable	A-24	278,589	366,867
18.2	232	Short-term Notes Payable	A-25	42,276	170,119
19.2	233	Customer Deposits	A-26	-	-
20.2	236	Taxes Accrued	A-27	-	2,673
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	10,500	23,296
23.2		Total current and accrued liabilities		\$ 332,385	\$ 568,245
24.2					
25.2		<b>DEFERRED CREDITS</b>			
26.2	252	Advances for Construction	A-30	-	-
27.2	253	Other Credits	A-31	15,563,971	13,700,714
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		\$ 15,563,971	\$ 13,700,714
32.2					
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34.2	265	Contributions in Aid of Construction	A-35	13,076,121	13,004,074
35.2	272	Accumulated Amortization of Contributions	A-36	(3,519,981)	(3,221,413)
36.2		Net Contributions in Aid of Construction		\$ 9,556,140	\$ 9,782,661
37.2		<b>Total Liabilities and Other Credits</b>		\$ 24,910,488	\$ 23,571,479

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	8,853,471	1,073,641	-	-	\$ 9,927,112
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	396,865	-	-	-	\$ 396,865
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	4,484,559	2,728,000	-	-	\$ 7,212,559
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	345,003	3,765	-	-	\$ 348,768
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	6,306,095	2,262,916	-	(3,280,965)	\$ 5,288,046
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 20,385,993</b>	<b>\$ 6,068,322</b>	<b>\$ -</b>	<b>\$ (3,280,965)</b>	<b>\$ 23,173,350</b>

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

A Other debit is from the completion and capitalization of construction work in progress item in 2025.

**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	97,135	-	-	-	\$ 97,135
3	303	Land	257,502	-	-	-	\$ 257,502
4		Total non-depreciable plant	\$ 354,637	\$ -	\$ -	\$ -	\$ 354,637
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	24,910	-	-	-	\$ 24,910
8	307	Wells	1,992,993	187,340	-	-	\$ 2,180,333
9	311	Pumping Equipment	1,143,264	-	-	-	\$ 1,143,264
10	317	Other Water Source Plant	25,552	-	-	-	\$ 25,552
11	320	Water Treatment Plant	-	-	-	-	\$ -
12	330	Reservoirs, Tanks and Standpipes	35,950	649,692	-	-	\$ 685,642
13	331	Water Mains	2,801,501	-	-	-	\$ 2,801,501
14	333	Services and Meter Installations	942,611	65,325	-	-	\$ 1,007,936
15	334	Meters	441,753	-	-	-	\$ 441,753
16	335	Hydrants	150,152	6,207	-	-	\$ 156,359
17	339	Other Equipment	260,094	-	-	-	\$ 260,094
18	340	Office Furniture and Equipment	102,263	-	-	-	\$ 102,263
19	341	Transportation Equipment	577,791	165,077	-	-	\$ 742,868
20		Total depreciable plant	\$ 8,498,834	\$ 1,073,641	\$ -	\$ -	\$ 9,572,475
21		<b>Total water plant in service</b>	<b>\$ 8,853,471</b>	<b>\$ 1,073,641</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,927,112</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	-	-	-	-	\$ -
3	303	Land	-	-	-	-	\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	-	-	-	-	\$ -
8	307	Wells	110,508	-	-	-	\$ 110,508
9	311	Pumping Equipment	14,683	-	-	-	\$ 14,683
10	317	Other Water Source Plant	-	-	-	-	\$ -
11	320	Water Treatment Plant	-	-	-	-	\$ -
12	330	Reservoirs, Tanks and Sandpipes	69,865	-	-	-	\$ 69,865
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	\$ 396,865	\$ -	\$ -	\$ -	\$ 396,865
21		<b>Total water plant in service</b>	\$ 396,865	\$ -	\$ -	\$ -	\$ 396,865

\* 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	1,201,155	-	-	-	\$ 1,201,155
4		Total non-depreciable plant	\$ 1,201,155	\$ -	\$ -	\$ -	\$ 1,201,155
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	-	-	-	-	\$ -
8	307	Wells	378,576	-	-	-	\$ 378,576
9	311	Pumping Equipment	-	-	-	-	\$ -
10	317	Other Water Source Plant	-	-	-	-	\$ -
11	320	Water Treatment Plant	-	-	-	-	\$ -
12	330	Reservoirs, Tanks and Sandpipes	-	2,728,000	-	-	\$ 2,728,000
13	331	Water Mains	-	-	-	-	\$ -
14	333	Services and Meter Installations	-	-	-	-	\$ -
15	334	Meters	2,904,828	-	-	-	\$ 2,904,828
16	335	Hydrants	-	-	-	-	\$ -
17	339	Other Equipment	-	-	-	-	\$ -
18	340	Office Furniture and Equipment	-	-	-	-	\$ -
19	341	Transportation Equipment	-	-	-	-	\$ -
20		Total depreciable plant	\$ 3,283,404	\$ 2,728,000	\$ -	\$ -	\$ 6,011,404
21		<b>Total water plant in service</b>	\$ 4,484,559	\$ 2,728,000	\$ -	\$ -	\$ 7,212,559

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

**SCHEDULE A-1d**  
**Account 103 - Water Plant Held for Future Use**

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10	Total			\$ -

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

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

**SCHEDULE A-3**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	5,881,500	396,865	1,104,348		
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	112,840	-	185,728	-	-
4	(b) Charged to Account 403	118,171	-	-	-	-
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	\$ 231,011	\$ -	\$ 185,728	\$ -	\$ -
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	\$ 6,112,511	\$ 396,865	\$ 1,290,076	\$ -	\$ -
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):					N/A
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	23,439	264	-	-	\$ 23,703
2	307	Wells	1,345,891	91,664	-	-	\$ 1,437,555
3	311	Pumping Equipment	1,052,451	41,146	-	-	\$ 1,093,597
4	317	Other Water Source Plant	52,202	2,079	-	-	\$ 54,281
5	320	Water Treatment Plant	-	-	-	-	\$ -
6	330	Reservoirs, Tanks and Standpipes	40,854	77,192	-	-	\$ 118,046
7	331	Water Mains	2,633,759	18,040	-	-	\$ 2,651,799
8	333	Services and Meter Installations	645,698	22,201	-	-	\$ 667,899
9	334	Meters	1,073,398	123,270	-	-	\$ 1,196,668
10	335	Hydrants	134,722	1,236	-	-	\$ 135,958
11	339	Other Equipment	107,026	14,890	-	-	\$ 121,916
12	340	Office Furniture and Equipment	82,231	2,743	-	-	\$ 84,974
13	341	Transportation Equipment	191,042	22,014	-	-	\$ 213,056
14		Total	\$ 7,382,713	\$ 416,739	\$ -	\$ -	\$ 7,799,452

**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			
2			
3			
4			
5	Total	\$ -	\$ -

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	3,360	1,990
2	131.2 Cash in Bank	(1,277,364)	(2,963,826)
3			
4			
5	Total	\$ (1,274,004)	\$ (2,961,836)

**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	Cash - Special Deposits	9,475,497	9,516,073
4			
5	Total	\$ 9,475,497	\$ 9,516,073

**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	158,027	74,872
2			
3			
4			
5	Total	\$ 158,027	\$ 74,872

**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	Receivables from Affiliated Companies	170,571	511,162
2			
3			
4			
5	Total	\$ 170,571	\$ 511,162

**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	\$ -

<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	Other Current Receivables	267,431	232,326
2	Prepaid State Income Tax	-	371
3	Employee Advance	-	900
4			
5	Total	\$ 267,431	\$ 233,597

<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	Deferred Charges	1,742,927	2,134,972
2			
3			
4			
5	Total	\$ 1,742,927	\$ 2,134,972

<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	
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	\$ -

<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	(732,849)
2	Add: Credits	-
3	Net income	-
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total Credits	\$ -
7		
8	Less: Debits	
9	Net losses	(122,829)
10	Prior period adjustments	-
11	Dividend appropriations - preferred stock	-
12	Dividend appropriations - common stock	-
13	Other debits (detail)	-
14	Total Debits	(122,829)
15	Balance end of year	\$ (855,678)

**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	33,920	23,654	2.99%	-	-
2	Auto Loan	6/17/23	1/31/25	51,768	41,062	2.90%	-	-
3	Auto Loan	12/31/25	4/15/29	-	104,091	6.24%	-	-
4	Current Portion of Auto Loans			(20,119)	(42,276)			
5								
6								
7								
8	Total			\$ 65,569	\$ 126,531		\$ -	\$ -

**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	Payable to Affiliated Companies	5,290	1,020	0.00%	-	-
2						
3						
4						
5						
6						
7	Total	\$ 5,290	\$ 1,020		\$ -	\$ -

**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	366,867	278,589
2			
3			
4			
5	Total	\$ 366,867	\$ 278,589

**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%	-	-
2	Current Portion of Auto Loans			20,119	42,276			
3								
4								
5								
6								
7								
8			Total	\$ 170,119	\$ 42,276		\$ -	\$ -

**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	886	-
2	Federal Income Tax	1,787	-
3			
4			
5	Total	\$ 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	7,000	10,500
2	Payroll Withholding Liabilities	16,296	-
3			
4			
5	Total	\$ 23,296	\$ 10,500

**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	Water Contamination Proceeds	11,957,787	13,428,999
2	Balancing & Memorandum Accounts	1,742,927	2,134,972
3			
4			
5	Total	\$ 13,700,714	\$ 15,563,971

**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	\$ 13,004,074	6,011,405	1,201,155	5,627,064	164,450
2	Add:					
3	Contributions received during year	\$ 72,047	516	-	71,531	
4	Other credits	\$ -	-	-	-	
5	Total credits	\$ 72,047	\$ 516	\$ -	\$ 71,531	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -	-	-		
9	Other debits	\$ -	-	-		
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 13,076,121	\$ 6,011,921	\$ 1,201,155	\$ 5,698,595	\$ 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	3,221,413
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	112,840
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	185,728
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 298,568
8	Deduct:	
10	Other credits	-
12	Balance end of year	\$ 3,519,981

**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	3,773,154
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	3,877,883
6	403	Depreciation Expense	A-3	118,171
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	133,073
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	-
11		Total operating revenue deductions		\$ 4,129,927
12		Total utility operating income		\$ (356,773)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	261,646
16	426	Miscellaneous Non-Utility Expense	B-5	14,086
17	427	Interest Expense (excluding SDWBA)	B-6	13,616
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ 233,944
20		<b>Net income / &lt;Loss&gt;</b>		\$ (122,829)

**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	295,589	294,106	\$ 1,483
4	460.2	Commercial and Miscellaneous	1,186,751	1,180,373	\$ 6,378
5	460.3	Large Water Users	-	-	\$ -
6	460.4	Safe Drinking Water Bond Surcharge	-	-	\$ -
7	460.5	Other Unmetered Revenue	2,223	1,711	\$ 512
8		Subtotal	\$ 1,484,563	\$ 1,476,190	\$ 8,373
9					
10	462	Fire protection and hydrant revenue			
11	462.1	Public Fire Protection	30,308	30,308	\$ -
12	462.2	Private Fire Protection	170,173	163,013	\$ 7,160
13		Subtotal	\$ 200,481	\$ 193,321	\$ 7,160
14					
15	465	Irrigation revenue	210,202	207,535	\$ 2,667
16					
17	470	Metered water revenue			
18	470.1	Residential, Single-family, Multiple Dwelling Units	1,461,245	1,453,045	\$ 8,200
19	470.2	Commercial and Multi-residential Master Metered	360,778	368,599	\$ (7,821)
20	470.3	Large Water Users	-	-	\$ -
21	470.4	Safe Drinking Water Bond Surcharge	-	-	\$ -
22	470.5	Other Metered Revenues	13,680	13,335	\$ 345
23		Subtotal	\$ 1,835,703	\$ 1,834,979	\$ 724
24		Total water service revenues	\$ 3,730,949	\$ 3,712,025	\$ 18,924
25					
26	480	Other water revenue	42,205	26,165	\$ 16,040
27		Total Operating Revenues	\$ 3,773,154	\$ 3,738,190	\$ 34,964

**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	134,873	108,732	\$ 26,141
4	615	Power	665,859	691,588	\$ (25,729)
5	618	Other Volume Related Expenses	-	-	\$ -
6		Total volume related expenses	\$ 800,732	\$ 800,320	\$ 412
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	507,065	515,024	\$ (7,959)
10	640	Materials	110,657	222,537	\$ (111,880)
11	650	Contract Work	31,623	25,432	\$ 6,191
12	660	Transportation Expense	168,545	140,619	\$ 27,926
13	664	Other Plant Maintenance Expenses	291,599	430,334	\$ (138,735)
14		Total non-volume related expenses	\$ 1,109,489	\$ 1,333,946	\$ (224,457)
15		Total plant operation and maintenance exp.	\$ 1,910,221	\$ 2,134,266	\$ (224,045)
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	290,282	303,042	\$ (12,760)
19	671	Management Salaries	387,937	382,500	\$ 5,437
20	674	Employee Pensions and Benefits	354,984	338,625	\$ 16,359
21	676	Uncollectible Accounts Expense	21,365	72	\$ 21,293
22	678	Office Services and Rentals	147,753	122,031	\$ 25,722
23	681	Office Supplies and Expenses	191,789	217,715	\$ (25,926)
24	682	Professional Services	271,900	319,466	\$ (47,566)
25	684	Insurance	149,245	148,489	\$ 756
26	688	Regulatory Compliance Expense	39,354	26,165	\$ 13,189
27	689	General Expenses	113,053	160,132	\$ (47,079)
28		Total administrative and general expenses	\$ 1,967,662	\$ 2,018,237	\$ (50,575)
29	800	Expenses Capitalized - Credit (Optional)		-	\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 1,967,662	\$ 2,018,237	\$ (50,575)
32		Total Operating Expenses	\$ 3,877,883	\$ 4,152,503	\$ (274,620)

**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	36,752	-	\$ 36,752
3	408.2 Payroll taxes	96,321	-	\$ 96,321
4	408.3 Other taxes and licenses	-	-	\$ -
5	Total taxes other than income taxes	\$ 133,073	\$ -	\$ 133,073
6				
7	409 State corporate income tax	800	-	\$ 800
8	410 Federal corporate income tax	-	-	\$ -
9	Total income taxes	\$ 800	\$ -	\$ 800
10				
11	Total	\$ 133,873	\$ -	\$ 133,873

**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	(122,829)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Depreciation adjustments	(102,811)
5	Political contributions	6,000
6	Charitable contributions	5,815
7	Penalties	1,599
8	Current year state income tax expense	800
9	Prior year state income tax	(800)
10	Taxable Contributions in Aid of Construction	61,280
11	Service Meters under de minimis threshold	(5,575)
12	Contributions allowed	-
13	Federal tax net income	\$ (156,521)
14	Computation of tax:	-

**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	252,028	14,086
2	Interest Income	9,618	-
3			
4			
5	Total	\$ 261,646	\$ 14,086

**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 Loans	13,616
4		
5		
6		
7		
8		
9		
10	Total	\$ 13,616

**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	507,065	507,065	-	\$ 507,065
2	670	Office salaries	290,282	290,282	-	\$ 290,282
3	671	Management salaries	387,937	387,937	-	\$ 387,937
4						\$ -
5						\$ -
6		Total	1,185,284	\$ 1,185,284	\$ -	\$ 1,185,284

**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: <input checked="" type="checkbox"/> 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			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs	N/A		
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs	N/A		
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	2	932,000	Rolling Hills 330,000 / Fancher Creek 502,000
12	Concrete			(Bolted Steel / Epoxy Coated)
13	Total	2	932,000	

### 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 state otherwise)

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 state otherwise)

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	42,914
22	Total	-	-	100	-	615	31,973	-	236,057	111,985

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	-	32,498	-	-	-	-	-	-	85,357
34	Total	4,400	32,518	-	100	-	-	-	-	417,748

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	Residential	2,404	2,411	380
Commercial	105	111	60	61
Industrial	1	1	-	-
Public authorities	-	-	-	-
Irrigation	120	117	1	1
Other (specify)	-	-	-	-
Agriculture	-	-	-	-
Subtotal	2,630	2,640	441	436
Private fire connections	171	171	-	-
Public fire hydrants	222	222	-	-
Total	3,023	3,033	441	436

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	1,858	2,222
1.5 - in	595	595
2 - in	158	225
3 - in	9	9
4 - in	19	19
8 - in	1	1
Other	-	-
Total	2,640	3,076

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										
Classification	During Current Year							Subtotal		
	January	February	March	April	May	June	July			
Residential	29,652	24,623	28,419	39,498	59,733	66,146	70,833	318,904		
Commercial	15,859	8,765	10,102	12,130	13,351	13,525	14,554	88,286		
Industrial	-	-	-	-	-	-	-	-		
Public authorities	-	-	-	-	-	-	-	-		
Irrigation	1,543	1,487	2,420	5,093	9,023	10,967	12,402	42,935		
Other (specify)										
Total	47,054	34,875	40,941	56,721	82,107	90,638	97,789	450,125		
	During Current Year							Subtotal	Total	Total Prior Year
	August	September	October	November	December					
Residential	75,883	55,726	41,396	30,097	26,378	229,480	548,384	544,243		
Commercial	15,187	13,621	12,075	10,693	11,013	62,589	150,875	166,438		
Industrial	-	-	-	-	-	-	-	-		
Public authorities	-	-	-	-	-	-	-	-		
Irrigation	12,228	10,429	6,309	3,350	2,477	34,793	77,728	79,340		
Other (specify)	-	-	-	-	-	-	-	-		
Total	103,298	79,776	59,780	44,140	39,868	326,862	776,987	790,021		

Total acres irrigated: N/A

Total population served: 17,865





## 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, 2025 through December 31, 2025.

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

  
\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
4/30/26  
Date

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# 2025 Schedule D-1

## System No. CA1010001 (Fresno)

Location	No.	Size (in)	Water Depth (ft)	Pump Capacity (GPM)	Annual Quantities (gallons)
Tyler Ave	2	12	104	362	0
Caesar/Platt	4a	16	129	1,594	471,743,050
Minnewawa	6	12	105	300	1,373,413
Willow Ave	7	12	103	186	0
Belmont Ave (Minnewawa & DeWitt)	8	6	105	250	0
Belmont Ave (between Peach & Helm)	8a	11	107	1,000	1,026,502
Balch	9	8	109	180	66,654,750
Kings Canyon	10	6	118	187	85,522,740
Peach Ave	11	12	107	396	18,418,590
Illinois	12	14	109	300	42,896,744
Argyle	13a	14	124	760	0
Helm Ave	14	14	108	680	0
Olive Ave	15a	16	122	1,706	0
Platt & Tulare	16	16	117	1,965	190,927,567

S. Ray 04/01/26

## 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	440	64,486,500
Dawn Ave	3	16	247	300	11,119,120
10816 Highway 41	4	16	250	400	50,846,335

S. Pickens 04/01/26