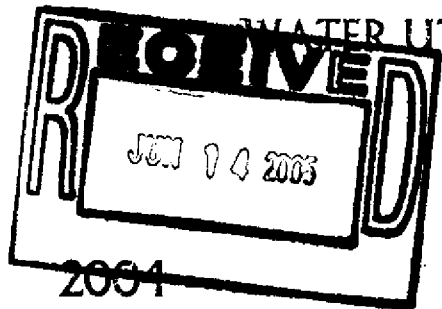


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REC'D
PUBLIC UTILITIES COMM.
STATE OF CALIF.

Received	_____
Examined	05 JAN 13 PM 4:06

CLASS B and C
WATER UTILITIES



U# _____

2004
ANNUAL REPORT
OF

HILLVIEW WATER COMPANY

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

P.O. BOX 2269	OAKHURST, CA 93644
(OFFICIAL MAILING ADDRESS)	ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9. This report must cover a calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

2120 MAIN STREET, SUITE 265
HUNTINGTON BEACH, CALIFORNIA 92648

MATT A. PEASLEY, CPA
CHRISTIAN L. ALDINGER, CPA

(714) 536-4418
FAX (714) 536-2039

ACCOUNTANT'S COMPILATION REPORT

June 7, 2005

Hillview Water Company
P.O. Box 2269
Oakhurst, CA 93644

We have compiled the balance sheets of Hillview Water Company as of December 31, 2004 and 2003, and the related income statement for the year ended December 31, 2004, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information included on pages 4 (Schedule A-1) through 14 (Schedule A-17), pages 16 (Schedule B-1) through 20 (Schedule C-2), and pages 2 through 5 of Selected Financial Data - Class A, B, C, and D Water Companies 2004, and Class B, C, and D Water Companies Safe Drinking Water Bond Act Data.

Our compilation was limited to presenting, in the form prescribed by the Public Utilities Commission of the State of California, information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Utilities Commission of the State of California, which differ from U.S. generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

The supplementary information contained on page 1 (General Information) and page 20 (Schedule C-3) through page 24 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

We are not independent with respect to Hillview Water Company, Inc.

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION



Matt A. Peasley
Certified Public Accountant

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instruction below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

**SELECTED FINANCIAL DATA - CLASS A, B, C, AND D WATER COMPANIES
2004**

NAME OF UTILITY: HILLVIEW WATER COMPANY

PHONE: 559-683-4322

PERSON RESPONSIBLE FOR THIS REPORT ROGER FORRESTER

(Prepared from Information in the 2004 Annual Report)

BALANCE SHEET DATA

	Jan. 1, 2004	Dec. 31, 2004	Average
1 Intangible Plant	1,961	1,961	1,961
2 Land	125,494	125,494	125,494
3 Depreciable Plant	5,840,855	6,143,795	5,992,325
4 Gross Plant In Service	5,968,310	6,271,250	6,119,780
5 Less: Accum. Depreciation	(2,169,460)	(2,323,691)	(2,246,576)
6 Net Water Plant In Service	3,798,850	3,947,559	3,873,204
Water Plant Held for Future Use	0	0	0
8 Construction Work In Progress	299,232	243,870	271,551
9 Materials and Supplies	60,564	59,850	60,207
10 Less: Advances for Construct.	(158,928)	(156,456)	(157,692)
11 Contrib. in Aid of Constr.	(1,687,648)	(1,829,558)	(1,758,603)
12 Accum. Deferred Inc. Tax Credits	322,081	295,255	308,668
13 Net Plant Investment	2,634,151	2,560,520	2,597,335

CAPITALIZATION

14 Common Stock	49,500	49,500	49,500
15 Proprietary Capital (Ind. or Part)	0	0	0
16 Paid-in Capital	273,062	273,062	273,062
17 Retained Earnings	(414,642)	(375,789)	(395,216)
18 Common Equity (14 through 17)	(92,080)	(53,227)	(72,654)
19 Preferred Stock	0	0	0
20 Long-Term Debt	1,394,989	1,390,725	1,392,857
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 thru 21)	1,302,909	1,337,498	1,320,204

**SELECTED FINANCIAL DATA - CLASS A, B, C, AND D WATER COMPANIES
2004**

NAME OF UTILITY: HILLVIEW WATER COMPANY

PHONE: 559-683-4322

INCOME STATEMENT	<u>Annual Amount</u>
23 Unmetered Water Revenue	242
24 Fire Protection Revenue	16,740
25 Irrigation Revenue	0
26 Metered Water Revenue	1,011,496
27 Total Operating Revenue	<u>1,028,478</u>
28 Total Operating Expenses	697,811
29 Depreciation Expense (Composite Rate 3.25%)	63,151
30 Amortization and Property Losses	(36,970)
31 Property Taxes	23,131
32 Taxes Other Than Income Taxes	21,687
33 Total Operating Rev. Deductions Before Taxes	<u>768,810</u>
34 Calif. Corp. Franchise Tax	800
35 Fed. Corporate Income Tax	26,826
36 Total Operating Revenue Deduction After Taxes	<u>796,436</u>
37 Net Operating Income/(Loss)(Calif. Water Operations)	232,042
38 Other Oper. and Nonoper. Inc/Exp. - Net (Excl. Interest Exp.)	8,813
39 Income Available for Fixed Charges	<u>240,855</u>
40 Interest Expense	<u>(172,500)</u>
41 Net Income/(Loss) Before Dividends	68,355
42 Preferred Stock Dividends	0
43 Net Income (Loss) Available for Common Stock	<u>68,355</u>

OTHER DATA

44 Refunds of Advances for Construction	2,472
45 Total Payroll Charged to Operating Expenses	<u>254,899</u>
46 Purchased Water	0
47 Power	<u>163,552</u>

Active Serv. Connections(Excl. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections	1,383	1,384	1,384
49 Flat Rate Service Connections	0	0	0
50 Total Active Service Connections	<u>1,383</u>	<u>1,384</u>	<u>1,384</u>

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information related to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period.

1 Current Fiscal Agent:

**Original SDWBA loan was refinanced in 1995: replaced with CoBank loan.
New DWR loan is still in process - final payment and repayment schedule not yet determined.**

Name: _____
Address: _____
Phone Number: _____
Date Hired: _____

2 Former Fiscal Agent:

Name: _____
Address: _____
Phone Number: _____
Date Hired: _____

3 Total surcharge collected from customers during the 12 month reporting period

\$ _____

4 Summary of bank account activity showing:

Balance at beginning of year	\$ _____	0
Deposits during the year	_____	0
Withdrawals made for loan payments	_____	0
Other withdrawals from this account	_____	
Balance at end of year	_____	0

5 Account information:

Bank name: _____
Account Number: _____
Date Opened: _____

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA (continued)**

6 Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	1,452				1,452
3	303	Land					0
4		Total non depreciable plant	1,452	0	0	0	1,452
5		DEPRECIABLE PLANT					0
6	304	Structures					0
7	307	Wells	57,890				57,890
8	317	Other water source plant					0
9	311	Pumping equipment	37,569				37,569
10	320	Water treatment plant	13,888				13,888
11	330	Reservoirs, tanks & sandpipes	97,512				97,512
12	331	Water mains	341,344				341,344
13	333	Services and meter install	10,910				10,910
14	334	Meters					0
15	335	Hydrants					0
16	339	Other equipment					0
17	340	Office furniture and equipment					0
18	341	Transportation equipment					0
19		Total depreciable plant	559,113	0	0	0	559,113
20		Total water plant in service	560,565	0	0	0	560,565

GENERAL INFORMATION

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

2. Official mailing address: P.O. Box 2269 Oakhurst, CA 93644

3. Name and title of person to whom correspondence should be addressed: Roger L. Forrester Telephone: (559) 683-4322

4. Address where accounting records are maintained: 40312 Greenwood Way, Oakhurst, CA 93644

5. Service Area: (Refer to district reports if applicable): Oakhurst, CA and portions of Coarsegold and Raymond, CA

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: Roger Forrester Address: same as above Telephone: (559) 683-4322

7. OWNERSHIP. Check and fill in appropriate line: [] Individual (name of owner) [] Partnership (name of partner) [] Partnership (name of partner) [] Partnership (name of partner) [x] Corporation (corporate name): Hillview Water Company Organized under laws of (state) California Date: 7/28/78

Principal Officers: (Name) Roger Forrester (Title) President (Name) Jerry Moore (Title) CFO (Name) (Title) (Name) (Title)

8. Names of associated companies: NA none

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: none Date: Date: Date:

10. Use the space below for supplementary information or explanations concerning this report: none

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

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	4	6,271,250	5,968,310
3	103	Water plant held for future use	5	0	
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress		243,870	299,232
6		Total utility plant		6,515,120	6,267,542
7	106	Accumulated depreciation of water plant	6	(2,323,691)	(2,169,460)
8	114	Water plant acquisition adjustments			
9		Total amortization and adjustments		(2,323,691)	(2,169,460)
10		Net utility plant		4,191,429	4,098,082
11		INVESTMENTS			
12	121	Non-utility property and other assets	5	0	0
13	122	Accumulated depreciation of non-utility property	6	0	0
14		Net non-utility property		0	0
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments		0	0
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		(168)	(97)
20	132	Special accounts		559,139	46,330
21	141	Accounts receivable - customers		102,252	108,712
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts		(1,130)	(1,130)
24	151	Materials and supplies		59,850	60,564
25	174	Other current assets	7	65,240	18,809
26		Total current and accrued assets		785,183	233,188
27	180	Deferred Charges		107,539	611,340
28		Total assets and deferred charges		5,084,151	4,942,610

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year ©	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	49,500	49,500
3	204	Preferred stock	9	0	0
4	211	Other paid-in capital	9	273,062	273,062
5	215	Retained Earnings	10	(375,789)	(414,642)
6		Total corporate capital and retained earnings		(53,227)	(92,080)
7		PROPRIETARY CAPITAL			
8	218	Proprietary Capital	10	0	0
9	218.1	Proprietary drawings	10		
10		Total Proprietary Capital		0	0
11		LONG-TERM DEBT			
12	224	Long term debt	11	1,316,278	1,332,334
13	225	Advances from associated companies	12	0	0
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		445,356	314,335
16	232	Short term notes payable		841,105	833,795
17	233	Customer deposits		17,242	12,154
18	235	Payables to associated companies	12	0	0
19	236	Accrued taxes		0	0
20	237	Accrued interest		52,215	22,873
21	241	Other current liabilities	13	73,963	297,326
22		Total current and accrued liabilities		1,429,881	1,480,483
23		DEFERRED CREDITS			
24	252	Advances for construction	13	99,580	106,264
25	253	Other credits		757,336	750,042
26	255	Accumulated deferred investment tax credits	13	15,611	17,551
27	282	Accumulated deferred income taxes-ACRS depreciation	13	0	0
28	283	Accumulated deferred income taxes-other	13	(310,866)	(339,632)
29		Total deferred credits		561,661	534,225
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	3,265,973	2,982,099
32	272	Accumulated amortization of contributions		(1,436,415)	(1,294,451)
33		Net contributions in aid of construction		1,829,558	1,687,648
34		Total liabilities and other credits		5,084,151	4,942,610

SCHEDULE A-1
Account No. 100-Utility Plant

Line	Acct	Account	Balance Beginning of Year	Plant Additions During Year	Plant Retirements During Year	Other Debits or (Credits)	Balance End of Year
1	101	Water plant in service	5,968,310	342,417	39,477	0	6,271,250
2	103	Water plant held for future use					0
3	104	Water plant purchased or sold					0
4	105	Construction work in progress-water plant	299,232	(55,362)			243,870
5	114	Water plant acquisition adjustments					0
6		Total utility plant	6,267,542	287,055	39,477	0	6,515,120

SCHEDULE A-1a
Account No. 101-Water Plant in Service

Line No.	Acct No.	Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	1,961				1,961
3	303	Land	125,494				125,494
4		Total non-depreciable plant	127,455	0	0	0	127,455
5		DEPRECIABLE PLANT					
6	304	Structures	95,326				95,326
7	307	Wells	291,494	145,782			437,276
8	317	Other water source plant					0
9	311	Pumping equipment	541,118	34,926	15,739		560,305
10	320	Water treatment plant	264,827	614			265,441
11	330	Reservoirs, tanks and standpipes	699,265	45,113			744,378
12	331	Water mains	2,818,027	33,032	2,483		2,848,576
13	333	Services and meter installations	325,476	6,999	257		332,218
14	334	Meters	151,830	1,583	362		153,051
15	335	Hydrants	299,756				299,756
16	339	Other equipment	121,740	40,194			161,934
17	340	Office furniture and equipment	100,271	3,617			103,888
18	341	Transportation equipment	131,725	30,557	20,636		141,646
19		Total depreciable plant	5,840,855	342,417	39,477	0	6,143,795
20		Total water plant in service	5,968,310	342,417	39,477	0	6,271,250

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (d)	Balance End of Year (e)
1				
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10	Total			0

SCHEDULE A-2
Account No. 121 - Non-utility Property and Other Assets

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2	NONE	
3		
4		
5		
6		
7		
8		
9		
10	Total	0

SCHEDULE A-3
Accounts Nos. 108 and 122-Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 122
		Water Plant (b)	SDWBA Loans (c)	Non-utility Property (d)
1	Balance in reserves at beginning of year	1,857,156	312,304	0
2	Add: Credits to reserves during year			
3	(a) Charged to Account No.403(Footnote1)	63,151		
4	(b) Charged to Account No. 272	104,994		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered	400		
7	(e) All other credits(Footnote2)		29,502	
8	Total credits	168,545	29,502	0
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	39,477		
11	(b) Cost of removal	4,339		
12	(b) All other debits(Footnote3)			
13	Total debits	43,816	0	0
14	Balance in reserve at end of year	1,981,885	341,806	0
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:			
16				3.25%
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	Amortization of surcharge plant	29,502		
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:			
30	(a) Straight line		<input checked="" type="checkbox"/>	
31	(b) Liberalized		<input type="checkbox"/>	
32	(1) Sum of year digits		<input type="checkbox"/>	
33	(2) Double declining balance		<input type="checkbox"/>	
34	(3) Other ACRS/MACRS		<input checked="" type="checkbox"/>	
35	(c) Both straight line and liberalized		<input checked="" type="checkbox"/>	

SCHEDULE A-3a
Account No. 108--Analysis of Entries in Depreciation Reserve

Line No.	Acct. No.	Depreciable Plant (a)	Balance Beginning of Year (b) (1)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures (1)	1,857,156	168,145	39,477	(3,939)	1,981,885
2	307	Wells					0
3	317	Other Water Source Plant					0
4	311	Pumping equipment					0
5	320	Water treatment plant					0
6	330	Reservoirs, tanks and standpipes					0
7	331	Water mains					0
8	333	Services and meter installations					0
9	334	Meters					0
10	335	Hydrants					0
11	339	Other equipment					0
12	340	Office furniture and equipment					0
13	341	Transportation equipment					0
14		Total	1,857,156	168,145	39,477	(3,939)	1,981,885

(1) Hillview Water Co. has not segregated depreciation reserve since all categories are using the same depreciation rate.

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	13,571
2	Regulatory balancing accounts	45,167
3	Miscellaneous receivables	6,502
4		
5		
6		
7		
8		
9		
10	Total	65,240

SCHEDULE A-5

Accounts Nos. 180 and 253-Unamortized debt discount and expense and unamortized premium on debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Com-

- mission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undeposited amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	CoBank Surcharge Loan	960,000	4,800	1995	2020	3,168		182	2,878
2	CoBank Loan #1	640,000	3,700	1995	2015	2,128		185	1,943
3									
4									
5									
6									
7						5,288	0	377	4,919
8									
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28									

SCHEDULE A-6
Accounts Nos. 201 and 204-Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common stock		1,000		990	49,500		NONE
2								
3								
4								
5								
6								
7	Totals		1,000		990	49,500		\$0.00

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Roger Forrester	500		
2	Diane Forrester Moore	490	N/A	
3				
4				
5				
6				
7				
8	Total number of shares	990	Total number of shares	0

SCHEDULE A-8
Account No. 211 – Other Paid in Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Yr (b)
1	Contributions to capital by stockholders	273,062
2		
3		
4	Total	273,062

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	(414,642)
2	CREDITS	
3	Net Income	38,853
4	Prior period adjustments	
5		
5	Total credits	38,853
7	DEBITS	
8	Net Losses	
9	Prior period adjustments	
10	Dividend appropriations-preferred stock	
11	Dividend appropriations-common stock	
12	Total debits	0
13	Balance end of year	(375,789)

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

Line No.	Account (a)	Amount (b)
		N/A
1	Balance beginning of year N/A	
2	CREDITS	
3	Net Income	
4	Additional investments during year	
5	Other credits (detail) Prior year income adjustment	
6	Total credits	0
7	DEBITS	0
8	Net Losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	0
12	Balance end of year	0

SCHEDULE A-11
Account No.224—Long Term Debt

Line No.	Class (a)	Dates of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	CoBank Loan #1	1995	2015	640,000	464,108	9.49%	44,199	44,275
2	CoBank Surcharge Loan	1995	2020	960,000	736,422	variable	65,841	65,869
3	Auto loan	2000	2005		3,757	6.90%	391	391
4	Auto loan	2000	2006		5,685	7.90%	634	634
5	SRF liability	2001	pending	100,000	99,055	0.00%	0	0
6	Auto loan	2003	2008		14,781	0.00%	0	0
7	Auto loan	2004	2010		28,570	4.09%	597	597
8	Equipment loan	2004	2009		38,347	11.48%	1,853	1,853
9					1,390,725			
10	Less: Short term portion				(74,447)			
11	Totals				1,316,278		113,515	113,619

SCHEDULE A-12
Account No. 225 Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4	Totals	0		0	0

SCHEDULE A-13
Account No. 235 --Payables to Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4	Totals	0		0	0

SCHEDULE A-14
Account No. 241-Other Current Liabilities

Line No.	Description (a)	Balance End of Year (b)
1	Accrued benefits	0
2	Accrued payroll taxes	3,221
3	Refundable fees and interest	13,866
4	Currently refundable advances for construction	56,876
5		
6		
7	Total	73,963

SCHEDULE A-15
Account No. 252-Advances for Construction

Line No.	NONE (a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXX	158,928
2	Additions during year (prior year adjustments)	XXXXXXXXXXXX	0
3	Subtotal-Beginning balance plus additions during year	XXXXXXXXXXXX	158,928
4	Charges during year:	XXXXXXXXXXXX	XXXXXXXX
5	Refunds	XXXXXXXXXXXX	XXXXXXXX
6	Percentage of revenue basis	0	XXXXXXXX
7	Proportionate cost basis	2,472	XXXXXXXX
8	Present Worth Basis		XXXXXXXX
9	Total refunds	2,472	XXXXXXXX
10	Transfers to Acct. 271, CIAC	XXXXXXXXXXXX	XXXXXXXX
11	Due to Expiration of Contracts		
12	Due to present worth discount	XXXXXXXXXXXX	
13	Total transfers to Acct. 271	0	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - Charges during the year	2,472	
16	Balance end of year		156,456
17	Less Currently refundable portion		(56,876)
18	Balance end of year		99,580

SCHEDULE A-15
Account Nos. 255, 282, and 283-Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax ACRS Depreciation (c)	Account 283 Other (d)
1	Deferred Income taxes - depreciation			333,407
2	Deferred Income taxes - FAS 109			(142,942)
3	Deferred Income taxes - other			(501,331)
4	Deferred ITC	15,611		
5	Totals	15,611	0	(310,866)

SCHEDULE A-17

Account No. 271-Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to the account and credits to Account No. 108, Accumulated depreciation of water plant, over a period equal to the reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 108. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.
- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	2,982,099	2,982,099			
2	Add: Credits to account during year					
3	Contributions received during year	283,874	283,874			
4	Other credits*					
5	Total credits	283,874	283,874			
6	Deduct: Debits to account during year					
7	Depreciation charges for year	0	0			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	0	0			
11	Balance end of year	3,265,973	3,265,973	0	0	0

SCHEDULE B-1
Account No. 400-Operating Revenues

Line No.	Acct. No.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Changes During Year Show Decrease in (Brackets) (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			0
3		460.1 Single-family residential			0
4		460.2 Commercial and multi-residential			0
5		460.3 Large water users			0
6		460.5 Safe Drinking Water Bond Surcharge			0
7		460.9 Other unmetered revenue	242	380	(138)
8		Subtotal	242	380	(138)
9	462	Fire protection revenue			
10		462.1 Public fire protection	16,740	20,895	(4,155)
11		462.2 Private fire protection			0
12		Subtotal	16,740	20,895	(4,155)
13	465	Irrigation revenue			0
14	470	Metered water revenue			0
15		470.1 Single family residential	835,451	761,687	73,764
16		470.2 Commercial and multi-residential			0
17		470.3 Large water users			0
18		470.5 Safe Drinking Water Bond Surcharge	86,866	102,085	(15,219)
19		470.9 Other metered revenue			0
20		Subtotal	922,317	863,772	58,545
21		Total water service revenues	939,299	885,047	54,252
22	480	Other water revenue	89,179	147,351	(58,172)
23		Total operating revenue	1,028,478	1,032,398	(3,920)

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water			0
4	615	Power	163,552	175,241	(11,689)
5	618	Other volume related expenses	19,141	19,885	(744)
6		Total volume related expenses	182,693	195,126	(12,433)
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee Labor	100,838	77,243	23,595
9	640	Materials	19,001	31,421	(12,420)
10	650	Contract work	24,751	22,300	2,451
11	660	Transportation expenses	24,580	18,754	5,826
12	664	Other plant maintenance expenses	5,232	49,025	(43,793)
13		Total non-volume related expenses	174,402	198,743	(24,341)
14		Total plant operation and maintenance exp.	357,095	393,869	(36,774)
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	57,647	53,949	3,698
17	671	Management salaries	96,414	95,286	1,128
18	674	Employee pensions and benefits	25,377	22,214	3,163
19	676	Uncollectible accounts expense	10,631	2,414	8,217
20	678	Office services and rentals	21,520	16,571	4,949
21	681	Office supplies and expenses	46,660	46,654	6
22	682	Professional services	40,382	81,140	(40,758)
23	684	Insurance	39,405	33,410	5,995
24	688	Regulatory commission expenses	1,928	11,175	(9,247)
25	689	General expenses	2,200	45,055	(42,855)
26		Total administrative and general expenses	342,164	407,868	(65,704)
27	800	Expenses capitalized	(1,448)	(947)	(501)
28		Net administrative and general expenses	340,716	406,921	(66,205)
29		Total operating expenses	697,811	800,790	(102,979)

SCHEDULE B-3
Account No. 408,409,410 – Taxes Charged During Year

Line No.	Type of Tax (a)	Total taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	23,131	23,131	
2	State corp. franchise tax	800	800	
3	State unemployment insurance tax	1,979	1,979	
4	Other state and local taxes	25	25	
5	Federal unemployment insurance tax	406	406	
6	Federal insurance contributions act	15,536	15,536	
7	Other federal taxes -Medicare	3,741	3,741	
8	Federal income tax	26,826	26,826	
9	Penalties	0	0	0
10				
11	Totals	72,444	72,444	0

SCHEDULE B-4
Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

- 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.
- If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
- Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	38,853
2	Reconciling amounts (list first additional income and unallowable deductions, followed by	
3	additional deductions and non-taxable income):	
4	Income tax provision	27,626
5	Deferred portion of Surcharge Income	31,273
6	Deferred expenses	15,594
7	Nondeductible expenses	10,001
8	Regulatory liability and balancing account adjustments	(53,571)
9	Tax depreciation in excess of books	(87,655)
10		
11		
12	Federal tax net income	(17,879)
13	Computation of tax:	
14	Current Fed & State tax	800
	Deferred Income tax	26,826
14	Total tax provision	27,626

SCHEDULE B-5
Account 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Interest Income	3,265		
2	CoBank patronage dividend	12,296		
3	Reversal of interest accrual on CIAC and other	344		
4	Charitable contributions, donations and other		7,092	
5	Totals	15,905	7,092	8,813

SCHEDULE B-6
Account No. 427 – Interest Expense

Line No.	Description (a)	Amount (b)
1	Long and short term debt	171,128
2	Other	1,372
3		
4		
5		
6		
7		
8		
9	Totals	172,500

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 Chg to Exp (c)	Salaries Chg to Plant (d)	Total Salaries and Wages Pd (e)
1	630	Employee Labor	3	100,838	3,958	104,796
2	670	Office Salaries	2	57,647		57,647
3	671	Management Salaries	1	96,414		96,414
4						0
5						
6		Total	6	254,899	3,958	258,857

SCHEDULE C-2
Loans to Directors, Officers, or Shareholders

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (f)	Security Given (g)	Date of Shareholder Authorization (h)	Other Information (i)
1								
2	NONE							
3								
4								
5								
6								
7	Total		0					

SCHEDULE C-3
Engineering and Management Fees and Expenses, Etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No.) NO	
3	(If the answer is in the affirmative, make appropriate replies to the following questions.)	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management.....	
9	6. To whom paid.	
10	7. Nature of payment (salary, traveling expenses, etc.).	
11	8. Amounts paid for each class of service.	
12		
13	9. Basis for determination of such amounts.	
14		
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	
17	(b) Charged to capital accounts	
18	(c) Charged to other accounts	
19	Total	
20	11. Distribution of charges to operating expenses by primary accounts.	
21	Number and Title of Account	Amount
22		
23		
24		
25	Total	
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		

**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								
WELLS									
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water	Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks	
6	See Attached Schedule								
7									
8									
9									
10									
TUNNELS AND SPRINGS									
Line no	Designation	Location	Number	Maximum	FLOW IN (Unit) ²		Quantities Used (Unit) ²	Remarks	
					Minimum				
11									
12	N/A								
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	N/A							
17	Annual quantities purchased						(Unit chosen) ¹	cu. feet	
18									

*State ditch, pipe line, reservoir, etc., with name, if any.

¹Average depth to water surface below ground surface.

²The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting Reservoirs	4	91,800 gal	steel forebay tanks
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete	3	579,000 gal	in ground concrete
26	Earth			
27	Wood			
28	C. Tanks	12	29,100 gal	steel pressure tanks
29	Wood			
30	Metal	24	1,459,700 gal	steel above ground tanks
31	Concrete			
32	Totals	43	2,159,600	

ATTACHMENT TO 2004 ANNUAL REPORT, C.P.U.C.
HILLVIEW WATER CO., INC.
OAKHURST, CA
WELL DATA

DISTRICT	LOCATION	NO.	DIAMETER (INCHES)	DEPTH TO WATER (FEET)	PUMPING CAPACITY (GPM)	ANNUAL QUANTITY PUMPED (CCF)
A	Yosemite High School	2	8 5/8	45	11	2,779
A	Yosemite High School	3	8 5/8	47	25	2,241
A	Ditton	1	8 5/8	53	30	4,053
A	Ditton	2	8 5/8	53	125	28,499
A	Ditton	3	8 5/8	106	60	11,375
A	Ditton	4	8 5/8	141	50	17,829
A	Pierce Lake	1	8 5/8	42	47	7,130
A	Highland View	1	8 5/8		10	1,387
A	Junction	1	8 5/8	53	15	5,083
A	Junction	2	8	32	35	7,006
A	Highland View	2	8 5/8		22	946
B	Coarsegold Highlands	1	6	110	75	3,683
D	Hillview (Next To Reservoir)	1	7	88	5	2,886
D	Miami Creek	1	6 5/8		70	5,169
D	River Creek	1	8 5/8	41	18	1,234
D	River Creek	2	8 5/8	45	18	1,437
D	Goldside (Most Northern)	1	6 5/8	95	5	INACTIVE
D	Goldside (Most Southern)	3	6 5/8	51	10	INACTIVE
D	Goldside (Middle)	2	8 5/8	59	12	5,608
D	Goldside (25' South Of #3)	4	8 5/8	58	52	18,219
D	Goldside	5	8 5/8	New	6	INACTIVE
D	Goldside	6	6 5/8		90	13,060
F	Sierra Lakes	1A	8 5/8	115	200	65,573
F	Sierra Lakes	3	8 5/8	58	150	54,985
F	Sierra Lakes	4	8 5/8	72	330	38,416
G	Raymond (East Property)	2	6	45	5	1,142
G	Raymond (Storage)	5	6	35	1.5	466
G	Raymond (Storage)	6	6	35	0.5	INACTIVE
G	Raymond (East Property)	7	6	46	6	428
G	Raymond	8	6 5/8	71	20	7,630
G	Raymond	9	6 5/8		4	INACTIVE
G	Raymond (East Property)	10	6 5/8			3,313

**SCHEDULE D-3
Description of Transmission and Distribution Facilities**

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES

1	
2	NONE
3	
4	
5	

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Concluded)

1	
2	NONE
3	
4	
5	

B. FOOTAGES OF PIPE BY INSIDE DIAMETER IN INCHES - NOT INCLUDING SERVICE PIPING ^(A)

Line No.		1	1.5	2	3	3.5	4	5	6	8
11	Cast Iron				18		128		172	327
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement-asbestos			863	4,800		8,855		5,590	240
19	Welded steel						1,040		5,560	195
20	Galvanized			8,140						
21	Other PVC	6,401	5,601	50,146	15,951		57,460		54,589	32,108
22	Totals	6,401	5,601	59,149	20,769	0	67,483	0	65,911	32,870

B. FOOTAGES OF PIPE BY INSIDE DIAMETER IN INCHES - NOT INCLUDING SERVICE PIPING ^(A)

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Totals All Sizes
23	Cast Iron/Ductile Iron	414	689							1,748
24	Cast Iron (cement lined)									0
25	Concrete									0
26	Copper									0
27	Riveted steel									0
28	Standard screw									0
29	Screw or welded casing									0
30	Cement-asbestos									20,348
31	Welded steel	190	146							7,131
32	Galvanized									8,140
33	Other-PVC	13,034	25,937							261,227
34	Totals	13,638	26,772	0	0	0	0	0	0	298,594

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered-Dec.31		Flat Rate-Dec.31	
	Prior Year	Current Year(a)	Prior Year	Current Year
Single family residential	1,082	1,083		
Commercial	301	301		
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Sub-total	1,383	1,384	0	0
Private fire connections			126	126
Public fire hydrants			125	125
Total	1,383	1,384	251	251

**SCHEDULE D-5
Number of Meters and Services on Pipe Systems
at End of Year (a)**

Size	Meters	Services
5/8 x 3/4-in.		XXXXXXXX
3/4-in.	1,254	
1-in.	60	
1-1/2-in.	32	
2-in.	34	
3-in.	4	
4-in.	0	
6-in.	0	
8-in.		
10- & 12-in.		
Total	1,384	0

SCHEDULE D-6

Meter Testing Data

A. Number of Meters Tested During Year as Prescribed	
1. New, after being received	Instl by mfg _____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment .	_____
B. Number of Meters in Service Since Last Test.	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in Ccf (Unit Chosen)¹ (a)**

Classification of Service	During Current Year								Subtotal
	January	February	March	April	May	June	July	August	
Single Family Residential	14,175	14,535	15,201	19,469	26,652	34,342	32,600		156,974
Commercial									0
Industrial									0
Public Auth.									0
Irrigation									0
Other									0
Total	14,175	14,535	15,201	19,469	26,652	34,342	32,600		156,974

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Single Family residential	35,686	33,090	27,046	17,690	14,633	128,145	285,119	299,535	
Commercial							0	0	
Industrial							0	0	
Public Auth.							0	0	
Irrigation							0	0	
Other							0	0	
Total	35,686	33,090	27,046	17,690	14,633	128,145	285,119	299,535	

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 4,157

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