

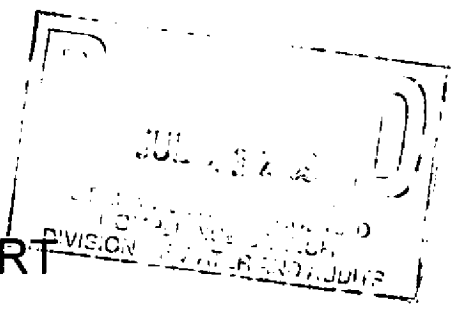
J/54

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2008
ANNUAL REPORT
OF**



HILLVIEW WATER COMPANY, INC.

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

P.O. Box 2269	Oakhurst California	93644
(OFFICIAL MAILING ADDRESS)		ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(FILE TWO COPIES IF THREE RECEIVED)

74

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2008
ANNUAL REPORT
OF

HILLVIEW WATER COMPANY, INC.

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

P.O. Box 2269

Oakhurst California

93644

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2008

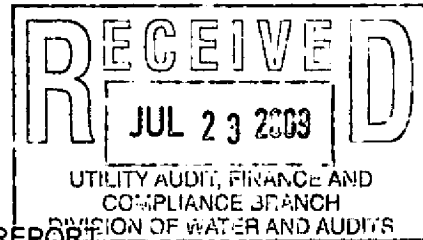
REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009
(FILE TWO COPIES IF THREE RECEIVED)

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

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

2120 MAIN STREET, SUITE 265
HUNTINGTON BEACH, CALIFORNIA 92648

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



ACCOUNTANT'S COMPILATION REPORT

July 17, 2009

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

We have compiled the balance sheets of Hillview Water Company as of December 31, 2008 and 2007, and the related income statement for the year ended December 31, 2008, 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 5 through 9, pages 12 through 22, pages 24 through 28 (Schedule C-2), and Supplemental page 1 inside the back cover.

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 4 (General Information) and page 28 (Schedule C-3) through page 33 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

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
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The 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 calander year, from Janauary 1 through December 31. Fiscal year reports will not be accepted.

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.

GENERAL INFORMATION

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

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

3. Name and title of person to whom correspondence should be addressed: James F. Foster 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) Sec/Treas. (Name) Diane Moore (Title) Vice Pres. (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

11. List Name, Grade, and License Number of all Licensed Operators: Roger L. Forrester, Grade T3, License #21567 & Grade D3, License #14724 Greg Harris, Grade T2, License #27338; Grade D2, License #34266 James Foster: Grade T1 License #29736; Grade D2, License #34262

**SELECTED FINANCIAL DATA - CLASS A, B, C, AND D WATER COMPANIES
2008**

NAME OF UTILITY: HILLVIEW WATER COMPANY, INC. **PHONE:** 559-683-4322

PERSON RESPONSIBLE FOR THIS REPORT JAMES F. FOSTER
(Prepared from Information in the 2008 Annual Report)

BALANCE SHEET DATA		01/01/08	12/31/08	Average
1	Intangible Plant	1,961	1,961	1,961
2	Land and Land Rights	125,862	140,862	133,362
3	Depreciable Plant	6,421,482	10,318,617	8,370,050
4	Gross Plant In Service	6,549,305	10,461,440	8,505,373
5	Less: Accumulated Depreciation	(2,926,442)	(3,133,087)	(3,029,765)
6	Net Water Plant In Service	3,622,863	7,328,353	5,475,608
	Water Plant Held for Future Use	0	0	0
8	Construction Work In Progress	3,908,271	104,331	2,006,301
9	Materials and Supplies	61,590	62,915	62,253
10	Less: Advances for Construct.	(150,959)	(150,543)	(150,751)
11	Contributions in Aid of Construction	(1,658,529)	(1,612,307)	(1,635,418)
12	Accum. Deferred Inc. Tax Credits	222,513	210,587	216,550
13	Net Plant Investment	6,005,749	5,943,336	5,974,543

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	(279,548)	(309,421)	(294,485)
18	Common Stock Equity (14 through 17)	43,014	13,141	28,077
19	Preferred Stock	0	0	0
20	Long-Term Debt	4,843,483	4,740,996	4,792,240
21	Notes Payable	0	0	0
22	Total Capitalization (Lines 18 thru 21)	4,886,497	4,754,137	4,820,317

**SELECTED FINANCIAL DATA - CLASS A, B, C, AND D WATER COMPANIES
2008**

NAME OF UTILITY: HILLVIEW WATER COMPANY, INC. **PHONE:** 559-683-4322

INCOME STATEMENT		Annual Amount
23	Unmetered Water Revenue	9,941
24	Fire Protection Revenue	25,825
25	Irrigation Revenue	0
26	Metered Water Revenue	1,216,431
27	Total Operating Revenue	<u>1,252,197</u>
28	Operating Expenses	938,938
29	Depreciation Expense (Composite Rate 3.25%)	69,865
30	Amortization and Property Losses	37,607
31	Property Taxes	41,087
32	Taxes Other Than Income Taxes	34,303
33	Total Operating Rev. Deductions Before Taxes	<u>1,121,800</u>
34	Calif. Corp. Franchise Tax	800
35	Fed. Corporate Income Tax	11,554
36	Total Operating Revenue Deduction After Taxes	<u>1,134,154</u>
37	Net Operating Income/(Loss)(Calif. Water Operations)	118,043
38	Other Oper. and Nonoper. Inc/Exp. - Net (Excl. Interest Exp.)	11,280
39	Income Available for Fixed Charges	<u>129,323</u>
40	Interest Expense	<u>(159,196)</u>
41	Net Income/(Loss) Before Dividends	<u>(29,873)</u>
42	Preferred Stock Dividends	<u>0</u>
43	Net Income (Loss) Available for Common Stock	<u><u>(29,873)</u></u>

OTHER DATA

44	Refunds of Advances for Construction	416
45	Total Payroll Charged to Operating Expenses	<u>345,156</u>
46	Purchased Water	<u>0</u>
47	Power	<u>165,905</u>

Active Serv. Connections(Excl. Fire Protect.)	Jan. 1	Dec. 31	Annual Average	
48	Metered Service Connections	1,425	1,438	1,432
49	Flat Rate Service Connections	0	0	0
50	Total Active Service Connections	<u>1,425</u>	<u>1,438</u>	<u>1,432</u>

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 company's 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 2008:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number
	The Company changes customers for backflow testing when the customer has failed to perform such testing when it is required. Customers are charged for the Company's out of pocket costs plus an administrative charge.	Active	11,028	480	7,028	480	N/A	1,801	236	N/A	N/A

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

DWR Surcharge

1. Current Fiscal Agent:

Name: CoBank
 Address: Department 167, Denver, CO 90291-0167
 Phone Number: 800-872-8841
 Date Hired: n/a

2. Total surcharge collected from customers during the 12 month reporting period: \$87,496.98

Meter Size	No. of Metered Customers					Monthly Surcharge Per Customer				
	Oakhurst	Goldside	Sierra Lakes	Raymond	Coarsegold	Oakhurst	Goldside	Sierra Lakes	Raymond	Coarsegold
3/4 inch	711	302	184	82	23	4.89	2.76	3.11	6.24	6.08
1 inch	60	4				8.16	4.60	5.18	10.40	10.14
1 1/2 inch	32		1	1		16.31	9.19	10.37	20.79	20.28
2 inch	34					26.10	14.71			
3 inch	4					48.94				
4 inch										
6 inch										
# of flat rate customers										
Total	841	306	185	83	23	104.40	31.26	18.66	37.43	36.50

3. Summary of the bank account activities showing:

Balance at beginning of year	<u>\$ 358,717</u>	Most funds collected are applied directly to surcharge loan and are not deposited into bank account.
Deposits during the year	<u>22,963</u>	
Interest earned for calendar year	<u>4,221</u>	
Withdrawals from this account	<u>(14,115)</u>	
Balance at end of year	<u>\$ 371,786</u>	

4 Reason or Purpose of Withdrawal from this bank account:

Payments of surcharge loan

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

SRF Surcharge

1. Current Fiscal Agent:

Name: California Bank and Trust
 Address: 1331 Broadway, Sacramento, CA 95818
 Phone Number: (916) 341-4912
 Date Hired: 2007

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

\$	119,093		
		Meter Size	Monthly No. of Metered Customers Surcharge Per (December) Customer
		3/4 inch	895 7.97
		1 inch	60 13.29
		1 1/2 inch	33 26.57
		2 inch	34 42.52
		3 inch	4 79.72
		4 inch	
		6 inch	
		# of flat rate customers	
		Total	1026 170.07

3. Summary of the bank account activities showing: Funds at Central Valley Community Bank and California Bank &

Balance at beginning of year	\$ 969
Deposits during the year	135,312
Interest earned for calendar year	278
Withdrawals from this account	-
Balance at end of year	\$ 136,559

CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (continued)

5 Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA or SRF 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		15,000			15,000
4		Total non depreciable plant	1,452	15,000	0	0	16,452
5		DEPRECIABLE PLANT					0
6	304	Structures		28,436			28,436
7	307	Wells	57,890	253,780			311,670
8	317	Other water source plant					0
9	311	Pumping equipment	37,569	336,719			374,288
10	320	Water treatment plant	13,888	9,471			23,359
11	330	Reservoirs, tanks & sandpipes	97,512				97,512
12	331	Water mains	340,010	3,145,041			3,485,051
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	557,779	3,773,447	0	0	4,331,226
20		Total water plant in service	559,231	3,788,447	0	0	4,347,678

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		UTILITY PLANT			
2	101	Water plant in service	A-1	10,461,440	6,549,305
3	103	Water plant held for future use	A-1 & A-1b	0	0
4	104	Water plant purchased or sold	A-1	0	0
5	105	Water plant construction work in progress	A-1	104,331	3,908,271
6		Total utility plant		10,565,771	10,457,576
7	108	Accumulated depreciation of water plant	A-3	(3,133,087)	(2,926,442)
8	114	Water plant acquisition adjustments	A-1	0	0
9		Total amortization and adjustments		(3,133,087)	(2,926,442)
10		Net utility plant		7,432,684	7,531,134
11		INVESTMENTS			
12	121	Non-utility property and other assets		0	0
13	122	Accumulated depreciation of non-utility property	A-3	0	0
14		Net non-utility property		0	0
15	123	Investments in associated companies		0	0
16	124	Other investments		0	0
17		Total investments		0	0
18		CURRENT AND ACCRUED ASSETS			
19	131	Cash		796	7,107
20	132	Special accounts		877,534	728,633
21	141	Accounts receivable - customers		140,947	126,001
22	142	Receivables from associated companies		0	0
23	143	Accumulated provision for uncollectible accounts		(1,751)	(1,379)
24	151	Materials and supplies		62,915	61,590
25	174	Other current assets		15,872	259,706
26		Total current and accrued assets		1,096,313	1,181,658
27	180	Deferred Charges	A-5	117,289	103,366
28		Total assets and deferred charges		8,646,286	8,816,158

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

Line No.	Acct No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	49,500	49,500
3	204	Preferred stock	A-6	0	0
4	211	Other paid-in capital	A-6	273,062	273,062
5	215	Retained Earnings	A-9	(309,421)	(279,548)
6		Total corporate capital and retained earnings		13,141	43,014
7		PROPRIETARY CAPITAL			
8	218	Proprietary Capital	A-10	0	0
9	218.1	Proprietary drawings			
10		Total Proprietary Capital		0	0
11		LONG-TERM DEBT			
12	224	Long term debt	A-11	4,740,996	4,843,483
13	225	Advances from associated companies	A-12	0	0
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		448,720	573,596
16	232	Short term notes payable		943,383	934,485
17	233	Customer deposits		7,540	18,459
18	235	Payables to associated companies	A-13	0	0
19	236	Accrued taxes		0	0
20	237	Accrued interest		127,189	106,777
21	241	Other current liabilities	A-14	79,253	76,319
22		Total current and accrued liabilities		1,606,085	1,709,636
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15	80,375	84,448
25	253	Other credits		803,969	699,561
26	255	Accumulated deferred investment tax credits	A-16	7,871	9,795
27	282	Accumulated deferred income taxes-ACRS depreciation	A-16	262,519	277,530
28	283	Accumulated deferred income taxes-other	A-16	(480,977)	(509,838)
29		Total deferred credits		673,757	561,496
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	3,485,974	3,419,974
32	272	Accumulated amortization of contributions		(1,873,667)	(1,761,445)
33		Net contributions in aid of construction		1,612,307	1,658,529
34		Total liabilities and other credits		8,646,286	8,816,158

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	6,549,305	3,949,659	37,524	0	10,461,440
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	3,908,271	(3,803,940)			104,331
5	114	Water plant acquisition adjustments					0
6		Total utility plant	10,457,576	145,719	37,524	0	10,565,771

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	125,862	15,000			140,862
4		Total non-depreciable plant	127,823	15,000	0	0	142,823
5		DEPRECIABLE PLANT					
6	304	Structures	101,527	30,289			131,816
7	307	Wells	449,646	263,858			713,504
8	317	Other water source plant	0				0
9	311	Pumping equipment	627,378	361,786	6,798		982,366
10	320	Water treatment plant	280,650	14,515	658		294,507
11	330	Reservoirs, tanks and standpipes	770,999	2,831	1,500		772,330
12	331	Water mains	2,896,739	3,220,778	4,918		6,112,599
13	333	Services and meter installations	354,363	4,751	160		358,954
14	334	Meters	160,177	4,256	313		164,120
15	335	Hydrants	310,968	1,825	0		312,793
16	339	Other equipment	171,888	4,574			176,462
17	340	Office furniture and equipment	129,756	480			130,236
18	341	Transportation equipment	167,391	24,716	23,177		168,930
19		Total depreciable plant	6,421,482	3,934,659	37,524	0	10,318,617
20		Total water plant in service	6,549,305	3,949,659	37,524	0	10,461,440

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 Water Plant (b)	Account 108.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	2,432,421	494,021	0
2	Add: Credits to reserves during year			
3	(a) Charged to Account No.403(Footnote1)	69,865		
4	(b) Charged to Account No. 272	112,222		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered	24,475		
7	(e) All other credits(Footnote2)		37,607	
8	Total credits	206,562	37,607	0
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	37,524		
11	(b) Cost of removal	0		
12	(b) All other debits(Footnote3)			
13	Total debits	37,524	0	0
14	Balance in reserve at end of year	2,601,459	531,628	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	37,607		
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)	2,432,421	182,087	37,524	24,475	2,601,459
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	2,432,421	182,087	37,524	24,475	2,601,459

(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	8,317
2	Miscellaneous receivables	7,555
3		
4		
5		
6		
7		
8		
9		
10	Total	15,872

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 or 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 Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6 Set out separately and identify unamortized 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	950,000	4,800	1995	2020	2,464		256	2,208
2	CoBank Loan #1	640,000	3,700	1995	2015	1,449		248	1,203
3									
4									
5									
6									
7						3,913	0	502	3,411
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
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	(279,548)
2	CREDITS	
3	Net Income	(29,873)
4	Prior period adjustments	
5		
5	Total credits	(29,873)
7	DEBITS	
8	Net Losses	
9	Rounding	
10	Dividend appropriations-preferred stock	
11	Dividend appropriations-common stock	
12	Total debits	0
13	Balance end of year	(309,421)

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	295,985	9.49%	34,604	34,284
2	CoBank Surcharge Loan	1995	2020	960,000	505,437	variable	52,933	53,070
3	Auto loan	2006	2009		0	0.00%	0	0
4	Auto loan	2008	2012		13,468	6.75%	765	765
5	SRF liability	2001	pending	100,000	3,709,392	0.00%	0	0
6	Auto loan	2004	2010		6,759	6.75%	627	627
7	Equipment loan	2004	2009		0	11.48%	2,151	2,151
8	DWR Liability		pending		99,054	0.00%	0	0
9								
10	Current portion of long term debt				110,901			
11								
12								
13	Totals				4,740,996		91,080	90,897

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	Refundable fees and interest	8,684
2	Currently refundable advances for construction	70,168
3	Accrued payroll taxes	401
4		
5		
6		
7	Total	79,253

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

Line No.	NONE (a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXX	150,959
2	Additions during year (prior year adjustments)	XXXXXXXXXXXX	
3	Subtotal-Beginning balance plus additions during year	XXXXXXXXXXXX	150,959
4	Charges during year:	XXXXXXXXXXXX	XXXXXXX
5	Refunds	XXXXXXXXXXXX	XXXXXXX
6	Percentage of revenue basis	0	XXXXXXX
7	Proportionate cost basis	416	XXXXXXX
8	Present Worth Basis		XXXXXXX
9	Total refunds	416	XXXXXXX
10	Transfers to Acct. 271, CIAC	XXXXXXXXXXXX	XXXXXXX
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	416	
16	Balance end of year		150,543
17	Less Currently refundable portion		(70,168)
18	Balance end of year		80,375

SCHEDULE A-16
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		262,519	
2	Deferred Income Taxes - FAS 109			(58,796)
3	Deferred Income Taxes - other			(422,181)
4	Deferred ITC	7,871		
5	Totals	7,871	262,519	(480,977)

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 this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation 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. 106. 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 e), 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	3,419,974	3,419,974			
2	Add: Credits to account during year					
3	Contributions received during year	66,000	66,000			
4	Other credits*					
5	Total credits	66,000	66,000			
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	3,485,974	3,485,974	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	0	0
4		460.2 Commercial and multi-residential	0	0	0
5		460.3 Large water users	0	0	0
6		460.5 Safe Drinking Water Bond Surcharge	0	0	0
7		460.9 Other unmetered revenue	9,941	5,047	4,894
8		Subtotal	9,941	5,047	4,894
9	462	Fire protection revenue			
10		462.1 Public fire protection	25,825	24,796	1,029
11		462.2 Private fire protection	0	0	0
12		Subtotal	25,825	24,796	1,029
13	465	Irrigation revenue	0	0	0
14	470	Metered water revenue			0
15		470.1 Single family residential	1,071,107	1,024,411	46,696
16		470.2 Commercial and multi-residential	0	0	0
17		470.3 Large water users	0	0	0
18		470.5 Safe Drinking Water Bond Surcharge	79,319	90,709	(11,390)
19		470.9 Other metered revenue	0	0	0
20		Subtotal	1,150,426	1,115,120	35,306
21		Total water service revenues	1,186,192	1,144,963	41,229
22	480	Other water revenue	66,005	62,677	3,328
23		Total operating revenue	1,252,197	1,207,640	44,557

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	0	0
4	615	Power	165,905	165,701	204
5	618	Other volume related expenses	24,617	20,323	4,294
6		Total volume related expenses	190,522	186,024	4,498
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee Labor	94,328	111,552	(17,224)
9	640	Materials	9,097	52,330	(43,233)
10	650	Contract work	42,653	59,162	(16,509)
11	660	Transportation expenses	48,574	39,325	9,249
12	664	Other plant maintenance expenses	12,933	8,164	4,769
13		Total non-volume related expenses	207,585	270,533	(62,948)
14		Total plant operation and maintenance exp.	398,107	456,557	(58,450)
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	80,335	78,258	2,077
17	671	Management salaries	170,493	120,748	49,745
18	674	Employee pensions and benefits	59,305	46,967	12,338
19	676	Uncollectible accounts expense	1,625	230	1,395
20	678	Office services and rentals	17,017	14,390	2,627
21	681	Office supplies and expenses	59,151	60,610	(1,459)
22	682	Professional services	112,561	69,736	42,825
23	684	Insurance	30,928	35,336	(4,408)
24	688	Regulatory commission expenses	12,233	11,816	417
25	689	General expenses	4,926	2,764	2,162
26		Total administrative and general expenses	548,574	440,855	107,719
27	800	Expenses capitalized	(7,743)	(52,137)	44,394
28		Net administrative and general expenses	540,831	388,718	152,113
29		Total operating expenses	938,938	845,275	93,663

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	41,087	41,087	
2	State corp. franchise tax	800	800	
3	State unemployment insurance tax	1,008	1,008	
4	Other state and local taxes	0	0	
5	Federal unemployment insurance tax	448	448	
6	Federal insurance contributions act	22,300	22,300	
7	Other federal taxes - Medicare	5,524	5,524	
8	Federal income tax	11,554	11,554	
9	Penalties	5,023	5,023	0
10				
11	Totals	87,744	87,744	0

SCHEDULE B-4
Reconciliation of Reported Net Income With Taxable Income for Federal 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 among 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 4	(29,873)
2	Reconciling amounts (list first additional income and unallowable deductions, followed by	
3	additional deductions and non-taxable income):	
4	Income tax provision	12,354
5	Deferred portion of Surcharge Income	30,784
6	Salvage value income	24,475
7	Addl accrued int to related parties	9,476
8	State tax deduction	(800)
9	Nondeductible expenses	31,938
10	Regulatory liability and balancing account adjustments	(42,802)
11	Tax depreciation in excess of books	6,985
12	NOL deduction	(42,537)
13		
14	Federal tax net income	0
15	Computation of tax:	
16	Current Fed & State tax	800
17	Deferred Income tax	11,554
18	Total tax provision	12,354

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	7,510		
2	CoBank patronage dividend	9,226		
3	Reversal of interest accrual on CIAC and other	3,471		
4	Charitable contributions, donations and other		8,927	
5	Totals	20,207	8,927	11,280

SCHEDULE B-6
Account No. 427 -- Interest Expense

Line No.	Description (a)	Amount (b)
1	Long and short term debt	158,472
2	Other	724
3		
4		
5		
6		
7		
8		
9	Totals	159,196

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	94,328	26,832	121,160
2	670	Office Salaries	2.5	80,335		80,335
3	671	Management Salaries	2.5	170,493		170,493
4						0
5						
6		Total	8	345,156	26,832	371,988

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 and/or management of its own affairs during the year? Answer: (Yes or No.) NO	
2	(If the answer is in the affirmative, make appropriate replies to the following questions.)	
3	2. Name of each organization or person that was a party to such a contract or agreement.	
4		
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		
	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS				FLOW IN (Unit) ²				Annual Quantities Diverted (Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max	Min		
1	N/A								
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	FLOW IN (Unit) ²		Quantities Used (Unit) ²	Remarks		
				Maximum	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 2008 ANNUAL REPORT, C.P.U.C.
HILLVIEW WATER CO., INC. -OAKHURST, CA
WELL DATA - Sched. D-1

DISTRICT	LOCATION	NO.	DIAMETER (INCHES)	DEPTH TO WATER (FEET)	PUMPING CAPACITY (GPM)	ANNUAL QUANTITY PUMPED (CCF)	Enter Gallons
A	Ditton	1	8 5/8	53	30	0	0
A	Ditton	2	8 5/8	53	28	13,885	10,385,875
A	Ditton	3	8 5/8	106	16	8,008	5,990,193
A	Ditton	4	8 5/8	141	38	19,452	14,549,976
A	Highland View	1	8 5/8		In 10	INACTIVE	0
A	Highland View	2	8 5/8		In 22	INACTIVE	0
A	Junction	1	8 5/8	53	18	4,357	3,259,222
A	Junction	2	8	32	25	5,474	4,094,264
A	Pierce Lake	1	8 5/8	42	In 47	INACTIVE	0
A	Yosemite High School	2	8 5/8	45	5	0	0
A	Yosemite High School	3	8 5/8	47	8.5	897	671,008
B	Sierra Lakes	1A	8 5/8	215	156	32,011	23,943,936
B	Sierra Lakes	3	8 5/8	212	130	26,034	19,473,208
B	Sierra Lakes	4	8 5/8	262	212	41,690	31,183,821
B	Sierra Lakes	5	8 5/8	113	67	10,048	7,515,605
B	Sierra Lakes	6	8 5/8	174	35	6,937	5,188,876
B	Sierra Lakes	7	8 5/8	163	300	51,438	38,475,766
B	Sierra Lakes	8	8 5/8	199	156	34,316	25,668,087
B	Sierra Lakes	9	8 5/8	182	55	10,134	7,580,307
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	0
C	Goldside (Middle)	2	8 5/8	59	15.2	6,279	4,696,340
C	Goldside (Most Southern)	3	6 5/8	51	In 10	INACTIVE	0
C	Goldside (25' South Of #3)	4	8 5/8	58	25.4	10,726	8,023,198
C	Goldside	5	8 5/8		In 6	INACTIVE	0
C	Goldside	6	6 5/8	156	43.8	18,664	13,960,672
C	Hillview (Next To Reservoir)	1	7	88	16.6	1,896	1,418,088
C	Miami Creek	1	6 5/8		25.7	8,276	6,190,478
C	River Creek	1	8 5/8	41	12.3	2,172	1,624,866
C	River Creek	2	8 5/8	45	14.6	2,249	1,682,065
D	Raymond (East Property)	2	6	45	5.3	2,048	1,531,732
D	Raymond (Storage)	5	6	35	1.5	0	0
D	Raymond (Storage)	6	6	35	In 0.5	INACTIVE	0
D	Raymond (East Property)	7	6	46	1.2	215	160,626
D	Raymond	8	6 5/8	71	20	8,546	6,392,205
D	Raymond	9	6 5/8		1.3	206	153,908
D	Raymond (East Property)	10	6 5/8		6.1	1,975	1,477,367
E	Coarsegold Highlands	1	6	110	In 75	INACTIVE	0
E	Coarsegold Highlands	2	6 5/8	80	14.2	4,074	3,047,240

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	HDPE				650		1,995			7,440
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	49,496	15,951		57,460		54,589	32,108
22	Totals	6,401	5,601	58,499	21,419	0	69,478	0	65,911	40,310

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	HDPE	8,334								18,419
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							260,577
34	Totals	21,972	26,772	0	0	0	0	0	0	316,363

**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	1,117	1,130		
Commercial	308	308		
Large water users				
Public authorities				
Irrigation				
Other (specify)				
Sub-total	1,425	1,438	0	0
Private fire connections			142	143
Public fire hydrants			125	125
Total	1,425	1,438	267	268

**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.	1,302	1,302
1-in.	64	64
1-1/2-in.	34	34
2-in.	34	34
3-in.	4	4
4-in.	0	0
6-in.	0	0
8-in.		
10- & 12-in.		
Total	1,438	1,438

SCHEDULE D-6

Meter Testing Data

A. Number of Meters Tested During Year as Prescribed	
1. New, after being received	testd 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 US Gallons (Unit Chosen)¹ (a)**

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single Family Residential	13,862	12,423	13,833	17,773	26,080	30,699	36,587	151,257
Commercial								0
Industrial								0
Public Auth.								0
Irrigation								0
Other								0
Total	13,862	12,423	13,833	17,773	26,080	30,699	36,587	151,257

Classification of Service	During Current Year						Subtotal	Total	Prior Year
	August	September	October	November	December				
Single Family residential	34,867	35,135	29,989	23,113	15,563	138,667	289,924	295,744	
Commercial							0	0	
Industrial							0	0	
Public Auth.							0	0	
Irrigation							0	0	
Other							0	0	
Total	34,867	35,135	29,989	23,113	15,563	138,667	289,924	295,744	

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 4,314

FACILITIES FEE 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: Central Valley Community Bank
 Address: 600 Pollasky Ave., Clovis, CA 93612
 Account Number: 11703187
 Date Opened: n/a

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

A. Commercial

NAME	AMOUNT
Kwiecinski, Kaz	\$3,000
CHP	\$30,000

B. Residential

NAME	AMOUNT
Devin, Frank & Phyllis	\$3,000
Seeley, Oliver	\$3,000
Lee, Roger	\$3,000
Bell, William	\$3,000
Marks, Dave & Judy	\$3,000
Lindstrom, Kris	\$3,000
Boomer, Charles	\$3,000
Rich, Scott	\$3,000
Taber, Regina	\$3,000
Miller, Teresa	\$3,000
Vanlandingham, Nuc	\$3,000

3. Summary of the bank account activities showing:

Balance at beginning of year	\$67,652.04
Deposits during the year	66,000.00
Interest earned for calendar year	77.58
Withdrawals from this account	(85,066.30)
Balance at end of year	\$48,663.32

4 Reason or Purpose of Withdrawal from this bank account:

Payments to contractors and vendors for New Facilities

**SCHEDULE D-8
Status With State Board of Public Health**

- | |
|--|
| 1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year? Yes |
| 2. Are you having routine laboratory tests made of water served to your consumers? Yes |
| 3. Do you have a permit from the State Board of Public Health for operation of your water system? Yes |
| 4. Date of Permit: 12/96, 8/14/86, 11/84, 2/28/90 |
| 5. If permit is "temporary" what is the expiration date? |
| 6. If you do not hold a permit has an application been made for such permit? 7. If so, on what date? |

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

Hillview Water Company has no financial interest in any other company.

DECLARATION

Before Signing Please Check to See That All Schedules Have Been Completed
(See Instruction 3 on front cover)

I, the undersigned Roger L. Forrester of Hillview Water Company 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 operation of its property for the period from and including January 1, 2008, to and including December 31, 2008.

Signed Roger L. Forrester
 Title President
 Date 7-21-09

INDEX

	PAGE	WORK SHEET		PAGE	WORK SHEET
Advances from associated companies -----	12	A-12	Organization and control -----	1	GenInfo
Advances for construction -----	13	A-15	Other assets -----	7	A-4
Assets -----	2	Assets	Other income -----	15	B
Balance sheet -----	2-3	Liabilities	Other paid in capital -----	9	A-8
Capital stock -----	9	A-6	Payables to associated companies -----	12	A-13
Contributions in aid of construction -----	14	A-17	Population served -----	23	D-4
Depreciation and amortization reserves -----	6	A-3	Proprietary capital -----	10	A-10
Declaration -----	24	D-9	Purchased water for resale -----	21	D-1
Deferred taxes -----	13	A-16	Retained earnings -----	10	A-9
Dividends appropriations -----	10	A-9	Service connections-----	23	D-4
Employees and their compensation -----	19	C-1	Sources of supply and water developed --	21	D-1
Engineering and management fees -----	20	C-3	Status with Board of Health -----	24	D-8
Income statement -----	15	Income	Stockholders -----	9	A-7
Liabilities -----	3	Liabilities	Storage facilities -----	21	D-2
Loans to officers, directors, or shareholders --	20	C-2	Taxes-----	18	B-3
Long term debt -----	11	A-11	Transmission and distribution facilities --	22	D-3
Management compensation -----	17	B-2	Unamortized debt discount and expense -	8	A-5
Meters and services -----	23	D-5	Unamortized premium on debt -----	8	A-5
Non-utility property -----	5	A-2	Utility plant -----	4	A-1
Officers -----	1	GenInfo	Water delivered to metered customers ---	23	D-7
Operating expenses -----	17	B-2	Water plant in service -----	4	A-1a
Operating revenues -----	16	B-1	Water plant held for future use -----	5	A-1b

HILLVIEW WATER COMPANY
STATUS OF COLLECTED SUPPLY AND
STORAGE FEES ORDERED REFUNDED
YEAR ENDED DECEMBER 31, 2008

#	NAME	ORIGINAL REFUND DUE	# YEARS	BALANCE 12/31/2007	2008 PAYMENTS	BALANCE 12/31/2008
1	Lynn C. Terry	1,000.00	40	0.00	0.00	0.00
2	Judy Teeters	696.00	40	0.00	0.00	0.00
3	Diane Lesie	710.00	40	0.00	0.00	0.00
4	Helder Fagundes	1,000.00	40	0.00	0.00	0.00
5	Nancy McFee	1,000.00	40	875.00	875.00	0.00
6	William L. Henneman	710.00	40	621.25	17.75	603.50
7	Jot & Imogene Home	710.00	40	621.25	17.75	603.50
8	Margaret Bitters	1,000.00	40	900.00	25.00	875.00
9	Charles Burcham	1,000.00	40	900.00	25.00	875.00
10	Glenn S. Retter	710.00	40	639.00	17.75	621.25
11	LeRoy Pack	1,000.00	40	900.00	25.00	875.00
12	Rhonda Rarick	1,000.00	40	900.00	25.00	875.00
13	John Kanode & Ramona Scott	2,000.00	40	1,800.00	50.00	1,750.00
14	David & Marie Larkin	1,000.00	40	900.00	25.00	875.00
15	Paul Peterson	835.00	40	751.48	20.88	730.60
	TOTAL	14,371.00		9,807.98	1,124.13	8,683.85