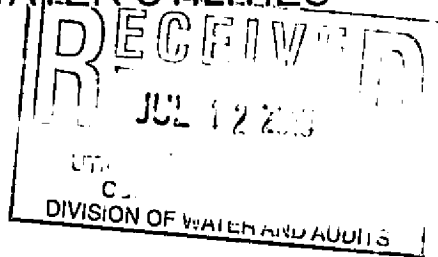


AS AMENDED

✓

Received _____
Examined _____

CLASS B and C
WATER UTILITIES



U# _____

2009
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, 2009

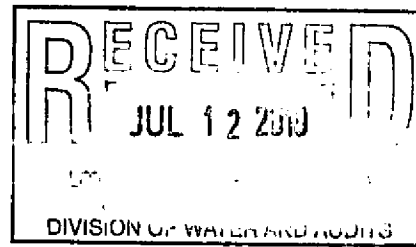
REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

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



July 1, 2010

California Public Utilities Commission
Division of Water and Audits
Attn: Kayode O. Kajopaiye
505 Van Ness Avenue, Room 3105
San Francisco, CA 94102-3298

Re: Hillview Water Company PUC Annual Reports

Enclosed are the "Amended" Annual Reports for the California Public Utilities Commission for the calendar year ending December 31, 2009. A listing of the changes made to the reports previously submitted is included in the attached Accountant's Compilation Report. Each amended page has been noted as such at the top of the page.

Sincerely,
PEASLEY ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

A handwritten signature in cursive script, appearing to read "Julie A. Hammeras".

Julie A. Hammeras
Certified Public Accountant

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

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

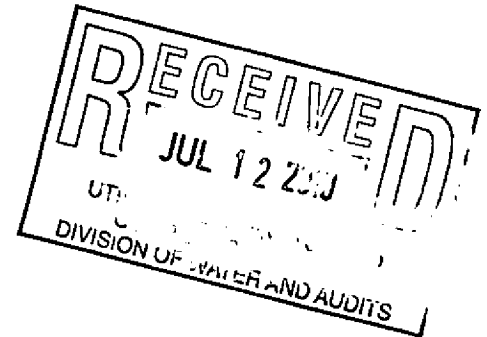
2120 MAIN STREET, SUITE 265
HUNTINGTON BEACH, CALIFORNIA 92648

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

ACCOUNTANT'S COMPILATION REPORT

June 30, 2010

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



We have compiled the balance sheets of Hillview Water Company as of December 31, 2009 and 2008, and the related income statement for the year ended December 31, 2009, 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 6 through 8, pages 11 through 20, pages 22 through 26, and pages 31 through 33, 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 5 (General Information), page 27 through page 30, and page 34 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

The previously filed 2009 Annual Report dated June 11, 2010 has been amended as follows:

- Page 5, General Information, Line 11, Greg Harris' license changed from D2 to D3 and Richard Ayala grade D1 license added.
- Page 6, Balance Sheet Data, Line 11, CIAC was changed from (\$3,485,974) and (\$3,603,749) for 1/1/2009 and 12/31/2009 to (\$1,612,307) and (\$1,614,874) to include the Accumulated Amortization.
- Page 6, Balance Sheet Data, Line 12, Deferred Income Tax was changed from (\$210,587) and (\$191,192) for 1/1/2009 and 12/31/2009 to \$210,587 and \$191,192.
- Page 6, Balance Sheet Data, Line 13, Net Plant Investment changed from \$3,648,495 and \$3,283,288 for 1/1/2009 and 12/31/2009 to \$5,943,336 and \$5,654,547.
- Page 8, Excess Capacity, Account numbers changed from 421 for revenue and 426 for Expense to 480.
- Page 13, Schedule A-3, Composite Depreciation % was corrected from 1.76% to 3.25%.
- Page 18, Schedule A-11, Long Term Debt, Line 4 changed from SRF liability with pending date of maturity, authorized amount of \$100,000, outstanding balance of \$3,554,551 and \$0 sinking fund to reflect new SRF loan due in 2039, authorized for \$3,808,447, balance outstanding of \$3,681,499 and a sinking fund of \$126,948.
- Page 18, Schedule A-11, Long Term Debt, Line 6 on original report, Equipment loan was removed.

- Page 18, Schedule A-11, Long Term Debt, Line 6 on amended report and Line 7 on original, is for the Excel National Bank loan, principal amount authorized originally reported at \$1,609,700, outstanding amount of \$1,577,203 was changed to \$1,623,100 authorized, \$1,607,271 outstanding.
- Page 18, Schedule A-11, Long Term Debt, Line 9, Current portion of long term debt amount of \$157,016 was included in outstanding amount reported on Line 4 and Line 6 of amended report
- Page 23, Schedule B-2, Operating Expenses, Line 21, Amount from Preceding Year was changed from \$4,928 to \$4,926.
- Page 23, Schedule B-2, Operating Expenses, Line 22, Amount from Preceding Year was changed from \$548,576 to \$548,574.
- Page 23, Schedule B-2, Operating Expenses, Line 24, Amount from Preceding Year was changed from \$540,833 to \$540,831.
- Page 23, Schedule B-2, Operating Expenses, Line 25, Amount from Preceding Year was changed from \$938,940 to \$938,938.
- Page 25, Schedule B-5, Income from Non-Utility, a line was added to the schedule to separate \$125,525 of debt refinancing fees out of "other".
- Page 27, Schedule D-2, Description of Storage Facilities, Line 1 was changed from 4 reservoirs with capacity of 91,800 gallons to 5 reservoirs with capacity of 101,800 gallons.
- Page 29, Schedule D-7, Unit of Measurement changed from 100CCF to CCFs.
- Page 31, Safe Drinking Water Bond Act, Monthly Surcharge corrected from \$26.40 for ¾ inch, \$44.00 for 1 inch, \$88.00 for 1 ½ inch, \$140.00 for 2 inch and \$264.00 for 3 inch to \$7.97 for ¾ inch, \$13.29 for 1 inch, \$26.57 for 1 ½ inch, \$42.52 for 2 inch and \$79.72 for 3 inch.
- Page 32, Safe Drinking Water Bond Act, Line 3, Beginning Balance of Land corrected from \$5,000 to \$15,000.
- Page 34, Declaration, the listed signer was changed from James F. Foster to Roger Forrester.
- Supplemental page 1 inside back cover was not included with original filing

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

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION



Matt A. Peasley
Certified Public Accountant

TABLE OF CONTENTS

	<u>Page</u>
General Instructions	3
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	4
General Information	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account No. 101 - Water Plant in Service	11
Schedule A-1b - Account No. 103 - Water Plant Held for Future Use	12
Schedule A-2 - Account No. 121 - Non-Utility Property and Other Assets	12
Schedule A-3 - Account Nos. 108 and 122 - Depreciation and Amortization Reserves	13
Schedule A-3a - Account No. 108 - Analysis of Entries in Depreciation Reserve	14
Schedule A-4 - Account No. 174 - Other Current Assets	14
Schedule A-5 - Account Nos. 180 and 253 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	15
Schedule A-6 - Account Nos. 201 and 204 - Capital Stock	16
Schedule A-7 - Record of Stockholders at End of Year	16
Schedule A-8 - Account No. 211 - Other Paid in Capital (Corporations Only)	16
Schedule A-9 - Account No. 215 - Retained Earnings (Corporations Only)	17
Schedule A-10 - Account No. 218 - Proprietary Capital (Sole Proprietor or Partnership)	17
Schedule A-11 - Account No. 224 - Long-Term Debt	18
Schedule A-12 - Account No. 225 - Advances from Associated Companies	18
Schedule A-13 - Account No. 235 - Payables to Associated Companies	18
Schedule A-14 - Account No. 241 - Other Current Liabilities	19
Schedule A-15 - Account No. 252 - Advances for Construction	19
Schedule A-16 - Account Nos. 255, 282, and 283 - Deferred Taxes	19
Schedule A-17 - Account No. 271 - Contributions in Aid of Construction	20
Schedule B - Income Statement	21
Schedule B-1 - Account No. 400 - Operating Revenues	22
Schedule B-2 - Account No. 401 - Operating Expenses	23
Schedule B-3 - Account No. 408, 409, 410 - Taxes Charged During the Year	24
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	24
Schedule B-5 - Account Nos. 421 and 426 - Income from Non-Utility Operations	25
Schedule B-6 - Account No. 427 - Interest Expense	25

TABLE OF CONTENTS

	<u>Page</u>
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	25
Schedule C-2 - Loans to Directors, Officers, or Shareholders	26
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	26
Schedule D-1 - Sources of Supply and Water Developed	27
Schedule D-2 - Description of Storage Facilities	27
Schedule D-3 - Description of Transmission and Distribution Facilities	28
Schedule D-4 - Number of Active Service Connections	29
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	29
Schedule D-6 - Meter Testing Data	29
Schedule D-7 - Water Delivered to Metered Customers	29
Schedule D-8 - Status With State Board of Public Health	30
Schedule D-9 - Statement of Material Financial Interest	30
Safe Drinking Water Bond Act / State Revolving Fund Data	31-32
Facility Fees Data	33
Declaration	34
Index	35

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2010**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
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 Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2009, through December 31, 2009. Fiscal year reports will not be accepted.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. 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.

AMENDED
GENERAL INFORMATION

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

2 Official mailing address:
P.O. Box 2269 Oakhurst, CA ZIP 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:
40311 Greenwood Way, Oakhurst, CA 93644

5 Service Area (Refer to district reports if applicable):

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) _____
- Corporation (corporate name) Hillview Water Company
Organized under laws of (state) California Date: 7/28/1978

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:
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:
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 D3, License #34266
James Foster: Grade T1 License #29736; Grade D2, License #34262
Richard Ayala, Grade D1, License #36818

AMENDED
BALANCE SHEET AND CAPITALIZATION DATA
 Calendar Year 2009

NAME OF UTILITY HILLVIEW WATER COMPANY, INC. PHONE (559) 683-4322

PERSON RESPONSIBLE FOR THIS REPORT JAMES F. FOSTER

	<u>1/1/2009</u>	<u>12/31/2009</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,961	1,961	1,961
2 Land and Land Rights	140,862	140,862	140,862
3 Depreciable Plant	10,318,617	10,430,759	10,374,688
4 Gross Plant in Service	10,461,440	10,573,582	10,517,511
5 Less: Accumulated Depreciation	(3,133,087)	(3,748,808)	(3,440,948)
6 Net Water Plant in Service	7,328,353	6,824,774	7,076,563
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	104,331	319,296	211,814
9 Materials and Supplies	62,915	64,286	63,601
10 Less: Advances for Construction	(150,543)	(130,127)	(140,335)
11 Less: Contribution in Aid of Construction	(1,612,307)	(1,614,874)	(1,613,591)
12 Less: Accumulated Deferred Income and Investment Tax Credits	210,587	191,192	200,890
13 Net Plant Investment	<u>5,943,336</u>	<u>5,654,547</u>	<u>5,798,942</u>
CAPITALIZATION			
14 Common Stock	49,500	49,500	49,500
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	273,062	273,062	273,062
17 Retained Earnings	(309,421)	(301,287)	(305,354)
18 Common Stock and Equity (Lines 14 through 17)	13,141	21,275	17,208
19 Preferred Stock	-	-	-
20 Long-Term Debt	4,740,996	5,288,770	5,014,883
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	<u>4,754,137</u>	<u>5,310,045</u>	<u>5,032,091</u>

INCOME STATEMENT AND OTHER DATA
Calendar Year 2009

NAME OF UTILITY HILLVIEW WATER COMPANY, INC.

PHONE (559) 683-4322

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	6,494
24 Fire Protection Revenue	30,251
25 Irrigation Revenue	-
26 Metered Water Revenue	1,717,722
27 Total Operating Revenue	1,754,467
28 <u>Operating Expenses</u>	939,964
29 Depreciation Expense (Composite Rate 3.25%)	67,053
30 Amortization and Property Losses	446,599
31 Property Taxes	24,611
32 Taxes Other Than Income Taxes	32,407
33 Total Operating Revenue Deduction Before Taxes	1,510,634
34 California Corp. Franchise Tax	800
35 Federal Corporate Income Tax	19,395
36 Total Operating Revenue Deduction After Taxes	1,530,829
37 Net Operating Income (Loss) - California Water Operations	223,638
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(135,180)
39 Income Available for Fixed Charges	88,458
40 Interest Expense	(80,324)
41 Net Income (Loss) Before Dividends	8,134
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	8,134
OTHER DATA	
44 Refunds of Advances for Construction	20,416
45 Total Payroll Charged to Operating Expenses	364,408
46 Purchased Water	-
47 Power	180,063

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1,438	1,430	1,434
49 Flat Rate Service Connections		-	-	-
50 Total Active Service Connections		1,438	1,430	1,434

AMENDED

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2009:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/Services (by account)	Regulated Asset Account Number
	The Company charges customers for backflow testing. When the customer has failed to perform such testing when required they are charge for the Company's out of pocket cost plus an administrative charge.	Active	12,499	480	8,119	480	N/A	1,752	236	N/A	N/A

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		UTILITY PLANT			
1	101	Water plant in service	A-1	10,573,582	10,461,440
2	103	Water plant held for future use	A-1 & A-1b	-	-
3	104	Water plant purchased or sold	A-1	-	-
4	105	Water plant construction work in progress	A-1	319,296	104,331
5		Total utility plant		10,892,878	10,565,771
6	106	Accumulated depreciation of water plant	A-3	(3,748,808)	(3,133,087)
7	114	Water plant acquisition adjustments	A-1	-	-
8		Total amortization and adjustments		(3,748,808)	(3,133,087)
9		Net utility plant		7,144,070	7,432,684
		INVESTMENTS			
10	121	Non-utility property and other assets		-	-
11	122	Accumulated depreciation of non-utility property	A-3	-	-
12		Net non-utility property		-	-
13	123	Investments in associated companies		-	-
14	124	Other investments		-	-
15		Total investments		-	-
		CURRENT AND ACCRUED ASSETS			
16	131	Cash		26,760	796
17	132	Special accounts		278,254	877,534
18	141	Accounts receivable - customers		214,825	140,947
19	142	Receivables from associated companies		-	-
20	143	Accumulated provision for uncollectible accounts		(1,806)	(1,751)
21	151	Materials and supplies		64,286	62,915
22	174	Other current assets		30,502	15,872
23		Total current and accrued assets		612,821	1,096,313
24	180	Deferred charges	A-5	126,753	117,289
25		Total assets and deferred charges		7,883,644	8,646,286

SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
CORPORATE CAPITAL AND SURPLUS					
1	201	Common stock	A-6	49,500	49,500
2	204	Preferred stock	A-6	-	-
3	211	Other paid-in capital	A-8	273,062	273,062
4	215	Retained earnings	A-9	(301,287)	(309,421)
5		Total corporate capital and retained earnings		21,275	13,141
PROPRIETARY CAPITAL					
6	218	Proprietary capital	A-10	-	-
7	218.1	Proprietary drawings			
8		Total proprietary capital		-	-
LONG TERM DEBT					
9	224	Long term debt	A-11	5,288,770	4,740,996
10	225	Advances from associated companies	A-12	-	-
CURRENT AND ACCRUED LIABILITIES					
11	231	Accounts payable		360,853	448,720
12	232	Short term notes payable		120,823	943,383
13	233	Customer deposits		9,462	7,540
14	235	Payables to associated companies	A-13	-	-
15	236	Accrued taxes		-	-
16	237	Accrued interest		69,333	127,189
17	241	Other current liabilities	A-14	65,788	79,253
18		Total current and accrued liabilities		626,259	1,606,085
DEFERRED CREDITS					
19	252	Advances for construction	A-15	75,191	80,375
20	253	Other credits		448,467	803,969
21	255	Accumulated deferred investment tax credits	A-16	6,135	7,871
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16	140,742	262,519
23	283	Accumulated deferred income taxes - other	A-16	(338,069)	(480,977)
24		Total deferred credits		332,466	673,757
CONTRIBUTIONS IN AID OF CONSTRUCTION					
25	271	Contributions in aid of construction	A-17	3,603,749	3,485,974
26	272	Accumulated amortization of contributions		(1,988,875)	(1,873,667)
27		Net contributions in aid of construction		1,614,874	1,612,307
28		Total liabilities and other credits		7,883,644	8,646,286

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	10,461,440	126,260	14,118	0	10,573,582
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	104,331	214,965		0	319,296
5	114	Water plant acquisition adjustments					0
6		Total utility plant	10,565,771	341,225	14,118	0	10,892,878

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
		NON-DEPRECIABLE PLANT					
1	301	Intangible plant	1,961				1,961
2	303	Land	140,862				140,862
3		Total non-depreciable plant	142,823	0	0	0	142,823
		DEPRECIABLE PLANT					
4	304	Structures	131,816	3,811			135,627
5	307	Wells	713,504	10,271			723,775
6	317	Other water source plant	0				0
7	311	Pumping equipment	982,366	36,271	12,812		1,005,825
8	320	Water treatment plant	294,507	628	398		294,737
9	330	Reservoirs, tanks and sandpipes	772,330				772,330
10	331	Water mains	6,112,599	64,064	184		6,176,479
11	333	Services and meter installations	358,954	2,039	92		360,901
12	334	Meters	164,120	3,006	632		166,494
13	335	Hydrants	312,793	1,866			314,659
14	339	Other equipment	176,462				176,462
15	340	Office furniture and equipment	130,236	4,165			134,401
16	341	Transportation equipment	168,930	139			169,069
17		Total depreciable plant	10,318,617	126,260	14,118	0	10,430,759
18		Total water plant in service	10,461,440	126,260	14,118	0	10,573,582

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

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

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

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	

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

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	2,601,459	531,628	0
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	67,053		
4	(b) Charged to Account No 272	115,208		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered	991		
7	(e) All other credits (Footnote 2)		446,599	
8	Total Credits	183,252	446,599	0
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	14,118		
11	(b) Cost of removal	12		
12	(c) All other debits (Footnote 3)			
13	Total debits	14,130	0	0
14	Balance in reserve at end of year	2,770,581	978,227	0
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			3.25%
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18	Amortization of surcharge plant	446,599		
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		X	
31	(b) Liberalized		[]	
32	(1) Sum of the years digits		[]	
33	(2) Double declining balance		[]	
34	(3) Other		X	
35	(c) Both straight line and liberalized		X	

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

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	2,601,459	182,261	14,118	979	2,770,581
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 sandpipes					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	2,601,459	182,261	14,118	979	2,770,581

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	9,623
2	Prepaid Property Tax	15,982
3	Miscellaneous receivables	4,897
4		
5		
6		
7		
8		
9	Total	30,502
10		

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 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 undisposed amounts applicable to issues which were redeemed in prior years.

Line No.	Designation of Long-Term Debts (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	2,208		2,208	0
2	CoBank Loan #1	640,000	3,700	1995	2015	1,203		1,203	0
3	Excel Bank Loan	1,609,700	16,412	2009	2034	0	16,412	164	16,248
4									
5									
6									
7						3,411	16,412	3,575	16,248
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

SCHEDULE A-6
Account 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								
8	Totals		1,000		990	49,500	Total	\$0.00

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	Roger Forrester	500		
2	Diane Forrester Moore	490		
3				
4				
5				
6				
7				
8				
9				
10	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 Year (b)
1	Contributions to capital by stockholders	273,062
2		
3		
4		
5		
6		
7		
8	Total	273,062

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	(309,421)
2	CREDITS	
3	Net income	8,134
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	8,134
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	0
15	Balance end of year	(301,287)

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

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

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

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	CoBank Loan #1		1995	2015	640,000	-	9.49%	29,434		30,642
2	CoBank Surcharge Loan		1995	2020	960,000	-	variable	29,809		31,857
3	Auto loan		2008	2012		-	6.75%	934		934
4	SRF loan		2001	2039	3,808,447	3,681,499	0.00%	-	126,948	-
5	Auto loan		2004	2010		-	6.75%	475		475
6	Excel National Bank		2009	2034	1,623,100	1,607,271	5.75%	7,607		21,555
7										
8										
9										
10										
11	Totals					5,288,770		68,259	126,948	85,463

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

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4					
5					
6	Totals	-	-	-	-

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

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	NONE				
2					
3					
4					
5					
6	Totals	-	-	-	-

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

Line No.	Description (a)	Balance End of Year (b)
1	Refundable fees and interest	4,110
2	Currently refundable advances for construction	54,935
3	Accrued payroll & benefits	4,141
4	Accrued payroll taxes	2,602
5	Total	65,788

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		150,543
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		150,543
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	20,416	
8	Present worth basis		
9	Total refunds	20,416	
10	Transfers to Acct. 271, Contributions in aid of Construction		
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271	-	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	20,416	20,416
16	Balance end of year		130,127
17	Less: Current refundable portion		(54,936)
18	Balance end of year		75,191

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		140,742	
2	Deferred Income Taxes - FAS 109			(41,060)
3	Deferred Income Taxes - other			(297,009)
4	Deferred ITC	6,135		
5	Total	6,135	140,742	(338,069)

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 non-depreciable 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.		Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	3,485,974	3,485,974			
2	Add: Credits to account during year					
3	Contributions revived during year	117,775	117,775			
4	Other credits*					
5	Total credits	117,775	117,775			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	0	0			
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits	0	0			
11	Balance end of year	3,603,749	3,603,749	0	0	0

* Indicate nature of these items and show the accounts affected by the contra entries

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	1,754,467
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	939,964
3	403	Depreciation expense	A-3	67,053
4	407	SDWBA loan amortization expense	pages 7 & 8	446,599
5	408	Taxes other than income taxes	B-3	57,018
6	409	State corporate income tax expense	B-3	800
7	410	Federal corporate income tax expense	B-3	19,395
8		Total operating revenue deductions		1,530,829
9		Total utility operating income		223,638
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility income	B-5	11,596
11	426	Miscellaneous non-utility expense	B-5	(146,776)
12	427	Interest expense	B-6	(80,324)
13		Total other income and deductions		(215,504)
14		Net income		8,134

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		WATER SERVICE REVENUES			
1	460	Unmetered water revenue			0
2		460.1 Single - family residential	0	0	0
3		460.2 Commercial and multi-residential	0	0	0
4		460.3 Large water users	0	0	0
5		460.5 Safe Drinking Water Bond Surcharge	0	0	0
6		460.9 Other unmetered revenue	6,494	9,941	(3,447)
7		Sub-total	6,494	9,941	(3,447)
8	462	Fire protection revenue			
9		462.1 Public fire protection	30,251	25,825	4,426
10		462.2 Private fire protection	0	0	0
11		Sub-total	30,251	25,825	4,426
12	465	Irrigation revenue	0	0	0
13	470	Metered water revenue			0
14		470.1 Single-family residential	1,126,516	1,071,107	55,409
15		470.2 Commercial and multi-residential	0	0	0
16		470.3 Large water users	0	0	0
17		470.5 Safe Drinking Water Bond Surcharge	523,205	79,319	443,886
18		470.9 Other metered revenue	0	0	0
19		Sub-total	1,649,721	1,150,426	499,295
20		Total water service revenues	1,686,466	1,186,192	500,274
21	480	Other water revenue	68,001	66,005	1,996
22		Total operating revenues	1,754,467	1,252,197	502,270

AMENDED
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 (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water	0	0	0
2	615	Power	180,063	165,905	14,158
3	616	Other volume related expenses	24,857	24,617	240
4		Total volume related expenses	204,920	190,522	14,398
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	102,179	94,328	7,851
6	640	Materials	20,023	9,097	10,926
7	650	Contract work	37,540	42,653	(5,113)
8	660	Transportation expenses	25,166	48,574	(23,408)
9	664	Other plant maintenance expenses	30,439	12,933	17,506
10		Total non-volume related expenses	215,347	207,585	7,762
11		Total plant operation and maintenance exp.	420,267	398,107	22,160
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	98,330	80,335	17,995
13	671	Management salaries	163,899	170,493	(6,594)
14	674	Employee pensions and benefits	66,909	59,305	7,604
15	676	Uncollectible accounts expense	1,554	1,625	(71)
16	678	Office services and rentals	17,560	17,017	543
17	681	Office supplies and expenses	67,982	59,151	8,831
18	682	Professional services	71,562	112,561	(40,999)
19	684	Insurance	26,295	30,928	(4,633)
20	688	Regulatory commission expense	5,860	12,233	(6,373)
21	689	General expenses	1,218	4,926	(3,708)
22		Total administrative and general expenses	521,169	548,574	(27,405)
23	800	Expenses capitalized	(1,472)	(7,743)	6,271
24		Net administrative and general expense	519,697	540,831	(21,134)
25		Total operating expenses	939,964	938,938	1,026

SCHEDULE B-3
Account No. 408, 409, 410 - Taxes Charged During the 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	24,611	24,611	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	1,862	1,862	
4	Other state and local taxes	0	0	
5	Federal unemployment insurance tax	598	598	
6	Federal insurance contributions act	24,002	24,002	
7	Other federal taxes	5,945	5,945	
8	Federal income taxes	19,395	19,395	
9	Total	77,213	77,213	0

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

1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

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

3 Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 21	8,134
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Income tax provision	20,195
5	Deferred portion of Surcharge Income	(308,889)
6	Salvage Value income	979
7	Additional accrued interest to related parties	45
8	State tax deduction	(800)
9	Nondeductible expenses	22,419
10	Regulatory liability and balancing account adjustments	(45,892)
11	Book depreciation in excess of tax	420,024
12	SRF Surcharge income (non taxable CIAC)	(126,860)
13	Deferred expenses	(7,687)
14		
15	Federal tax net income	(18,332)
16	Computation of tax:	
17	Current Fed & State Tax	800
18	Deferred Income Tax	19,395
19	Total Tax Provision	20,195

AMENDED

SCHEDULE B-5			
Accounts No. 421 and 426 - Income from Nonutility Operations			
Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	1,007	
2	CoBank patronage dividend	5,888	
3	Reversal of interest accrual on CIAC and other	4,701	
4	Debt refinancing fees		125,525
5	Charitable contributions, donations and other		21,251
5	Total	11,596	146,776

SCHEDULE B-6		
Account No. 427 - Interest Expense		
Line No.	Description (a)	Amount (b)
1	Long and short term debt	79,713
2	Other	611
3		
4		
5		
6		
7		
8		
9		
10	Total	80,324

SCHEDULE C-1						
Compensation of Individual Proprietor, Partners and Employees Included in Expenses						
Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	3	102,179	5,869	108,048
2	670	Office salaries	3	98,330		98,330
3	671	Management salaries	2	163,899		163,899
4						
5						
6		Total	8	364,408	5,869	370,277

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

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

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	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 amounts	\$
18	(c) Charged to other account	\$
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.

AMENDED

SCHEDULE D-1

Sources of Supply and Water Developed

STREAMS							FLOW IN (Unit) ²		Annual Quantities Diverted (Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions				
				Claim	Capacity	Max.	Min.			
1	N/A									
2										
3										
4										
5										

WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6								
7	See Attached Schedule							
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped (Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11	N/A						
12							
13							
14							
15							

Purchased Water for Resale		
16	Purchased from	N/A
17	Annual Quantities purchased	(Unit chosen) ¹
18		
19		

* State ditch pipeline reservoir, etc., with name, if any.
 1 Average depth to water surface below ground surface
 2 The quantity unit in established use for experiencing 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	No.	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs	5	101,800 gal	forebay tanks
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	3	579,000 gal	in ground concrete
7	Earth			
8	Wood			
9	C. Tanks	12	29,100 gal	steel pressure tanks
10	Wood			
11	Metal	24	1,459,700 gal	steel above ground tanks
12	Concrete			
13	Total	44	2,169,600	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									NONE
Line No.	Description	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									NONE
Line No.	Description	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2	2 1/2	3	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		6,584	240
19	Welded steel						1,040		5,560	195
20	Wood									
21	Other (HDPE)			524		650	2,505			7,440
22	Other (Galvanized)			8,140						
23	Other (PVC)	6,401	5,601	49,636		15,951	57,980		54,855	32,168
24	Total	6,401	5,601	59,163	-	21,419	70,508	-	67,171	40,370

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)									
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)	Total All Sizes
25	Cast Iron	414	689						1,748
26	Cast iron (cement lined)								-
27	Concrete								-
28	Copper								-
29	Riveted steel								-
30	Standard screw								-
31	Screw or welded casing								-
32	Cement - asbestos								21,342
33	Welded steel	190	146						7,131
34	Wood								-
35	Other (HDPE)	8,334							19,453
36	Other (Galvanized)								8,140
37	Other (PVC)	13,034	26,397						262,023
38	Total	21,972	27,232	-	-	-	-	-	319,837

ATTACHMENT TO 2009 ANNUAL REPORT, C.P.U.C.
HILLVIEW WATER CO., INC. - OAKHURST, CA
WELL DATA - Schedule 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	3,716	2,779,291
A	Ditton	2	8 5/8	111	28	7,696	5,756,286
A	Ditton	3	8 5/8	126	16	5,770	4,315,736
A	Ditton	4	8 5/8	134	38	16,477	12,325,020
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	4,234	3,167,249
A	Junction	2	8	69	25	7,032	5,260,243
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	938	701,631
B	Sierra Lakes	1A	8 5/8	215	156	36,421	27,243,058
B	Sierra Lakes	3	8 5/8	284	130	28,039	20,973,016
B	Sierra Lakes	4	8 5/8	346	212	46,731	34,954,638
B	Sierra Lakes	5	8 5/8	113	67	7,424	5,553,376
B	Sierra Lakes	6	8 5/8	174	35	3,616	2,705,067
B	Sierra Lakes	7	8 5/8	163	300	43,625	32,631,762
B	Sierra Lakes	8	8 5/8	199	156	36,646	27,411,507
B	Sierra Lakes	9	8 5/8	246	55	12,737	9,526,902
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	0
C	Goldside (Middle)	2	8 5/8	59	15.2	4,857	3,632,864
C	Goldside (Most Southern)	3	6 5/8	51	In 10	INACTIVE	0
C	Goldside (25' South Of #3)	4	8 5/8	132	25.4	7,775	5,815,700
C	Goldside	5	8 5/8		In 6	INACTIVE	0
C	Goldside	6	6 5/8	156	43.8	13,606	10,177,064
C	Goldside	7	8 5/8	357	133.2	5,988	4,479,323
C	Hillview (Next To Reservoir)	1	7	82	16.6	1,878	1,404,617
C	Miami Creek	1	6 5/8		25.7	7,108	5,316,783
C	River Creek	1	8 5/8	41	12.3	1,999	1,494,990
C	River Creek	2	8 5/8	45	14.6	2,041	1,526,907
D	Raymond (East Property)	2	6	45	5.3	1,185	886,028
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	0	0
D	Raymond	8	6 5/8	186	20	6,378	4,770,617
D	Raymond	9	6 5/8		1.3	0	0
D	Raymond (East Property)	10	6 5/8	140	6.1	2,146	1,605,328
D	Raymond (Rough Rider)	11	6 5/8	178	13.6	2,227	1,665,998
E	Coarsegold Highlands	1	6	110	In 75	INACTIVE	0
E	Coarsegold Highlands	2	6 5/8	111	14	3,414	2,553,672

AMENDED

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Single family residential	1,130	1,122		
Commercial and Multi-residential	308	308		
Large water users				
Public authorities				
Industrial				
Irrigation				
Other (specify)				
Subtotal	1,438	1,430	-	-
Private fire connections			143	144
Public fire hydrants			125	126
Total	1,438	1,430	268	270

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	-	-
3/4 - in	1,294	1,294
1 - in	63	63
1-1/2 - in	34	34
2 - in	35	35
3 - in	4	4
4 - in	-	-
6 - in	-	-
Other	-	-
Total	1,430	1,430

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	_____ tested 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 CCFs (Unit Chosen) ¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	14,815	13,746	12,594	15,527	21,054	27,561	34,082	139,379	
Commercial and Multi-residential								-	
Large water users								-	
Public authorities								-	
Irrigation								-	
Other (specify)								-	
Total	14,815	13,746	12,594	15,527	21,054	27,561	34,082	139,379	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	36,468	35,471	28,511	17,587	14,341	132,378	271,757	289,924	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation						-	-	-	
Other (specify)						-	-	-	
Total	36,468	35,471	28,511	17,587	14,341	132,378	271,757	289,924	

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 _____ 4290

**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.

AMENDED
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

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

1. Current Fiscal Agent: SRF Surcharge

Name: _____ California Bank and Trust
 Address: _____ 1331 Broadway, Sacramento, CA 95818
 Phone Number: _____ (916) 341-4912
 Account Number: _____ 1030222319
 Date Hired: _____ 2007

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

	Meter Size	No. of Metered Customers (December)	Monthly Surcharge Per Customer
\$ _____			
	3/4 inch	872	7.97
	1 inch	63	13.29
	1 1/2 inch	34	26.57
	2 inch	35	42.52
	3 inch	4	79.72
	4 inch	-	-
	6 inch	-	-
	Number of Flat Rate Customers	-	-
	Total	1,008	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 136,559
Deposits during the year	192,981
Interest earned for calendar year	332
Withdrawals from this account	(127,128)
Balance at end of year	<u>\$ 202,744</u>

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

Payments to DWR

AMENDED
FOR ALL 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	16,452	-	-	-	16,452
5		DEPRECIABLE PLANT					-
6	304	Structures	28,436				28,436
7	307	Wells	311,670				311,670
8	317	Other water source plant					-
9	311	Pumping equipment	374,288				374,288
10	320	Water treatment plant	23,359				23,359
11	330	Reservoirs, tanks and sandpipes	97,512				97,512
12	331	Water mains	3,485,051				3,485,051
13	333	Services and meter installations	10,910				10,910
14	334	Meters					-
15	335	Hydrants					-
16	339	Other equipment					-
17	340	Office furniture and equipment					-
18	341	Transportation equipment					-
19		Total depreciable plant	4,331,226	-	-	-	4,331,226
20		Total water plant in service	4,347,678	-	-	-	4,347,678

**FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

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

1. Current Fiscal Agent: DWR Surcharge

Name: _____ CoBank
 Address: _____ Department 167, Denver, CO 90291-0166
 Phone Number: _____ (800) 872-8840
 Account Number: _____ 1303026
 Date Hired: _____ n/a

2. Total surcharge collected from customers during the 12 month reporting period: \$ 95,340

Meter Size	No. of Metered Customers (December)					Monthly Surcharge Per Customer				
	Oakhurst	Goldside	Sierra Lakes	Raymond	Coarsegold	Oakhurst	Goldside	Sierra Lakes	Raymond	Coarsegold
3/4 inch	687	315	185	86	21	4.89	2.76	3.11	6.24	6.08
1 inch	63	-	-	-	-	8.16	4.60	5.18	10.40	10.14
1 1/2 inch	34	-	-	-	-	16.31	9.19	10.37	20.79	20.28
2 inch	35	-	-	-	-	26.10	14.71	-	-	-
3 inch	4	-	-	-	-	48.94	-	-	-	-
4 inch	-	-	-	-	-	-	-	-	-	-
6 inch	-	-	-	-	-	-	-	-	-	-
Number of Flat Rate Customers	-	-	-	-	-	-	-	-	-	-
Total	823	315	185	86	21					

3. Summary of the bank account activities showing:

Balance at beginning of year	<u>\$ 371,786</u>
Deposits during the year	<u>8,340</u>
Interest earned for calendar year	<u>269</u>
Withdrawals from this account	<u>(380,395)</u>
Balance at end of year	<u>\$ -</u>

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

Payments of surcharge loan

FACILITIES FEES DATA

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

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

1. Trust Account Information:

Bank Name: 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
Eisner-Fourch	\$ 16,656
Madera County - Sherriff's Station	\$ 31,230
	\$
	\$

B. Residential

NAME	AMOUNT
Thomas, Alan	\$ 3,000
Haas, Robert & Lisa	\$ 3,123
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 48,663
Deposits during the year	\$ 54,009
Interest earned for calendar year	\$ 86
Withdrawals from this account	\$ (100,834)
Balance at end of year	\$ 1,924

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

Payments to contractors and vendors for New Facilities

AMENDED

DECLARATION

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

I, the undersigned Roger Forrester

Authorized Officer, Partner or Owner

of Hillview Water Company

Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2009, through December 31, 2009.

(date)

Roger F. Forrester

Signature

President

Title

7-7-10

Date

INDEX

	<u>PAGE</u>
Advances from associated companies	18
Advances for construction	19
Assets	9
Balance Sheet	9-10
Capital stock	16
Contributions in aid of construction	20
Depreciation and amortization reserves	13-14
Declaration	34
Deferred taxes	19
Dividends appropriations	17
Employees and their compensation	25
Engineering and management fees	26
Excess Capacity and Non-Tariffed Services	8
Facilities Fees Data	33
Income Statement	7, 21
Liabilities	10
Loans to officers, directors, or shareholders	26
Long-term debt	18
Management compensation	23
Meters and services	29
Non-utility property	12
Officers	5
Operating expenses	23
Operating revenues	22
Organization and control	5
Other assets	14
Other income	21
Other paid in capital	16
Payables to associated companies	18
Population served	29
Proprietary capital	17
Purchased water for resale	27
Retained earnings	17
Safe Drinking Water Bond Act Data	31-32
Service connections	29
Sources of supply and water developed	27
Status with Board of Health	30
Stockholders	16
Storage facilities	27
Taxes	24
Transmission and distribution facilities	28
Unamortized debt discount and expense	15
Unamortized premium on debt	15
Utility plant	11
Water delivered to metered customers	29
Water plant in service	11
Water plant held for future use	12

HILLVIEW WATER COMPANY
STATUS OF COLLECTED SUPPLY AND
STORAGE FEES ORDERED REFUNDED
YEAR ENDED DECEMBER 31, 2009

#	NAME	ORIGINAL REFUND DUE	# YEARS	BALANCE 12/31/2008	2009 PAYMENTS	BALANCE 12/31/2009
1	Lynn C. Terry	1,000.00	40	0.00	0.00	0.00
2	Judy Teeters	698.00	40	0.00	0.00	0.00
3	Diane Leslie	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	0.00	0.00	0.00
6	William L. Henneman	710.00	40	603.50	603.50	0.00
7	Jot & Imogene Home	710.00	40	603.50	603.50	0.00
8	Margaret Bitters	1,000.00	40	875.00	875.00	0.00
9	Charles Burcham	1,000.00	40	875.00	875.00	0.00
10	Glenn S Retter	710.00	40	621.25	621.25	0.00
11	LeRoy Pack	1,000.00	40	875.00	875.00	0.00
12	Rhonda Rarick	1,000.00	40	875.00	25.00	850.00
13	John Kanode & Ramona Scott	2,000.00	40	1,750.00	50.00	1,700.00
14	David & Marie Larkin	1,000.00	40	875.00	25.00	850.00
15	Paul Peterson	835.00	40	730.60	20.88	709.72
	TOTAL	14,371.00		8,683.85	4,574.13	4,109.72