



**PEASLEY, ALDINGER & O'BYMACHOW**  
AN ACCOUNTANCY CORPORATION

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**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

May 5, 2011

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

We have compiled the balance sheets of Hillview Water Company as of December 31, 2010 and 2009, and the related income statement for the year ended December 31, 2010, included in the accompanying prescribed form. We have also compiled the supplementary information included on pages 11 (Schedule A-1) through 20 (Schedule A-17), pages 22 (Schedule B-1) through 26 (Schedule C-2), page 6 (Balance Sheet Data and Capitalization), page 7 (Income Statement and Other Data), page 8 (Excess Capacity and Non-Tariffed Services), and pages 31 through 33 For All Water Companies Safe Drinking Water Bond Act / State Revolving Fund Data and Facilities Fees Data. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with the form prescribed by the Public Utilities Commission of the State of California.

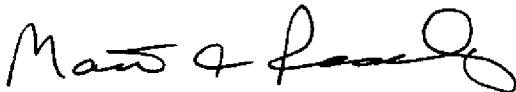
Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Public Utilities Commission of the State of California and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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 accounting principles generally accepted in the United States of America.

The supplementary information contained on page 5 (General Information), page 26 (Schedule C-3) through page 30, page 34, and Supplementary Page 1 of 1 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

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, 2011**, 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](mailto: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, 2010, through December 31, 2010. Fiscal year reports will not be accepted.

## **INSTRUCTIONS**

### **FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES**

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

Please follow the instructions below:

1. 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, General Manager 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 and surrounding areas
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: Roger Forrester Telephone: (559) 683-4322  
Address: Same as above
7. OWNERSHIP. Check and fill in appropriate line:  

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>Hillview Water Company</u>
	Organized under laws of (state)	<u>California</u> Date: <u>7/28/1978</u>
- Principal Officers:  
Name: Roger Forrester Title: President  
Name: Jerry Moore Title: Sec/Treas.  
Name: Diane Moore Title: Vice President  
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:  
Name: none Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ 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, Grade T1, License #32100

# BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2010

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

PERSON RESPONSIBLE FOR THIS REPORT JAMES F. FOSTER

	<u>1/1/2010</u>	<u>12/31/2010</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	1,961	1,961	1,961
2 Land and Land Rights	140,862	144,495	142,679
3 Depreciable Plant	10,430,759	10,617,175	10,523,967
4 Gross Plant in Service	10,573,582	10,763,631	10,668,607
5 Less: Accumulated Depreciation	(3,748,808)	(4,155,122)	(3,951,965)
6 Net Water Plant in Service	6,824,774	6,608,509	6,716,642
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	319,296	330,430	324,863
9 Materials and Supplies	64,286	61,411	62,849
10 Less: Advances for Construction	(130,127)	(129,710)	(129,919)
11 Less: Contribution in Aid of Construction	(1,614,874)	(1,528,445)	(1,571,660)
12 Less: Accumulated Deferred Income and Investment Tax Credits	191,192	(25,469)	82,862
13 Net Plant Investment	<u>5,654,547</u>	<u>5,316,726</u>	<u>5,485,637</u>
<b>CAPITALIZATION</b>			
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	(301,287)	(275,729)	(288,508)
18 Common Stock and Equity (Lines 14 through 17)	21,275	46,833	34,054
19 Preferred Stock	-	-	-
20 Long-Term Debt	5,288,770	5,145,441	5,217,106
21 Notes Payable	-	-	-
22 Total Capitalization (Lines 18 through 21)	<u>5,310,045</u>	<u>5,192,274</u>	<u>5,251,160</u>



## INCOME STATEMENT AND OTHER DATA

Calendar Year 2010

NAME OF UTILITY HILLVIEW WATER COMPANY, INC.

PHONE (559) 683-4322

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	7,483
24 Fire Protection Revenue	34,961
25 Irrigation Revenue	-
26 Metered Water Revenue	1,528,395
27 Total Operating Revenue	1,570,839
28 <u>Operating Expenses</u>	1,001,522
29 Depreciation Expense (Composite Rate 3.25%)	69,482
30 Amortization and Property Losses	126,948
31 Property Taxes	43,036
32 Taxes Other Than Income Taxes	31,756
33 Total Operating Revenue Deduction Before Taxes	1,272,744
34 California Corp. Franchise Tax	9,930
35 Federal Corporate Income Tax	216,404
36 Total Operating Revenue Deduction After Taxes	1,499,078
37 Net Operating Income (Loss) - California Water Operations	71,761
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	55,654
39 Income Available for Fixed Charges	127,415
40 Interest Expense	(101,857)
41 Net Income (Loss) Before Dividends	25,558
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	25,558

**OTHER DATA**

44 Refunds of Advances for Construction	417
45 Total Payroll Charged to Operating Expenses	359,350
46 Purchased Water	-
47 Power	184,882

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1,430	1,423	1,427
49 Flat Rate Service Connections		-	-	-
50 Total Active Service Connections		1,430	1,423	1,427

### 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 2010:

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 charged for the Company's out of pocket cost plus an administrative charge.	Active	12,633	480	7,748	480	N/A	1,954	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)
		<b>UTILITY PLANT</b>			
1	101	Water plant in service	A-1	10,763,631	10,573,582
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	330,430	319,296
5		Total utility plant		11,094,061	10,892,878
6	106	Accumulated depreciation of water plant	A-3	(4,155,122)	(3,748,808)
7	114	Water plant acquisition adjustments	A-1	-	-
8		Total amortization and adjustments		(4,155,122)	(3,748,808)
9		Net utility plant		6,938,939	7,144,070
		<b>INVESTMENTS</b>			
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		-	-
		<b>CURRENT AND ACCRUED ASSETS</b>			
16	131	Cash		66,063	26,760
17	132	Special accounts		344,211	278,254
18	141	Accounts receivable - customers		254,554	214,825
19	142	Receivables from associated companies		-	-
20	143	Accumulated provision for uncollectible accounts		(1,963)	(1,806)
21	151	Materials and supplies		61,411	64,286
22	174	Other current assets		33,376	30,502
23		Total current and accrued assets		757,652	612,821
24	180	Deferred charges	A-5	117,403	126,753
25		<b>Total assets and deferred charges</b>		<b>7,813,994</b>	<b>7,883,644</b>

**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)
<b>CORPORATE CAPITAL AND SURPLUS</b>					
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	(275,729)	(301,287)
5		Total corporate capital and retained earnings		46,833	21,275
<b>PROPRIETARY CAPITAL</b>					
6	218	Proprietary capital	A-10	-	-
7	218.1	Proprietary drawings			
8		Total proprietary capital		-	-
<b>LONG TERM DEBT</b>					
9	224	Long term debt	A-11	5,145,441	5,288,770
10	225	Advances from associated companies	A-12	-	-
<b>CURRENT AND ACCRUED LIABILITIES</b>					
11	231	Accounts payable		355,201	360,853
12	232	Short term notes payable		82,429	120,823
13	233	Customer deposits		11,137	9,462
14	235	Payables to associated companies	A-13	-	-
15	236	Accrued taxes		8,873	-
16	237	Accrued interest		16,001	69,333
17	241	Other current liabilities (1)	A-14	9,655	10,852
18		Total current and accrued liabilities		483,296	571,323
<b>DEFERRED CREDITS</b>					
19	252	Advances for construction (1)	A-15	129,710	130,127
20	253	Other credits		454,800	448,467
21	255	Accumulated deferred investment tax credits	A-16	4,616	6,135
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16	238,899	140,742
23	283	Accumulated deferred income taxes - other	A-16	(218,046)	(338,069)
24		Total deferred credits		609,979	387,402
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>					
25	271	Contributions in aid of construction	A-17	3,634,949	3,603,749
26	272	Accumulated amortization of contributions		(2,106,504)	(1,988,875)
27		Net contributions in aid of construction		1,528,445	1,614,874
28		<b>Total liabilities and other credits</b>		<b>7,813,994</b>	<b>7,883,644</b>

(1) Prior year adjusted to include refunds on Advance contracts anticipated to be paid within a year from Current Liabilities (a/c 241) to Advances for construction (a/c 252).

**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	10,573,582	225,405	35,356	0	10,763,631
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	319,296	11,134		0	330,430
5	114	Water plant acquisition adjustments					0
6		<b>Total utility plant</b>	<b>10,892,878</b>	<b>236,539</b>	<b>35,356</b>	<b>0</b>	<b>11,094,061</b>

\* 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)
		<b>NON-DEPRECIABLE PLANT</b>					
1	301	Intangible plant	1,961				1,961
2	303	Land	140,862	3,633			144,495
3		<b>Total non-depreciable plant</b>	<b>142,823</b>	<b>3,633</b>	<b>0</b>	<b>0</b>	<b>146,456</b>
		<b>DEPRECIABLE PLANT</b>					
4	304	Structures	135,627	14,967			150,594
5	307	Wells	723,775	39,435	100		763,110
6	317	Other water source plant	0				0
7	311	Pumping equipment	1,005,825	65,532	6,950		1,064,407
8	320	Water treatment plant	294,737	9,201	278		303,660
9	330	Reservoirs, tanks and sandpipes	772,330	9,432			781,762
10	331	Water mains	6,176,479	20,253	527		6,196,205
11	333	Services and meter installations	360,901	936	191		361,646
12	334	Meters	166,494	3,033	882		168,645
13	335	Hydrants	314,659	792			315,451
14	339	Other equipment	176,462	724	636		176,550
15	340	Office furniture and equipment	134,401	11,176	2,034		143,543
16	341	Transportation equipment	169,069	46,291	23,758		191,602
17		<b>Total depreciable plant</b>	<b>10,430,759</b>	<b>221,772</b>	<b>35,356</b>	<b>0</b>	<b>10,617,175</b>
18		<b>Total water plant in service</b>	<b>10,573,582</b>	<b>225,405</b>	<b>35,356</b>	<b>0</b>	<b>10,763,631</b>

\* 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	<b>NONE</b>			
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	<b>NONE</b>	
3		
4		
5		
6		
7		
8		
9		
10	Total	

**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	2,770,581	978,227	0
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	69,482		
4	(b) Charged to Account No 272	117,629		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered	2,013		
7	(e) All other credits (Footnote 2)		253,896	
8	Total Credits	189,124	253,896	0
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired	35,356		
11	(b) Cost of removal	1,350		
12	(c) All other debits (Footnote 3)			
13	Total debits	36,706	0	0
14	Balance in reserve at end of year	2,922,999	1,232,123	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	253,896		
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 (1)	2,770,581	187,111	35,356	663	2,922,999
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	2,770,581	187,111	35,356	663	2,922,999

(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	9,175
2	Prepaid Property Tax	20,581
3	Miscellaneous receivables	2,059
4	Prepaid Other	1,561
5		
6		
7		
8		
9	Total	33,376
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									
2									
3	Excel Bank Loan	1,609,700	16,412	2009	2034	16,248	0	656	15,592
4									
5									
6									
7						16,248	0	656	15,592
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		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
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	(301,287)
2	<b>CREDITS</b>	
3	Net income	25,558
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	25,558
7		
8	<b>DEBITS</b>	
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	(275,729)

**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	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	0
7	<b>DEBITS</b>	
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)	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 (l)	Interest Paid During Year (j)
1	SRF loan		2001	2039	3,808,447	3,589,026	0.00%	-	126,948	-
2	Excel National Bank		2009	2034	1,623,100	1,545,359	5.75%	104,176		91,634
3	Auto loan		2010	2015	15,309	11,056	4.29%	366		366
4										
5										
6										
7										
8										
9										
10										
11		Totals				5,145,441		104,542	126,948	92,000

**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	3,505
2	Accrued payroll & benefits	550
3	Accrued payroll taxes	5,600
4		
5	Total	9,655

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		130,127
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		130,127
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	417	
8	Present worth basis		
9	Total refunds	417	
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	417	417
16	Balance end of year		129,710

**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		238,899	
2	Deferred Income Taxes - FAS 109			(27,334)
3	Deferred Income Taxes - other			(190,712)
4	Deferred ITC	4,616		
5	Total	4,616	238,899	(218,046)

**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 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year	3,603,749	3,603,749			
2	Add: Credits to account during year					
3	Contributions revived during year	31,200	31,200			
4	Other credits*					
5	Total credits	31,200	31,200			
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	3,634,949	3,634,949	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)
		<b>UTILITY OPERATING INCOME</b>		
1	400	<b>Operating Revenues</b>	B-1	1,570,839
		<b>OPERATING REVENUE DEDUCTIONS</b>		
2	401	Operating expenses	B-2	1,001,522
3	403	Depreciation expense	A-3	69,482
4	407	SDWBA loan amortization expense	pages 7 & 8	126,948
5	408	Taxes other than income taxes	B-3	74,792
6	409	State corporate income tax expense	B-3	9,930
7	410	Federal corporate income tax expense	B-3	216,404
8		Total operating revenue deductions		1,499,078
9		Total utility operating income		71,761
		<b>OTHER INCOME AND DEDUCTIONS</b>		
10	421	Non-utility income	B-5	204,177
11	426	Miscellaneous non-utility expense	B-5	(148,523)
12	427	Interest expense	B-6	(101,857)
13		Total other income and deductions		(46,203)
14		Net income		25,558

**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)
<b>WATER SERVICE REVENUES</b>					
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	7,483	6,494	989
7		Sub-total	7,483	6,494	989
8	462	Fire protection revenue			
9		462.1 Public fire protection	34,961	30,251	4,710
10		462.2 Private fire protection	0	0	0
11		Sub-total	34,961	30,251	4,710
12	465	Irrigation revenue	0	0	0
13	470	Metered water revenue			0
14		470.1 Single-family residential	1,350,168	1,126,516	223,652
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	127,512	523,205	(395,693)
18		470.9 Other metered revenue	0	0	0
19		Sub-total	1,477,680	1,649,721	(172,041)
20		Total water service revenues	1,520,124	1,686,466	(166,342)
21	480	Other water revenue	50,715	68,001	(17,286)
22		Total operating revenues	1,570,839	1,754,467	(183,628)



**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)
		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
		<b>VOLUME RELATED EXPENSES</b>			
1	610	Purchased water	0	0	0
2	615	Power	184,882	180,063	4,819
3	616	Other volume related expenses	23,860	24,857	(997)
4		Total volume related expenses	208,742	204,920	3,822
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee labor	110,923	102,179	8,744
6	640	Materials	32,519	20,023	12,496
7	650	Contract work	26,957	37,540	(10,583)
8	660	Transportation expenses	39,066	25,166	13,900
9	664	Other plant maintenance expenses	45,786	30,439	15,347
10		Total non-volume related expenses	255,251	215,347	39,904
11		Total plant operation and maintenance exp.	463,993	420,267	43,726
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office salaries	83,374	98,330	(14,956)
13	671	Management salaries	165,053	163,899	1,154
14	674	Employee pensions and benefits	76,704	66,909	9,795
15	676	Uncollectible accounts expense	2,717	1,554	1,163
16	678	Office services and rentals	16,438	17,560	(1,122)
17	681	Office supplies and expenses	69,796	67,982	1,814
18	682	Professional services	77,753	71,562	6,191
19	684	Insurance	43,157	26,295	16,862
20	688	Regulatory commission expense	6,495	5,860	635
21	689	General expenses	1,527	1,218	309
22		Total administrative and general expenses	543,014	521,169	21,845
23	800	Expenses capitalized	(5,485)	(1,472)	(4,013)
24		Net administrative and general expense	537,529	519,697	17,832
25		Total operating expenses	1,001,522	939,964	61,558

**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	43,036	43,036	
2	State corporate franchise tax	9,930	9,930	
3	State unemployment insurance tax	1,759	1,759	
4	Other state and local taxes	0	0	
5	Federal unemployment insurance tax	448	448	
6	Federal insurance contributions act	23,994	23,994	
7	Other federal taxes	5,555	5,555	
8	Federal income taxes	216,404	216,404	
9	Total	301,126	301,126	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	25,558
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Income tax provision	133,111
5	Deferred portion of Surcharge/SRF Income	740
6	Income tax prior year adjustment	93,223
7	Reduction in accrued interest to related parties	(53,244)
8	State tax deduction	(800)
9	Nondeductible expenses	15,306
10	Regulatory liability and balancing account adjustments	(34,197)
11	Book depreciation in excess of tax	(108,841)
12	SRF Surcharge income (non taxable CIAC)	(128,252)
13	NOL	(212,484)
14	Prior year property tax adjustment	15,984
15	Amortization of SRF Property - current & prior year	253,896
16	Federal tax net income	-
17	Computation of tax:	
18	Current Fed & State Tax	8,873
19	Deferred Income Tax	123,438
20	Total Tax Provision	132,311

See Accompanying Accountant's Compilation Report

<b>SCHEDULE B-5</b>			
<b>Accounts No. 421 and 426 - Income from Nonutility Operations</b>			
Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	674	
2	Reversal of interest accrual on CIAC and other	203,503	
3	Prior year expenses		142,557
4	Charitable contributions, donations and other		5,966
5			
5	<b>Total</b>	<b>204,177</b>	<b>148,523</b>

<b>SCHEDULE B-6</b>		
<b>Account No. 427 - Interest Expense</b>		
Line No.	Description (a)	Amount (b)
1	Long and short term debt	101,013
2	Other	844
3		
4		
5		
6		
7		
8		
9		
10	<b>Total</b>	<b>101,857</b>

<b>SCHEDULE C-1</b>						
<b>Compensation of Individual Proprietor, Partners and Employees Included in Expenses</b>						
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	110,923	14,059	124,982
2	670	Office salaries	3	83,374		83,374
3	671	Management salaries	2	165,053		165,053
4						
5						
6		<b>Total</b>	<b>8</b>	<b>359,350</b>	<b>14,059</b>	<b>373,409</b>

**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.								
6.								
7.	Total							

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

<b>Line No.</b>	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.		
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? <b>Answer:</b> Yes: _____ No: <input checked="" type="checkbox"/> X (If the answer is in the affirmative, make appropriate replies to the following questions)*		
2.	Name of each organization or person that was a party to such a contract or agreement.		
3.	Date of original contract or agreement: _____		
4.	Date of each supplement or agreement: _____		
5.	Amount of compensation paid during the year for supervision or management:		\$ _____
6.	To whom paid: _____		
7.	Nature of payment (salary, traveling expenses, etc.): _____		
8.	Amounts paid for each class of service: _____		
9.	Basis for determination of such amounts: _____		
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ _____
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:		Amount
	_____		\$ _____
	_____		\$ _____
	Total		\$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
	_____		
	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		

**SCHEDULE D-1  
Sources of Supply and Water Developed**

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

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

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

Purchased Water for Resale	
16	Purchased from N/A
17	Annual Quantities purchased (Unit chosen) <sup>1</sup>
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	

ATTACHMENT TO 2010 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	18,023	13,481,331
A	Ditton	2	8 5/8	111	28	7,552	5,649,182
A	Ditton	3	8 5/8	126	16	3,488	2,609,024
A	Ditton	4	8 5/8	134	38	11,655	8,717,641
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	2,490	1,862,707
A	Junction	2	8	69	25	5,055	3,780,894
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	265	198,428
B	Sierra Lakes	1A	8 5/8	215	156	33,358	24,951,926
B	Sierra Lakes	3	8 5/8	284	130	33,972	25,411,087
B	Sierra Lakes	4	8 5/8	346	212	45,532	34,058,235
B	Sierra Lakes	5	8 5/8	113	67	5,661	4,234,503
B	Sierra Lakes	6	8 5/8	174	35	5,034	3,765,133
B	Sierra Lakes	7	8 5/8	163	300	30,818	23,051,932
B	Sierra Lakes	8	8 5/8	199	156	39,228	29,342,537
B	Sierra Lakes	9	8 5/8	246	55	13,228	9,894,768
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	0
C	Goldside (Middle)	2	8 5/8	59	15.2	0	0
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	4,787	3,580,751
C	Goldside	5	8 5/8		In 6	INACTIVE	0
C	Goldside	6	6 5/8	156	43.8	5,709	4,270,229
C	Goldside	7	8 5/8	357	133.2	27,495	20,566,110
C	Hillview (Next To Reservoir)	1	7	82	16.6	1,803	1,348,898
C	Miami Creek	1	6 5/8		25.7	1,526	1,141,223
C	River Creek	1	8 5/8	41	12.3	890	665,485
C	River Creek	2	8 5/8	45	14.6	708	529,412
D	Raymond (East Property)	2	6	45	5.3	606	453,520
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	5,287	3,954,657
D	Raymond	9	6 5/8		1.3	0	0
D	Raymond (East Property)	10	6 5/8	140	6.1	2,201	1,646,094
D	Raymond (Rough Rider)	11	6 5/8	178	13.6	3,817	2,855,251
E	Coarsegold Highlands	1	6	110	In 75	INACTIVE	0
E	Coarsegold Highlands	2	6 5/8	111	14	3,417	2,555,879

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

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____ <b>NONE</b>									
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								

<b>A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)</b>									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____ <b>NONE</b>									
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>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING</b>										
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>B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)</b>									
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

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in				
3/4 - in	1,294	1,286		
1 - in	63	63		
1-1/2 - in	34	34		
2 - in	35	35		
3 - in	4	5		
4 - in				
6 - in				
Other				
Total	1,430	1,423	-	-

**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	1,286	1,286
1 - in	63	63
1-1/2 - in	34	34
2 - in	35	35
3 - in	5	5
4 - in	-	-
6 - in	-	-
Other	-	-
Total	1,423	1,423

**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)<sup>1</sup>**

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	14,011	12,681	13,772	14,201	15,358	23,950	33,963	127,936
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation								-
Other (specify)								-
Total	14,011	12,681	13,772	14,201	15,358	23,950	33,963	127,936

	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	40,037	36,583	28,864	18,224	15,128	138,836	266,772	271,757	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation						-	-	-	
Other (specify)						-	-	-	
Total	40,037	36,583	28,864	18,224	15,128	138,836	266,772	271,757	

<sup>1</sup> 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 4,269





**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:

	<b>Meter Size</b>	<b>No. of Metered Customers (December)</b>	<b>Monthly Surcharge Per Customer</b>
\$ _____		120,199	
	3/4 inch	877	7.97
	1 inch	59	13.29
	1 1/2 inch	33	26.57
	2 inch	35	42.52
	3 inch	5	79.72
	4 inch	-	-
	6 inch	-	-
	Number of Flat Rate Customers	-	-
	<b>Total</b>	<b>1,009</b>	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 202,744
Deposits during the year	177,600
Interest earned for calendar year	394
Withdrawals from this account	(127,128)
Balance at end of year	<u>\$ 253,610</u>

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

Payments to SRF

---

**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

## 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
Bass Lake Joint Union School	\$ 20,800
Manna House	\$ 6,500
	\$
	\$

**B. Residential**

NAME	AMOUNT
Thomas Jacobs	\$ 3,900
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 1,924
Deposits during the year	\$ 31,200
Interest earned for calendar year	\$ 32
Withdrawals from this account	\$ -
Balance at end of year	\$ 33,156

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

None made in 2010

**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, 2010, through December 31, 2010.

President

Title (Please Print)

Roger J. Forrester

Signature

(589) 642-7112

Telephone Number

5-10-11

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, 2010

#	NAME	ORIGINAL REFUND DUE	# YEARS	BALANCE 12/31/2009	2010 PAYMENTS	BALANCE 12/31/2010
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 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	0.00	0.00	0.00
7	Jot & Imogene Home	710.00	40	0.00	0.00	0.00
8	Margaret Bitters	1,000.00	40	0.00	0.00	0.00
9	Charles Burcham	1,000.00	40	0.00	0.00	0.00
10	Glenn S Retter	710.00	40	0.00	0.00	0.00
11	LeRoy Pack	1,000.00	40	0.00	0.00	0.00
12	Rhonda Ranick	1,000.00	40	850.00	125.00	725.00
13	John Kanode & Ramona Scott	2,000.00	40	1,700.00	250.00	1,450.00
14	David & Marie Larkin	1,000.00	40	850.00	125.00	725.00
15	Paul Peterson	835.00	40	709.72	104.40	605.32
	TOTAL	14,371.00		4,109.72	604.40	3,505.32