

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

CLASS B and C  
WATER UTILITIES

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

2014  
ANNUAL REPORT  
OF

HILLVIEW WATER COMPANY

---

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

---

P.O. BOX 2269  
(OFFICIAL MAILING ADDRESS)

Oakhurst, CA 93644  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2015**, 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 35, 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, 2014, through December 31, 2014. 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.

### 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:  
 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 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  
James Foster, Grade T1, License #29736; Grade D2, License #34262  
Richard Ayala, Grade D1, License #36818, Grade T1, License #32100  
Joshua Barker, Grade T1, License #36282, Grade D2, License #43577  
Steven Gerszewski, Grade T2, License #36304, Grade D2, License #44297  
Jonathan Miller, Grade T1, License #36613
12. This annual report was prepared by:  
Name of firm or consultant: Peasley, Aldinger & O'Bymachow - An Accountancy Corporation  
Address of firm or consultant: 2120 Main Street, Suite 265  
Huntington Beach, CA 92648  
Phone Number of firm or consultant: (714) 536-4418

## BALANCE SHEET DATA AND CAPITALIZATION

Calendar Year 2014

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

PERSON RESPONSIBLE FOR THIS REPORT JAMES F. FOSTER

	<u>1/1/2014</u>	<u>12/31/2014</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	1,961	1,961	1,961
2 Land and Land Rights	151,861	153,988	152,925
3 Depreciable Plant	11,797,040	12,289,478	12,043,259
4 Gross Plant in Service	11,950,862	12,445,427	12,198,145
5 Less: Accumulated Depreciation	(5,023,661)	(5,280,888)	(5,152,275)
6 Net Water Plant in Service	6,927,201	7,164,539	7,045,870
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	1,184,705	1,327,049	1,255,877
9 Materials and Supplies	97,450	108,655	103,053
10 Less: Advances for Construction	(128,462)	(128,046)	(128,254)
11 Less: Contribution in Aid of Construction	(2,024,272)	(2,187,056)	(2,105,664)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(159,512)	(191,263)	(175,388)
13 Net Plant Investment	<u>5,897,110</u>	<u>6,093,878</u>	<u>5,995,494</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	88,263	148,680	118,472
18 Common Stock and Equity (Lines 14 through 17)	410,825	471,242	441,034
19 Preferred Stock	-	-	-
20 Long-Term Debt	4,654,268	4,532,592	4,593,430
21 Notes Payable	54,008	46,839	50,424
22 Total Capitalization (Lines 18 through 21)	<u>5,119,101</u>	<u>5,050,673</u>	<u>5,084,888</u>

## INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

NAME OF UTILITY HILLVIEW WATER COMPANY, INC.

Telephone: (559) 683-4322

<b>INCOME STATEMENT</b>	<b>Annual Amount</b>
23 Unmetered Water Revenue	9,550
24 Fire Protection Revenue	40,415
25 Irrigation Revenue	-
26 Metered Water Revenue	1,637,287
27 Total Operating Revenue	1,687,252
28 <u>Operating Expenses</u>	1,277,361
29 Depreciation Expense (Composite Rate: <u>3.25%</u> )	85,097
30 Amortization and Property Losses	63,474
31 Property Taxes	33,310
32 Taxes Other Than Income Taxes	41,637
33 Total Operating Revenue Deduction Before Taxes	1,500,879
34 California Corp. Franchise Tax	739
35 Federal Corporate Income Tax	31,751
36 Total Operating Revenue Deduction After Taxes	1,533,369
37 Net Operating Income (Loss) - California Water Operations	153,883
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(1,436)
39 Income Available for Fixed Charges	152,447
40 Interest Expense	(92,030)
41 Net Income (Loss) Before Dividends	60,417
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	60,417
 <b>OTHER DATA</b>	
44 Refunds of Advances for Construction	416
45 Total Payroll Charged to Operating Expenses	424,959
46 Purchased Water	-
47 Power	225,523

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1,447	1,465	1,456
49 Flat Rate Service Connections		-	-	-
50 Total Active Service Connections		1,447	1,465	1,456



**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 2014:

<b>Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter</b>											
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	14,514	421	10,432	426	N/A	1,633	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)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	8,097,749	7,603,184
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	4,347,678	4,347,678
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c	-	-
5	103	Water Plant Held for Future Use	A-1 & A-1d	-	-
6	104	Water Plant Purchased or Sold	A-1	-	-
7	105	Construction Work in Progress - Water Plant	A-1	550	27,315
8	105.1	Construction Work in Progress - SDWBA	A-1	-	-
9	105.2	Construction Work in Progress - Prop 50/Prop 84	A-1	1,326,499	1,157,390
10		Total Utility Plant		13,772,476	13,135,567
11	108	Accumulated Depreciation of Water Plant	A-3	(3,540,972)	(3,347,219)
12	108.1	Accumulated Amortization of SDWBA loan	A-3	(1,739,916)	(1,676,442)
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3	-	-
14	114	Water Plant Acquisition Adjustments	A-1	-	-
15		Total Amortization and Adjustments		(5,280,888)	(5,023,661)
16		Net utility plant		8,491,588	8,111,906
17					
18		<b>INVESTMENTS</b>			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3	-	-
21		Net non-utility property		-	-
22	123	Investments in Associated Companies		-	-
23	124	Other Investments		-	-
24		Total Investments		-	-
25					
26		<b>CURRENT AND ACCRUED ASSETS</b>			
27	131	Cash		31,783	88,451
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50		-	-
29	132	Special Accounts		431,165	440,904
30	141	Accounts Receivable - Customers		457,268	443,809
31	142	Receivables from Associated Companies		-	-
32	143	Accumulated Provision for Uncollectible Accounts		(13,963)	(13,133)
33	151	Materials and Supplies		108,655	97,450
34	174	Other Current Assets		134,379	71,874
35		Total current and accrued assets		1,149,287	1,129,355
36					
37	180	Deferred Charges	A-5	68,971	73,870
38					
39		<b>Total assets and deferred charges</b>		9,709,846	9,315,131

**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)
40		<b>CORPORATE CAPITAL AND SURPLUS</b>			
41	201	Common Stock	A-6	49,500	49,500
42	204	Preferred Stock	A-6	-	-
43	211	Other Paid-in Capital	A-8	273,062	273,062
44	215	Retained Earnings	A-9	148,680	88,263
45		Total corporate capital and retained earnings		471,242	410,825
46					
47		<b>PROPRIETARY CAPITAL</b>			
48	218	Proprietary Capital	A-10	-	-
49	218.1	Proprietary Drawings		-	-
50		Total proprietary capital		-	-
51					
52		<b>LONG TERM DEBT</b>			
53	224	Long-term Debt	A-11	4,532,592	4,654,268
54	225	Advances from Associated Companies	A-12	-	-
55					
56		<b>CURRENT AND ACCRUED LIABILITIES</b>			
57	231	Accounts Payable		543,654	525,962
58	232	Short-term Notes Payable		46,839	54,008
59	233	Customer Deposits		14,535	12,914
60	235	Payables to Associated Companies	A-13	-	-
61	236	Accrued Taxes		-	-
62	237	Accrued Interest		9,541	10,921
63	241	Other Current Liabilities	A-14	8,856	9,924
64		Total current and accrued liabilities		623,425	613,729
65					
66		<b>DEFERRED CREDITS</b>			
67	252	Advances for Construction	A-15	128,046	128,462
68	253	Other Credits		1,576,222	1,324,063
69	255	Accumulated Deferred Investment Tax Credits	A-16	768	1,482
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16	352,459	315,474
71	283	Accumulated Deferred Income taxes - Other	A-16	(161,964)	(157,444)
72		Total deferred credits		1,895,531	1,612,037
73					
74		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50		-	-
76	266.1	Accumulated Amortization of Contributions - Prop 50		-	-
77		Net Contributions - Public Grant-Funded Plant - Prop 50		-	-
78	271	Contributions in Aid of Construction	A-17	4,815,328	4,501,151
79	272	Accumulated Amortization of Contributions		(2,628,272)	(2,476,879)
80		Net Contributions in Aid of Construction		2,187,056	2,024,272
81		<b>Total liabilities and other credits</b>		<b>9,709,846</b>	<b>9,315,131</b>

**SCHEDULE A-1  
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	7,603,184	537,802	(43,237)	-	8,097,749
2	101.1	Water Plant In Service - SDWBA	4,347,678	-	-	-	4,347,678
3	101.2	Water Plant In Service - Prop 50	-	-	-	-	-
4	103	Water plant held for future use	-	-	-	-	-
5	104	Water plant purchased or sold	-	-	-	-	-
6	105	Construction Work in Progress - Water Plant	27,315	(26,765)	-	-	550
7	105.1	Construction Work in Progress - SDWBA	-	-	-	-	-
8	105.2	Construction Work in Progress - Prop 50/Prop 84	1,157,390	169,109	-	-	1,326,499
9	114	Water Plant Acquisition Adjustments	-	-	-	-	-
10		<b>Total utility plant</b>	<b>13,135,567</b>	<b>680,146</b>	<b>(43,237)</b>	<b>-</b>	<b>13,772,476</b>

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

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	509	-	-	-	509
3	303	Land	136,861	2,127	-	-	138,988
4		Total non-depreciable plant	137,370	2,127	-	-	139,497
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	176,549	37,817	-	-	214,366
8	307	Wells	510,137	13,352	(147)	-	523,342
9	317	Other Water Source Plant	-	-	-	-	-
10	311	Pumping Equipment	849,005	63,203	(17,694)	-	894,514
11	320	Water Treatment Plant	277,945	277,636	(1,005)	-	554,576
12	330	Reservoirs, Tanks and Sandpipes	781,599	4,838	(183)	-	786,254
13	331	Water Mains	3,329,862	66,072	(4,935)	-	3,390,999
14	333	Services and Meter Installations	382,964	44,547	(1,739)	-	425,772
15	334	Meters	187,689	4,110	(2,422)	-	189,377
16	335	Hydrants	350,901	1,954	-	-	352,855
17	339	Other Equipment	182,745	6,967	-	-	189,712
18	340	Office Furniture and Equipment	188,656	12,328	-	-	200,984
19	341	Transportation Equipment	247,762	2,851	(15,112)	-	235,501
20		Total depreciable plant	7,465,814	535,675	(43,237)	-	7,958,252
21		<b>Total water plant in service</b>	<b>7,603,184</b>	<b>537,802</b>	<b>(43,237)</b>	<b>-</b>	<b>8,097,749</b>

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

**SCHEDULE A-1b**  
**Account No. 101.1 - Water Plant in Service - SDWBA**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	1,452	-	-	-	1,452
3	303	Land	15,000	-	-	-	15,000
4		Total non-depreciable plant	16,452	-	-	-	16,452
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	28,436	-	-	-	28,436
8	307	Wells	311,670	-	-	-	311,670
9	317	Other Water Source Plant	-	-	-	-	-
10	311	Pumping Equipment	374,288	-	-	-	374,288
11	320	Water Treatment Plant	23,359	-	-	-	23,359
12	330	Reservoirs, Tanks and Sandpipes	97,512	-	-	-	97,512
13	331	Water Mains	3,485,051	-	-	-	3,485,051
14	333	Services and Meter Installations	10,910	-	-	-	10,910
15	334	Meters	-	-	-	-	-
16	335	Hydrants	-	-	-	-	-
17	339	Other Equipment	-	-	-	-	-
18	340	Office Furniture and Equipment	-	-	-	-	-
19	341	Transportation Equipment	-	-	-	-	-
20		Total depreciable plant	4,331,226	-	-	-	4,331,226
21		<b>Total water plant in service</b>	<b>4,347,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,347,678</b>

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

**SCHEDULE A-1c**  
**Account No. 101.2 - Water Plant in Service - Prop 50**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>	<b>N/A</b>				
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		<b>Total water plant in service</b>					

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

**SCHEDULE A-1d**  
**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 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	3,347,219	1,676,442	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	85,097			-
4	(b) Charged to Account No 272	151,393			-
5	(c) Charged to clearing accounts	-	-	-	-
6	(d) Charged to Account No. 407				-
7	(e) Charged to Account No. 266.1			-	-
8	(f) Salvage recovered	500	-	-	-
9	(g) All other credits (Footnote 2)	-	63,474	-	-
10	Total Credits	236,990	63,474	-	-
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	43,237	-	-	-
13	(b) Cost of removal	-	-	-	-
14	(c) All other debits (Footnote 3)	-	-	-	-
15	Total debits	43,237	-	-	-
16	Balance in reserve at end of year	3,540,972	1,739,916	-	-
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE				3.25%
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21	Amortization of surcharge plant	63,474			
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS: <b>N/A</b>				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[ X ]			
34	(b) Liberalized	[ ]			
35	(1) Sum of the years digits	[ ]			
36	(2) Double declining balance	[ ]			
37	(3) Other	[ X ]			
38	(c) Both straight line and liberalized	[ X ]			

**SCHEDULE A-3a**  
**Account No. 108 - Analysis of Entries in Depreciation Reserve (Total)**

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)	3,347,219	236,490	43,237	500	3,540,972
2	307	Wells	-	-	-	-	-
3	317	Other Water Source Plant	-	-	-	-	-
4	311	Pumping Equipment	-	-	-	-	-
5	320	Water Treatment Plant	-	-	-	-	-
6	330	Reservoirs, Tanks and Sandpipes	-	-	-	-	-
7	331	Water Mains	-	-	-	-	-
8	333	Services and Meter Installations	-	-	-	-	-
9	334	Meters	-	-	-	-	-
10	335	Hydrants	-	-	-	-	-
11	339	Other Equipment	-	-	-	-	-
12	340	Office Furniture and Equipment	-	-	-	-	-
13	341	Transportation Equipment	-	-	-	-	-
14		Total	3,347,219	236,490	43,237	500	3,540,972

(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	26,621
2	Prepaid Property Tax	18,247
3	Miscellaneous Receivables	6,185
4	Prepaid Other	7,608
5	Regulatory Balancing / Memo Accounts	70,303
6	Prepaid State Tax	5,415
7		
8		
9		
10		134,379



**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	Excel Bank Loan	1,609,700	16,412	2009	2034	13,622	-	656	12,966
2									
3									
4									
5									
6									
7									
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							Total	

**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	-

**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	88,263
2	CREDITS	
3	Net income	60,417
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	60,417
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	-
15	Balance end of year	148,680

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

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

**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	3,046,758	0.00%	-	-	-
2	Excel National Bank		2009	2034	1,623,100	1,429,216	5.75%	78,045	-	72,191
3	Auto loan (Ford)		2011	2016	N/A	9,675	0.00%	-	-	-
4	Auto loan (Ford)		2012	2017	N/A	16,828	6.74%	1,396	-	1,396
5	Auto loan (Ford)		2013	2018	N/A	12,743	4.24%	610	-	610
6	Auto loan (Ford)		2013	2018	N/A	17,372	4.24%	831	-	831
7	Total					4,532,592		80,882	-	75,028

**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	<b>NONE</b>				
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	<b>NONE</b>				
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	483
2	Accrued payroll & benefits	1,116
3	Accrued payroll taxes	7,257
4		
5	Total	8,856

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		128,462
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		128,462
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	416	
8	Present worth basis		
9	Total refunds	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	416	416
16	Balance end of year		128,046

**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	-	352,459	-
2	Deferred Income Taxes - FAS 109	-	-	(2,502)
3	Deferred Income Taxes - other	-	-	(159,462)
4	Deferred ITC	768	-	-
5	Total	768	352,459	(161,964)

**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. 108, 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. 108. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.
2. That portion of the balance applicable to 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.	Description	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	4,501,151	4,501,151			
2	Add: Credits to account during year					
3	Contributions received during year	314,177	314,177			
4	Other credits*					
5	Total credits	314,177	314,177			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year					
8	Non-depreciable donated property retired	-				
9	Other debits*					
10	Total debits	-	-			
11	Balance end of year	4,815,328	4,815,328			

\* 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	1,687,252
		<b>OPERATING REVENUE DEDUCTIONS</b>		
2	401	Operating Expenses	B-2	1,277,361
3	403	Depreciation Expense	A-3	85,097
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	63,474
5	408	Taxes Other Than Income Taxes	B-3	74,947
6	409	State Corporate Income Tax Expense	B-3	739
7	410	Federal Corporate Income Tax Expense	B-3	31,751
8		Total operating revenue deductions		1,533,369
9		Total utility operating income		153,883
		<b>OTHER INCOME AND DEDUCTIONS</b>		
10	421	Non-utility Income	B-5	4,033
11	426	Miscellaneous Non-utility Expense	B-5	(5,469)
12	427	Interest Expense	B-6	(92,030)
13		Total other income and deductions		(93,466)
14		Net income		60,417

**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			
2		460.1 Single-family Residential	-	-	-
3		460.2 Commercial and Multi-residential	-	-	-
4		460.3 Large Water Users	-	-	-
5		460.5 Safe Drinking Water Bond Surcharge	-	-	-
6		460.9 Other Unmetered Revenue	9,550	6,518	3,032
7		Sub-total	9,550	6,518	3,032
8	462	Fire protection revenue			
9		462.1 Public Fire Protection	40,415	38,888	1,527
10		462.2 Private Fire Protection	-	-	-
11		Sub-total	40,415	38,888	1,527
12	465	Irrigation revenue	-	-	-
13	470	Metered water revenue			
14		470.1 Single-family Residential	1,485,826	1,520,835	(35,009)
15		470.2 Commercial and Multi-residential	-	-	-
16		470.3 Large Water Users	-	-	-
17		470.5 Safe Drinking Water Bond Surcharge	79,877	127,245	(47,368)
18		470.9 Other Metered Revenue	-	-	-
19		Sub-total	1,565,703	1,648,080	(82,377)
20		Total water service revenues	1,615,668	1,693,486	(77,818)
21	480	Other Water Revenue	71,584	42,855	28,729
22		Total operating revenues	1,687,252	1,736,341	(49,089)



**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	-	-	-
2	615	Power	225,523	228,763	(3,240)
3	616	Other Volume Related Expenses	20,280	22,961	(2,681)
4		Total volume related expenses	245,803	251,724	(5,921)
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee Labor	98,787	132,212	(33,425)
6	640	Materials	63,184	51,132	12,052
7	650	Contract Work	66,582	56,030	10,552
8	660	Transportation Expenses	62,102	56,464	5,638
9	664	Other Plant Maintenance Expenses	55,285	46,324	8,961
10		Total non-volume related expenses	345,940	342,162	3,778
11		Total plant operation and maintenance exp.	591,743	593,886	(2,143)
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office Salaries	120,516	114,784	5,732
13	671	Management Salaries	205,656	176,768	28,888
14	674	Employee Pensions and Benefits	130,106	116,645	13,461
15	676	Uncollectible Accounts Expense	3,227	4,360	(1,133)
16	678	Office Services and Rentals	43,593	34,567	9,026
17	681	Office Supplies and Expenses	85,164	94,425	(9,261)
18	682	Professional Services	35,482	36,192	(710)
19	684	Insurance	49,166	41,247	7,919
20	688	Regulatory Commission Expense	11,840	759	11,081
21	689	General Expenses	14,876	17,092	(2,216)
22		Total administrative and general expenses	699,626	636,839	62,787
23	800	Expenses Capitalized	(14,008)	(3,378)	(10,630)
24		Net administrative and general expense	685,618	633,461	52,157
25		Total operating expenses	1,277,361	1,227,347	50,014

**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	33,310	33,310	
2	State corporate franchise tax	739	739	
3	State unemployment insurance tax	2,196	2,196	
4	Other state and local taxes	56	56	
5	Federal unemployment insurance tax	1,155	1,155	
6	Federal insurance contributions act	30,815	30,815	
7	Other federal taxes	7,415	7,415	
8	Federal income taxes	31,751	31,751	
9	Total	107,437	107,437	

**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 4	60,417
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Income tax provision	739
5	Deferred portion of Surcharge/SRF Income	(62,730)
6	Reduction in accrued interest to related parties	(1,039)
7	State tax deduction	(7,022)
8	Nondeductible expenses	10,178
9	Salvage value income	-
10	Regulatory liability and balancing account adjustments	(51,811)
11	Tax depreciation in excess of books	(23,130)
12	SRF Surcharge income (non taxable CIAC)	(63,900)
13	NOL	-
14	Amortization of SRF Property - current	63,474
15	Federal tax net income	(74,824)
16	Computation of tax:	
17	Current Fed Tax	-
18	Current State Tax	739
19	Deferred Income Tax	31,751
20	Total Tax Provision	32,490

**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	252	
2	Other	3,781	
3	Prior year expenses		-
4	Charitable contributions, donations and other		5,469
5	Total	4,033	5,469

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

Line No.	Description (a)	Amount (b)
1	Long and short term debt	91,298
2	Other	732
3		
4		
5		
6		
7		
8		
9		
10	Total	92,030

**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	6	98,787	30,766	129,553
2	670	Office salaries	4	120,516	-	120,516
3	671	Management salaries	2	205,656	-	205,656
4						-
5						
6		Total	12	424,959	30,766	455,725

**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.	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: <b>X</b>	(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:	Amount
	Number and Title of Account:	\$ _____
	_____	\$ _____
	_____	\$ _____
	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**

<b>STREAMS</b>					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								
<b>WELLS</b>						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	See Attached							
7								
8								
9								
10								
<b>TUNNELS AND SPRINGS</b>				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								
<b>Purchased Water for Resale</b>								
16	Purchased from	N/A						
17	Annual Quantities purchased				(Unit chosen) <sup>1</sup>	Cubic Feet		
18								
19								
<p>* State ditch pipeline reservoir, etc., with name, if any.  <sup>1</sup> Average depth to water surface below ground surface  <sup>2</sup> The quantity unit in established use for 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.</p>								

**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	25	1,689,700 gal	steel above ground tanks
12	Concrete			
13	Total	45	2,399,600 gal	

ATTACHMENT TO 2014 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	51	11,222	8,394,176
A	Ditton	2	8 5/8	111	18.9	4,668	3,491,769
A	Ditton	3	8 5/8	126	36.9	9,703	7,258,143
A	Ditton	4	8 5/8	134	32.1	9,090	6,799,320
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	32	4,507	3,371,468
A	Junction	2	8	69	32	5,822	4,354,819
A	Pierce Lake	1	8 5/8	42	In 47	INACTIVE	0
A	Yosemite High School	2	8 5/8	45	5	STANDBY	0
A	Yosemite High School	3	8 5/8	47	8.5	STANDBY	0
B	Sierra Lakes	1A	8 5/8	215	153	35,819	26,792,485
B	Sierra Lakes	3	8 5/8	284	112	35,411	26,487,204
B	Sierra Lakes	4	8 5/8	346	134	35,306	26,409,112
B	Sierra Lakes	5	8 5/8	113	36	10,378	7,762,894
B	Sierra Lakes	6	8 5/8	174	8	9,278	6,940,243
B	Sierra Lakes	7	8 5/8	163	100	22,420	16,770,459
B	Sierra Lakes	8	8 5/8	199	160	46,269	34,608,988
B	Sierra Lakes	9	8 5/8	246	47	10,873	8,132,780
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	0
C	Goldside (Middle)	2	8 5/8	59	15.2	652	487,778
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	6,868	5,137,488
C	Goldside	5	8 5/8		In 6	INACTIVE	0
C	Goldside	6	6 5/8	156	19	4,220	3,156,590
C	Goldside	7	8 5/8	357	130	27,138	20,298,850
C	Hillview (Next To Reservoir)	1	7	82	13	1,800	1,346,490
C	Miami Creek	1	6 5/8		25.7	STANDBY	0
C	River Creek	1	8 5/8	41	8	1,032	771,861
C	River Creek	2	8 5/8	45	8	949	710,061
D	Raymond (East Property)	2	6	45	5	1,404	1,050,027
D	Raymond (Storage)	5	6	35	In 1.5	INACTIVE	0
D	Raymond (Storage)	6	6	35	In 0.5	INACTIVE	0
D	Raymond (East Property)	7	6	46	In 1.2	INACTIVE	0
D	Raymond	8	6 5/8	186	18	5,721	4,279,667
D	Raymond	9	6 5/8		1.3	STANDBY	0
D	Raymond (East Property)	10	6 5/8	140	9	1,714	1,281,810
D	Raymond (Rough Rider)	11	6 5/8	178	13	4,069	3,043,687
E	Coarsegold Highlands	1	6	110	In 75	INACTIVE	0
E	Coarsegold Highlands	2	6 5/8	111	14	1,650	1,233,848
E	Coarsegold Highlands	3	8 5/8	218	16	1,610	1,204,325

231,576,342

**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)			724		650	2,505			7,560
22	Other (Galvanized)			7,940						
23	Other (PVC)	6,401	5,601	49,636		15,951	58,010		54,855	32,168
24	Total	6,401	5,601	59,163	-	21,419	70,538	-	67,171	40,490

<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
23	Cast Iron	474	689							1,808
24	Cast iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Standard screw									-
29	Screw or welded casing									-
30	Cement - asbestos									21,342
31	Welded steel	190	146							7,131
32	Wood									-
33	Other (HDPE)	8,334								19,773
34	Other (Galvanized)									7,940
35	Other (PVC)	13,984	26,397							263,003
36	Total	22,982	27,232	-	-	-	-	-	-	320,997

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in				
3/4 - in	1,302	1,322		
1 - in	68	67		
1.5 - in	35	35		
2 - in	35	34		
3 - in	7	7		
4 - in	-	-		
6 - in	-	-		
Other	-	-		
<b>Total</b>	<b>1,447</b>	<b>1,465</b>	<b>-</b>	<b>-</b>

**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	1,362	1,322
1 - in	68	67
1.5 - in	35	35
2 - in	35	34
3 - in	7	7
4 - in	-	-
6 - in	-	-
Other	-	-
<b>Total</b>	<b>1,507</b>	<b>1,465</b>

**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 CCF (Unit Chosen)<sup>1</sup>**

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	14,597	13,298	12,718	16,546	22,312	29,226	34,767	143,464
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation								-
Other (specify)								-
<b>Total</b>	<b>14,597</b>	<b>13,298</b>	<b>12,718</b>	<b>16,546</b>	<b>22,312</b>	<b>29,226</b>	<b>34,767</b>	<b>143,464</b>
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	31,052	32,709	24,544	19,346	14,004	121,655	265,119	285,872
Commercial and Multi-residential						-	-	-
Large water users						-	-	-
Public authorities						-	-	-
Irrigation						-	-	-
Other (specify)						-	-	-
<b>Total</b>	<b>31,052</b>	<b>32,709</b>	<b>24,544</b>	<b>19,346</b>	<b>14,004</b>	<b>121,655</b>	<b>265,119</b>	<b>285,872</b>

<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: 4,395





**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 (SRF) 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:

\$ 176,186

Meter Size	No. of Metered Customers (December)	Monthly Surcharge Per Customer
3/4 inch	1,322	\$ 7.56
1 inch	67	\$ 12.60
1 1/2 inch	35	\$ 25.20
2 inch	34	\$ 40.32
3 inch	7	\$ 75.60
4 inch	-	\$ 126.00
6 inch	-	\$ 252.00
Number of Flat Rate Customers	-	-
<b>Total</b>	<b>1,465</b>	

3. Summary of the bank account activities showing:

	SRF Surcharge Savings	SRF Surcharge Trust	Total
Balance at beginning of year	\$ 112,484	92,349	\$ 204,833
Deposits during the year	126,009	-	126,009
Transfers	(122,400)	122,400	-
Interest earned for calendar year	57	112	169
Withdrawals from this account	-	(63,654)	(63,654)
Balance at end of year	\$ 116,150	151,207	\$ 267,357

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

Transfers from surcharge savings account to surcharge trust account for payment 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
Positive Living Center - John Reed	\$ 4,321

**B. Residential**

NAME	AMOUNT
Jines	\$ 4,258
Adams	\$ 4,321
Nelson	\$ 4,321
Morris	\$ 4,321
Garza	\$ 4,321

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 100,533
Deposits during the year	\$ 25,863
Interest earned for calendar year	\$ 16
Withdrawals from this account	\$ (104,331)
Balance at end of year	\$ 22,081

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

Funds transferred to general checking account for cost relating to the following jobs:

Lemire Tractor & Groeniger invoices	\$ 36,341
Oakhurst Jobs: A1800613, A1803613, A1803813, A1900314, A1900414, A1900514, A1900614, A1900814, A1902214, A1903913	\$ 23,063
Sierra Lake Job: B1900214	\$ 665
Goldside Job: C1900214	\$ 1,078
Raymond Job: D1900214	\$ 3,194
Dawson Mauldin : Job A1500710	\$ 19,990
Goldside Job: C1800513	\$ 15,210
Raymond Job: D1800713	\$ 4,790
Total Transferred	\$ 104,331

See Accompanying Accountant's Compilation Report

**DECLARATION**

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

I, the undersigned \_\_\_\_\_ Roger Forrester  
Officer, Partner, or Owner (Please Print)

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, 2014, through December 31, 2014.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Date

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