

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2015
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, 2015

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2016

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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, 2016**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Oath on Page 34, must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2015, through December 31, 2015. 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: _____

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 AND CAPITALIZATION DATA

Calendar Year 2015

NAME OF UTILITY HILLVIEW WATER COMPANY, INC.

Telephone: (559) 683-4322

PERSON RESPONSIBLE FOR THIS REPORT JAMES F. FOSTER

	<u>1/1/2015</u>	<u>12/31/2015</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,961	1,961	1,961
2 Land and Land Rights	153,988	212,488	183,238
3 Depreciable Plant	12,289,478	12,393,505	12,341,492
4 Gross Plant in Service	12,445,427	12,607,954	12,526,691
5 Less: Accumulated Depreciation	(5,280,888)	(5,663,849)	(5,472,369)
6 Net Water Plant in Service	7,164,539	6,944,105	7,054,322
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	1,327,049	1,875,517	1,601,283
9 Materials and Supplies	108,655	116,879	112,767
10 Less: Advances for Construction	(128,046)	(127,630)	(127,838)
11 Less: Contribution in Aid of Construction	(2,187,056)	(2,271,871)	(2,229,464)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(191,263)	(203,404)	(197,334)
13 Net Plant Investment	<u>6,093,878</u>	<u>6,333,596</u>	<u>6,213,736</u>
CAPITALIZATION			
14 Common Stock	49,500	49,500	49,500
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Paid-in Capital	273,062	273,062	273,062
17 Retained Earnings	148,680	184,417	166,549
18 Common Stock and Equity (Lines 14 through 17)	471,242	506,979	489,111
19 Preferred Stock	-	-	-
20 Long-Term Debt	4,532,592	4,272,941	4,402,767
21 Notes Payable	46,839	38,957	42,898
22 Total Capitalization (Lines 18 through 21)	<u>5,050,673</u>	<u>4,818,877</u>	<u>4,934,776</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2015

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

INCOME STATEMENT

		Annual Amount
23	Unmetered Water Revenue	29,066
24	Fire Protection Revenue	41,830
25	Irrigation Revenue	-
26	Metered Water Revenue	1,693,470
27	Total Operating Revenue	1,828,176
28	<u>Operating Expenses</u>	<u>1,331,922</u>
29	Depreciation Expense (Composite Rate: <u>3.25%</u>)	86,664
30	Amortization and Property Losses	190,422
31	Property Taxes	35,586
32	Taxes Other Than Income Taxes	46,586
33	Total Operating Revenue Deduction Before Taxes	<u>1,691,180</u>
34	California Corp. Franchise Tax	(815)
35	Federal Corporate Income Tax	12,141
36	Total Operating Revenue Deduction After Taxes	<u>1,702,506</u>
37	Net Operating Income (Loss) - California Water Operations	125,670
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(1,462)
39	Income Available for Fixed Charges	124,208
40	Interest Expense	(88,701)
41	Net Income (Loss) Before Dividends	35,507
42	Preferred Stock Dividends	-
43	Net Income (Loss) Available for Common Stock	<u>35,507</u>

OTHER DATA

44	Refunds of Advances for Construction	416
45	Total Payroll Charged to Operating Expenses	523,838
46	Purchased Water	-
47	Power	<u>210,086</u>

				Annual Average
	<u>Active Service Connections</u> (Exc. Fire Protect.)	Jan. 1	Dec. 31	
48	Metered Service Connections	1,465	1,461	1,463
49	Flat Rate Service Connections	-	-	-
50	Total Active Service Connections	<u>1,465</u>	<u>1,461</u>	<u>1,463</u>

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each 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 2015:

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	13,844	421	9,089	426	N/A	1,902	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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	7,841,280	7,678,753
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b	4,766,674	4,766,674
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	935	550
8	105.1	Construction Work in Progress - SDWBA	A-1	-	-
9	105.2	Construction Work in Progress - Prop 50	A-1	1,874,582	1,326,499
10		Total Utility Plant		14,483,471	13,772,476
11	108	Accumulated Depreciation of Water Plant	A-3	(3,733,511)	(3,540,972)
12	108.1	Accumulated Amortization of SDWBA loan	A-3	(1,930,338)	(1,739,916)
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		(5,663,849)	(5,280,888)
16		Net utility plant		8,819,622	8,491,588
17					
18		INVESTMENTS			
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		CURRENT AND ACCRUED ASSETS			
27	131	Cash		128,826	31,783
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50		56	-
29	132	Special Accounts		352,016	431,165
30	141	Accounts Receivable - Customers		204,050	457,268
31	142	Receivables from Associated Companies		-	-
32	143	Accumulated Provision for Uncollectible Accounts		(14,712)	(13,963)
33	151	Materials and Supplies		116,879	108,655
34	174	Other Current Assets		171,260	134,379
35		Total current and accrued assets		958,375	1,149,287
36					
37	180	Deferred Charges	A-5	71,363	68,971
38					
39		Total assets and deferred charges		9,849,360	9,709,846

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		CORPORATE CAPITAL AND SURPLUS			
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	184,417	148,680
45		Total corporate capital and retained earnings		506,979	471,242
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10	-	-
49	218.1	Proprietary Drawings		-	-
50		Total proprietary capital		-	-
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	4,272,941	4,532,592
54	225	Advances from Associated Companies	A-12	-	-
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		379,036	543,654
58	232	Short-term Notes Payable		38,957	46,839
59	233	Customer Deposits		17,061	14,535
60	235	Payables to Associated Companies	A-13	-	-
61	236	Accrued Taxes		-	-
62	237	Accrued Interest		6,765	9,541
63	241	Other Current Liabilities	A-14	14,409	8,856
64		Total current and accrued liabilities		456,228	623,425
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	127,630	128,046
68	253	Other Credits		2,010,307	1,576,222
69	255	Accumulated Deferred Investment Tax Credits	A-16	329	768
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16	346,663	352,459
71	283	Accumulated Deferred Income taxes - Other	A-16	(143,588)	(161,964)
72		Total deferred credits		2,341,341	1,895,531
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
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	5,059,660	4,815,328
79	272	Accumulated Amortization of Contributions		(2,787,789)	(2,628,272)
80		Net Contributions in Aid of Construction		2,271,871	2,187,056
81		Total liabilities and other credits		9,849,360	9,709,846

**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)	7,678,753	255,075	(92,548)	-	7,841,280
2	101.1	Water Plant In Service - SDWBA	4,766,674	-	-	-	4,766,674
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	550	385	-	-	935
7	105.1	Construction Work in Progress - SDWBA	-	-	-	-	-
8	105.2	Construction Work in Progress - Prop 50	1,326,499	548,083	-	-	1,874,582
9	114	Water Plant Acquisition Adjustments	-	-	-	-	-
10		Total utility plant	13,772,476	803,543	(92,548)	-	14,483,471

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	509	-	-	-	509
3	303	Land	138,988	58,500	-	-	197,488
4		Total non-depreciable plant	139,497	58,500	-	-	197,997
5							
6		DEPRECIABLE PLANT					
7	304	Structures	214,366	248	-	-	214,614
8	307	Wells	523,342	-	-	-	523,342
9	317	Other Water Source Plant	-	-	-	-	-
10	311	Pumping Equipment	894,514	67,740	(25,799)	-	936,455
11	320	Water Treatment Plant	554,576	630	(314)	-	554,892
12	330	Reservoirs, Tanks and Sandpipes	786,254	6,821	-	-	793,075
13	331	Water Mains	2,972,003	32,808	(1,436)	-	3,003,375
14	333	Services and Meter Installations	425,772	53,552	(396)	-	478,928
15	334	Meters	189,377	23,407	(1,424)	-	211,360
16	335	Hydrants	352,855	700	-	-	353,555
17	339	Other Equipment	189,712	6,525	(14,530)	-	181,707
18	340	Office Furniture and Equipment	200,984	930	-	-	201,914
19	341	Transportation Equipment	235,501	3,214	(48,649)	-	190,066
20		Total depreciable plant	7,539,256	196,575	(92,548)	-	7,643,283
21		Total water plant in service	7,678,753	255,075	(92,548)	-	7,841,280

* 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		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							
6		DEPRECIABLE PLANT					
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	3,904,047	-	-	-	3,904,047
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	4,750,222	-	-	-	4,750,222
21		Total water plant in service	4,766,674				4,766,674

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	N/A				
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT					
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		Total water plant in service					

* 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	NONE			
3				
4				
5				
6				
7				
8				
9				
10	Total			

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

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

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	3,540,972	1,739,916	-	-
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	86,664			
4	(b) Charged to Account No 272	159,517			
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	38,907			
9	(g) All other credits (Footnote 2)		190,422		
10	Total Credits	285,088	190,422		
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	92,549			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits	92,549	-		
16	Balance in reserve at end of year	3,733,511	1,930,338		
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, 190,422.				
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS: N/A				
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	3,540,972	246,181	92,549	38,907	3,733,511
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	3,540,972	246,181	92,549	38,907	3,733,511

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	11,644
2	Prepaid Property Tax	17,339
3	Miscellaneous Receivables	9,193
4	Prepaid Other	15,382
5	Regulatory Balancing / Memo Accounts	111,472
6	Prepaid State Tax	6,230
7		
8		
9		
10		171,260

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	2,009	2,034	12,966	-	656	12,310
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	148,680
2	CREDITS	
3	Net income	35,507
4	Prior period adjustments	230
5	Other credits (detail)	
6	Total Credits	35,737
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	184,417

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	N/A
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	2,856,336	0.00%	-	-	-
2	Excel National Bank		2009	2034	1,623,100	1,389,861	5.75%	81,530	-	81,691
3	Auto loan (Ford)		5011	2016	N/A	3,870	0.00%	-	-	-
4	Auto loan (Ford)		2012	2017	N/A	-	6.74%	857	-	857
5	Auto loan (Ford)		2013	2018	N/A	9,679	4.24%	481	-	481
6	Auto loan (Ford)		2013	2018	N/A	13,195	4.24%	656	-	656
7	Total					4,272,941		83,524	-	83,685

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					
2	NONE				
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					
2	NONE				
3					
4					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	Accrued payroll & benefits	4,492
2	Accrued payroll taxes	9,917
3		
4		
5	Total	14,409

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		128,046
2	Additions during year		-
3	Subtotal - Beginning balance plus additions during year		128,046
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		127,630

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	-	346,663	-
2	Deferred Income Taxes - FAS 109	-	-	(1,059)
3	Deferred Income Taxes - other	-	-	(142,529)
4	Deferred ITC	329	-	-
5	Total	329	346,663	(143,588)

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 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	4,815,328	4,815,328	-	-	-
2	Add: Credits to account during year					
3	Contributions received during year	244,332	185,832	58,500		
4	Other credits*	-	-	-	-	-
5	Total credits	244,332	185,832	58,500	-	-
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	5,059,660	5,001,160	58,500	-	-

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

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	1,828,176
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	1,331,922
3	403	Depreciation Expense	A-3	86,664
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	190,422
5	408	Taxes Other Than Income Taxes	B-3	82,172
6	409	State Corporate Income Tax Expense	B-3	(815)
7	410	Federal Corporate Income Tax Expense	B-3	12,141
8		Total operating revenue deductions		1,702,506
9		Total utility operating income		125,670
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	3,240
11	426	Miscellaneous Non-utility Expense	B-5	(4,702)
12	427	Interest Expense	B-6	(88,701)
13		Total other income and deductions		(90,163)
14		Net income		35,507

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
WATER SERVICE REVENUES					
1	460	Unmetered water revenue			
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	29,066	9,550	19,516
7		Sub-total	29,066	9,550	19,516
8	462	Fire protection revenue			
9		462.1 Public Fire Protection	-	-	-
10		462.2 Private Fire Protection	41,830	40,415	1,415
11		Sub-total	41,830	40,415	1,415
12	465	Irrigation revenue	-	-	-
13	470	Metered water revenue			-
14		470.1 Single-family Residential	899,637	1,485,826	(586,189)
15		470.2 Commercial and Multi-residential	293,795	-	293,795
16		470.3 Large Water Users	306,801	-	306,801
17		470.5 Safe Drinking Water Bond Surcharge	193,237	79,877	113,360
18		470.9 Other Metered Revenue	-	-	-
19		Sub-total	1,693,470	1,565,703	127,767
20		Total water service revenues	1,764,366	1,615,668	148,698
21	480	Other Water Revenue	63,810	71,584	(7,774)
22		Total operating revenues	1,828,176	1,687,252	140,924

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased Water	-	-	-
2	615	Power	210,086	225,523	(15,437)
3	616	Other Volume Related Expenses	17,686	20,280	(2,594)
4		Total volume related expenses	227,772	245,803	(18,031)
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	122,248	98,787	23,461
6	640	Materials	61,581	63,184	(1,603)
7	650	Contract Work	47,538	66,582	(19,044)
8	660	Transportation Expenses	62,657	62,102	555
9	664	Other Plant Maintenance Expenses	23,982	55,285	(31,303)
10		Total non-volume related expenses	318,006	345,940	(27,934)
11		Total plant operation and maintenance exp.	545,778	591,743	(45,965)
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	123,797	120,516	3,281
13	671	Management Salaries	277,793	205,656	72,137
14	674	Employee Pensions and Benefits	133,405	130,106	3,299
15	676	Uncollectible Accounts Expense	2,228	3,227	(999)
16	678	Office Services and Rentals	38,922	43,593	(4,671)
17	681	Office Supplies and Expenses	91,162	85,164	5,998
18	682	Professional Services	20,595	35,482	(14,887)
19	684	Insurance	49,192	49,166	26
20	688	Regulatory Commission Expense	44,049	11,840	32,209
21	689	General Expenses	19,113	14,876	4,237
22		Total administrative and general expenses	800,256	699,626	100,630
23	800	Expenses Capitalized	(14,112)	(14,008)	(104)
24		Net administrative and general expense	786,144	685,618	100,526
25		Total operating expenses	1,331,922	1,277,361	54,561

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	35,586	35,586	
2	State corporate franchise tax	(815)	(815)	
3	State unemployment insurance tax	2,193	2,193	
4	Other state and local taxes	141	141	
5	Federal unemployment insurance tax	2,673	2,673	
6	Federal insurance contributions act	33,121	33,121	
7	Other federal taxes	8,458	8,458	
8	Federal income taxes	12,141	12,141	
9	Total	93,498	93,498	-

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	35,507
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Income tax provision	11,326
5	Deferred portion of Surcharge/SRF Income	(162,868)
6	Reduction in accrued interest to related parties	(2,615)
7	State tax deduction	(800)
8	Nondeductible expenses	22,395
9	Salvage value income	38,905
10	Regulatory liability and balancing account adjustments	(44,746)
11	Book depreciation in excess of tax	6,487
12	SRF Surcharge income (non taxable CIAC)	(134,657)
13	Amortization of SRF Property - current	190,422
14	Federal tax net income	(40,644)
15	Computation of tax:	
16	Current Fed Tax	-
17	Current State Tax	(815)
18	Deferred Income Tax	15,090
19	Total Tax Provision	14,275

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	205	
2	Other	3,035	
3	Prior year expenses		-
4	Charitable contributions, donations and other		4,702
5	Total	3,240	4,702

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Long and short term debt	87,910
2	Other	791
3		
4		
5		
6		
7		
8		
9		
10	Total	88,701

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	122,248	26,157	148,405
2	670	Office salaries	4	123,797	-	123,797
3	671	Management salaries	2	277,793	-	277,793
4						
5						
6		Total	12	523,838	26,157	549,995

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.								
2.	None							
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? Answer: Yes: _____ No: 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) ²		Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted Into *	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions		
				Claim	Capacity	Max.	Min.	
1								
2	N/A							
3								
4								
5								
WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6								
7	See Attached							
8								
9								
10								
TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum			
11								
12	N/A							
13								
14								
15								
Purchased Water for Resale								
16	Purchased from	N/A						
17	Annual Quantities purchased					(Unit chosen) ¹		
18								
19								
<p>* 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.</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 2015 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	11,504	8,604,827
A	Ditton	2	8 5/8	111	18.9	2,467	1,845,615
A	Ditton	3	8 5/8	126	36.9	6,131	4,585,838
A	Ditton	4	8 5/8	134	32.1	5,901	4,413,649
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	4,579	3,424,800
A	Junction	2	8	69	32	6,217	4,650,563
A	Pierce Lake	1	8 5/8	42	In 47	INACTIVE	0
A	Yosemite High School	2	8 5/8	45	5	INACTIVE	0
A	Yosemite High School	3	8 5/8	47	8.5	INACTIVE	0
B	Sierra Lakes	1A	8 5/8	215	153	33,902	25,358,920
B	Sierra Lakes	3	8 5/8	284	112	34,998	26,178,429
B	Sierra Lakes	4	8 5/8	346	134	47	35,231
B	Sierra Lakes	5	8 5/8	113	36	10,943	8,185,065
B	Sierra Lakes	6	8 5/8	174	8	12,547	9,384,932
B	Sierra Lakes	7	8 5/8	163	100	15,484	11,582,331
B	Sierra Lakes	8	8 5/8	199	160	47,358	35,423,477
B	Sierra Lakes	9	8 5/8	246	47	9,313	6,966,423
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	0
C	Goldside (Middle)	2	8 5/8	59	15.2	3,761	2,813,527
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	6,784	5,074,731
C	Goldside	5	8 5/8		In 6	INACTIVE	0
C	Goldside	6	6 5/8	156	19	2,362	1,766,567
C	Goldside	7	8 5/8	357	130	17,339	12,969,445
C	Hillview (Next To Reservoir)	1	7	82	13	1,300	972,609
C	Miami Creek	1	6 5/8		25.7	179	133,787
C	River Creek	1	8 5/8	41	8	1,096	820,085
C	River Creek	2	8 5/8	45	8	941	703,816
D	Raymond (East Property)	2	6	45	5	139	103,650
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	4,840	3,620,028
D	Raymond	9	6 5/8		1.3	INACTIVE	0
D	Raymond (East Property)	10	6 5/8	140	9	1,199	897,219
D	Raymond (Rough Rider)	11	6 5/8	92	14	2,740	2,049,692
D	Raymond (Rough Rider)	13	8 5/8	109	15	462	345,224
E	Coarsegold Highlands	1	6	110	In 75	INACTIVE	0
E	Coarsegold Highlands	2	6 5/8	111	14	1,321	988,445
E	Coarsegold Highlands	3	8 5/8	218	16	1,467	1,097,054

184,995,979

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron					18	128		172	327
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos			863		4,800	8,855		6,584	240
19	Welded steel						1,040		5,560	195
20	Wood									
21	Other (HDPE)			724		650	2,505			7,560
22	Other (Galvanized)			7,940						
23	Other (PVC)	6,401	5,601	50,140		15,951	58,400		54,855	32,168
24	Total	6,401	5,601	59,667	-	21,419	70,928	-	67,171	40,490

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)										
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)		Total All Sizes
25	Cast Iron	474	689							1,808
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								19,773
36	Other (Galvanized)									7,940
37	Other (PVC)	13,984	26,397							263,897
38	Total	22,982	27,232	-	-	-	-	-	-	321,891

**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	1,322	1,317	-	-
1 - in	67	67	-	-
1.5 - in	35	35	-	-
2 - in	34	35	-	-
3 - in	7	7	-	-
4 - in	-	-	-	-
6 - in	-	-	-	-
Other	-	-	-	-
Total	1,465	1,461	-	-

**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	1,384	1,317
1 - in	68	67
1.5 - in	35	35
2 - in	35	35
3 - in	7	7
4 - in	-	-
6 - in	-	-
Other	-	-
Total	1,529	1,461

**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)¹**

	During Current Year								Subtotal
	January	February	March	April	May	June	July		
Single-family residential	14,903	14,392	11,873	18,032	17,463	20,479	27,747	124,889	
Commercial and Multi-residential								-	
Large water users								-	
Public authorities								-	
Irrigation								-	
Other (specify)								-	
Total	14,903	14,392	11,873	18,032	17,463	20,479	27,747	124,889	
	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Single-family residential	22,735	25,509	23,211	16,491	13,629	101,575	226,464	265,119	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation						-	-	-	
Other (specify)						-	-	-	
Total	22,735	25,509	23,211	16,491	13,629	101,575	226,464	265,119	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: N/A

Total population served: 4,386

**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:

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:

\$ 120,834

* Customer receipts \$ 120,834
 P/Y payments received in 2015 36,064
 P/Y SRF from newly connected customers 11,120
 Cobank patronage check 5,976
 \$ 173,994

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	-	\$ -
3/4 inch	887	\$ 7.56
1 inch	64	\$ 12.60
1 1/2 inch	34	\$ 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	-	-
Total	1,026	

3. Summary of the bank account activities showing:

	SRF Surcharge Savings	SRF Surcharge Trust	Total
Balance at beginning of year	\$ 116,150	151,207	\$ 267,357
Deposits during the year (* above)	173,994	-	173,994
Transfers	(288,458)	288,458	-
Interest earned for calendar year	17	121	138
Withdrawals from this account	(5)	(299,826)	(299,831)
Balance at end of year	\$ 1,698	139,960	\$ 141,658

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

Withdrawal from Savings is a \$5 bank service charge.

Withdrawal from Trust account consists of \$109,224 refunded to customers (See Res. W-5030 & AL No. 103), three payments of \$63,474 on SRF loan, and \$180 of bank service charges. (109,224 + 63,474 + 63,474 + 63,474 + 180 = 299,826).

**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	3,904,047	-	-	-	3,904,047
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	4,750,222	-	-	-	4,750,222
20		Total water plant in service	4,766,674	-	-	-	4,766,674

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
WRCB - Muller	\$ 47,000
The Oak Room	\$ 7,201
Muniquip refund	\$ 33,644
Meadow Vista Evers Apartments	\$ 88,424
Meadow Vista Evers Apartments	\$ 23,045

B. Residential

NAME	AMOUNT
Alonzo	\$ 4,321
Camarena	\$ 4,321
Dwyer	\$ 4,321
Guilleman	\$ 8,642
Hinton	\$ 8,642
Lambert	\$ 21,605
Rush	\$ 4,321
Rickertsen	\$ 4,321
Scorsur	\$ 4,321
Shigyo	\$ 4,321

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 22,081
Deposits during the year	\$ 268,450
Interest earned for calendar year	\$ 16
Withdrawals from this account	\$ (100,634)
Balance at end of year	\$ 189,913

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

Withdrawals were funds transferred to general checking account for costs relating to the following jobs:

Lemire Tractor Invoices	17,639
Gleim Crown Invoices	24,917
A20001615, A20001815	10,000
A2000015, A2000115, A2000215	37,000
A2000315, D2000915	
D2000815, D2001015, D2001115,	11,078
E2000015, E2000215, E2000315	
	\$ 100,634

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, 2015, through December 31, 2015.

Title (Please Print)

Signature

Telephone Number

Date

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