

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2016
ANNUAL REPORT
OF

HILLVIEW WATER COMPANY

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

P.O. BOX 2269 **Oakhurst, CA 93644**
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

TABLE OF CONTENTS

	Page
General Instructions	3
General Information	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Excess Capacity and Non-Tariffed Services	8
Schedule A - Comparative Balance Sheet	9-10
Schedule A-1 - Utility Plant	11
Schedule A-1a - Account No. 101 - Water Plant in Service (Excluding SDWBA/SRF & Prop 50)	11
Schedule A-1b - Account No. 101.1 - Water Plant in Service - SDWBA/SRF	12
Schedule A-1c - Account No. 101.2 - Water Plant in Service - Prop 50	12
Schedule A-1d - Account No. 103 - Water Plant Held for Future Use	13
Schedule A-2 - Account No. 121 - Non-Utility Property and Other Assets	13
Schedule A-3 - Account Nos. 108 and 122 - Depreciation and Amortization Reserves	14
Schedule A-3a - Account No. 108 - Analysis of Entries in Depreciation Reserve	15
Schedule A-4 - Account No. 174 - Other Current Assets	15
Schedule A-5 - Account Nos. 180 and 253 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	16
Schedule A-6 - Account Nos. 201 and 204 - Capital Stock	17
Schedule A-7 - Record of Stockholders at End of Year	17
Schedule A-8 - Account No. 211 - Other Paid in Capital (Corporations Only)	17
Schedule A-9 - Account No. 215 - Retained Earnings (Corporations Only)	18
Schedule A-10 - Account No. 218 - Proprietary Capital (Sole Proprietor or Partnership)	18
Schedule A-11 - Account No. 224 - Long-Term Debt	19
Schedule A-12 - Account No. 225 - Advances from Associated Companies	19
Schedule A-13 - Account No. 235 - Payables to Associated Companies	19
Schedule A-14 - Account No. 241 - Other Current Liabilities	20
Schedule A-15 - Account No. 252 - Advances for Construction	20
Schedule A-16 - Account Nos. 255, 282, and 283 - Deferred Taxes	20
Schedule A-17 - Account No. 271 - Contributions in Aid of Construction	21
Schedule B - Water Plant In Service	22
Schedule B-1 - Account No. 400 - Operating Revenues	23
Schedule B-2 - Account No. 401 - Operating Expenses	24
Schedule B-3 - Account No. 408, 409, 410 - Taxes Charged During the Year	25
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	25
Schedule B-5 - Account Nos. 421 and 426 - Income from Non-Utility Operations	26
Schedule B-6 - Account No. 427 - Interest Expense	26
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	26
Schedule C-2 - Loans to Directors, Officers, or Shareholders	27
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	27
Schedule D-1 - Sources of Supply and Water Developed	28
Schedule D-2 - Description of Storage Facilities	28
Schedule D-3 - Description of Transmission and Distribution Facilities	29
Schedule D-4 - Number of Active Service Connections	30

Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	30
Schedule D-6 - Meter Testing Data	30
Schedule D-7 - Water Delivered to Metered Customers	30
Schedule D-8 - Status With State Board of Public Health	31
Schedule D-9 - Statement of Material Financial Interest	31
Safe Drinking Water Bond Act / State Revolving Fund Data	32-33
Facility Fees Data	34
Declaration	35
Index	36

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2017**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3106
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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, 2016, through December 31, 2016. Fiscal year reports will not be accepted.

GENERAL INFORMATION

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

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: _____
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

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2016

NAME OF UTILITY HILLVIEW WATER COMPANY, INC.

Telephone: (559) 683-4322

PERSON RESPONSIBLE FOR THIS REPORT JAMES F. FOSTER

	<u>1/1/2016</u>	<u>12/31/2016</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	1,961	1,961	1,961
2 Land and Land Rights	212,488	212,892	212,690
3 Depreciable Plant	12,393,505	12,760,553	12,577,029
4 Gross Plant in Service	12,607,954	12,975,406	12,791,680
5 Less: Accumulated Depreciation	(5,663,849)	(5,858,032)	(5,760,941)
6 Net Water Plant in Service	6,944,105	7,117,374	7,030,740
7 Water Plant Held for Future Use	-	-	-
8 Construction Work in Progress	1,875,517	3,141,200	2,508,359
9 Materials and Supplies	116,879	121,315	119,097
10 Less: Advances for Construction	(127,630)	(127,214)	(127,422)
11 Less: Contribution in Aid of Construction	(2,271,871)	(4,661,735)	(3,466,803)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(203,404)	(403,133)	(303,269)
13 Net Plant Investment	<u>6,333,596</u>	<u>5,187,807</u>	<u>5,760,702</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	184,417	438,976	311,697
18 Common Stock and Equity (Lines 14 through 17)	<u>506,979</u>	<u>761,538</u>	<u>634,259</u>
19 Preferred Stock	-	-	-
20 Long-Term Debt	4,272,941	4,133,055	4,202,998
21 Notes Payable	38,957	34,902	36,930
22 Total Capitalization (Lines 18 through 21)	<u>4,818,877</u>	<u>4,929,495</u>	<u>4,874,187</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2016

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

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	36,973
24 Fire Protection Revenue	52,713
25 Irrigation Revenue	-
26 Metered Water Revenue	2,090,576
27 Total Operating Revenue	2,180,262
28 <u>Operating Expenses</u>	1,392,725
29 Depreciation Expense (Composite Rate: <u> 3.25% </u>)	70,783
30 Amortization and Property Losses	126,948
31 Property Taxes	35,931
32 Taxes Other Than Income Taxes	49,023
33 Total Operating Revenue Deduction Before Taxes	1,675,410
34 California Corp. Franchise Tax	32,276
35 Federal Corporate Income Tax	42,504
36 Total Operating Revenue Deduction After Taxes	1,750,190
37 Net Operating Income (Loss) - California Water Operations	430,072
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	2,384
39 Income Available for Fixed Charges	427,688
40 Interest Expense	88,883
41 Net Income (Loss) Before Dividends	338,805
42 Preferred Stock Dividends	-
43 Net Income (Loss) Available for Common Stock	338,805

OTHER DATA	
44 Refunds of Advances for Construction	416
45 Total Payroll Charged to Operating Expenses	560,724
46 Purchased Water	-
47 Power	212,741

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		1,461	1,459	1,460
49 Flat Rate Service Connections		-	-	-
50 Total Active Service Connections		1,461	1,459	1,460

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 2016:

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	4,340	421	40	426	N/A	1,720	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/SRF & Prop 50)	A-1 & A-1a	8,188,732	7,841,280
3	101.1	Water Plant in Service - SDWBA/SRF	A-1 & A-1b	4,786,674	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	2,330	935
8	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
9	105.2	Construction Work in Progress - Prop 50	A-1	3,138,870	1,874,582
10		Total Utility Plant		16,116,606	14,483,471
11	108	Accumulated Depreciation of Water Plant	A-3	(3,800,746)	(3,733,511)
12	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(2,057,286)	(1,930,338)
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		(5,858,032)	(5,663,849)
16		Net utility plant		10,258,574	8,819,622
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		204,763	128,826
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50		16	56
29	132	Special Accounts		350,210	352,016
30	141	Accounts Receivable - Customers		257,593	204,050
31	142	Receivables from Associated Companies		-	-
32	143	Accumulated Provision for Uncollectible Accounts		(15,720)	(14,712)
33	151	Materials and Supplies		121,315	116,879
34	174	Other Current Assets		195,064	171,260
35		Total current and accrued assets		1,113,241	958,375
36					
37	180	Deferred Charges	A-5	54,432	71,363
38					
39		Total assets and deferred charges		11,426,247	9,849,360

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	438,976	184,417
45		Total corporate capital and retained earnings		761,538	506,979
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	4,133,055	4,272,941
54	225	Advances from Associated Companies	A-12	-	-
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		804,478	379,036
58	232	Short-term Notes Payable		34,902	38,957
59	233	Customer Deposits		18,572	17,061
60	235	Payables to Associated Companies	A-13	-	-
61	236	Accrued Taxes		25,246	-
62	237	Accrued Interest		5,801	6,765
63	241	Other Current Liabilities	A-14	14,454	14,409
64		Total current and accrued liabilities		903,453	456,228
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	127,214	127,630
68	253	Other Credits		436,119	2,010,307
69	255	Accumulated Deferred Investment Tax Credits	A-16	-	329
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16	389,628	346,663
71	283	Accumulated Deferred Income taxes - Other	A-16	13,505	(143,588)
72		Total deferred credits		966,466	2,341,341
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50		2,477,981	-
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	5,135,310	5,059,660
79	272	Accumulated Amortization of Contributions		(2,951,556)	(2,787,789)
80		Net Contributions in Aid of Construction		4,661,735	2,271,871
81		Total liabilities and other credits		11,426,247	9,849,360

**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/SRF and Prop 50)	7,841,280	464,288	(96,836)	(20,000)	8,188,732
2	101.1	Water Plant In Service - SDWBA/SRF	4,766,674	-	-	20,000	4,786,674
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	935	2,330	-	(935)	2,330
7	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	-
8	105.2	Construction Work in Progress - Prop 50	1,874,582	1,264,288	-	-	3,138,870
9	114	Water Plant Acquisition Adjustments	-	-	-	-	-
10		Total utility plant	14,483,471	1,730,906	(96,836)	(935)	16,116,606

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

A/C 105 - CWIP, Job closed to plant accounts.

A/C 101 & 101.1 - Water Plant in Service, reclassify SDWBA/SRF funds from HWC funded plant, per CPUC audit adjustments.

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service (Excluding SDWBA/SRF & 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	197,488	404	-	-	197,892
4		Total non-depreciable plant	197,997	404	-	-	198,401
5							
6		DEPRECIABLE PLANT					
7	304	Structures	214,614	84,172	-	-	298,786
8	307	Wells	523,342	-	-	-	523,342
9	317	Other Water Source Plant	-	-	-	-	-
10	311	Pumping Equipment	936,455	77,672	(52,361)	-	961,766
11	320	Water Treatment Plant	554,892	13,668	(7,226)	-	561,334
12	330	Reservoirs, Tanks and Sandpipes	793,075	110,427	(577)	-	902,925
13	331	Water Mains	3,003,375	82,341	(2,582)	(20,000)	3,063,134
14	333	Services and Meter Installations	478,928	17,478	(1,029)	-	495,377
15	334	Meters	211,360	25,528	(2,504)	-	234,384
16	335	Hydrants	353,555	-	-	-	353,555
17	339	Other Equipment	181,707	2,714	-	-	184,421
18	340	Office Furniture and Equipment	201,914	3,993	-	-	205,907
19	341	Transportation Equipment	190,066	45,891	(30,557)	-	205,400
20		Total depreciable plant	7,643,283	463,884	(96,836)	(20,000)	7,990,331
21		Total water plant in service	7,841,280	464,288	(96,836)	(20,000)	8,188,732

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

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

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	-	-	20,000	3,924,047
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	-	-	20,000	4,770,222
21		Total water plant in service	4,766,674	-	-	20,000	4,786,674

* Debit or credit entries should be explained by footnotes or supplementary schedules
Reclassify SDWBA/SRF funds from HWC funded plant, per CPUC audit adjustments.

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					
3	303	Land	N/A				
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/SRF & Prop 50 (b)	SDWBA/SRF Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	3,733,511	1,930,338		
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	70,783			
4	(b) Charged to Account No 272	163,767			
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	2,500			
9	(g) All other credits (Footnote 2)		126,948		
10	Total Credits	237,050	126,948		
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired	96,836			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)	72,979			
15	Total debits	169,815	-		
16	Balance in reserve at end of year	3,800,746	2,057,286		
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, \$ 126,948.				
22	(63,474 x 2 = 126,948)				
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27	To record 2014 and 2015 adjustments to depreciation per CPUC examination.				
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	3,733,511	234,550	169,815	2,500	3,800,746
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	3,733,511	234,550	169,815	2,500	3,800,746

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

Line No.	Item (a)	Amount (b)
1	Prepaid Insurance	9,151
2	Prepaid Property Tax	15,654
3	Miscellaneous Receivables	12,823
4	Prepai	21,216
5	Regulatory Balancing / Memo Accounts	136,220
6		
7		
8		
9		
10		195,064

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	12,310	-	656	11,654
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	-

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	184,417
2	CREDITS	
3	Net income	338,805
4	Prior period adjustments	72,979
5	Other credits (detail)	
6	Total Credits	411,784
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	157,225
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	157,225
15	Balance end of year	438,976

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 (i)	Interest Paid During Year (j)
1	SRF loan		2001	2039	3,808,447	2,729,387	0.00%	-	-	-
2	Excel National Bank		2009	2034	1,623,100	1,349,812	5.75%	82,388	-	82,552
3	Auto loan (Ford)		2013	2018	N/A	6,483	4.24%	349	-	349
4	Auto loan (Ford)		2013	2018	N/A	8,837	4.24%	475	-	475
5	Auto loan (Ford)		2016	2022	N/A	38,536	1.29%	133	-	133
6										
7	Total					4,133,055		83,345		83,509

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	1,662
2	Accrued payroll taxes	12,792
3		
4		
5	Total	14,454

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		127,630
2	Additions during year		-
3	Subtotal - Beginning balance plus additions during year		127,630
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		127,214

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	-	389,628	-
2	Deferred Income Taxes - FAS 109	-	-	(642)
3	Deferred Income Taxes - other	-	-	14,147
4	Deferred ITC	-	-	-
5	Total	-	389,628	13,505

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	5,059,660	5,001,160	58,500	-	-
2	Add: Credits to account during year					
3	Contributions received during year	75,650	75,650	-	-	-
4	Other credits*	-	-	-	-	-
5	Total credits	75,650	75,650	-	-	-
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	5,135,310	5,076,810	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	2,180,262
OPERATING REVENUE DEDUCTIONS				
2	401	Operating Expenses	B-2	1,392,725
3	403	Depreciation Expense	A-3	70,783
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	126,948
5	408	Taxes Other Than Income Taxes	B-3	84,954
6	409	State Corporate Income Tax Expense	B-3	32,276
7	410	Federal Corporate Income Tax Expense	B-3	42,504
8		Total operating revenue deductions		1,750,190
9		Total utility operating income		430,072
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility Income	B-5	3,144
11	426	Miscellaneous Non-utility Expense	B-5	5,528
12	427	Interest Expense	B-6	88,883
13		Total other income and deductions		91,267
14		Net income		338,805

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	36,973	29,066	7,907
7		Sub-total	36,973	29,066	7,907
8	462	Fire protection revenue			
9		462.1 Public Fire Protection	-	-	-
10		462.2 Private Fire Protection	52,713	41,830	10,883
11		Sub-total	52,713	41,830	10,883
12	465	Irrigation revenue	-	-	-
13	470	Metered water revenue			
14		470.1 Single-family Residential	1,147,020	899,637	247,383
15		470.2 Commercial and Multi-residential	385,716	293,795	91,921
16		470.3 Large Water Users	386,454	306,801	79,653
17		470.5 Safe Drinking Water Bond Surcharge	127,369	193,237	(65,868)
18		470.9 Other Metered Revenue	-	-	-
19		Sub-total	2,046,559	1,693,470	353,089
20		Total water service revenues	2,136,245	1,764,366	371,879
21	480	Other Water Revenue	44,017	63,810	(19,793)
22		Total operating revenues	2,180,262	1,828,176	352,086

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	212,741	210,086	2,655
3	616	Other Volume Related Expenses	17,838	17,686	152
4		Total volume related expenses	230,579	227,772	2,807
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	127,312	122,248	5,064
6	640	Materials	56,054	61,581	(5,527)
7	650	Contract Work	55,339	47,538	7,801
8	660	Transportation Expenses	68,127	62,657	5,470
9	664	Other Plant Maintenance Expenses	29,008	23,982	5,026
10		Total non-volume related expenses	335,840	318,006	17,834
11		Total plant operation and maintenance exp.	566,419	545,778	20,641
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	127,189	123,797	3,392
13	671	Management Salaries	306,223	277,793	28,430
14	674	Employee Pensions and Benefits	159,408	133,405	26,003
15	676	Uncollectible Accounts Expense	1,919	2,228	(309)
16	678	Office Services and Rentals	41,228	38,922	2,306
17	681	Office Supplies and Expenses	86,833	91,162	(4,329)
18	682	Professional Services	44,792	20,595	24,197
19	684	Insurance	53,039	49,192	3,847
20	688	Regulatory Commission Expense	7,801	44,049	(36,248)
21	689	General Expenses	21,546	19,113	2,433
22		Total administrative and general expenses	849,978	800,256	49,722
23	800	Expenses Capitalized	(23,672)	(14,112)	(9,560)
24		Net administrative and general expense	826,306	786,144	40,162
25		Total operating expenses	1,392,725	1,331,922	60,803

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	35,931	35,931	
2	State corporate franchise tax	32,276	32,276	
3	State unemployment insurance tax	1,942	1,942	
4	Other state and local taxes	-	-	
5	Federal unemployment insurance tax	1,866	1,866	
6	Federal insurance contributions act	35,893	35,893	
7	Other federal taxes	9,322	9,322	
8	Federal income taxes	42,504	42,504	
9	Total	159,734	159,734	

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	338,805
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Income tax provision	74,780
5	Reduction in accrued interest to related parties	(799)
6	State tax deduction	(800)
7	Nondeductible expenses	41,555
8	Regulatory liability and balancing account adjustments	(25,727)
9	Tax depreciation in excess of book	(178,454)
10	SRF Surcharge income (non taxable CIAC)	(127,321)
11	Amortization of SRF Property - current	126,948
12	Net operating loss	(248,987)
13	Federal tax net income	-
14	Computation of tax:	
15		
16	Current Fed Tax	-
17	Current State Tax	32,276
18	Deferred Income Tax	42,504
19	Total Tax Provision	74,780

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	231	
2	Other	2,913	
3	Charitable contributions, donations and other		5,528
4			
5	Total	3,144	5,528

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Long and short term debt	88,227
2	Other	656
3		
4		
5		
6		
7		
8		
9		
10	Total	88,883

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	127,312	42,746	170,058
2	670	Office salaries	4	127,189	-	127,189
3	671	Management salaries	2	306,223	-	306,223
4						
5						
6		Total	12	560,724	42,746	603,470

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:	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**

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	521,000 gal	in ground concrete
7	Earth			
8	Wood			
9	C. Tanks	12	14,100 gal	steel pressure tanks
10	Wood			
11	Metal	25	1,626,200 gal	steel above ground tanks
12	Concrete			
13	Total	45	2,263,100	

**ATTACHMENT TO 2016 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	1,718	1,284,697
A	Ditton	2	8 5/8	111	18.9	344	256,938
A	Ditton	3	8 5/8	126	36.9	299	223,951
A	Ditton	4	8 5/8	134	32.1	265	198,370
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	359	268,697
A	Junction	2	8	69	32	4,267	3,191,955
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	36,986	27,665,775
B	Sierra Lakes	3	8 5/8	284	112	40,306	30,149,202
B	Sierra Lakes	4	8 5/8	346	134	4,578	3,424,344
B	Sierra Lakes	5	8 5/8	113	36	12,423	9,292,608
B	Sierra Lakes	6	8 5/8	174	8	17,118	12,804,488
B	Sierra Lakes	7	8 5/8	163	100	31,251	23,376,100
B	Sierra Lakes	8	8 5/8	199	160	51,255	38,338,560
B	Sierra Lakes	9	8 5/8	246	47	10,700	8,003,360
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	0
C	Goldside (Middle)	2	8 5/8	59	15.2	4,887	3,655,192
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	2,752	2,058,496
C	Goldside	5	8 5/8		In 6	INACTIVE	0
C	Goldside	6	6 5/8	156	19	1,969	1,473,059
C	Goldside	7	8 5/8	357	130	22,896	17,126,141
C	Hillview (Next To Reservoir)	1	7	82	13	624	466,767
C	Miami Creek	1	6 5/8		25.7	513	383,425
C	River Creek	1	8 5/8	41	8	377	282,190
C	River Creek	2	8 5/8	45	8	366	274,112
D	Raymond (East Property)	2	6	45	5	583	436,166
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	4,979	3,724,659
D	Raymond	9	6 5/8		1.3	INACTIVE	0
D	Raymond (East Property)	10	6 5/8	140	9	1,197	895,676
D	Raymond (Rough Rider)	11	6 5/8	92	14	1,671	1,249,586
D	Raymond (Rough Rider)	13	8 5/8	109	15	1,789	1,338,404
E	Coarsegold Highlands	1	6	110	In 75	INACTIVE	0
E	Coarsegold Highlands	2	6 5/8	111	14	1,543	1,154,254
E	Coarsegold Highlands	3	8 5/8	218	16	1,593	1,191,848

194,189,020

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) <u> NONE </u> .									
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) <u> NONE </u> .									
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)	6,481	5,601	50,140		15,951	58,400		54,855	32,168
24	Total	6,481	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	136							7,121
34	Wood									-
35	Other (HDPE)	8,334								19,773
36	Other (Galvanized)									7,940
37	Other (PVC)	13,984	26,407							263,987
38	Total	22,982	27,232	-	-	-	-	-	-	321,971

**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	1,317	1,315	-	-
1 - in	67	66	-	-
1.5 - in	35	34	-	-
2 - in	35	37	-	-
3 - in	7	7	-	-
4 - in	-	-	-	-
6 - in	-	-	-	-
Other	-	-	-	-
Total	1,461	1,459		

**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	1,315
1 - in	69	66
1.5 - in	35	34
2 - in	35	37
3 - in	7	7
4 - in	-	-
6 - in	-	-
Other	-	-
Total	1,530	1,459

**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							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	12,346	12,413	11,252	14,625	18,081	22,918	27,333	118,968
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation								-
Other (specify)								-
Total	12,346	12,413	11,252	14,625	18,081	22,918	27,333	118,968
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	30,643	29,115	22,144	16,165	13,899	111,966	230,934	226,464
Commercial and Multi-residential							-	-
Large water users							-	-
Public authorities							-	-
Irrigation							-	-
Other (specify)							-	-
Total	30,643	29,115	22,144	16,165	13,899	111,966	230,934	226,464

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: 4,377

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	Yes
2. Are you having routine laboratory tests made of water served to your consumers?	Yes
3. Do you have a permit from the State Board of Public Health for operation of your water system?	Yes
4. Date of permit:	O/SL 12/96 & 1/17, RAY 2/90 & 1/17, CG 3/12, G 10/5/16
5. If permit is "temporary", what is the expiration date?	N/A
6. If you do not hold a permit, has an application been made for such permit?	N/A
7. If so, on what date?	N/A

SCHEDULE D-9
Statement of Material Financial Interest

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

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

**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:

\$ 124,031

* Customer receipts \$ 124,031
 Cobank patronage check 5,629
\$ 129,660

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	-	\$ -
3/4 inch	889	\$ 7.56
1 inch	62	\$ 12.60
1 1/2 inch	34	\$ 25.20
2 inch	36	\$ 40.32
3 inch	7	\$ 75.60
4 inch	-	\$ 126.00
6 inch	-	\$ 252.00
Number of Flat Rate Customers	-	-
Total	1,028	

3. Summary of the bank account activities showing:

	SRF Surcharge Savings	SRF Surcharge Trust	Total
Balance at beginning of year	\$ 1,698	139,960	\$ 141,658
Deposits during the year (* above)	129,660	-	129,660
Transfers	(118,178)	118,178	-
Interest earned for calendar year	3	115	118
Withdrawals from this account	(5)	(127,128)	(127,133)
Balance at end of year	\$ 13,178	131,125	\$ 144,303

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 two payments of \$63,474 on SRF loan, and \$180 of bank service charges.
 (63,474 + 63,474 + 180 = 127,128).**

**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	-	-	20,000	3,924,047
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	-	-	20,000	4,770,222
20		Total water plant in service	4,766,674	-	-	20,000	4,786,674

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
Sierra Lakes prop 84 reimbursement	\$ 9,159
Sierra Lakes prop 84 reimbursement	\$ 49,750
Patel - Source and storage fee	\$ 147,776
Gambril	\$ 7,259

B. Residential

NAME	AMOUNT
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 189,913
Deposits during the year	\$ 213,944
Interest earned for calendar year	\$ 61
Withdrawals from this account	\$ (222,259)
Balance at end of year	\$ 181,659

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	53,525
Gleim Crown Invoices	7,891
Elite Coatings Invoices	74,853
A2100516	25,590
B2100616	16,420
E2101016	22,680
Miscellaneous jobs	21,300
	\$ 222,259

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, 2016, through December 31, 2016.

Title (Please Print)

Signature

Telephone Number

Date

INDEX

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