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Examined \_\_\_\_\_

**CLASS B and C  
WATER UTILITIES**

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

**2017  
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, 2017**

**REPORT MUST BE FILED NO LATER THAN MARCH 31, 2018**

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

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

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HUNTINGTON BEACH, CALIFORNIA 92648

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**ACCOUNTANT'S COMPILATION REPORT**

July 2, 2018

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

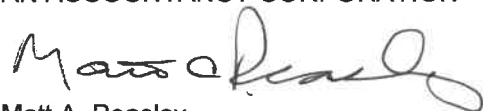
Management is responsible for the accompanying financial statements of Hillview Water Company, Inc. which comprise the balance sheets as of December 31, 2017 and 2016, and the related income statement for the year ended December 31, 2017 included in the accompanying prescribed form in accordance with the requirements of the Public Utilities Commission of the State of California. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Utilities Commission of the State of California, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information included in the prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial statements, however, the information is required to be included in the prescribed form by the Public Utilities Commission of the State of California. The information included on page 6 (Utility Plant and Capitalization Data), page 7 (Income, Expenses, and Other Data), page 8 (Excess Capacity and Non-Tariffed Services), pages 11 (Schedule A-1) through 25 (Schedule A-36), pages 27 (Schedule B-1) through 31 (Schedule C-2), and pages 36 through 37 (For All Water Companies Safe Drinking Water Bond Act/State Revolving Fund Data and Facilities Fees Data) is the representation of management. The supplementary information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information. The information included on page 4 (General Information), pages 31 (Schedule C-3) through page 35 and page 38 is the representation of management. This supplementary information was not subject to our compilation engagement. We do not express an opinion, conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Hillview Water Company.

PEASLEY, ALDINGER, & O'BYMACHOW  
AN ACCOUNTANCY CORPORATION



Matt A. Peasley  
Certified Public Accountant

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## GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2018**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION**  
**WATER DIVISION**  
**ATTN: BRUCE DEBERRY**  
**505 VAN NESS AVENUE, ROOM 3105**  
**SAN FRANCISCO, CALIFORNIA 94102-3298**  
[bmd@cpuc.ca.gov](mailto: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 Declaration on Page 38 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2017, through December 31, 2017. Fiscal year reports will not be accepted.

### GENERAL INFORMATION

1. Name under which utility is doing business: Hillview Water Compnay, inc.
2. Official mailing address:  
P.O. BOX 2269, Oakhurst, CA 93644
3. Name and title of person to whom correspondence should be addressed:  
Roger Forrester 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: 40312 Greenwood Way, Oakhurst, CA 93644

7. OWNERSHIP. Check and fill in appropriate line:
- |                                     |                                 |  |
|-------------------------------------|---------------------------------|--|
| <input type="checkbox"/>            | Individual (name of owner)      | _____                                    |
| <input type="checkbox"/>            | Partnership (name of partner)   | _____                                    |
| <input type="checkbox"/>            | Partnership (name of partner)   | _____                                    |
| <input type="checkbox"/>            | Partnership (name of partner)   | _____                                    |
| <input checked="" type="checkbox"/> | Corporation (corporate name)    | <u>Hillview Water Company</u>            |
|                                     | Organized under laws of (state) | <u>California</u> Date: <u>7/28/1978</u> |

Principal Officers:

Name: <u>Roger Forrester</u>	Title: <u>President</u>
Name: <u>Jerry Moore</u>	Title: <u>Sec/Treas.</u>
Name: <u>Diane Moore</u>	Title: <u>Vice President</u>
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: <u>None</u>	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 T2, License #36613, Grade D2, License #47590

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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

# UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2017

Name of Utility: HILLVIEW WATER COMPANY, INC.

Telephone: (559) 683-4322

Person Responsible for this Report: JAMES F. FOSTER

	<u>1/1/2017</u>	<u>12/31/2017</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 16,116,606	\$ 25,636,912	\$ 20,876,759
2 Accumulated Depreciation/Amortization	(5,858,032)	(6,128,360)	(5,993,196)
3 Net Utility Plant	10,258,574	19,508,552	14,883,563
4 Advances for Construction	127,214	126,798	127,006
5 Contributions in Aid of Construction	7,613,291	11,287,533	9,450,412
6 Accumulated Deferred Taxes	403,133	229,070	316,102
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	49,500	49,500	49,500
12 Preferred Stock	-	-	-
13 Retained Earnings	438,976	746,975	592,976
14 Total Corporate Capital and Retained Earnings	761,538	1,069,537	915,538
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	4,133,055	4,064,078	4,098,567



# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2017

Name of Utility: HILLVIEW WATER COMPANY, INC.

Telephone: (559) 683-4322

		Annual Amount
<b>INCOME/EXPENSES DATA</b>		
1	Operating Revenues	\$ 2,324,148
2	Operating Expenses	1,570,374
3	Depreciation	71,108
4	SDWBA Loan Amortization Expense	126,948
5	Taxes	157,410
6	Utility Operating Income	398,308
7	Non-Utility Income	6,830
8	Interest Expense	91,844
9	Net Income	307,999
10		
<b>OPERATING EXPENSES DATA</b>		
12	Purchased Water	-
13	Power	218,244
14	Other Volume Related Expenses	18,167
15	Non-Volume Related Expenses	420,735
16	Administrative and General Expenses	942,083
17		
<b>OTHER DATA</b>		
19		
20	<u>Active Service Connections</u> (Exc. Fire Protect.)	Annual Average
21		
22	Metered Service Connections	Jan. 1      Dec. 31
23	Flat Rate Service Connections	1,459      1,472      1,466
24	Total Active Service Connections	-      -      -
		1,459      1,472      1,466

**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 2017:

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
1	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	4,445	421	3,624	426	N/A	328	236	N/A	N/A
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											

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

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	8,461,813	8,188,732
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	4,786,674	4,786,674
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	4,320	2,330
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	12,384,105	3,138,870
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 25,636,912	\$ 16,116,606
14	108	Accumulated Depreciation of Water Plant	A-3	(3,944,126)	(3,800,746)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(2,184,234)	(2,057,286)
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (6,128,360)	\$ (5,858,032)
19		Net Utility Plant		\$ 19,508,552	\$ 10,258,574
20					
21		<b>INVESTMENTS</b>			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		<b>CURRENT AND ACCRUED ASSETS</b>			
30	131	Cash	A-6	145,908	204,763
31	132	Cash - Special Deposits	A-7	341,452	350,226
32	141	Accounts Receivable - Customers	A-8	295,429	257,593
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	(17,852)	(15,720)
35	151	Materials and Supplies	A-11	153,161	121,315
36	174	Other Current Assets	A-12	283,909	195,064
37		Total current and accrued assets		\$ 1,202,007	\$ 1,113,241
38					
39	180	Deferred Charges	A-13	38,137	54,432
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		<b>Total Assets and Other Debits</b>		\$ 20,748,696	\$ 11,426,247

**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)
1		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2	201	Common Stock	A-15	49,500	49,500
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	273,062	273,062
6	215	Retained Earnings	A-20	746,975	438,976
7		Total corporate capital and retained earnings		\$ 1,069,537	\$ 761,538
8					
9		<b>PROPRIETARY CAPITAL</b>			
10	218	Proprietary Capital	A-21	-	-
11					
12		<b>LONG TERM DEBT</b>			
13	224	Long-term Debt	A-22	4,064,078	4,133,055
14					
15		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	6,448,166	804,478
18	232	Short-term Notes Payable	A-25	30,482	34,902
19	233	Customer Deposits	A-26	16,255	18,572
20	236	Taxes Accrued	A-27	15,800	25,246
21	237	Interest Accrued	A-28	5,577	5,801
22	241	Other Current Liabilities	A-29	14,203	14,454
23		Total current and accrued liabilities		\$ 6,530,483	\$ 903,453
24					
25		<b>DEFERRED CREDITS</b>			
26	252	Advances for Construction	A-30	126,798	127,214
27	253	Other Credits	A-31	566,272	436,119
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	270,965	389,628
30	283	Accumulated Deferred Income Tax Liabilities	A-34	(41,895)	13,505
31		Total deferred credits		\$ 922,140	\$ 966,466
32					
33		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34	265	Contributions in Aid of Construction	A-35	11,287,533	7,613,291
35	272	Accumulated Amortization of Contributions	A-36	(3,125,075)	(2,951,556)
36		Net Contributions in Aid of Construction		\$ 8,162,458	\$ 4,661,735
37		<b>Total Liabilities and Other Credits</b>		\$ 20,748,696	\$ 11,426,247

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	8,188,732	427,287	(154,206)	-	\$ 8,461,813
2	101.1	Water Plant In Service - SDWBA/SRF (Sch A-1b)	4,786,674	-	-	-	\$ 4,786,674
3	101.2	Water Plant In Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant In Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	2,330	4,320	-	(2,330)	\$ 4,320
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	3,138,870	9,245,235	-	-	\$ 12,384,105
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		<b>Total utility plant</b>	<b>\$ 16,116,606</b>	<b>\$ 9,676,842</b>	<b>\$ (154,206)</b>	<b>\$ (2,330)</b>	<b>\$ 25,636,912</b>

\* Debit or credit entries should be explained by footnotes or supplementary schedules  
Credit to CWIP - Water Plant is to close Job to Utility Plant.

**SCHEDULE A-1a  
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant (Retirements) During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	509	-	-	-	\$ 509
3	303	Land	197,892	-	-	-	\$ 197,892
4		Total non-depreciable plant	\$ 198,401	\$ -	\$ -	\$ -	\$ 198,401
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	298,786	22,992	-	-	\$ 321,778
8	307	Wells	523,342	-	(559)	-	\$ 522,783
9	311	Pumping Equipment	961,766	52,234	(30,559)	-	\$ 983,441
10	317	Other Water Source Plant	-	-	-	-	\$ -
11	320	Water Treatment Plant	561,334	-	-	-	\$ 561,334
12	330	Reservoirs, Tanks and Standpipes	902,925	2,740	-	-	\$ 905,665
13	331	Water Mains	3,063,134	172,956	(9,969)	-	\$ 3,226,121
14	333	Services and Meter Installations	495,377	29,450	(899)	-	\$ 523,928
15	334	Meters	234,384	18,683	(1,707)	-	\$ 251,360
16	335	Hydrants	353,555	5,702	-	-	\$ 359,257
17	339	Other Equipment	184,421	2,205	(488)	-	\$ 186,138
18	340	Office Furniture and Equipment	205,907	6,394	-	-	\$ 212,301
19	341	Transportation Equipment	205,400	113,931	(110,025)	-	\$ 209,306
20		Total depreciable plant	\$ 7,990,331	\$ 427,287	\$ (154,206)	\$ -	\$ 8,263,412
21		<b>Total water plant in service</b>	<b>\$ 8,188,732</b>	<b>\$ 427,287</b>	<b>\$ (154,206)</b>	<b>\$ -</b>	<b>\$ 8,461,813</b>

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

**SCHEDULE A-1b**  
**Account 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	1,452				\$ 1,452
3	303	Land	15,000				\$ 15,000
4		Total non-depreciable plant	\$ 16,452	\$ -	\$ -	\$ -	\$ 16,452
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	28,436				\$ 28,436
8	307	Wells	311,670				\$ 311,670
9	311	Pumping Equipment	374,288				\$ 374,288
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	23,359				\$ 23,359
12	330	Reservoirs, Tanks and Sandpipes	97,512				\$ 97,512
13	331	Water Mains	3,924,047				\$ 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	\$ 4,770,222	\$ -	\$ -	\$ -	\$ 4,770,222
21		<b>Total water plant in service</b>	\$ 4,786,674	\$ -	\$ -	\$ -	\$ 4,786,674

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

**SCHEDULE A-1c**  
**Account 101.2 - Water Plant in Service - Grant Funds**

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

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

**SCHEDULE A-1d**  
**Account 103 - Water Plant Held for Future Use**

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

**SCHEDULE A-2**  
**Account 121 - Non-Utility Property and Other Assets**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>None</b>		
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-3**  
**Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	3,800,746	2,057,286			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	173,519				
4	(b) Charged to Account 403	71,108				
5	(c) Charged to Account 407		126,948			
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered	52,959				
9	(g) All other credits					
10	Total Credits	\$ 297,586	\$ 126,948	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(154,206)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (154,206)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 3,944,126	\$ 2,184,234	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.25%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:					
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 108 - Analysis of Entries in Depreciation Reserve**

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	3,800,746	244,627	(154,206)	52,959	\$ 3,944,126
2	307	Wells	-	-	-	-	\$ -
3	311	Pumping Equipment	-	-	-	-	\$ -
4	317	Other Water Source Plant	-	-	-	-	\$ -
5	320	Water Treatment Plant	-	-	-	-	\$ -
6	330	Reservoirs, Tanks and Standpipes	-	-	-	-	\$ -
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		<b>Total</b>	<b>\$ 3,800,746</b>	<b>\$ 244,627</b>	<b>\$ (154,206)</b>	<b>\$ 52,959</b>	<b>\$ 3,944,126</b>

**SCHEDULE A-4**  
**Account 123 - Investments in Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>None</b>		
3			
4			
5	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHEDULE A-5**  
**Account 124 - Other Investments**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>None</b>		
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-6**  
**Account 131 - Cash**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 Cash on Hand	150	450
2	131.2 Cash in Bank	204,613	145,458
3			
4	Total	\$ 204,763	\$ 145,908

**SCHEDULE A-7**  
**Account 132 - Cash - Special Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SDWBA/SRF	144,303	224,609
2	Facilities Fees	181,659	99,988
3	Special Accounts	24,264	16,855
4			
5	Total	\$ 350,226	\$ 341,452

**SCHEDULE A-8**  
**Account 141 - Accounts Receivable - Customers**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Accounts Receivable</b>	257,593	295,429
2			
3			
4			
5	Total	\$ 257,593	\$ 295,429

**SCHEDULE A-9**  
**Account 142 - Receivables from Affiliated Companies**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>None</b>		
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-10**  
**Account 143 - Accumulated Provision for Uncollectible Accounts**

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	15,720
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	2,132
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ 2,132
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ 17,852

<b>SCHEDULE A-11</b>			
<b>Account 151 - Materials and Supplies</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Inventory</b>	121,315	153,161
2			
3			
4			
5	<b>Total</b>	<b>\$ 121,315</b>	<b>\$ 153,161</b>

<b>SCHEDULE A-12</b>			
<b>Account 174 - Other Current Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Prepaid Insurance</b>	9,151	30,392
2	<b>Prepaid Property Tax</b>	15,654	8,337
3	<b>Miscellaneous Receivables</b>	12,823	24,446
4	<b>Prepaid Other</b>	21,216	40,991
5	<b>Regulatory Balancing/ Memo Accounts</b>	136,220	179,743
6	<b>Total</b>	<b>\$ 195,064</b>	<b>\$ 283,909</b>

<b>SCHEDULE A-13</b>			
<b>Account 180 - Deferred Charges</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>CoBank Stock</b>	28,779	20,141
2	<b>Deferred Debit - Rate Case</b>	14,000	7,000
3	<b>Deferred Loan Reimbursements</b>	11,653	10,996
4			
5	<b>Total</b>	<b>\$ 54,432</b>	<b>\$ 38,137</b>

<b>SCHEDULE A-14</b>			
<b>Account 181 - Accumulated Deferred Income Tax Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>None</b>		
3			
4			
5	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHEDULE A-15**  
**Account 201 - Common Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	<b>Common Stock</b>	1,000		990	49,500	\$ 49,500	NONE	NONE
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 49,500	\$ 49,500		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-16**  
**Account 204 - Preferred Stock**

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding <sup>1</sup> (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2	<b>None</b>					\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

<sup>1</sup> After deduction for amount of reacquired stock held by or for the respondent.

**SCHEDULE A-17**  
**Record of Stockholders at End of Year**

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number Shares (b)	Name (c)	Number Shares (d)
1	Roger Forrester	500		
2	Diane Forrester Moore	490		
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		990		-

<b>SCHEDULE A-18</b>		
<b>Account 206 - Subchapter S Corporation Accumulated Adjustments Account</b>		
Line No.	Description of Items (a)	Amount (b)
	N/A	
1	Balance beginning of year	-
2	Credit:	-
3	Net Income	-
4	Accounting Adjustments	-
5	Total Credits	\$ -
6	Debit:	-
7	Net Loss	-
8	Accounting Adjustments	-
9	Dividends	-
10	Total Debits	\$ -
11	Balance end of year	\$ -

<b>SCHEDULE A-19</b>			
<b>Account 211 - Other Paid in Capital (Corporations only)</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Contributions to Capital by Stockholders</b>	273,062	273,062
2			
3			
4			
5	Total	\$ 273,062	\$ 273,062

<b>SCHEDULE A-20</b>		
<b>Account 215 - Retained Earnings (Corporations Only)</b>		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	438,976
2	Add: Credits	
3	Net income	307,999
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 307,999
7		
8	Less: 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	\$ 746,975

**SCHEDULE A-21**  
**Account 218 - Proprietary Capital**  
**(Sole Proprietor or Partnership)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	Add: Credits	N/A
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

**SCHEDULE A-22**  
**Account 224 - Long-Term Debt**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SRF loan	2001	2039	2,729,387	2,665,913	0.00%	-	-
2	Excel National Bank	2009	2034	1,349,812	1,309,144	5.75%	85,605	85,772
3	Auto Loan (Ford)	2013	2018	6,483	-	4.24%	155	155
4	Auto Loan (Ford)	2013	2018	8,837	-	4.24%	211	211
5	Auto Loan (Ford)	2016	2022	38,536	32,038	1.29%	459	459
6	Auto Loan (Ford)	2017	2022	-	12,444	5.39%	546	546
7	Auto Loan (Ford)	2017	2022	-	22,268	5.39%	309	309
8	Auto Loan (Ford)	2017	2022	-	22,271	5.39%	309	309
9								
10	Total			\$ 4,133,055	\$ 4,064,078		\$ 87,594	\$ 87,761

**SCHEDULE A-23**  
**Account 230 - Payables to Affiliated Companies**

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1						
2	None					
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-24**  
**Account 231 - Accounts Payable**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accounts Payable	766,841	6,421,342
2	Credit Cards Payable	37,637	26,824
3			
4			
5	Total	\$ 804,478	\$ 6,448,166

**SCHEDULE A-25**  
**Account 232 - Short-Term Notes Payable**

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Forrester/Moore 75K	2013	2024	16,675	15,088	9.50%	1,504	1,516
2	Forrester/Moore 20K	2013	2022	18,227	15,394	9.50%	1,620	1,610
3								
4								
5								
6								
7								
8			Total	\$ 34,902	\$ 30,482		\$ 3,124	\$ 3,126

**SCHEDULE A-26**  
**Account 233 - Customer Deposits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	18,572	16,255
2			
3			
4			
5	Total	\$ 18,572	\$ 16,255

**SCHEDULE A-27**  
**Account 236 - Taxes Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued CA Franchise Tax	25,246	15,800
2			
3			
4			
5	Total	\$ 25,246	\$ 15,800



**SCHEDULE A-28**  
**Account 237 - Interest Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt	5,527	5,362
2	237.2 Interest accrued on SDWBA loan	-	-
3	237.3 Interest accrued on other liabilities	274	215
4			
5	Total	\$ 5,801	\$ 5,577

**SCHEDULE A-29**  
**Account 241 - Other Current Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Payroll & Benefits	1,662	-
2	Accrued Payroll Taxes	12,792	14,203
3			
4			
5	Total	\$ 14,454	\$ 14,203

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	127,214
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 127,214
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. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ 416
16	Balance end of year	\$ 126,798

**SCHEDULE A-31**  
**Account 253 - Other Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Regulatory Liabilities</b>	2,835	2,166
2	<b>Regulatory Liability - 2017 Inc Tax Reduction</b>	-	232,920
3	<b>Work Order Deposits</b>	257,201	137,620
4	<b>Deferred Credit - SRF Surcharge Revenues</b>	176,083	193,566
5			
6	Total	\$ 436,119	\$ 566,272

**SCHEDULE A-32**  
**Account 255 - Accumulated Deferred Investment Tax - Credits**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	<b>None</b>		
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-33**  
**Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	<b>Deferred Income Taxes - Depreciation</b>	389,628	270,965
2			
3			
4			
5	Total	\$ 389,628	\$ 270,965

**SCHEDULE A-34**  
**Account 283 - Accumulated Deferred Income Tax Liabilities**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes - FAS 109	(642)	(231)
2	Deferred Income Taxes - Other	14,147	23,516
3	Deferred Income Taxes - Regulatory Liability 2017 Tax Rate	-	(65,180)
4			
5	Total	\$ 13,505	\$ (41,895)

**SCHEDULE A-35**  
**Account 265 - Contributions in Aid of Construction**

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 7,613,291	2,477,981	-	5,076,810	58,500
2	Add:					
3	Contributions received during year	\$ 3,674,242	3,149,782		524,460	
4	Other credits	\$ -				
5	Total credits	\$ 3,674,242	\$ 3,149,782	\$ -	\$ 524,460	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 11,287,533	\$ 5,627,763	\$ -	\$ 5,601,270	\$ 58,500

**SCHEDULE A-36**  
**Account 272 - Accum. Amort. of Contributions - Debit**  
**(Note: Show beginning debit balance as positive)**

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	2,951,556
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	173,519
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 173,519
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 3,125,075

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	2,324,148
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	1,570,374
6	403	Depreciation Expense	A-3	71,108
7	407	SDWBA Loan Amortization Expense	A-3	126,948
8	408	Taxes Other Than Income Taxes	B-3	84,476
9	409	State Corporate Income Tax Expense	B-3	18,656
10	410	Federal Corporate Income Tax Expense	B-3	54,278
11		Total operating revenue deductions		\$ 1,925,840
12		Total utility operating income		\$ 398,308
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	6,830
16	426	Miscellaneous Non-Utility Expense	B-5	5,295
17	427	Interest Expense (excluding SDWBA)	B-6	91,844
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (90,309)
20		Net income		\$ 307,999

**SCHEDULE B-1**  
**Account 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)
1		<b>WATER SERVICE REVENUES</b>			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units	-	-	\$ -
4		460.2 Commercial and Miscellaneous	-	-	\$ -
5		460.3 Large Water Users	-	-	\$ -
6		460.4 Safe Drinking Water Bond Surcharge	-	-	\$ -
7		460.5 Other Unmetered Revenue	16,623	36,973	\$ (20,350)
8		Subtotal	\$ 16,623	\$ 36,973	\$ (20,350)
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	-	-	\$ -
12		462.2 Private Fire Protection	52,123	52,713	\$ (590)
13		Subtotal	\$ 52,123	\$ 52,713	\$ (590)
14					
15	465	Irrigation revenue	\$ -	\$ -	\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,213,685	1,147,020	\$ 66,665
19		470.2 Commercial and Multi-residential Master Metered	417,427	385,716	\$ 31,711
20		470.3 Large Water Users	433,284	386,454	\$ 46,830
21		470.4 Safe Drinking Water Bond Surcharge	123,088	127,369	\$ (4,281)
22		470.5 Other Metered Revenues	-	-	\$ -
23		Subtotal	\$ 2,187,484	\$ 2,046,559	\$ 140,925
24		Total water service revenues	\$ 2,256,230	\$ 2,136,245	\$ 119,985
25					
26	480	Other water revenue	67,918	44,017	\$ 23,901
27		Total Operating Revenues	\$ 2,324,148	\$ 2,180,262	\$ 143,886

**SCHEDULE B-2**  
**Account 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)
1		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water	-	-	\$ -
4	615	Power	218,244	212,741	\$ 5,503
5	618	Other Volume Related Expenses	18,167	17,838	\$ 329
6		Total volume related expenses	\$ 236,411	\$ 230,579	\$ 5,832
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	203,880	127,312	\$ 76,568
10	640	Materials	48,701	56,054	\$ (7,353)
11	650	Contract Work	68,729	55,339	\$ 13,390
12	660	Transportation Expense	68,178	68,127	\$ 51
13	664	Other Plant Maintenance Expenses	31,247	29,008	\$ 2,239
14		Total non-volume related expenses	\$ 420,735	\$ 335,840	\$ 84,895
15		Total plant operation and maintenance exp.	\$ 657,146	\$ 566,419	\$ 90,727
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	157,728	127,189	\$ 30,539
19	671	Management Salaries	322,511	306,223	\$ 16,288
20	674	Employee Pensions and Benefits	156,375	159,408	\$ (3,033)
21	676	Uncollectible Accounts Expense	4,556	1,919	\$ 2,637
22	678	Office Services and Rentals	43,193	41,228	\$ 1,965
23	681	Office Supplies and Expenses	93,654	86,833	\$ 6,821
24	682	Professional Services	66,714	44,792	\$ 21,922
25	684	Insurance	53,108	53,039	\$ 69
26	688	Regulatory Compliance Expense	7,183	7,801	\$ (618)
27	689	General Expenses	37,061	21,546	\$ 15,515
28		Total administrative and general expenses	\$ 942,083	\$ 849,978	\$ 92,105
29	800	Expenses Capitalized - Credit (Optional)	(28,855)	(23,672)	\$ (5,183)
30	900	Clearing Accounts (Optional)	-	-	\$ -
31		Net administrative and general expense	\$ 913,228	\$ 826,306	\$ 86,922
32		Total Operating Expenses	\$ 1,570,374	\$ 1,392,725	\$ 177,649

**SCHEDULE B-3**  
**Accounts 408, 409, 410 - Taxes Charged During the Year**

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	26,780		\$ 26,780
3	408.2 Payroll taxes	57,696		\$ 57,696
4	408.3 Other taxes and licenses	-		\$ -
5	Total taxes other than income taxes	\$ 84,476	\$ -	\$ 84,476
6				
7	409 State corporate income tax	18,656		\$ 18,656
8	410 Federal corporate income tax	54,278		\$ 54,278
9	Total income taxes	\$ 72,934	\$ -	\$ 72,934
10				
11	Total	\$ 157,410	\$ -	\$ 157,410

**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 26	307,999
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	<b>Federal income tax</b>	54,278
5	<b>State tax provision</b>	18,656
6	<b>State tax deduction</b>	(21,199)
7	<b>State tax refund due to carryback</b>	5,646
8	<b>Reduction in accrued interest to related parties</b>	(57)
9	<b>Nondeductible expenses</b>	31,379
10	<b>Regulatory liability and balancing account adjustments</b>	(44,192)
11	<b>Book/tax depreciation adjustments</b>	(209,468)
12	<b>SRF Surcharge to non taxable CIAC</b>	(123,088)
13	<b>Amortization of SRF Property - current</b>	126,948
14	<b>Repairs under repair regulations</b>	(29,858)
15	<b>Salvage value income</b>	37,709
16	<b>Net operating loss</b>	(154,753)
17		
18		
19	Federal tax net income	-
20	Computation of tax:	
21		
22		

**SCHEDULE B-5**  
**Accounts 421 and 426 - Income and Expense from Non-Utility Operations**

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	Interest Income	256	-
2	Other Income	6,574	-
3	Charitable Contributions, Donations and Other	-	5,295
4			
5	Total	\$ 6,830	\$ 5,295

**SCHEDULE B-6**  
**Account 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	-
2	Interest on other (give details below):	
3	Excel National Bank	85,605
4	Auto Loan (Ford)	155
5	Auto Loan (Ford)	211
6	Auto Loan (Ford)	459
7	Auto Loan (Ford)	546
8	Auto Loan (Ford)	309
9	Auto Loan (Ford)	309
10	Forrester/Moore 75K	1,504
11	Forrester/Moore 20K	1,620
12	Other	1,126
13		
14	Total	\$ 91,844

**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	203,880	72,211	\$ 276,091
2	670	Office salaries	4	157,728	-	\$ 157,728
3	671	Management salaries	2	322,511	-	\$ 322,511
4						\$ -
5						\$ -
6		Total	12	\$ 684,119	\$ 72,211	\$ 756,330



**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? <b>Answer:</b> Yes: _____ No: <b>X</b> (If the answer is in the affirmative, make appropriate replies to the following questions)*		
2.	Name of each organization or person that was a party to such a contract or agreement.		
3.	Date of original contract or agreement: _____		
4.	Date of each supplement or agreement: _____		
5.	Amount of compensation paid during the year for supervision or management:		\$ _____
6.	To whom paid: _____		
7.	Nature of payment (salary, traveling expenses, etc.): _____		
8.	Amounts paid for each class of service: _____		
9.	Basis for determination of such amounts: _____		
10.	Distribution of payments:		Amount
	(a) Charged to operating expenses		\$ _____
	(b) Charged to capital amounts		\$ _____
	(c) Charged to other account		\$ _____
	Total		\$ _____ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:		Amount
	_____		\$ _____
	_____		\$ _____
	Total		\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
	_____		
	_____		
	_____		

\* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

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

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

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

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	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) <sup>2</sup>
18			
19			

\* State ditch, pipe line, reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface.  
<sup>2</sup> The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	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	2	463,000 gal	in ground concrete
7	Earth			
8	Wood			
9	C. Tanks	12	14,100 gal	steel pressure tanks
10	Wood			
11	Metal	27	1,864,200 gal	steel above ground tanks
12	Concrete			
13	Total	46	2,443,100	

**ATTACHMENT TO 2017 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	3,375	2,524,627
A	Ditton	2	8 5/8	111	18.9	702	524,946
A	Ditton	3	8 5/8	126	36.9	1,741	1,302,163
A	Ditton	4	8 5/8	134	32.1	STANDBY	0
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	26	19,568
A	Junction	2	8	69	32	3,667	2,742,879
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	33,495	25,054,110
B	Sierra Lakes	3	8 5/8	284	112	14,774	11,051,216
B	Sierra Lakes	4	8 5/8	346	134	351	262,398
B	Sierra Lakes	5	8 5/8	113	36	31,234	23,363,182
B	Sierra Lakes	6	8 5/8	174	8	18,850	14,099,588
B	Sierra Lakes	7	8 5/8	163	100	36,470	27,279,523
B	Sierra Lakes	8	8 5/8	199	160	55,609	41,595,233
B	Sierra Lakes	9	8 5/8	246	47	16,257	12,159,936
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	0
C	Goldside (Middle)	2	8 5/8	59	15.2	7,927	5,929,254
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	5,975	4,469,150
C	Goldside	5	8 5/8		In 6	INACTIVE	0
C	Goldside	6	6 5/8	156	19	2,485	1,858,571
C	Goldside	7	8 5/8	357	130	16,299	12,191,375
C	Hillview (Next To Reservoir)	1	7	82	13	696	520,361
C	Miami Creek	1	6 5/8		25.7	STANDBY	0
C	River Creek	1	8 5/8	41	8	632	472,766
C	River Creek	2	8 5/8	45	8	531	397,151
D	Raymond (East Property)	2	6	45	5	476	356,093
D	Raymond (Storage)	5	6	35	In 1.5	INACTIVE	0
D	Raymond (Storage)	6	6	35	In 0.5	INACTIVE	0
D	Raymond (East Property)	7	6	46	In 1.2	INACTIVE	0
D	Raymond	8	6 5/8	186	18	5,342	3,995,592
D	Raymond	9	6 5/8		1.3	INACTIVE	0
D	Raymond (East Property)	10	6 5/8	140	9	1,369	1,023,773
D	Raymond (Rough Rider)	11	6 5/8	92	14	1,652	1,235,823
D	Raymond (Rough Rider)	13	8 5/8	109	15	1,902	1,422,928
E	Coarsegold Highlands	1	6	110	In 75	INACTIVE	0
E	Coarsegold Highlands	2	6 5/8	111	14	1,851	1,384,817
E	Coarsegold Highlands	3	8 5/8	218	16	1,365	1,021,080

198,258,103

### SCHEDULE D-3

#### Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) NONE.

Line No.		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 LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) NONE.

Line No.		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.		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)			1,394		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	32,468
24	Total	6,481	5,601	60,337	-	21,419	70,928	-	67,171	40,790

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Continued

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
25	Cast Iron	474	784							1,903
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	66							7,051
34	Wood									-
35	Other (HDPE)	8,334								20,443
36	Other (Galvanized)									7,940
37	Other (PVC)	13,984	26,074							263,954
38	Total	22,982	26,924	-	-	-	-	-	-	322,633

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	1,315	1,320	-	-
1 - in	66	70	-	-
1.5 - in	34	34	-	-
2 - in	37	37	-	-
3 - in	7	10	-	-
4 - in	-	1	-	-
6 - in	-	-	-	-
Other	-	-	-	-
<b>Total</b>	<b>1,459</b>	<b>1,472</b>	<b>-</b>	<b>-</b>

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	-	-
3/4 - in	1,394	1,320
1 - in	73	70
1.5 - in	36	34
2 - in	38	37
3 - in	11	10
4 - in	1	1
6 - in	-	-
Other	-	-
<b>Total</b>	<b>1,553</b>	<b>1,472</b>

SCHEDULE D-6 Meter Testing Data	
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 . . . . .	_____
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 CFF (Unit Chosen) <sup>1</sup>								
	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	13,665	13,464	11,547	14,116	16,470	26,229	29,721	125,212
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation								-
Other								-
<b>Total</b>	<b>13,665</b>	<b>13,464</b>	<b>11,547</b>	<b>14,116</b>	<b>16,470</b>	<b>26,229</b>	<b>29,721</b>	<b>125,212</b>
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	31,895	26,898	23,000	19,662	13,603	115,058	240,270	230,934
Commercial and Multi-residential						-	-	-
Large water users						-	-	-
Public authorities						-	-	-
Irrigation						-	-	-
Other						-	-	-
<b>Total</b>	<b>31,895</b>	<b>26,898</b>	<b>23,000</b>	<b>19,662</b>	<b>13,603</b>	<b>115,058</b>	<b>240,270</b>	<b>230,934</b>

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

Total acres irrigated:     N/A    

Total population served:                     4,416



**SCHEDULE E-1**  
**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:

\$ 123,088

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	-	\$ -
3/4 inch	896	\$ 7.56
1 inch	66	\$ 12.60
1 1/2 inch	34	\$ 25.20
2 inch	36	\$ 40.32
3 inch	10	\$ 75.60
4 inch	1	\$ 126.00
6 inch	-	\$ 252.00
Number of Flat Rate Customers	-	\$ -
<b>Total</b>	<b>1,043</b>	

3. Summary of the bank account activities showing:

	SRF Surcharge Savings	SRF Surcharge Trust	Total
Balance at beginning of year	\$ 13,178	131,125	144,303
Add: Surcharge collections	143,800	-	143,800
Interest earned	3	162	165
Other deposits	-	155,257	155,257
Less: Loan payments	-	(63,474)	(63,474)
Bank charges	(5)	(180)	(185)
Other withdrawals	(155,257)	-	(155,257)
Balance at end of year	\$ 1,719	222,890	224,609

4. Reason for other deposits/withdrawals

Transfer funds between both accounts.

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5. Total Accumulated Reserve \$ \_\_\_\_\_

## SCHEDULE E-2 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
Forest Ridge Claim 23 Reimbursement	\$ 36,501
Dollar General	\$ 7,259
Bass Lake School	\$ 147,054
Patel	\$ 130,665
Burckhard	\$ 11,615
	\$

**B. Residential**

NAME	AMOUNT
Senderovich	\$ 7,352
Chukchansi	\$ 17,647
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 181,659
Deposits during the year	358,128
Interest earned for calendar year	32
Withdrawals from this account	(439,831)
Balance at end of year	\$ 99,988

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	130,422
Gleim Crown Invoices	34,407
A1100506-1	154,404
Other Misc Work Orders	120,598
	\$ 439,831



**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, 2017, through December 31, 2017.

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

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Date

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