

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2018
ANNUAL REPORT
OF**

HILLVIEW WATER COMPANY

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

P.O. BOX 2269, OAKHURST, CA
(OFFICIAL MAILING ADDRESS)

93644
ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018**

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

PEASLEY, ALDINGER & O'BYMACHOW
AN ACCOUNTANCY CORPORATION

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ACCOUNTANT'S COMPILATION REPORT

August 1, 2019

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, 2018 and 2017, and the related income statement for the year ended December 31, 2018 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, 2019**, 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

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, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

GENERAL INFORMATION

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

2. Official mailing address:
P.O. BOX 2269, Oakhurst, CA 93644

3. Name and title of person to whom correspondence should be addressed:
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:
 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 D2, License #36818, Grade T1, License #32100
Steven Gerszewski, Grade T3, License #36304, Grade D3, License #44297
Jonathan Miller, Grade T3, License #36613, Grade D2, License #47590
Rosa Jagd, Grade T1, License #41964
Justin Demeusy, Grade T3, License #33892, Grade D2, License #40620

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 2018

Name of Utility: HILLVIEW WATER COMPANY, INC

Telephone: (559) 683 - 4322

Person Responsible for this Report: JAMES F. FOSTER

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 25,636,912	\$ 26,930,086	\$ 26,283,499
2 Accumulated Depreciation/Amortization	(6,128,360)	(6,413,500)	(6,270,930)
3 Net Utility Plant	19,508,552	20,516,586	20,012,569
4 Advances for Construction	126,798	126,243	126,521
5 Contributions in Aid of Construction	11,287,533	16,884,395	14,085,964
6 Accumulated Deferred Taxes	229,070	(913,698)	(342,314)
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	49,500	49,500	49,500
12 Preferred Stock	-	-	-
13 Retained Earnings	746,975	938,532	842,754
14 Total Corporate Capital and Retained Earnings	1,069,537	1,261,094	1,165,316
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	4,064,078	3,880,263	3,972,171

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2018

Name of Utility: HILLVIEW WATER COMPANY, INC.

Telephone: (559) 683 - 4322

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 2,454,055
2	Operating Expenses	1,788,856
3	Depreciation	80,745
4	SDWBA Loan Amortization Expense	126,948
5	Taxes	149,543
6	Utility Operating Income	307,963
7	Non-Utility Income	2,583
8	Interest Expense	99,325
9	Net Income	191,557
10		
OPERATING EXPENSES DATA		
12	Purchased Water	-
13	Power	238,456
14	Other Volume Related Expenses	30,467
15	Non-Volume Related Expenses	589,947
16	Administrative and General Expenses	957,029
17		
OTHER DATA		
19		
20	<u>Active Service Connections</u> (Exc. Fire Protect.)	
21		
22	Metered Service Connections	1,472
23	Flat Rate Service Connections	-
24	Total Active Service Connections	1,472

	Jan. 1	Dec. 31	Annual Average
	1,472	1,473	1,473
	-	-	-
	1,472	1,473	1,473

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2018:

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	13,205	421	8,690	426	N/A	1,263	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		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	8,553,131	8,461,813
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	60	4,320
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	13,590,221	12,384,105
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 26,930,086	\$ 25,636,912
14	108	Accumulated Depreciation of Water Plant	A-3	(4,102,318)	(3,944,126)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	(2,311,182)	(2,184,234)
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		\$ (6,413,500)	\$ (6,128,360)
19		Net Utility Plant		\$ 20,516,586	\$ 19,508,552
20					
21		INVESTMENTS			
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		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	135,398	145,908
31	132	Cash - Special Deposits	A-7	2,297,604	341,452
32	141	Accounts Receivable - Customers	A-8	264,266	295,429
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	(6,062)	(17,852)
35	151	Materials and Supplies	A-11	164,239	153,161
36	174	Other Current Assets	A-12	208,141	283,909
37		Total current and accrued assets		\$ 3,063,586	\$ 1,202,007
38					
39	180	Deferred Charges	A-13	22,440	38,137
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 23,602,612	\$ 20,748,696

**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		CORPORATE CAPITAL AND RETAINED EARNINGS			
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	938,532	746,975
7		Total corporate capital and retained earnings		\$ 1,261,094	\$ 1,069,537
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	3,880,263	4,064,078
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	3,931,276	6,448,166
18	232	Short-term Notes Payable	A-25	25,624	30,482
19	233	Customer Deposits	A-26	18,524	16,255
20	236	Taxes Accrued	A-27	1,180,000	15,800
21	237	Interest Accrued	A-28	5,399	5,577
22	241	Other Current Liabilities	A-29	41,192	14,203
23		Total current and accrued liabilities		\$ 5,202,015	\$ 6,530,483
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	126,243	126,798
27	253	Other Credits	A-31	450,746	566,272
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	308,311	270,965
30	283	Accumulated Deferred Income Tax Liabilities	A-34	(1,222,009)	(41,895)
31		Total deferred credits		\$ (336,709)	\$ 922,140
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	16,884,395	11,287,533
35	272	Accumulated Amortization of Contributions	A-36	(3,288,446)	(3,125,075)
36		Net Contributions in Aid of Construction		\$ 13,595,949	\$ 8,162,458
37		Total Liabilities and Other Credits		\$ 23,602,612	\$ 20,748,696

**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)	8,461,813	183,679	(92,361)	-	\$ 8,553,131
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	4,320	60	-	(4,320)	\$ 60
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	12,384,105	1,206,116	-	-	\$ 13,590,221
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		Total utility plant	\$ 25,636,912	\$ 1,389,855	\$ (92,361)	\$ (4,320)	\$ 26,930,086

* 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		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	509	-	-	-	\$ 509
3	303	Land	197,892	-	-	-	\$ 197,892
4		Total non-depreciable plant	\$ 198,401	\$ -	\$ -	\$ -	\$ 198,401
5							
6		DEPRECIABLE PLANT					
7	304	Structures	321,778	5,076	-	-	\$ 326,854
8	307	Wells	522,783	-	-	-	\$ 522,783
9	311	Pumping Equipment	983,441	76,242	(78,105)	-	\$ 981,578
10	317	Other Water Source Plant	-	-	-	-	\$ -
11	320	Water Treatment Plant	561,334	573	(531)	-	\$ 561,376
12	330	Reservoirs, Tanks and Standpipes	905,665	8,219	(4,720)	-	\$ 909,164
13	331	Water Mains	3,226,121	64,914	(4,221)	-	\$ 3,286,814
14	333	Services and Meter Installations	523,928	16,633	(2,340)	-	\$ 538,221
15	334	Meters	251,360	4,450	-	-	\$ 255,810
16	335	Hydrants	359,257	-	-	-	\$ 359,257
17	339	Other Equipment	186,138	-	-	-	\$ 186,138
18	340	Office Furniture and Equipment	212,301	7,572	(2,444)	-	\$ 217,429
19	341	Transportation Equipment	209,306	-	-	-	\$ 209,306
20		Total depreciable plant	\$ 8,263,412	\$ 183,679	\$ (92,361)	\$ -	\$ 8,354,730
21		Total water plant in service	\$ 8,461,813	\$ 183,679	\$ (92,361)	\$ -	\$ 8,553,131

* 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		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	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		Total water plant in service	\$ 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		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	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		Total water plant in service	\$ -	\$ -	\$ -	\$ -	\$ -

* 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	None			
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	None		
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	3,944,126	2,184,234	-	-	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	169,804	-	-	-	-
4	(b) Charged to Account 403	80,745	-	-	-	-
5	(c) Charged to Account 407	-	126,948	-	-	-
6	(d) Charged to Account 426	-	-	-	-	-
7	(e) Charged to clearing accounts.	-	-	-	-	-
8	(f) Salvage recovered	4	-	-	-	-
9	(g) All other credits	-	-	-	-	-
10	Total Credits	\$ 250,553	\$ 126,948	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(92,361)	-	-	-	-
13	(b) Cost of removal	-	-	-	-	-
14	(c) All other debits	-	-	-	-	-
15	Total debits	\$ (92,361)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 4,102,318	\$ 2,311,182	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.25%	
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:	N/A				
21						
22						
23						
24						
25						
26	(3) EXPLANATION OF ALL OTHER DEBITS:	N/A				
27						
28						
29						
30						
31						
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION					
33	(a) Straight line	X				
34	(b) Liberalized					
35	(1) Sum of the years digits					
36	(2) Double declining balance					
37	(3) Other	X				
38	(c) Both straight line and liberalized	X				

SCHEDULE A-3a
Account 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	3,944,126	250,553	(92,361)	-	\$ 4,102,318
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		Total	\$ 3,944,126	\$ 250,553	\$ (92,361)	\$ -	\$ 4,102,318

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	None		
3			
4			
5	Total	\$ -	\$ -

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	None		
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	450	450
2	131.2 Cash in Bank	145,458	134,948
3			
4			
5	Total	\$ 145,908	\$ 135,398

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	224,609	237,937
2	Facilities Fees	99,988	5,164
3	Special Accounts	16,855	2,054,503
4			
5	Total	\$ 341,452	\$ 2,297,604

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	Accounts Receivable	295,429	264,266
2			
3			
4			
5	Total	\$ 295,429	\$ 264,266

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			
2	None		
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	17,852
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	1,475
3	Collections on accounts previously written off as uncollectible	-
	Other credits	-
	Total Credits	\$ 1,475
4	Less: Write-offs of accounts determined to be uncollectible	(13,265)
5	Other debits	-
	Total Debits	\$ (13,265)
6	Balance end of year	\$ 6,062

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Inventory	153,161	164,239
2			
3			
4			
5	Total	\$ 153,161	\$ 164,239

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Prepaid Insurance	30,392	24,662
2	Prepaid Property Tax	8,337	9,800
3	Miscellaneous Receivables	24,446	43,210
4	Prepaid Other	40,991	30,379
5	Regulatory Balancing/ Memo Accounts	179,743	65,414
6	Payroll Deposit	-	34,676
7	Total	\$ 283,909	\$ 208,141

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	CoBank Stock	20,141	12,101
2	Deferred Debit - Rate Case	7,000	-
3	Deferred Loan Reimbursements	10,996	10,339
4			
5	Total	\$ 38,137	\$ 22,440

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

See Accompanying Accountant's Compilation Report

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 ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	1,000		990	49,500	\$ 49,500	NONE	NONE
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 49,500	\$ 49,500		\$ -

¹ 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 ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1						\$ -		\$ -
2	None					\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

¹ 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 Name (a)	Number Shares (b)	PREFERRED STOCK 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	990	Total number of shares	-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
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	\$ -

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

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No	Item (a)	Amount (b)
1	Balance beginning of year	746,975
2	Add: Credits	
3	Net income	191,557
4	Prior period adjustments	-
5	Other credits (detail)	-
6	Total Credits	\$ 191,557
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	\$ 938,532

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	2,665,913	2,538,965	0.00%	-	-
2	Excel National Bank	2009	2034	1,309,144	1,270,016	5.75%	93,349	93,510
3	Auto Loan (Ford)	2016	2022	32,038	25,455	1.29%	374	374
4	Auto Loan (Ford)	2017	2022	12,444	9,757	5.39%	605	605
5	Auto Loan (Ford)	2017	2022	22,268	18,027	5.39%	1,096	1,096
6	Auto Loan (Ford)	2017	2022	22,271	18,043	5.39%	1,097	1,097
7								
8	Total			\$ 4,064,078	\$ 3,880,263		\$ 96,521	\$ 96,682

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	6,421,342	3,898,578
2	Credit Cards Payable	26,824	32,698
3			
4			
5	Total	\$ 6,448,166	\$ 3,931,276

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	15,088	13,344	9.50%	1,346	1,359
2	Forrester/Moore 20K	2013	2022	15,394	12,280	9.50%	1,326	1,329
3								
4								
5								
6								
7								
8			Total	\$ 30,482	\$ 25,624		\$ 2,672	\$ 2,688

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	16,255	18,524
2			
3			
4			
5	Total	\$ 16,255	\$ 18,524

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	15,800	-
2	Federal Income Tax Payable	-	1,180,000
3			
4			
5	Total	\$ 15,800	\$ 1,180,000

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	5,362	5,202
2	237.2 Interest accrued on SDWBA loan	-	-
3	237.3 Interest accrued on other liabilities	215	197
4			
5	Total	\$ 5,577	\$ 5,399

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 Pension	-	4,731
2	Accrued Payroll Taxes	14,203	12,027
3	Accrued Payroll	-	24,434
4			
5	Total	\$ 14,203	\$ 41,192

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	126,798
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 126,798
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	-
7	Proportionate cost basis	555
8	Present worth basis	-
9	Total refunds	\$ 555
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	\$ 555
16	Balance end of year	\$ 126,243

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Regulatory Liabilities	2,166	1,597
2	Regulatory Liability - 2017 Inc Tax Reduction	232,920	232,920
3	Work Order Deposits	137,620	21,000
4	Deferred Credit - SRF Surcharge Revenues	193,566	195,229
5	Total	\$ 566,272	\$ 450,746

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	None		
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	Deferred Income Taxes - Depreciation	270,965	308,311
2			
3			
4			
5	Total	\$ 270,965	\$ 308,311

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	(231)	(15)
2	Deferred Income Taxes - Other	23,516	(11,595)
3	Deferred Income Taxes - Regulatory Liability 2017 Tax Rate	(65,180)	(65,180)
4	Deferred Income Taxes - CIAC Public Grants	-	(1,145,219)
5	Total	\$ (41,895)	\$ (1,222,009)

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	\$ 11,287,533	5,627,763	-	5,601,270	58,500
2	Add:					
3	Contributions received during year	\$ 5,596,862	5,453,426	-	143,436	-
4	Other credits	\$ -	-	-	-	-
5	Total credits	\$ 5,596,862	\$ 5,453,426	\$ -	\$ 143,436	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -	-	-	-	-
9	Other debits	\$ -	-	-	-	-
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 16,884,395	\$ 11,081,189	\$ -	\$ 5,744,706	\$ 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	3,125,075
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	169,804
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	\$ 169,804
8	Deduct:	
10	Other credits	(6,433)
12	Balance end of year	\$ 3,288,446

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	2,454,055
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	1,788,856
6	403	Depreciation Expense	A-3	80,745
7	407	SDWBA Loan Amortization Expense	A-3	126,948
8	408	Taxes Other Than Income Taxes	B-3	90,593
9	409	State Corporate Income Tax Expense	B-3	21,718
10	410	Federal Corporate Income Tax Expense	B-3	37,232
11		Total operating revenue deductions		\$ 2,146,092
12		Total utility operating income		\$ 307,963
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	2,583
16	426	Miscellaneous Non-Utility Expense	B-5	19,664
17	427	Interest Expense (excluding SDWBA)	B-6	99,325
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (116,406)
20		Net income		\$ 191,557

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		WATER SERVICE REVENUES			
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	70,683	16,623	\$ 54,060
8		Subtotal	\$ 70,683	\$ 16,623	\$ 54,060
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	-	-	\$ -
12		462.2 Private Fire Protection	51,047	52,123	\$ (1,076)
13		Subtotal	\$ 51,047	\$ 52,123	\$ (1,076)
14					
15	465	Irrigation revenue		-	\$ -
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	1,325,335	1,213,685	\$ 111,650
19		470.2 Commercial and Multi-residential Master Metered	476,022	417,427	\$ 58,595
20		470.3 Large Water Users	487,487	433,284	\$ 54,203
21		470.4 Safe Drinking Water Bond Surcharge	127,112	123,088	\$ 4,024
22		470.5 Other Metered Revenues	-	-	\$ -
23		Subtotal	\$ 2,415,956	\$ 2,187,484	\$ 228,472
24		Total water service revenues	\$ 2,537,686	\$ 2,256,230	\$ 281,456
25					
26	480	Other water revenue	(83,631)	67,918	\$ (151,549)
27		Total Operating Revenues	\$ 2,454,055	\$ 2,324,148	\$ 129,907

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		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	-	-	\$ -
4	615	Power	238,456	218,244	\$ 20,212
5	618	Other Volume Related Expenses	30,467	18,167	\$ 12,300
6		Total volume related expenses	\$ 268,923	\$ 236,411	\$ 32,512
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	266,877	203,880	\$ 62,997
10	640	Materials	63,261	48,701	\$ 14,560
11	650	Contract Work	113,727	68,729	\$ 44,998
12	660	Transportation Expense	109,428	68,178	\$ 41,250
13	664	Other Plant Maintenance Expenses	36,654	31,247	\$ 5,407
14		Total non-volume related expenses	\$ 589,947	\$ 420,735	\$ 169,212
15		Total plant operation and maintenance exp.	\$ 858,870	\$ 657,146	\$ 201,724
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	168,376	157,728	\$ 10,648
19	671	Management Salaries	320,698	322,511	\$ (1,813)
20	674	Employee Pensions and Benefits	167,902	156,375	\$ 11,527
21	676	Uncollectible Accounts Expense	1,475	4,556	\$ (3,081)
22	678	Office Services and Rentals	42,271	43,193	\$ (922)
23	681	Office Supplies and Expenses	91,969	93,654	\$ (1,685)
24	682	Professional Services	70,618	66,714	\$ 3,904
25	684	Insurance	54,278	53,108	\$ 1,170
26	688	Regulatory Compliance Expense	8,692	7,183	\$ 1,509
27	689	General Expenses	30,750	37,061	\$ (6,311)
28		Total administrative and general expenses	\$ 957,029	\$ 942,083	\$ 14,946
29	800	Expenses Capitalized - Credit (Optional)	(27,043)	(28,855)	\$ 1,812
30	900	Clearing Accounts (Optional)	-	-	\$ -
31		Net administrative and general expense	\$ 929,986	\$ 913,228	\$ 16,758
32		Total Operating Expenses	\$ 1,788,856	\$ 1,570,374	\$ 218,482

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	24,286	-	\$ 24,286
3	408.2 Payroll taxes	66,307	-	\$ 66,307
4	408.3 Other taxes and licenses	-	-	\$ -
5	Total taxes other than income taxes	\$ 90,593	\$ -	\$ 90,593
6				
7	409 State corporate income tax	21,718	-	\$ 21,718
8	410 Federal corporate income tax	37,232	-	\$ 37,232
9	Total income taxes	\$ 58,950	\$ -	\$ 58,950
10				
11	Total	\$ 149,543	\$ -	\$ 149,543

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 27	191,557
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Federal income tax	37,232
5	State tax provision	21,718
6	State tax deduction	(27,718)
7	Prior year costs	12,068
8	Reduction in accrued interest to related parties	(17)
9	Nondeductible expenses and other	27,569
10	Regulatory liability and balancing account adjustments	113,760
11	Book/tax depreciation adjustments	(90,160)
12	SRF Surcharge to non taxable CIAC	(127,112)
13	Amortization of SRF Property - current	126,948
14	Repairs under repair regulations	(61,146)
15	Salvage value income	4
16	Net operating loss	(66,334)
17	Taxable Contributions in Aid of Construction	5,480,242
18		
19	Federal tax net income	5,638,611
20	Computation of tax:	
21	Federal tax at 21%	1,184,108
22	Less: credit carryover	(4,108)
23		
24	Total Federal Tax	1,180,000
25		
26		

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	452	-
2	Other Income	2,131	-
3	Charitable Contributions and Other	-	19,664
4			
5	Total	\$ 2,583	\$ 19,664

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	93,349
4	Auto Loan (Ford)	374
5	Auto Loan (Ford)	605
6	Auto Loan (Ford)	1,096
7	Auto Loan (Ford)	1,097
8	Forrester/Moore 75K	1,346
9	Forrester/Moore 20K	1,326
10	Other	132
11		
12	Total	\$ 99,325

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	8	266,877	84,985	\$ 351,862
2	670	Office salaries	4	168,376	-	\$ 168,376
3	671	Management salaries	2	320,698	-	\$ 320,698
4						\$ -
5						\$ -
6		Total	14	\$ 755,951	\$ 84,985	\$ 840,936

**SCHEDULE C-2
Loans to Directors, Officers, or Shareholders**

Line No.	Name (a)	Title (b)	Amount (c)	Interest Rate (d)	Maturity Date (e)	Security Given (f)	Date of Shareholder Authorization (g)	Other Information (h)
1.								
2.	None							
3.								
4.								
5.								
6.								
7.	Total		\$ -					

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

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

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

STREAMS								FLOW IN(unit) ²		Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions					
				Claim	Capacity	Max.	Min.				
1											
2	N/A										
3											
4											
5											
WELLS								Pumping Capacity(Unit) ²	Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water						
6											
7	See Attached										
8											
9											
10											
TUNNELS AND SPRINGS					FLOW IN(Unit) ²		Annual Quantities Used(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) ²					
18											
19											
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>² 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.</p>											

**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	29	2,739,352 gal	steel above ground tanks
12	Concrete	-		
13	Total	48	3,318,252 gal	

**ATTACHMENT TO 2018 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	51.0	5,087	3,805,024
A	Ditton	2	8 5/8	111	18.9	1,208	903,285
A	Ditton	3	8 5/8	126	36.9	4,477	3,348,444
A	Forest Ridge WTP	4	8 5/8	134	28.3	1,038	776,349
A	Forest Ridge WTP	5	8 5/8	92	152.5	7,594	5,680,633
A	Forest Ridge WTP	6	8 5/8	88	141.4	5,337	3,992,143
A	Forest Ridge WTP	7	8 5/8	131	58.4	1,302	974,112
A	Quail Meadows	2	6 5/8	52	25.0	6	4,316
A	Quail Meadows	3	6 5/8	82	13.3	2,265	1,693,891
A	Quail Meadows	4	6 5/8	47	42.7	3,162	2,365,159
A	Highland View	1	8 5/8		In 10	INACTIVE	
A	Highland View	2	8 5/8		In 22	INACTIVE	
A	Junction	1	8 5/8	53	32.0	0	239
A	Junction	2	8 5/8	69	32.0	1,386	1,036,593
A	Pierce Lake	1	8 5/8	42	In 47	INACTIVE	
A	Yosemite High School	2	8 5/8	45	5.0	INACTIVE	
A	Yosemite High School	3	8 5/8	47	8.5	INACTIVE	
B	Sierra Lakes	1A	8 5/8	215	153.0	42,602	31,866,476
B	Sierra Lakes	3	8 5/8	284	119.0	3,962	2,963,602
B	Sierra Lakes	4	8 5/8	346	168.0	3,390	2,535,840
B	Sierra Lakes	5	8 5/8	113	72.0	26,796	20,043,512
B	Sierra Lakes	6	8 5/8	174	41.0	17,793	13,309,254
B	Sierra Lakes	7	8 5/8	163	126.0	29,349	21,953,089
B	Sierra Lakes	8	8 5/8	199	132.0	56,156	42,004,703
B	Sierra Lakes	9	8 5/8	246	47.0	24,095	18,023,397
C	Goldside (Most Northern)	1	6 5/8	95	In 5	INACTIVE	
C	Goldside (Middle)	2	8 5/8	59	15.2	38	28,197
C	Goldside (Most Southern)	3	6 5/8	51	In 10	INACTIVE	
C	Goldside (25' South Of #3)	4	8 5/8	132	25.0	1,765	1,319,898
C	Goldside	5	8 5/8		In 6	INACTIVE	
C	Goldside	6	6 5/8	156	19.0	3,242	2,424,724
C	Goldside	7	8 5/8	357	130.0	29,572	22,120,018
C	Hillview (Next To Reservoir)	1	7	82	13.0	859	642,824
C	Miami Creek	1	6 5/8	48	25.7	STANDBY	1,780
C	River Creek	1	8 5/8	41	8.0	641	479,625
C	River Creek	2	8 5/8	45	8.0	551	412,371
D	Raymond (North Well Field)	2	6	45	5.0	414	309,582
D	Raymond (Storage)	5	6	35	In 1.5	DESTROYED	
D	Raymond (Storage)	6	6	35	In 0.5	DESTROYED	
D	Raymond (North Well Field)	7	6	46	In 1.2	INACTIVE	
D	Raymond (Horse Canyon)	8	6 5/8	186	18.0	4,940	3,695,090
D	Raymond (Horse Canyon)	9	6 5/8		1.3	INACTIVE	
D	Raymond (North Well Field)	10	6 5/8	140	7.7	1,058	791,092
D	Raymond (Rough Rider)	11	6 5/8	92	12.9	1,326	991,831
D	Raymond (Vista Oak)	12	8 5/8	92	25.8		198,569
D	Raymond (Rough Rider)	13	8 5/8	109	15.0		2,181,104
D	Raymond (Vista Oak)	14	8 5/8	103	103.8		1,231,276
E	Coarsegold Highlands	1	6	110	In 75	DESTROYED	
E	Coarsegold Highlands	2	6 5/8	111	14.0	2,028	1,516,787
E	Coarsegold Highlands	3	8 5/8	218	16.0	1,646	1,230,969

Total Gallons Pumped - 216,855,798
Active Wells - 37

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						613		5,060	195
20	Wood									
21	Other (HDPE)			1,394		650	2,505			7,560
22	Other (Galvanized)			7,940						
23	Other (PVC)	6,532	5,601	50,140		15,951	68,395		58,065	35,687
24	Total	6,532	5,601	60,337	-	21,419	80,496	-	69,881	44,009

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	564	784							1,993
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	100	66							6,034
34	Wood									-
35	Other (HDPE)	8,334								20,443
36	Other (Galvanized)									7,940
37	Other (PVC)	14,528	26,074							280,973
38	Total	23,526	26,924	-	-	-	-	-	-	338,725

See Accompanying Accountant's Compilation Report

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	-	-	-	-
3/4 - in	1,320	1,322	-	-
1 - in	70	72	-	-
1.5 - in	34	34	-	-
2 - in	37	37	-	-
3 - in	10	7	-	-
4 - in	1	1	-	-
6 - in	-	-	-	-
Other	-	-	-	-
Total	1,472	1,473	-	-

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	1,401	1,322
1 - in	73	72
1.5 - in	34	34
2 - in	37	37
3 - in	10	7
4 - in	1	1
6 - in	-	-
Other	-	-
Total	1,556	1,473

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 CCF (Unit Chosen) ¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	13,916	13,759	11,489	13,176	18,069	24,014	30,338	124,761	
Commercial and Multi-residential								-	
Large water users								-	
Public authorities								-	
Irrigation								-	
Other								-	
Total	13,916	13,759	11,489	13,176	18,069	24,014	30,338	124,761	
	During Current Year							Subtotal	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Single-family residential	29,973	26,976	23,963	20,959	14,933	116,804	241,565	240,270	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation						-	-	-	
Other						-	-	-	
Total	29,973	26,976	23,963	20,959	14,933	116,804	241,565	240,270	

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: 4,413

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:

\$ 127,112

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch	-	\$ -
3/4 inch	906	\$ 7.56
1 inch	66	\$ 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	1,049	

3. Summary of the bank account activities showing:

	SRF Surcharge Savings	SRF Surcharge Trust	Total
Balance at beginning of year	\$ 1,719	222,890	224,609
Add: Surcharge collections	140,089	-	140,089
Interest earned	3	367	370
Other deposits	-	129,633	129,633
Less: Loan payments	-	(126,948)	(126,948)
Bank charges	-	(183)	(183)
Other withdrawals	(129,633)	-	(129,633)
Balance at end of year	\$ 12,178	225,759	237,937

4. Reason for other deposits/withdrawals

Transfer funds between both accounts.

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:	<u>Central Valley Community Bank</u>
Address:	<u>600 Pollasky Ave., Clovis, CA 93612</u>
Account Number:	<u>11703187</u>
Date Opened:	<u>N/A</u>

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
Tri-State	\$ 7,352
Sierra Lakes Prop 84 Reimbursement	\$ 6,953
	\$
	\$

B. Residential

NAME	AMOUNT
Trainer	\$ 4,412
Ditton-Highland	\$ 4,412
Ditton-Hillsborough	\$ 4,412
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 99,988
Deposits during the year	27,540
Interest earned for calendar year	5
Withdrawals from this account	(122,369)
Balance at end of year	\$ 5,164

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

Withdrawals were for funds transferred to general checking account for costs relating to the following jobs:	
Job A1100506-1	46,798
Job A2201217	2,094
Job A2202317	13,390
Job B1501310-1	7,159
Job D1200207	4,450
Walt Bannon Invoices Job A1100506-1	31,878
Sierra Fence Job B1501310-1	16,600
	\$ 122,369

DECLARATION

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

I, the undersigned _____
Officer, Partner, or Owner (Please Print)

of _____
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, 2018, through December 31, 2018.

Title (Please Print)

Signature

Telephone Number

Date

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