Oregon Public Utility Commission

e-FILING REPORT COVER SHEET

COMPANY NAME: HILLVIEW WATER SERVICE LLC
DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.
Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications) RO (Other, for example, industry safety information)
Did you previously file a similar report? No Yes, report docket number:
Report is required by: Statute HILLVIEW ANNUAL REPORT CLASS C WATER UTILITY, RW9 Order Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket) Other (For example, federal regulations, or requested by Staff)
Is this report associated with a specific docket/case? No Yes, docket number:
List Key Words for this report. We use these to improve search results.
RW9 2020 HILLVIEW
Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us
Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



ANNUAL RESULTS OF OPERATIONS REPORT

SELECT COMPANY SIZE (based on Annual Revenue)

Class C Water Utility
(Annual Gross Revenue less than \$199,999)

FOR THE CALENDAR YEAR

2020

COMPANY NAME

Instructions

Hillview Water Service LLC

The Annual Results of Operations Report, required by the Public Utility Commission (PUC or Commission) under the authority of the Oregon Revised Statutes (ORS) 757.125 and 757.135, is based on the utility's operations for a calendar or fiscal year and is a convenient method for the Commission's staff to monitor the utility's results of operations. It must be filed electronically with the PUC on or before April 1st of the year following that for which the report is made. Attach the completed report and any supplementary pages to an email addressed to the following address: puc.filingcenter@state.or.us.

- Interpret all accounting words and phrases in accordance with the USOA.
- Special or unusual entries and all discrepancies should be fully explained. If necessary, describe fully any unusual entries and discrepancies in a narrative explanation in the tab titled "Notes."
- If the utility has filed, or intends to file, a separate rate schedule in its tariff for non-contiguous portions of its water system, separate accounting for Operating Revenues, Operating Expense, Plant Investments, and related Reserve for Depreciation must be maintained by the utility for each portion of the water system relating to each separate rate schedule. This annual report, however, should include the combined financial data for the utility.
- Each incorporated utility is requested to file with this report a copy of its most recent annual report to stockholders, if one is prepared.
- All schedules that call for the balance at the beginning of the year should reflect the same end of year balance **exactly** as shown in the prior year's annual report. Any adjustments to the ending balances shown in the report for the previous year should be reflected in the current year's activity and reported along with an explanation in the annual report.

FOR QUESTIONS ON EXCEL PROGRAM, ACCOUNTS, OR REPORTING, CONTACT GREG MILLER AT 373-7867 OR EMAIL AT GREG.MILLER@STATE.OR.US

503-

<u>Oath</u>

Hillview Water Service LLC

Complete Address of Reporting Utility

Line 1:	PO Box 699
Line 2:	
City:	Newberg
State:	OR
Zip:	97132
phone:	(503) 554-8333
email:	info@hilandwater.com
fax:	(503) 554-9215
website:	www.hilandwater.com

Name and title of person responsible for report

Name:	Silas Olson
Title:	General Manager
Phone:	503-554-8333
Email:	silas@hilandwater.com

Oath & Signature

THIS REPORT, INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS, HAS BEEN EXAMINED BY ME, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE, CORRECT AND COMPLETE.

By clicking this box I affirm the above statement.
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Information

Hillview Water Service LLC

Name:	Silas Olson
Address:	PO Box 699, Newberg, OR 97132
Phone:	503-554-8333
Email:	silas@hilandwater.com
	following information for where the utility's books and records are located Hiland Water Corp.
Address:	700 N. College St. Newberg, OR 97132
	503-554-8333
	info@hilandwater.com
Provide the	following information of any audit group reviewing records and/or operations
Name:	
Address:	
Address.	
Phone:	

Provide the following information for all utility officers and directors

Provide the following information for all utility of	ncers and unectors		
Name	Title	Phone #	Email
Melvin Olson	President	503-554-8333	mel@hilandwater.com
Micah Olson	Vice President	503-554-8333	micah@hilandwater.com
Silas Olson	Secretary / Treasurer	503-554-8333	silas@hilandwater.com
Marilyn Olson	Board Member	503-554-8333	marilynolson67@hotmail.com
Matthew Olson	Vice President	503-554-8333	matt@hilandwater.com
Elijah Olson	Board Member	503-554-8333	elijaholson@yahoo.com
Seth Olson	Board Member	503-554-8333	sethoolson@gmail.com
Zachary Olson	Board Member	503-554-8333	zach@hilandwater.com
Aaron Olson	Board Member	503-554-8333	aaron@hilandwater.com

Provide the following information for legal counsel, accountants, and others not on utility's general payroll

	, ,	, , ,	
Name	Title	Phone #	Email
Want & Emery CPA's - Terry Emery	СРА	503-538-5023	terry@wantcpa.com
Schroeder Law Offices, P.C.	Legal Counsel	503-281-4100	s.liljefelt@water-law.com
Olson, LLC - Christine Olson	Supplemental Contractor	541-948-2888	olsonllc@yahoo.com

Organization

Hillview Water Service LLC

Select business type	Select ownership type	Select accounting method
Private/Investor Owned	Corporation	accrual

INSTRUCTIONS: IF THE UTILITY IS A SOLE PROPRIETORSHIP OR PARTNERSHIP, COMPLETE PART A AND PROVIDE THE NAMES AND ADDRESSES OF ALL PERSONS HAVING ANY INTEREST OR EQUITY IN THE UTILITY AND THE AMOUNT OF SUCH EQUITY. IF THE UTILITY IS A CORPORATION, COMPLETE PARTS B AND C, AND PROVIDE THE NAMES AND ADDRESSES OF THE THREE LARGEST STOCKHOLDERS AND ALL OFFICERS AND DIRECTORS. STATE THE NUMBER OF SHARES HELD BY EACH.

Part A	A: Sole Pro	prietorship	or Partnership)				
	Name of o	wner or par	tner					
1	Address							
1	% interest	or equity						
	Principal d	uty (if emplo	oyed by compa	any)				
	Name of o	wner or par	tner					
2	Address							
_	% interest				7			
	Principal d	uty (if emplo	oyed by compa	any)				
		wner or par	tner					
3	Address		•					
	% interest				1			
	Principal d	uty (if emplo	oyed by compa	any)				
	Name of o	wner or par	tner					
4	Address							
7	% interest	or equity						
	Principal d	uty (if emplo	oyed by compa	any)				
Part I	B: Corporat	tion						
			director/office	r		Hila	and Water Corp.	
_	Title	Stockholde			•		·	
1	Address	PO Box 699, Newberg, OR 97132						
	# shares ov	wned						100.00
	Name of st	ockholder/c	director/office	r			Melvin Olson	
2	Title	President						
2	Address	4054 N. Ga	rden Drive, Ne	ewberg, OR	97132			
	# shares ov	wned						
	Name of st	ockholder/c	director/office	r			Micah Olson	
2	Title	Vice Presid	ent		•			
3	Address	16375 NE (Chehalem Driv	e, Newberg	, OR 97132			
	# shares ov	wned						
	Name of st	ockholder/c	director/office	r			Silas Olson	
	Title	Secretary /	' Treasurer		•			
4	Address		th Street, New	berg, OR 97	'132			
	# shares ov							
Part (C: Corporat	tion - Share	es Outstandin		ommon Sto	c <u>k</u> P	referred Stock	
			# shares	authorized	100		0	
		# :	shares issued	at year end	100		0	
		Par c	or stated value	per share:				
	Dividends	declared p	er share durin	g the year:				

Affiliates

Hillview Water Service LLC

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the company and an affiliated business or financial organization, firm, partnership, or individual. For a definition of affiliated, see ORS 757.015.

Products or Services SOLD to Affiliated Interests

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Revenue
			\$ -

Products or Services PURCHASED from Affiliated Interests

Name of Affiliate	Description of product or service	Contract or Agreement effective date	Cost
Hiland Water Corp.	Labor, Administration, Operating costs	1/1/2015	\$ 5,371
			\$ 5,371

TOTAL \$ (5,371)

Explanations or Notes

Hillview Acres Water System is wholly owned by Hiland Water Corp. As such, labor, indirect costs, and some other direct costs are channeled through Hiland Water
Corp. in accordance with its affiliated interest agreement.

Revenues

Hillview Water Service LLC

gal or cf gal

Consumption and Revenue

		# customers at	# customers at year	Total Quantity water	
	Act #	year beginning	end	sold	revenues
Unmetered (flat rate) water sales	460				
Metered sales to RESIDENTIAL customers	461.1	15	15	2,216,980	\$ 8,130
Metered sales to COMMERCIAL customers	461.2				
Metered sales to INDUSTRIAL customers	461.3				
Other metered sales to public authorities	461.4				
Metered sales to multiple family dwellings	461.5				
Public fire protection revenue	462.1				
Private fire protection revenue	462.2				
Other Sales to public authorities	464				
Sales to irrigation customers	465				
Sales for resale	466				
Water Sales to golf course/recreation revenue	467				
Special contract/agreement revenue	468				
TOTAL		15	15	2,216,980	\$ 8,130

Revenue other than water sales

		Act #	revenues
Forfeited discounts		470	
Miscellaneous service revenues		471	\$ 11
Rents from water property		472	
Interdepartmental rents		473	
Other		474	
Cross Connection sales & services revenues		475	
	Total		\$ 11

Total Operating Revenue \$ 8,140

Average Monthly Consumption and Bill

		Average Monthly	Average Monthly
		Consumption per	Revenue per
	Act#	customer	customer
Unmetered (flat rate) water sales	460		
Metered sales to RESIDENTIAL customers	461.1	12316.55556	45.16438889
Metered sales to COMMERCIAL customers	461.2		
Metered sales to INDUSTRIAL customers	461.3		
Other metered sales to public authorities	461.4		
Metered sales to multiple family dwellings	461.5		
Public fire protection revenue	462.1		
Private fire protection revenue	462.2		
Other Sales to public authorities	464		
Sales to irrigation customers	465		
Sales for resale	466		
Water Sales to golf course/recreation revenue	467		
Special contract/agreement revenue	468		

Taxes & property sales

Hillview Water Service LLC

Act # TAXES OTHER THAN INCOME TAX

408.11	Property Tax	
408.12	Payroll Tax	\$ 562
408.13	Other Tax Other Than Income Tax	
408.2	Nonutility Taxes Other Than Income Tax	
	TOTAL	\$ 562

Act # INCOME TAXES

409.1	Federal Income Tax	\$ -
409.11	State Income Tax	\$ -
409.13	Other Income Tax	
409.2	Nonutility Income Tax	
	TOTAL	\$ -

Act # DEFERRED AND PROVISION FOR DEFERRED INCOME TAXES

410.1 Deferred Federal Income Taxes – Utility Operations		
410.11 Deferred State Income Taxes – Utility Operations		
410.2 Provision for Deferred Income Taxes – Other Income and Deductions		
411.1 Provision for Deferred Income Taxes – Credit – Utility Operations		
411.2 Provision for Deferred Income Taxes – Credit – Other income & Deductions		
	TOTAL	\$ -

GAINS AND LOSSES FROM UTILITY PROPERTY SALE - ACCOUNT 414 (enter losses as negative amounts)

Description	Amount
Total	\$ -

Expenses

Act #		Expens	e amount
601	Salaries and Wages - employees	\$	4,789
603	Salaries and Wages – officers, directors, and majority stockholders	\$	45
604	Employee Pensions & Benefits	\$	205
610	Purchased Water	\$	-
611	Telephone/Communications	\$	54
615	Purchased Power	\$	753
616	Fuel for Power Production	\$	-
617	Utilities - Other (garbage, natural gas)	\$	-
618	Chemicals & testing	\$	-
619	Office Supplies (excluding postage)	\$	17
619.1	Postage	\$	46
620	Materials & Supplies (O&M)	\$	498
621	Repairs of Water Plant	\$	-
631	Contractual Services - engineering	\$	-
632	Contractual Services - accounting	\$	10
633	Contractual Services - legal	\$	-
634	Contractual Services - management	\$	89
635	Contractual Services – testing / sampling	\$	1,875
636	Contractual Services – labor	\$	-
637	Contractual Services - billing/collections	\$	50
638	Contractual Services - meter reading	\$	-
639	Contractual Services - other	\$	947
641	Rental of Building / Real Property	\$	126
642	Rental of Equipment	\$	183
643	Small Tools	\$	-
648	Computer and electronic Expenses	\$	13
650	Transportation Expenses	\$	399
656	Insurance - Vehicle	\$	75
657	Insurance – General Liability	\$	49
658	Insurance – Workman's Compensation	\$	21
659	Insurance – Other	\$	•
660	Public Relation / Advertising Expense	\$	56
666	Amortization of Rate Case Expense	\$	417
667	Regulatory Commission Fee (Gross Rev Fee)	\$	31
668	Conservation Expense	\$	-
670	Bad Debt Expense	\$	-
671.1	Cross Connection Control Program Expense	\$	-
671.2	Cross Connection Testing & Maintenance Services	\$	-
673	Training & Certification Expense	\$	14
674	Consumer Confidence Report	\$	-
675	Miscellaneous Expense	\$	323
	TOTAL	\$	11,085

<u>Plant</u>

Hillview Water Service LLC

NOTE: Do **NOT** include any donated capital or contributions in aid of construction (CIAC) on this page.

Act #		Beg Year Balance	Added during year	Retired during year	<u>Adjustments</u>	End of year balance
301	Organization	\$ -				\$ -
302	Franchises	\$ -				\$ -
303	Land & land rights	\$ 2,676				\$ 2,676
304	Structures & improvements	\$ 2,978				\$ 2,978
305	Collecting & impounding reservoirs	\$ -				\$ -
306	Lake, river & other intakes	\$ -				\$ -
307	Wells & springs					\$ -
308	Infiltration galleries & tunnels	\$ -				\$ -
309	Supply mains					\$ -
310	Power generation equipment	\$ -				\$ -
311	Pumping equipment	\$ 13,239				\$ 13,239
320	Water treatment equipment	\$ 2,101	\$ 7,090			\$ 9,191
330	Distribution reservoirs & standpipes	\$ 526				\$ 526
331	Transmission & distribution mains	\$ 20,876				\$ 20,876
333	Services	\$ -				\$ -
334	Meters & meter installations	\$ 4,082				\$ 4,082
335	Hydrants	\$ -				\$ -
336	Backflow prevention devices (utility owned)	\$ -				\$ -
339	Other plant & miscellaneous equipment	\$ -				\$ -
340	Office furniture & equipment	\$ -				\$ -
341	Transportation equipment	\$ -				\$ -
343	Tools, shop & garage equipment	\$ -				\$ -
344	Laboratory equipment	\$ -				\$ -
345	Power operated equipment	\$ -				\$ -
346	Communication equipment	\$ -				\$ -
347	Electronic & computer equipment	\$ -				\$ -
348	Miscellaneous equipment	\$ 1,028				\$ 1,028
	TOTAL	\$ 47,506	\$ 7,090	\$ -	\$ -	\$ 54,596

Explanation of	unusual changes in utility pl	lant during the year:			

Advances for Construction		
Beg of year balance		
Additions during year		
Subtractions during year		
End of year balance	\$	-
Contributions in Aid of Construction		
Beg of year balance	\$	22,000
Added during the year:		
Capacity charge		
Main line extension charges		
Customer connection charges		
Developer's property		
Other		
Retired during the year		
End of year balance	\$	22,000
Accumulated Amortization of CIAC		
Beg of year balance	\$	16,789
Add CIAC amortized during year	\$	312
Subtract effects of CIAC disposals		
+/- other adjustments*		
Change in Accumulated Amortization during the year	\$	312
	<u> </u>	
End of year balance	\$	17,101
* Explain any adjustments:		
Explain any adjustments.		

Depreciation

Hillview Water Service LLC

NOTE: Do **NOT** include any contributions in aid of construction (CIAC) on this page.

		ann	ual depreciation	acc	dep balance beg	acc	ruals booked to	plant retired charged		acc	dep balance
Act #			<u>expense</u>		of year		acc dep	to acc dep	Adjustments*	<u>e</u>	nd of year
301	Organization										
302	Franchises										
303	Land & land rights										
304	Structures & improvements	\$	85	\$	1,925	\$	85			\$	2,010
305	Collecting & impounding reservoirs					\$	-			\$	-
306	Lake, river & other intakes					\$	-			\$	-
307	Wells & springs					\$	-			\$	-
308	Infiltration galleries & tunnels					\$	-			\$	-
309	Supply mains					\$	-			\$	-
310	Power generation equipment					\$	-			\$	-
311	Pumping equipment	\$	396	\$	7,633	\$	396			\$	8,029
320	Water treatment equipment	\$	223	\$	333	\$	223			\$	556
330	Distribution reservoirs & standpipes	\$	18	\$	465	\$	18			\$	483
331	Transmission & distribution mains	\$	418	\$	6,353	\$	418			\$	6,771
333	Services					\$	-			\$	-
334	Meters & meter installations	\$	204	\$	510	\$	204			\$	714
335	Hydrants					\$	-			\$	-
336	Backflow prevention devices (utility owned)					\$	-			\$	-
339	Other plant & miscellaneous equipment					\$	-			\$	-
340	Office furniture & equipment					\$	-			\$	-
341	Transportation equipment					\$	-			\$	-
343	Tools, shop & garage equipment					\$	-			\$	-
344	Laboratory equipment					\$	-			\$	-
345	Power operated equipment					\$	-			\$	-
346	Communication equip					\$	-			\$	-
347	Electronic & computer Equipment					\$	-			\$	-
348	Miscellaneous Equipment	\$	34	\$	408	\$	34			\$	442
•	TOTAL	\$	1,378	\$	17,627	\$	1,378	\$ -	\$ -	\$	19,005

*Explanation of any adjustments made:		

Retained Earnings

245	4	4.4.620
215 Unappropriated Retained Earnings (beginning of year balance)	\$	14,629
435 Balance transferred from income	\$	(4,573
436 Appropriations of Retained Earnings	\$	-
437 Preferred Stock dividends declared	\$	-
438 Common Stock dividends declared	\$	-
439 Adjustments to Retained Earnings*		
· ·	•	
215 Unappropriated Retained Earnings (as of year end)	\$	10,056
215 Unappropriated Retained Earnings (as of year end)	\$	10,05
	\$	10,05
	\$	10,05
215 Unappropriated Retained Earnings (as of year end) planation of any adjustments made to Retained Earnings	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,05
	\$	10,0

Hillview Water Service LLC

For account information not already entered, please enter amounts below, if applicable.

Category Act # Act Name ASSETS AND OTHER DEBITS (101-190)

Utility Plan		Utility Plant in Service	ŝ	54,596	3/	5 Power Operated Equipment
		Utility Plant Leased to Others	,	34,330		6 Communication Equipment
		Property Held for Future Use				7 Computer & electronic Equipment
		Utility Plant Purchased or Sold				8 Miscellaneous Equipment
		Construction Work in Progress - Commission Approved			INCOME ACCOU	
		Accumulated Depreciation of Utility Plant in Service	\$	19,005	Utility Operating	
		Accumulated Amortization of Utility Plant in Service Utility Plant Acquisition Adjustments				00 Operating Revenue 01 Operating Expenses
		Accumulated Amortization of Utility Plant Acquisition Adjustments				3 Depreciation Expense
Other Prop		nvestments		-		06 Amortization of Utility Plant Acquisition Ad
		Nonutility Property				7 Amortization Expense (no CIAC)
		Accumulated Depreciation and Amortization of Nonutility Property				8 Taxes Other than Income
		Investment in Associated Companies				9 Income Taxes
		Utility Investments Other Investments				 Provision for Deferred Income Taxes - Debi Provision for Deferred Income Taxes - Cred
		Other Special Funds				2 Investment Tax Credit
Current &						3 Income from Utility Plant Leased to Others
		Cash	\$	924	41	4 Gain/Loss from Utility Property Sales
	132	Special Deposits				5 Revenues from Merchandising, Jobbing, an
		Working Funds				6 Cost and Expenses of Merchandising, Jobbi
		Temporary Cash Investments				9 Interest and Dividend Income
		Customer Accounts Receivable Other Accounts Receivable				1 Nonutility Income
		Other Accounts Receivable Allowance for Uncollectible Accounts (Enter positive)				16 Nonutility Expenses 13 Extraordinary Income
		Notes Receivable				4 Extraordinary Deductions
		Accounts Receivable from Associated Companies				to Nonutility Income and Deductions
		Notes Receivable from Associated Companies				2 Taxes Other than Income - Nonutility
		Plant Materials and Supplies	\$	538		.2 Income Taxes - Nonutility
		Prepayments				.2 Provision for Deferred Income Taxes - Debi
		Accrued Interest Receivable Miscellaneous Current and Accrued Assets			Interest Expense	.2 Provision for Deferred Income Taxes - Cred
Deferred D		Wiscendieous Current and Accided Assets				7 Interest Expense
_ crcried D		Unamortized Debt Discount and Expense				28 Amortization of Debt Discount and Expense
		Extraordinary Property Losses				9 Amortization of Premium on Debt
		Miscellaneous Deferred Debits				s Account (435-439)
		Accumulated Deferred Income Taxes				5 Balance Transferred from Income
	ABILITIES	S, AND OTHER CREDITS (201-283)				6 Appropriations of Retained Earnings
Equity	201	Common Charle Institut				7 Preferred Stock Dividends Declared
		Common Stock Issued Preferred Stock Issued	\$	-		18 Common Stock Dividends Declared 19 Adjustment to Retained Earnings
		Premium on Capital Stock	,	_		ENUE ACCOUNTS (460-475)
		Paid in Capital	s	26,997		0 Unmetered Water Revenue
		Discount on Capital Stock		-,		1 1 Metered Sales to Residential Customers
	213	Capital Stock Expense			46	1 2 Metered Sales to Commercial Customers
		Appropriated Retained Earnings				1 3 Metered Sales to Industrial Customers
		Unappropriated Retained Earnings	\$	10,056		1 4 Metered Sales to Public Authorities
		Reacquired Capital Stock				5 Metered Sales to Multiple Family Dwellin
Long Term		Proprietary Capital				1 1 Public Fire Protection 2 2 Private Fire Protection
LONG TEITH		Bonds				4 Other Sales to Public Authorities
		Advances from Associated Companies				55 Sales to Irrigation Customers
		Other Long-Term Debt				66 Sales for Resale
Current an		d Liabilities				7 Interdepartmental Sales
		Accounts Payable				8 Special Contract/Agreement Revenue
		Notes Payable Accounts Payable to Associated Companies				70 Forfeited Discounts 71 Miscellaneous Service Revenues
		Notes Payable to Associated Companies				2 Rents From Water Property
		Customer Deposits				'3 Interdepartmental Rents
	236	Accrued Taxes			47	4 Other Water Revenues
		Accrued Interest				'5 Cross Connection Sales & Services Revenue
		Accrued Dividends				MAINTENANCE EXPENSE ACCOUNTS (601-67)
		Matured Long-Term Debt			Source of Supply	
		Matured Interest Miscellaneous Current and Accrued Liabilities				11 Salaries and Wages - Employees 13 Salaries and Wages - Officers, Directors and
Deferred C		Wiscentificous current and Accided Elabilities				4 Employee Pensions and Benefits
		Unamortized Premium on Debt				0 Purchased Water
		Advances for Construction	\$			1 Telephone/Communications
		Other Deferred Credits				5 Purchased Power
Operating						6 Fuel for Power Production
	261	Property Insurance Reserve Injuries and Damages Reserve				.7 Utilities - Other .8 Chemicals & testing
		Pensions and Benefits Reserve				.9 Office Supplies (excluding postage)
		Miscellaneous Operating Reserves				1 Postage
Contributio	ons in Aid	d of Construction				0 Materials and Supplies
		Contributions in Aid of Construction	\$	22,000	62	1 Repairs to Water Plant
		Accumulated Amortization of CIAC	\$	17,101		1 Contractual Services - Engineering
Accumulat		red Income Taxes				2 Contractual Services - Accounting
		Accumulated Deferred Income Taxes - Accelerated Depreciation Accumulated Deferred Income Taxes - Liberalized Depreciation				Contractual Services - Legal Contractual Services - Management Fees
		Accumulated Deferred Income Taxes - Liberalized Depreciation Accumulated Deferred Income Taxes - Other				5 Contractual Services - Management Fees 15 Contractual Services - Testing/Sampling
WATER UT		ANT ACCOUNTS (301-348)	_			6 Contractual Services - Other
		Organization	\$			7 Contractual Services - Billing/Collections
	302	Franchises	\$	-	63	8 Contractual Services - Meter Reading
	303	Land and Land Rights	\$	2,676	63	9 Contractual Services - Other
		Structures and Improvements	\$	2,978		11 Rental of Building/Real Property
		Collecting and Impounding Reservoirs	\$	-		2 Rental of Equipment
		Lakes, River and Other Intakes	\$	-		3 Small Tools
		Wells and Springs Infiltration Galleries and Tunnels	\$	-		8 Computer & Electronic Expenses
		Supply Mains	\$	-		io Transportation Expenses io Insurance - Vehicle
		Power Generation Equipment	\$	-		7 Insurance - General Liability
		Pumping Equipment	\$	13,239		8 Insurance - Workman's Compensation
		Water Treatment Equipment	\$	9,191	65	9 Insurance - Other
		Distribution Reservoirs and Standpipes	\$	526	66	0 Public Relations / Advertising Expense
	320		\$	20,876	66	66 Regulatory Commission Expense - Amortiza
	320 330 331	Transmission and Distribution Mains				7 Regulatory Commission Expense - Other
	320 330 331 333	Services	\$	-		
	320 330 331 333 334	Services Meters and Meter Installations	\$	4,082		8 Water Resource Conservation Expense
	320 330 331 333 334 335	Services Meters and Meter Installations Hydrants	\$	4,082	67	88 Water Resource Conservation Expense 10 Bad Debt Expense
	320 330 331 333 334 335 336	Services Meters and Meter Installations Hydrants Backflow Prevention Devices	\$ \$ \$		671	Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense
	320 330 331 333 334 335 336 339	Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$		671 671	Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Se
	320 330 331 333 334 335 336 339 340	Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment Office Furniture and Equipment	\$ \$ \$ \$		671 671 671	8 Water Resource Conservation Expense 0 Bad Debt Expense 1 Cross Connection Control Program Expense 2 Cross Connection Testin & Maintenance Se 2 System Capactly Development Program Exp
	320 330 331 333 334 335 336 339 340 341	Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant and Miscellaneous Equipment	\$ \$ \$ \$		671 671 671 67 67	Water Resource Conservation Expense Bad Debt Expense Cross Connection Control Program Expense Cross Connection Testin & Maintenance Se

	Power Operated Equipment	\$	
	Power Operated Equipment Communication Equipment	\$	
347	Computer & electronic Equipment	\$	-
	Miscellaneous Equipment	\$	1,028
COME ACCOUNT lity Operating In			
	Operating Revenue	\$	8,140
	Operating Expenses	\$	11,085
	Depreciation Expense	\$	1,378
	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (no CIAC)		
	Taxes Other than Income	\$	562
	Income Taxes	\$	
	Provision for Deferred Income Taxes - Debit	\$	
	Provision for Deferred Income Taxes - Credit Investment Tax Credit	\$	-
	Income from Utility Plant Leased to Others		
414	Gain/Loss from Utility Property Sales	\$	
	Revenues from Merchandising, Jobbing, and Contract Work Cost and Expenses of Merchandising, Jobbing, and Contract Work		
	Interest and Dividend Income		
	Nonutility Income		
	Nonutility Expenses		
	Extraordinary Income		
	Extraordinary Deductions Nonutility Income and Deductions		
	Taxes Other than Income - Nonutility	\$	-
	Income Taxes - Nonutility	\$	
	Provision for Deferred Income Taxes - Debit - Nonutility	\$	-
erest Expense	Provision for Deferred Income Taxes - Credit - Nonutility	\$	-
	Interest Expense		
428	Amortization of Debt Discount and Expense		
	Amortization of Premium on Debt		
	Account (435-439) Balance Transferred from Income	Ś	(4,573)
	Appropriations of Retained Earnings	٠	(4,3/3)
437	Preferred Stock Dividends Declared	\$	
	Common Stock Dividends Declared	\$	-
	Adjustment to Retained Earnings UE ACCOUNTS (460-475)	\$	-
	Unmetered Water Revenue	Ś	
	1 Metered Sales to Residential Customers	\$	8,130
	2 Metered Sales to Commercial Customers	\$	
	3 Metered Sales to Industrial Customers	\$	-
	4 Metered Sales to Public Authorities 5 Metered Sales to Multiple Family Dwellings	\$	
	1 Public Fire Protection	\$	
462.2	2 Private Fire Protection	\$	
	Other Sales to Public Authorities	\$	-
	Sales to Irrigation Customers	\$	
	Sales for Resale Interdepartmental Sales	\$	
	Special Contract/Agreement Revenue	\$	-
470	Forfeited Discounts	\$	
	Miscellaneous Service Revenues	\$	11
	Rents From Water Property Interdepartmental Rents	\$	
	Other Water Revenues	\$	-
	Cross Connection Sales & Services Revenues	\$	-
	IAINTENANCE EXPENSE ACCOUNTS (601-675)		
urce of Supply ar	Salaries and Wages - Employees	\$	4,789
	Salaries and Wages - Officers, Directors and Majority Stockholders	\$	45
604	Employee Pensions and Benefits	\$	205
	Purchased Water	\$	
	Telephone/Communications		
611		\$	54 753
615	Purchased Power Fuel for Power Production	\$ \$	54 753
615 616 617	Fuel for Power Production Utilities - Other	\$	
615 616 617 618	Fuel for Power Production Utilities - Other Chemicals & testing	\$ \$ \$	753 - - -
615 616 617 618 619	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage)	\$ \$ \$ \$ \$	753 - - - - 17
615 616 617 618 619	Fuel for Power Production Utilities - Other Chemicals & testing	\$ \$ \$	753 - - -
615 616 617 618 619 619.1 620	Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant	\$ \$ \$ \$ \$ \$ \$	753 - - - - 17 46
615 616 617 618 619 619.1 620 621	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 - - - 17 46 498
615 616 617 618 619 619.1 620 621 631	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 - - - 17 46 498
615 616 617 618 619 619.1 620 621 631 632	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Accounting Contractual Services - Legia	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 - - - - 17 46
615 616 617 618 619 619.1 620 621 631 632 633	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 - - - 17 46 498 - -
615 616 617 618 619 619.1 620 621 631 632 633 634 635 636	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Management Fees Contractual Services - Testing/Sampling Contractual Services - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 - - - 17 46 498 - - - 10 - 89 1,875
615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 636	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Contractual Services - Billing Fooliections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 - - - 17 46 498 - - 10
615 616 617 618 619 619.1 620 621 631 632 633 634 4635 636 637 638	Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing-Sympling Contractual Services - Testing-Sympling Contractual Services - Other Contractual Services - Other Contractual Services - Meter Reading	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 17 46 498 10 - 89 1,875
615 616 617 618 619 619.1 620 621 631 632 633 634 635 636 636 637	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Management Fees Contractual Services - Other Contractual Services - Other Contractual Services - Billing Fooliections	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 177 466 4988 100
615 616 617 618 619,1 620 621 631 632 633 634 635 636 637 638 639 641 642	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Meter Reading Contractual Services - Meter Reading Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 177 466 498 100 50 9474 126
615 616 6177 618 6191 620 621 631 633 634 635 636 637 638 639 641 642 642	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Straing/Sampling Contractual Services - Straing/Sampling Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 616 6177 618 6191 619.1 620 622 633 633 633 633 636 636 636 636 636	Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Meter Reading Contractual Services - Meter Readin	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 61616 6177 6188 619-1 6202 6202 6213 633 6344 635 635 636 637 637 641 642 643 644 648	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Legal Contractual Services - Legal Contractual Services - Straing/Sampling Contractual Services - Straing/Sampling Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Small Tools	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 616 6177 618 6191 6191 620 621 633 633 633 634 635 636 636 637 638 639 641 642 642 643 648 650 650 656	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Services - Resing Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Ceneral Liability	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 61616 6177 6188 619-1 6202 6221 631 6323 633 634 635 636 637 637 641 642 643 643 643 644 645 650 650 655 655	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Repairs (Contractual Services - House of Contractual Services - Legal Contractual Services - House of Contractual Services - House of Contractual Services - Services - Contractual Services - Services - Management Fees Contractual Services - Balling/Collections Contractual Services - Other Tontractual Services - Other Contractual Services - Other Contractual Services - Other Tontractual Services - Other Tontrac	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 616 617 618 619 619 619 619 619 619 620 621 633 633 633 634 635 636 637 638 639 641 642 642 643 656 657 657	Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compersation Insurance - Workman's Compersation Insurance - Workman's Compersation Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 61616 6177 6188 6191 619.1 620 621 633 634 635 635 636 637 637 641 642 642 643 650 656 657 658 659	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Recounting Contractual Services - Legal Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Sersting/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Other November Supplies Repense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753 753 753 754 754 754 755 755 755 755 757 757 757
615 616 617 618 619 619 619 619 619 620 621 631 632 633 633 633 633 633 633 633 633 633	Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compersation Insurance - Workman's Compersation Insurance - Workman's Compersation Insurance - Workman's Compensation	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 61616 617 618 619.1 620.2 621 631 633 634 635 636 636 637 637 638 639 641 641 642 643 650 656 656 656 656 666 666 666	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Recounting Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Hanagement Fees Contractual Services - Services - Hanagement Fees Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Equipment Small Tools Computer & Electronic Expenses Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Other Insurance - Other Upublic Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Other	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 616 617 618 619 619 619 619 619 619 633 633 633 634 635 636 637 637 638 639 641 642 643 650 666 667 667 667	Fuel for Power Production Utilities - Other Chemicals & Lesting Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Services - Legal Contractual Services - Services - Legal Contractual Services - Services - General Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Rental of Building/Real Property Rental of Euglimpert Small Tools Computer & Electronic Expenses Transportation Expenses Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Compensation Insurance - Under Regulatory Commission Expense Reductive Conservation Expense Reductive Conservation Expense Reductive Conservation Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 6161 617 618 619.1 619.1 620 621 631 632 633 634 635 636 637 638 640 642 642 643 648 650 666 667 666 667 670 671 671	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Hanagement Fees Contractual Services - Sersing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental Of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Chter Water Resource Conservation Expense Bad Obet Expense Consecuence on Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 616 617 618 619.1 619.1 620 621 631 632 633 633 634 634 634 648 648 648 650 666 667 668 670 671.1 671.2	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Testing/Sampling Contractual Services - Testing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental of Engine Services - Meter Reading Contractual	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753
615 616 617 618 619.1 619.1 620 621 631 632 633 633 634 634 635 636 637 638 639 649 666 667 668 667 671.1 671.2	Fuel for Power Production Utilities - Other Chemicals & testing Office Supplies (excluding postage) Postage Materials and Supplies Repairs to Water Plant Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Hanagement Fees Contractual Services - Sersing/Sampling Contractual Services - Other Contractual Services - Other Contractual Services - Other Contractual Services - Other Rental Of Building/Real Property Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Small Tools Computer & Electronic Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Workman's Compensation Insurance - Other Public Relations / Advertising Expense Regulatory Commission Expense - Amortization of Rate Case Expense Regulatory Commission Expense - Chter Water Resource Conservation Expense Bad Obet Expense Consecuence on Control Program Expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	753

Notes Hillview Water Service LLC Notes and explanations:

Income Statement

400	Operating Revenue	\$	8,140
401	Operating Expenses	\$	11,085
403	Depreciation Expense	\$	1,066
406	Amortization of Utility Plant Acquisition Adjustment	\$	-
407	Amortization Expense	\$	-
408	Taxes Other Than Income Taxes (total)	\$	562
409	Income Taxes	\$	-
410.1	Provision for Deferred Income Taxes - debit	\$	-
411.1	Provision for Deferred Income Taxes - credit		
412	Investment Tax Credit	\$	-
413	Income From Utility Plant Leased to Others	\$	-
	Interest & Dividend Income	\$	-
427	Interest Expense	\$	_
	Amortization of Premium/Discount on Debt	\$	_
	Gains/Losses From Utility Property Disposition (net)	\$	_
	Extraordinary Income/deductions (net)	\$	-
	NET UTILITY OPERATING INCOME	\$	(4,573)
421	Nonutility Income	\$	-
415	Revenue From Merchandising, Jobbing, & Contracts	\$	-
426	Nonutility Expense	\$	-
	Nonutility Taxes Other Than Income Tax	\$	-
	Nonutility Income Taxes	\$	-
	Nonutility Deferred Income Taxes	\$ \$ \$	-
	Nonutility Provision for Deferred Income Taxes Credit	\$	-
	Cost & Expense of Merchandising, Jobbing, Contracts	\$	-
	Net Income	\$	(4,573)
			1 / /

Hillview Water Serv

miliview water serv			
101	Utility Plant in Service (excluding CIAC)		\$ 54,596
	Accumulated Depreciation & Amortization		\$ 19,005
		Subtotal	\$ 35,591
	Other Utility Plant		\$ -
	Commission Approved Construction Work in Progress (CWIP	•	\$ -
	Commission Approved Utility Plant Acquisition Adjustments		\$ -
	Accumulated Amortization of Commission Approved Acquisi	ition Adjustments	\$ - \$ -
190	Accumulated Deferred Income Taxes (asset)	Subtotal	\$ -
		Net Utility Plant	
		Net other Flanc	ÿ 33,331
131	Cash		\$ 924
	Special Deposits		\$ -
141-142	Accounts Receivable		\$ -
143	Accumulated Provision for Uncollectible Accounts		\$ -
	Notes Receivable		\$ -
	Accounts & Notes Receivable from Associated Companies		\$ -
	Materials & Supplies Inventory		\$ 538
133-135 & 162-1/4	Miscellaneous Current & Accrued Assets & Prepayments		\$ -
	ľ	Net Current & Accrued Assets	\$ 1,462
181-186	Deferred Debits		\$ -
101 100	belefied besits		۲
		Total Assets	\$ 37,053
			, , , , ,
252	Advances for Construction		\$ -
271	CIAC		\$ 22,000
272	Accumulated Amortization of CIAC		\$ 17,101
	Net CIAC	& Advances for Construction	\$ 4,899
			· · · · · · · · · · · · · · · · · · ·
	Nonutility Property		\$ -
	Accumulated Depreciation & Amortization (Nonutility)		\$ -
123-127	Miscellaneous Nonutility Investments		\$ -
		Nonutility Plant & Investment	\$ -
221-224		Nonutility Plant & Investment	
	Long-Term Debt	Nonutility Plant & Investment	\$ -
231		Nonutility Plant & Investment	\$ -
231 232	Long-Term Debt Accounts Payable	Nonutility Plant & Investment	\$ - \$ -
231 232 233	Long-Term Debt Accounts Payable Notes Payable	Nonutility Plant & Investment	\$ - \$ - \$
231 232 233 234	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies	Nonutility Plant & Investment	\$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes	Nonutility Plant & Investment	\$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	Nonutility Plant & Investment	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest	Nonutility Plant & Investment Liabilities	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	Liabilities	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit	Liabilities Other	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves	Liabilities Other ion	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Accumulated Deferred Income Taxes-Accelerated Amortizat	Liabilities Other ion	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Accumulated Deferred Income Taxes-Accelerated Amortizat Accumulated Deferred Income Taxes-Liberalized Depreciation	Liabilities Other ion on	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Accumulated Deferred Income Taxes-Accelerated Amortizat Accumulated Deferred Income Taxes-Liberalized Depreciation	Liabilities Other ion	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Accumulated Deferred Income Taxes-Accelerated Amortizat Accumulated Deferred Income Taxes-Liberalized Depreciation Accumulated Deferred Income Taxes-Other	Liabilities Other ion on	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Accumulated Deferred Income Taxes-Accelerated Amortizat Accumulated Deferred Income Taxes-Other Common Stock Issued	Liabilities Other ion on	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Accumulated Deferred Income Taxes-Accelerated Amortizat Accumulated Deferred Income Taxes-Other Common Stock Issued Preferred Stock Issued	Liabilities Other ion on	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
231 232 233 234 235 236 237 238-241 251 253 261-265 281 282 283 201 204 207	Long-Term Debt Accounts Payable Notes Payable Accounts Payable to Affiliated Companies Notes Payable to Affiliated companies Customer Deposits Accrued Taxes Accrued Interest Miscellaneous Current and Accrued Liabilities Premium on Unamortized Debt Other Deferred Credit Reserves Accumulated Deferred Income Taxes-Accelerated Amortizat Accumulated Deferred Income Taxes-Uiberalized Depreciation Accumulated Deferred Income Taxes-Other Common Stock Issued Preferred Stock Issued Premium on Capital Stock	Liabilities Other ion on	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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<u>Stats</u>

Outside Business			Accests O Others Dalvins		
Operating Revenues	.		Assets & Other Debits	.	76 506
Flat Rate	\$	- 0.420	Utility Plant	\$	76,596
Metered - Residential	\$	8,130	Less: Depreciation & Amortization Reserve	\$	36,106
Metered - Commercial	\$	-	Other Property & Investments	\$	924
Irrigation (including golf courses)	\$	-	Materials and Supplies	\$	538
Fire Protection	\$	-	Other Current & Accrued Assets	\$	-
Other Sales of Water	\$	-	Deferred Debits	\$	
Other Operating Revenue	\$	11	Total Assets & Other Debits	\$	41,952
Total Operating Revenues	\$	8,140			
			Liabilities & Other Credits		
Operating Expenses			Capital/Common Stock	\$	26,997
Purchased Water	\$	-	Retained Earnings	\$	10,056
Purchased Power	\$	753	Long-Term Debt	\$	-
Water Treatment	\$	1,875	Customer Deposits	\$	-
Supplies and Expenses	\$	2,322	Other Current & Accrued Liabilities	\$	-
Repairs of Plant	\$	-	Advances for Construction	\$	-
Administrative & General	\$	6,135	Other Deferred Credits	\$	-
Total Operating Expenses	\$	11,085	Contributions in Aid of Construction	\$	4,899
			Accumulated Deferred Income Taxes	\$	-
Other Revenue Deductions			Total Liabilities & Other Credits	\$	41,952
Depreciation & Amortization	\$	1,066			
Operating Income Taxes	\$	-	Average Number of Customers		
Other Operating Taxes	\$	562	Flat Rate		-
Uncollectible Revenue/Bad Debt Expense	\$	-	Metered - Residential		15
Total Revenue Deductions	\$	1,628	Metered - Commercial		-
Total Expenses and Deductions	\$	12,713	Irrigation (including golf courses)		-
•			Fire Protection		-
Other Income	\$	-	Other		-
Interest on Long-Term Debt	•		Total Customers		15
Other Interest Charges	\$	-			
Other Income Deductions	, \$	-			
Net Operating Income (or Loss)	\$	(4,573)			