

4

Received	_____
Examined	_____

CLASS B and C
WATER UTILITIES

U# _____

2000
ANNUAL REPORT
OF

ROGINA WATER COMPANY, INC.

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

P.O. BOX 310

TALMAGE, CALIFORNIA

95481

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed **NOT LATER THAN MARCH 31**, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

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

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2000

NAME OF UTILITY ROGINA WATER COMPANY, INC. PHONE 707.462.4056

PERSON RESPONSIBLE FOR THIS REPORT DANIEL D. ROGINA
(Prepared from information in the 2000 Annual Report)

	1/1/00	12/31/00	Average
BALANCE SHEET DATA			
1 Intangible Plant	<u>950</u>	<u>950</u>	<u>950</u>
2 Land and Land Rights	<u>13,368</u>	<u>13,368</u>	<u>13,368</u>
3 Depreciable Plant	<u>1,087,018</u>	<u>1,341,455</u>	<u>1,214,237</u>
4 Gross Plant in Service	<u>1,101,336</u>	<u>1,355,773</u>	<u>1,228,555</u>
5 Less: Accumulated Depreciation	<u>555,089</u>	<u>583,175</u>	<u>569,132</u>
6 Net Water Plant in Service	<u>546,247</u>	<u>772,598</u>	<u>659,423</u>
7 Water Plant Held for Future Use	<u> </u>	<u> </u>	<u> </u>
8 Construction Work in Progress	<u> </u>	<u> </u>	<u> </u>
9 Materials and Supplies	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
10 Less: Advances for Construction	<u>(203,249)</u>	<u>(193,222)</u>	<u>(198,236)</u>
11 Less: Contribution in Aid of Construction	<u>(30,394)</u>	<u>(251,576)</u>	<u>(140,985)</u>
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>()</u>	<u>()</u>	<u>()</u>
13 Net Plant Investment	<u>322,104</u>	<u>337,300</u>	<u>329,702</u>
CAPITALIZATION			
14 Common Stock	<u>156,000</u>	<u>156,000</u>	<u>156,000</u>
15 Proprietary Capital (Individual or Partnership)	<u> </u>	<u> </u>	<u> </u>
16 Paid-in Capital	<u>(66,446)</u>	<u>(66,446)</u>	<u>(66,446)</u>
17 Retained Earnings	<u>130,050</u>	<u>159,001</u>	<u>144,526</u>
18 Common Stock and Equity (Lines 14 through 17)	<u>219,604</u>	<u>248,555</u>	<u>234,080</u>
19 Preferred Stock	<u> </u>	<u> </u>	<u> </u>
20 Long-Term Debt	<u>80,000</u>	<u>69,772</u>	<u>74,886</u>
21 Notes Payable	<u> </u>	<u> </u>	<u> </u>
22 Total Capitalization (Lines 18 through 21)	<u>299,604</u>	<u>318,327</u>	<u>308,966</u>

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2000

NAME OF UTILITY ROGINA WATER COMPANY, INC. PHONE 707-462-4056

INCOME STATEMENT	Annual Amount
23 Unmetered Water Revenue	_____
24 Fire Protection Revenue	_____
25 Irrigation Revenue	<u>9,383</u>
26 Metered Water Revenue	<u>363,273</u>
27 Total Operating Revenue	<u>372,656</u>
28 <u>Operating Expenses</u>	<u>280,736</u>
29 Depreciation Expense (Composite Rate _____)	<u>25,199</u>
30 Amortization and Property Losses	_____
31 Property Taxes	<u>4,547</u>
32 Taxes Other Than Income Taxes	<u>8,714</u>
33 Total Operating Revenue Deduction Before Taxes	<u>53,460</u>
34 California Corp. Franchise Tax	<u>3,205</u>
35 Federal Corporate Income Tax	<u>4,890</u>
36 Total Operating Revenue Deduction After Taxes	<u>45,365</u>
37 Net Operating Income (Loss) - California Water Operations	_____
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>(5,472)</u>
39 Income Available for Fixed Charges	<u>39,893</u>
40 Interest Expense	<u>10,914</u>
41 Net Income (Loss) Before Dividends	<u>28,979</u>
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	<u>28,979</u>
OTHER DATA	
44 Refunds of Advances for Construction	<u>10,027</u>
45 Total Payroll Charged to Operating Expenses	<u>107,851</u>
46 Purchased Water	_____
47 Power	<u>61,690</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>926</u>	<u>936</u>	<u>931</u>
49 Flat Rate Service Connections		_____	_____	_____
50 Total Active Service Connections		<u>926</u>	<u>936</u>	<u>931</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: _____ N _____
 Address: _____ O _____
 Phone Number: _____ N _____
 Date Hired: _____ E _____

2. Former Fiscal Agent:

Name: _____ N _____
 Address: _____ O _____
 Phone Number: _____ N _____
 Date Hired: _____ E _____

3. Total surcharge collected from customers during the 12 month reporting period:

\$ NONE

4. Summary of the trust bank account activities showing:

Balance at beginning of year		\$ _____
Deposits during the year	NONE	_____
Withdrawals made for loan payments		_____
Other withdrawals from this account		_____
Balance at end of year		_____

5. Account information:

Bank Name: _____ N _____
 Account Number: _____ O _____
 Date Opened: _____ N _____
 E

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
				N			
5		DEPRECIABLE PLANT		0			
6	304	Structures		N			
7	307	Wells			E		
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

SEE ACCOUNTANTS' COMPILATION REPORT.

GENERAL INFORMATION

1 Name under which utility is doing business:

ROGINA WATER COMPANY, INC.

2 Official mailing address:

P.O. BOX 310

TALMAGE, CA

ZIP 95481

3 Name and title of person to whom correspondence should be addressed:

DANIEL D. ROGINA, PRESIDENT

Telephone: 707 - 462-4056

4 Address where accounting records are maintained:

1850 TALMAGE ROAD, UKIAH, CA 95482

5 Service Area: (Refer to district records if applicable.)

ROGINA HEIGHTS AND TALMAGE

6 Service Manager (if located in or near Service Area): (Refer to district records if applicable.)

Name: DANIEL D. ROGINA

Address: 1850 TALMAGE ROAD

Telephone: 707-462-4056

UKIAH, CA 95482

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) ROGINA WATER COMPANY, INC.

Organized under laws of (state) _____

Principal Officers:

(Name) DANIEL D. ROGINA	(Title) PRESIDENT
(Name) DANIEL D. ROGINA	(Title) TREASURER
(Name) ROBERT F. ROGINA	(Title) VICE PRESIDENT
(Name) ROBERT F. ROGINA	(Title) SECRETARY

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:

Date:

NONE

Date:

Date:

Date:

10 Use the space below for supplementary information or explanations concerning this report:

NONE

SEE ACCOUNTANTS' COMPILATION REPORT.

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	9	156,000	156,000
3	204	Preferred stock	9		
4	211	Other paid-in capital	9	(66,446)	(66,446)
5	215	Retained earnings	10	159,001	130,050
6		Total corporate capital and retained earnings		248,555	219,604
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	11	69,772	80,000
13	225	Advances from associated companies	12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		25,612	33,214
16	232	Short term notes payable			
17	233	Customer deposits		1,600	1,660
18	235	Payables to associated companies	12		
19	236	Accrued taxes		5,501	4,205
20	237	Accrued interest		15,560	9,027
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		48,273	48,106
23		DEFERRED CREDITS			
24	252	Advances for construction	13	193,222	203,249
25	253	Other credits	8		
26	255	Accumulated deferred investment tax credits	13		
27	282	Accumulated deferred income taxes - ACRS depreciation	13		
28	283	Accumulated deferred income taxes - other	13		
29		Total deferred credits		193,222	203,249
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	259,950	35,881
32	272	Accumulated amortization of contributions		8,374	5,487
33		Net contributions in aid of construction		251,576	30,394
34		Total liabilities and other credits		811,398	581,353

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	1,087,018	254,437			1,341,455
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			xxxxxxxxxxxx		
5	114	Water plant acquisition adjustments			xxxxxxxxxxxx		
6		Total utility plant	1,087,018	254,437			1,341,455

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plt Additions During year (c)	Plt Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible plant	950				950
3	303	Land	13,368				13,368
4		Total non-depreciable plant	14,318				14,318
5		DEPRECIABLE PLANT					
6	304	Structures	13,807				13,807
7	307	Wells	19,607				19,607
8	317	Other water source plant					
9	311	Pumping equipment	62,146	14,955			77,101
10	320	Water treatment plant	2,419	1,831			4,250
11	330	Reservoirs, tanks and sandpipes	43,363	83,150			126,513
12	331	Water mains	622,346	142,920			765,266
13	333	Services and meter installations	148,495	4,247			152,742
14	334	Meters	78,221	4,786			83,007
15	335	Hydrants	43,864	2,478			46,342
16	339	Other equipment	26,152	70			26,222
17	340	Office furniture and equipment	18,342				18,342
18	341	Transportation equipment	8,256				8,256
19		Total depreciable plant	1,087,018	254,437			1,341,455
20		Total water plant in service	1,101,336	254,437			1,355,773

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

SCHEDULE A-1b
Account No. 103 - Water Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2				
3				
4	N			
5	O			
6	N			
7	E			
8				
9				
10	Total			

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

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3	N	
4	O	
5	N	
6	E	
7		
8		
9		
10	Total	

SCHEDULE A-3

Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	555,089		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	25,199		
4	(b) Charged to Account No 272	2,887		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits			
9	Deduct: Debits to reserves during year			
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits (Footnote 3)			
13	Total debits			
14	Balance in reserve at end of year	583,175		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			% .019
16				
17	(2) EXPLANATION OF ALL OTHER CREDITS:			
18				
19				
20				
21				
22				
23	(3) EXPLANATION OF ALL OTHER DEBITS:			
24				
25				
26				
27				
28				
29	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION			
30	(a) Straight line		<input checked="" type="checkbox"/>	
31	(b) Liberalized		<input type="checkbox"/>	
32	(1) Sum of the years digits		<input type="checkbox"/>	
33	(2) Double declining balance		<input type="checkbox"/>	
34	(3) Other		<input type="checkbox"/>	
35	(c) Both straight line and liberalized		<input type="checkbox"/>	

SCHEDULE A-3a
Account No. 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 Excl. Cost of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	8,774	423			9,197
2	307	Wells	18,845	652			19,497
3	317	Other water source plant					
4	311	Pumping equipment	40,111	2,999			43,110
5	320	Water treatment plant	2,419				2,419
6	330	Reservoirs, tanks and sandpipes	26,329	2,530			28,859
7	331	Water mains	270,140	13,524			283,664
8	333	Services and meter installations	75,741	4,368			80,109
9	334	Meters	42,542	2,133			44,675
10	335	Hydrants	17,924	899			18,823
11	339	Other equipment	26,152	70			26,222
12	340	Office furniture and equipment	17,856	488			18,344
13	341	Transportation equipment	8,256				8,256
14		Total	555,089	28,086			583,175

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

Line No.	Item (a)	Amount (b)
1	ACCOUNTS RECEIVABLE - OFFICER	6,058
2	CASH IN BANKS	5,049
3		
4		
5		
6		
7		
8		
9		
10		11,107

SEE ACCOUNTANTS' COMPILATION REPORT.

SCHEDULE A-5
Accounts Nos. 180 and 263 - Unamortized debt discount and expense and unamortized premium on debt

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year.
- 6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
- also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or net premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From -- (d)	To -- (e)				
1									
2									
3									
4									
5									
6			N						
7			O						
8				N					
9				E					
10									
11									
12									
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20									
21									
22									
23									
24									
25									
26									
27									
28									

SCHEDULE A-6
Account Nos. 201 and 204 - Capital Stock

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1								
2								
3	COMMON	1966	1560	100	1560	156,000		NONE
4								
5								
6							Total	NONE

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	DANIEL ROGINA	780		
2	ROBERT ROGINA	780		
3				
4				
5				
6				
7	Total number of shares		Total number of shares	
		1,560		NONE

SCHEDULE A-8
Account No. 211 - Other Paid In Capital (Corporations only)

Line No.	Type of Paid in Capital (a)	Balance End of Year (b)
1		
2	DISCOUNT ON CAPITAL STOCK	(66,446)
3		
4	Total	(66,446)

SEE ACCOUNTANTS' COMPILATION REPORT.

SCHEDULE A-9
Account No. 215 - Retained Earnings
(Corporations Only)

Line No	Item (a)	Amount (b)
1	Balance beginning of year	130,050
2	CREDITS	
3	Net income	28,979
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	
7		
8	DEBITS	
9	Net losses	
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail) MISC.	28
14	Total debits	
15	Balance end of year	159,001

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail) N O N E	
6	Total credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Rate of Interest (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	DANIEL ROGINA-SBMC		10/91	2001	65,938	8,994	10.95	-0-		4,343
2	DANIEL ROGINA		3/98	DEMAND	39,846	39,846	10.75	4,283		-0-
3	DANIEL ROGINA		6/99	DEMAND	21,815	20,932	10.75	2,250		-0-
4										
5										
6										

SEE ACCOUNTANTS' COMPILATION REPORT.

SCHEDULE A-12
Account No. 225 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N				
2	O				
3	N				
4	E	Totals			NONE

Schedule A-13
Account No. 235 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
1	N				
2	O				
3	N				
4	E	Totals			NONE

SEE ACCOUNTANTS' COMPILATION REPORT.

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

Line No.	Description (a)	Balance End of Year (b)
1	N	
2	O	
3	N	
4	E	
5	Totals	NONE

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	xxxxxxxxxxxxxxxx	203,249
2	Additions during year	xxxxxxxxxxxxxxxx	
3	Subtotal - Beginning balance plus additions during year	xxxxxxxxxxxxxxxx	
4	Charges during year:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
5	Refunds	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
6	Percentage of revenue basis		xxxxxxxxxxxxxxxx
7	Proportionate cost basis		xxxxxxxxxxxxxxxx
8	Present worth basis		xxxxxxxxxxxxxxxx
9	Total refunds	10,027	xxxxxxxxxxxxxxxx
10	Transfers to Acct. 271, Contributions in aid of Construction	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11	Due to expiration of contracts		xxxxxxxxxxxxxxxx
12	Due to present worth discount		xxxxxxxxxxxxxxxx
13	Total transfers to Acct. 271		xxxxxxxxxxxxxxxx
14	Securities Exchanged for Contracts (Enter detail below)		xxxxxxxxxxxxxxxx
15	Subtotal - charges during year		10,027
16	Balance end of year	xxxxxxxxxxxxxxxx	193,222

SCHEDULE A-16
Account Nos. 255, 282, and 283 - Deferred Taxes

Line No.	Item (a)	Account 255 Investment Tax Credit (b)	Account 282 Income Tax - ACRS Depreciation (c)	Account 283 - Other (d)
1				
2	N			
3	O			
4	N			
5	E	Totals		NONE

SCHEDULE A-17

Account No. 271 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

- 1 The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1955 (column e), shall be written off through charges to this account and credits to Account No. 106, Accumulated depreciation of water plant, over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account No. 106. If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

- 2 That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

- 3 That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	30,394	9,290	21,104		
2	Add: Credits to account during year					
3	Contributions received during year	224,145		224,145		
4	Other credits*					
5	Total credits	254,539				
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	2,887	2,887			
8	Nondepreciable donated property retired					
9	Other debits*	76		76		
10	Total debits	2,963				
11	Balance end of year	251,576	6,403	245,173		

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

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Page No. (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating revenues	16	372,656
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	17	280,736
5	403	Depreciation expense		25,199
6	407	SDWBA loan amortization expense		
7	408	Taxes other than income taxes		13,261
8	409	State corporate income tax expense	18	3,205
9	410	Federal corporate income tax expense	18	4,890
10		Total operating revenue deductions		
11		Total utility operating income		
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	19	77
14	426	Miscellaneous non-utility expense	19	5,549
15	427	Interest expense	19	10,914
16		Total other income and deductions		
17		Net income		28,979

SEE ACCOUNTANTS' COMPILATION REPORT.

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Single - family residential			
4		460.2 Commercial and multi-residential			
5		460.3 Large water users			
6		460.5 Safe Drinking Water Bond Surcharge			
7		460.9 Other unmetered revenue			
8		Sub-total			
9	462	Fire protection revenue			
10		462.1 Public fire protection			
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue	9,383	9,825	(442)
14	470	Metered water revenue			
15		470.1 Single-family residential	363,273	338,900	24,373
16		470.2 Commercial and multi-residential			
17		470.3 Large water users			
18		470.5 Safe Drinking Water Bond Surcharge			
19		470.9 Other metered revenue			
20		Sub-total	363,273	338,900	24,373
21		Total water service revenues	372,656	348,725	23,931
22	480	Other water revenue			
23		Total operating revenues	372,656	348,725	23,931

SEE ACCOUNTANTS' COMPILATION REPORT.

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased water	796		796
4	615	Power	61,690	63,394	(1,704)
5	616	Other volume related expenses	2,937	373	2,564
6		Total volume related expenses	65,423	63,767	1,656
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	46,904	44,526	2,378
9	640	Materials	15,457	13,239	2,218
10	650	Contract work	14,693	22,259	(7,566)
11	660	Transportation expenses	23,959	21,345	2,614
12	664	Other plant maintenance expenses	110	292	(182)
13		Total non-volume related expenses	101,123	101,661	(538)
14		Total plant operation and maintenance exp.	166,546	165,428	1,118
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	16,822	16,651	171
17	671	Management salaries	44,125	43,376	749
18	674	Employee pensions and benefits	5,343	3,117	2,226
19	676	Uncollectible accounts expense	365	187	178
20	678	Office services and rentals	4,676	6,667	(1,991)
21	681	Office supplies and expenses	17,195	11,886	5,309
22	682	Professional services	6,045	9,205	(3,160)
23	684	Insurance	11,173	12,796	(1,623)
24	688	Regulatory commission expense	5,192	5,027	165
25	689	General expenses	3,254	9,678	(6,424)
26		Total administrative and general expenses	114,190	118,590	(4,400)
27	800	Expenses capitalized			
28		Net administrative and general expense	114,190	118,590	(4,400)
29		Total operating expenses	280,736	284,018	(3,282)

SEE ACCOUNTANTS' COMPILATION REPORT.

SCHEDULE B-3

Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	4,547	4,547	
2	State corporate franchise tax	3,205	3,205	
3	State unemployment insurance tax	213	213	
4	Other state and local taxes			
5	Federal unemployment insurance tax	250	250	
6	Federal insurance contributions act	8,251	8,251	
7	Other federal taxes			
8	Federal income taxes	4,890	4,890	
9				
10				
11	Totals	21,356	21,356	

SCHEDULE B-4

Reconciliation of Reported Net Income for Federal Income Taxes

- 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.
- 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 among the group members.
- Show taxable year if other than calendar year from _____ to _____.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	28,979
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	2000 FRANCHISE TAX	(3,205)
5	LEASE INCLUSION AMOUNT	715
6	FEDERAL/STATE TAX PROVISION	8,095
7	CONSTRUCTION CARRYOVER	(1,984)
8		
9		
10	Federal tax net income	32,600
11	Computation of tax: 32,600 X 15%	4,890
12		
13		
14		
15		
16		
17		

SCHEDULE B-5
Account No. 421 and 426 - Income from Nonutility Operations

Line No.	Description (a)	Revenues Acct. 421 (b)	Expenses Acct. 426 (c)
1	INTEREST INCOME	77	
2	DIRECTORS FEES		5,549
3			
4			
5	Total	77	5,549

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	NOTES PAYABLE - SAVINGS BANK	4,343
2	NOTES PAYABLE - DAN ROGINA	6,533
3	MISCELLANEOUS	38
4		
5		
6		
7		
8		
9		
10	Total	10,914

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	2	46,904		46,904
2	670	Office salaries	1	16,822		16,822
3	671	Management salaries	1	44,125		44,125
4						
5						
6		Total	4	107,851		107,851

SEE ACCOUNTANTS' COMPILATION REPORT.

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	DANIEL, ROGINA	PRESIDENT	2,512					
2								
3								
4	ROBERT ROGINA	VICE PRESIDENT	3,544					
5								
6								
7	Total		6,056					

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	1. Did the respondent have a contract or other agreement with any organization or person covering supervision	
2	and/or management of its own affairs during the year? Answer: (Yes or No)	
3	(If the answer is in the affirmative, make appropriate replies to the following questions)*	
4	2. Name of each organization or person that was a party to such a contract or agreement.	
5		
6	3. Date of original contract or agreement.	
7	4. Date of each supplement or agreement.	
8	5. Amount of compensation paid during the year for supervision or management \$	
9	6. To whom paid	
10	7. Nature of payment (salary, traveling expenses, etc.)	
11	8. Amounts paid for each class of service. N	
12	O	
13	9. Basis for determination of such amounts N	
14	E	
15	10. Distribution of payments:	Amount
16	(a) Charged to operating expenses	\$
17	(b) Charged to capital amounts	\$
18	(c) Charged to other account	\$
19	Total	\$
20	11. Distribution of charges to operating expenses by primary accounts	
21	Number and Title of Account	Amount
22		\$
23		\$
24		\$
25	Total	\$
26	12. What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
27		

* 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									
3			NONE						
4									
5									
WELLS						Pumping Capacity 6PM (Unit) 2	Annual Quantities Pumped CF (Unit) 2	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1 Depth to Water				
6	WELL #2	RECR. RD.			20 FEET		650		
7	WELL #4	RECR. RD.			20 FEET		350		
8	WELL #5	RECR. RD.			20 FEET		250		
9	WELL #6	RECR. RD.			20 FEET		80		
10							27,987,400		
TUNNELS AND SPRINGS				FLOW IN (Unit) 2			Annual Quantities Pumped (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12			NONE						
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual Quantities purchased						(Unit chosen) 1		
18	NONE								
19									
* State ditch pipeline reservoir, etc., with name, if any. 1 Average depth to water surface below ground surface 2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.									

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			1-300,000
11	Metal	3	773,000	1-466,000 2-3,000
12	Concrete	2	143,000	1-140,000 1-3,000
13	Totals		916,000	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES

Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____

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		NONE						
4									
5	Totals								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded

Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____

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	Lines conduit		NONE						
9									
10	Totals								

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									
12	Cast iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw			8,374		2,400				
17	Screw or welded casing									
18	Cement - asbestos						6,382		22,221	13,554
19	Welded steel						13,987		13,528	5,738
20	Wood									
21	Other (specify)						2,300		11,310	7,400
22	Totals			8,374		2,400	22,669		47,059	26,692

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
23	Cast Iron									
24	Cast iron (cement lined)									
25	Concrete									
26	Copper									
27	Riveted steel									
28	Standard screw									10,774
29	Screw or welded casing									
30	Cement - asbestos	4,450								46,607
31	Welded steel	300								33,553
32	Wood									
33	Other (specify)	7,200								28,210
34	Totals	11,950								119,144

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	Single family residential	910	915	
Commercial and Multi-residential				
Large water users				
Public authorities				
Irrigation	14	19		
Other (specify)				
Subtotal				
Private fire connections	2	2		
Public fire hydrants				
Total	926	936		

SCHEDULE D-5
Number of Meters and Services on Pipe Systems at End of Year

Size	Meters	Services
3/8 x 3/4 - in	638	xxxxxxxxxxxxxxxx
3/4 - in		
1 - in	248	
- in		
1 1/2 - in	14	
- in		
2 - in	15	
- in		
Other		
Total	915	

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received	0
2. Used, before repair	0
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	398
2. More than 10, but less than 15 years	442
3. More than 15 years	68

SCHEDULE D-7 (100 of)
Water delivered to Metered Customers by Months and Years in 2000 (Unit Chosen): CUBIC FEET

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	9,539	8,909	8,433	16,930	20,050	34,129	40,401	138,391
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	3	3	3	420	212	1,381	3,566	5,588
Other (specify)								
Total	9,542	8,912	8,436	17,350	20,262	35,510	43,967	143,979
Classification of Service	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	42,900	34,854	27,582	13,124	9,306	127,766	266,157	259,082
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	3,744	2,823	1,512	25	25	8,129	13,717	14,602
Other (specify)								
Total	46,644	37,677	29,094	13,149	9,331	135,895	279,874	273,684

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

Total acres irrigated 260

Total population served 3,600

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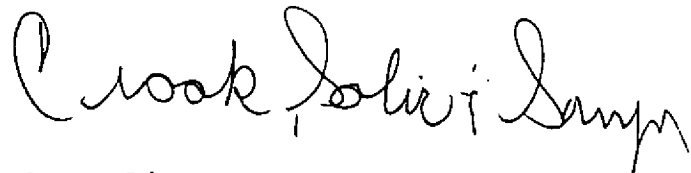
ACCOUNTANTS' COMPILATION REPORT

Rogina Water Company, Inc.
Talmage, California

We have compiled the annual report of Rogina Water Company, Inc. to the Public Utilities Commission State of California for the year then ended December 31, 2000 and its supporting schedules in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Utilities Commission information that is the representation of management. We have not audited or reviewed the accompanying report or supporting schedules and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and the supporting schedules are presented in accordance with the requirements of the Public Utilities Commission, which differ from generally accepted accounting principles. Accordingly, this financial statement and the supplementary information are not designed for those who are not informed about such differences.



March 27, 2001

Crook, Solis & Sawyer
Certified Public Accountants
A Professional Corporation