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CLASS B and C
WATER UTILITIES

U# _____

2001
ANNUAL REPORT
OF

	Rogina Water Company, Inc.	
(NAME UNDER)	P.O. Box 310	S)
	Talmage, CA 95481	
(OFFICIAL MAILING ADDRESS)		ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002
(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.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, WATER UTILITIES

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

Please follow the instruction below:

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

CROOK, SOLIS & SAWYER

Certified Public Accountants

A Professional Corporation

BRUCE D. CROOK, JR., CPA
DOUGLAS M. SOLIS, CPA
JULIE K. SAWYER, CPA

Members
American Institute of Certified Public Accountants
California Society of Certified Public Accountants
Private Companies Practice Section of the AICPA

532 SOUTH SCHOOL STREET
UKIAH, CALIFORNIA 95482
Phone 707.462.8688 FAX 707.462.7184

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, 2001 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.

Crook, Solis & Sawyer

February 28, 2002

Crook, Solis & Sawyer
Certified Public Accountants
A Professional Corporation

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2001

NAME OF UTILITY Rogina Water Company, Inc.

PHONE 707-462-4056

PERSON RESPONSIBLE FOR THIS REPORT Daniel D. Rogina

(Prepared from Information in the 2001 Annual Report)

	<u>1/1/01</u>	<u>12/31/01</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	950	950	950
2 Land and Land Rights	13,368	13,368	13,368
3 Depreciable Plant	1,341,455	1,394,812	1,368,134
4 Gross Plant in Service	1,355,773	1,409,130	1,382,452
5 Less: Accumulated Depreciation	583,175	615,227	599,201
6 Net Water Plant in Service	772,598	793,903	783,251
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	9,500	9,500	9,500
10 Less: Advances for Construction	(193,222)	(183,434)	(188,328)
11 Less: Contribution in Aid of Construction	(251,576)	(248,752)	(250,164)
12 Less: Accumulated Deferred Income and Investment Tax Credits			
13 Net Plant Investment	<u>337,300</u>	<u>371,217</u>	<u>354,259</u>
CAPITALIZATION			
14 Common Stock	156,000	156,000	156,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	(66,446)	(66,446)	(66,446)
17 Retained Earnings	130,050	179,171	154,611
18 Common Stock and Equity (Lines 14 through 17)	219,604	268,725	244,165
19 Preferred Stock			
20 Long-Term Debt	80,000	83,169	81,585
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>299,604</u>	<u>351,894</u>	<u>325,750</u>

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2001

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	13,436
26 Metered Water Revenue	387,410
27 Total Operating Revenue	400,846
28 <u>Operating Expenses</u>	318,764
29 Depreciation Expense (Composite Rate <u>.021</u>)	29,228
30 Amortization and Property Losses	_____
31 Property Taxes	5,991
32 Taxes Other Than Income Taxes	13,274
33 Total Operating Revenue Deduction Before Taxes	367,257
34 California Corp. Franchise Tax	3,101
35 Federal Corporate Income Tax	_____
36 Total Operating Revenue Deduction After Taxes	370,358
37 Net Operating Income (Loss) - California Water Operations	30,488
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	62
39 Income Available for Fixed Charges	30,550
40 Interest Expense	10,380
41 Net Income (Loss) Before Dividends	20,170
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	_____
OTHER DATA	
44 Refunds of Advances for Construction	9,788
45 Total Payroll Charged to Operating Expenses	124,819
46 Purchased Water	_____
47 Power	65,358

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		936	953	945
49 Flat Rate Service Connections		_____	_____	_____
50 Total Active Service Connections		936	953	945

**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: _____ NONE _____
Address: _____
Phone Number: _____
Date Hired: _____

2. Former Fiscal Agent:

Name: _____ NONE _____
Address: _____
Phone Number: _____
Date Hired: _____

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

\$ _____

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: _____ NONE _____
Account Number: _____
Date Opened: _____

6. Plant amounts included in Schedule A-1 a, Account No. 1 01 --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			NONE		
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
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					

GENERAL INFORMATION

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

2 Official mailing address: P.O. Box 310

Talmage, California 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 Talamge Road, Ukiah, CA 95482

5 Service Area: (Refer to district reports if applicable.) Rogina Heights and Talmage

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

Name: Daniel D. Rogina

Address: 1850 Talamge 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:

NONE Date:

Date:

Date:

Date:

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

NONE

**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	179,171	159,001
6		Total corporate capital and retained earnings		268,725	248,555
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	83,169	69,772
13	225	Advances from associated companies	12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		34,725	25,612
16	232	Short term notes payable		30,000	
17	233	Customer deposits		1,520	1,600
18	235	Payables to associated companies	12		
19	236	Accrued taxes		7,920	5,501
20	237	Accrued interest		17,586	15,560
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		91,751	48,273
23		DEFERRED CREDITS			
24	252	Advances for construction	13	183,434	193,222
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		183,434	193,222
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	14	259,950	259,950
32	272	Accumulated amortization of contributions		11,198	8,374
33		Net contributions in aid of construction		248,752	251,576
34		Total liabilities and other credits		875,831	811,398

See Accountants' Compilation Report

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water plant in service	1,341,455	53,357			1,394,812
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant			XXXXXXXXXXXXXX		
5	114	Water plant acquisition adjustments			XXXXXXXXXXXXXX		
6		Total utility plant	1,341,455	53,357			1,394,812

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

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

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Pit Additions During year (c)	Pit 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	515			14,322
7	307	Wells	19,607	555			20,162
8	317	Other water source plant					
9	311	Pumping equipment	77,101	21,810			98,911
10	320	Water treatment plant	4,250	596			4,846
11	330	Reservoirs, tanks and sandpipes	126,513	871			127,384
12	331	Water mains	765,266	3,915			769,181
13	333	Services and meter installations	152,742	14,143			166,885
14	334	Meters	83,007	7,465			90,472
15	335	Hydrants	46,342	659			47,001
16	339	Other equipment	26,222	1,527			27,749
17	340	Office furniture and equipment	18,342	1,301			19,643
18	341	Transportation equipment	8,256				8,256
19		Total depreciable plant	1,341,455	53,357			1,394,812
20		Total water plant in service	1,355,773	53,357			1,409,130

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

SCHEDULE A-1 b
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	NONE			
4				
5				
6				
7				
8				
9				
10	Total			

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

Line No.	Name and Description of Property (a)	Book Value End of Year (b)
1		
2		
3		
4	NONE	
5		
6		
7		
8		
9		
10	Total	

See Accountants' Compilation Report

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	583,175		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	29,228		
4	(b) Charged to Account No 272	2,824		
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	615,227		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			.021 %
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	9,197	444			9,641
2	307	Wells	19,497	665			20,162
3	317	Other water source plant					
4	311	Pumping equipment	43,110	3,759			46,869
5	320	Water treatment plant	2,419	325			2,744
6	330	Reservoirs, tanks and sandpipes	28,859	2,548			31,407
7	331	Water mains	283,664	13,399			297,063
8	333	Services and meter installations	80,109	4,840			84,949
9	334	Meters	44,675	2,352			47,027
10	335	Hydrants	18,823	893			19,716
11	339	Other equipment	26,222	1,527			27,749
12	340	Office furniture and equipment	18,344	1,300			19,644
13	341	Transportation equipment	8,256	0			8,256
14		Total	583,175	32,052			615,227

SCHEDULE A-4

Account No. 174 - Other Current Assets

Line No.	Item (a)	Amount (b)
1	Accounts Receivable - Officer	6,058
2	Prepaid federal tax	5,200
3	Prepaid state tax	2,800
4	Employee advance	400
5		
6		
7		
8		
9		
10		14,458

See Accountants' Compilation Report

SCHEDULE A-5

Accounts Nos. 180 and 253 - Unamortized debt discount and expense and unamortized premium on debt

- 1 Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
- 2 Show premium amounts in red or by enclosure in parentheses.
- 3 In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 4 In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
- 5 Furnish particulars regarding the treatment of 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.

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	NONE								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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28									

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

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

SCHEDULE A-7
Record of Stockholders at End- of Year

Line No.	COMMON STOCK		PREFERRED STOCK	
	Name (a)	Number of Shares (b)	Name (c)	Number of Shares (d)
1	Daniel D. Rogina	780		
2	Robert F. Rogina	780		
3				
4				
5				
6				
7	Total number of shares	1560	Total number of shares	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	Discount on capital stock	(66,446)
2		
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	159,001
2	CREDITS	
3	Net income	20,170
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)	
14	Total debits	
15	Balance end of year	179,171

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	NONE
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total debits	
12	Balance end of year	

SCHEDULE A-1 I

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	Dan Rogina		3/98	Demand	21,815	19,932	10.75	2,250		224
2	Dan Rogina		6/99	Demand	46,000	45,347	10.75	4,776		4,776
3	Savings Bank of Mendocino		11/01	4/03	16,000	15,059	8.0			
4	Capital lease GE		6/01	3/03	5,662	2,831	22.77			
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					
2	NONE				
3					
4	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					
2	NONE				
3					
4	Totals				NONE

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

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

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXX	193,222
2	Additions during year	XXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXX	XXXXXXXXXXXXX
5	Refunds		XXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXX
9	Total refunds	9,788	XXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXX	XXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXX
15	Subtotal - charges during year		9,788
16	Balance end of year		183,434

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	NONE			
3				
4				
5	Totals			NONE

See Accountants' Compilation Report

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 carded 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	251,576	6,403	245,173		
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	2,824	2,824			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	2,824	2,824			
11	Balance end of year	248,752	3,579	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	400,846
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	17	318,764
5	403	Depreciation expense		29,228
6	407	SDWBA loan amortization expense		
7	408	Taxes other than income taxes		15,706
8	409	State corporate income tax expense	18	3,101
9	410	Federal corporate income tax expense	18	3,559
10		Total operating revenue deductions		
11		Total utility operating income		30,488
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	19	62
14	426	Miscellaneous non-utility expense	19	
15	427	Interest expense	19	10,380
16		Total other income and deductions		
17		Net income (Loss)		20,170

See Accountants' Compilation Report

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [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	13,436	9,383	4,053
14	470	Metered water revenue			
15		470.1 Single-family residential	387,410	363,273	24,137
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	387,410	363,273	24,137
21		Total water service revenues	400,846	372,656	28,190
22	480	Other water revenue			
23		Total operating revenues	400,846	372,656	28,190

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Not 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	65,358	61,690	3,668
5	616	Other volume related expenses	1,278	2,937	(1,659)
6		Total volume related expenses	66,636	65,423	1,213
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	52,261	46,904	5,357
9	640	Materials	13,725	15,457	(1,732)
10	650	Contract work	19,552	14,693	4,859
11	660	Transportation expenses	24,026	23,959	67
12	664	Other plant maintenance expenses	138	110	28
13		Total non-volume related expenses	109,702	101,123	8,579
14		Total plant operation and maintenance exp.	176,338	166,546	9,792
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	18,445	16,822	1,623
17	671	Management salaries	54,113	44,125	9,988
18	674	Employee pensions and benefits	2,458	5,343	(2,885)
19	676	Uncollectible accounts expense	183	365	(182)
20	678	Office services and rentals	4,414	4,676	(262)
21	681	Office supplies and expenses	23,152	17,195	5,957
22	682	Professional services	5,458	6,045	(587)
23	684	Insurance	16,932	11,173	5,759
24	688	Regulatory commission expense	5,597	5,192	405
25	689	General expenses	11,674	3,254	8,420
26		Total administrative and general expenses	142,426	114,190	28,236
27	800	Expenses capitalized			
28		Net administrative and general expense	142,426	114,190	28,236
29		Total operating expenses	318,764	280,736	38,028

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	5,991	5,991	
2	State corporate franchise tax	3,101	3,101	
3	State unemployment insurance tax	1,100	1,100	
4	Other state and local taxes			
5	Federal unemployment insurance tax	280	280	
6	Federal insurance contributions act	8,335	8,335	
7	Other federal taxes			
8	Federal income taxes	3,559	3,559	
9				
10				
11	Totals	22,366	22,366	

SCHEDULE B-4

Reconciliation of Reported Net Income for Federal Income Taxes

1 Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2 If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or Sharing of the consolidated tax among the group members.

3 Show taxable year if other than calendar year from _____ to _____

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 4	20,170
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Deferred Charge - Power	(29,562)
5	Lease inclusion amount	715
6	Non-deductible donation	1,230
7	Provision for income tax per books	5,860
8	Rounding	(1)
9		
10	Federal tax net income	(1,588)
11	Computation of tax:	
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	41	
2	Patronage dividend	21	
3			
4			
5	Total	62	

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Note payable - Savings Bank	2,486
2	Note payable - Dan Rogina	7,026
3	GE Capital lease	868
4		
5		
6		
7		
8		
9		
10	Total	10,380

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	52,261		52,261
2	670	Office salaries	1	18,445		18,445
3	671	Management salaries	1	54,113		54,113
4						
5						
6		Total	4	124,819		124,819

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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	Robert Rogina	Vice-President	3,544					
3								
4								
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.	
12		
13	9. Basis for determination of such amounts	
14	NONE	
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		
<p>* 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.</p>		

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			NONE					
3								
4								
5								
WELLS						Pumping Capacity (Unit) 2	Annual Quantities Pumped(Unit) 2	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water			
6	WELL - 2	RECR. RD			20	650		
7	WELL - 4	RECR. RD			20	350		
8	WELL - 5	RECR. RD			20	250		
9	WELL - 6	RECR. RD			20	80		
10	WELL - 1	RECR. RD			20	100	29,437,000	CF
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	NONE		(Unit chosen) 1				
18								
19								
<p>* State ditch pipeline reservoir, etc., with name, if any.</p> <p>1 Average depth to water surface below ground surface</p> <p>2 The quantity unit in established use for experiencing water stored and used in large amounts is the acre foot, which equals 43,560 cubic feet, in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second. In gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.</p>								

SCHEDULE D-2
Description of Storage Facilities

Line No	Type	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	5	916,000	

See Accountants' Compilation Report

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.	NONE	0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51- to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

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

Capacities in Cubic Feet Per Second or Miners Inches (state which) _____

Line No.	NONE	101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1 000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lines conduit								
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	Current	Prior	Current
	Year	Year	Year	Year
Single family residential	915	939		
Commercial and Multi-residential				
Large water users				
Public authorities				
Irrigation	19	12		
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants	2	2		
Total	936	953		

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

Size	Meters	Services
3/8 x 3/4 - in	668	XXXXXXXXXXXX-
3/4 - in		675
1 -in	243	247
- in		
- in	13	13
- in		
- in	15	16
- in		
Other		
Total	939	951

**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	436
2. More than 10, but less than 15 years	185
3. More than 15 years	318

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 2001**

(Unit Chosen) 100 of Cubic Feet

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	9,634	9,355	8,771	15,338	30,792	34,313	37,151	145,354
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	11	9	30	2,548	1,317	3,335	4,350	11,600
Other (specify)								
Total	9,645	9,364	8,801	17,886	32,109	37,648	41,501	156,954
Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	42,726	38,103	29,249	18,305	7,710	136,093	281,447	266,157
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	2,962	4,212	1,671	192	10	9,047	20,647	13,717
Other (specify)								
Total	45,688	42,315	30,920	18,497	7,720	145,140	302,094	279,874

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

Total acres irrigated 260

Total population served 3700

