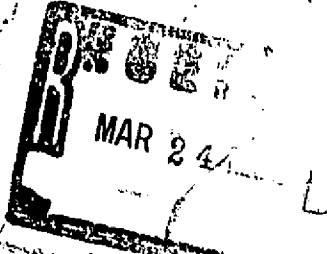


J 4

Received _____
Examined _____

CLASS B and C  
WATER UTILITIES

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



2002  
ANNUAL REPORT  
OF

\_\_\_\_\_

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

*Regina Water Co.*

\_\_\_\_\_

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003  
(FILE TWO COPIES IF THREE RECEIVED)

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# 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 ended December 31, 2002 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.

February 27, 2003

*Crook, Solis & Sawyer*

Crook, Solis & Sawyer  
Certified Public Accountants  
A Professional Corporation

Received \_\_\_\_\_

Examined \_\_\_\_\_

CLASS B and C  
WATER UTILITIES

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

2002  
ANNUAL REPORT  
OF

ROGINA WATER COMPANY, INC.

---

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

P.O. BOX 310

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TALMAGE, CA 95481

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(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2002

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2003  
(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.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002

NAME OF UTILITY Rogina Water Company Inc.

PHONE (707) 462-4056

PERSON RESPONSIBLE FOR THIS REPORT Daniel Rogina

(Prepared from Information in the 2002 Annual Report)

	1/1/02	12/31/02	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	950	950	950
2 Land and Land Rights	13,368	13,368	13,368
3 Depreciable Plant	1,394,812	1,474,175	1,434,494
4 Gross Plant in Service	1,409,130	1,488,493	1,448,812
5 Less: Accumulated Depreciation	615,227	648,894	632,061
6 Net Water Plant in Service	793,903	839,599	816,751
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	(183,434)	(172,811)	(178,123)
11 Less: Contribution in Aid of Construction	(248,752)	(286,677)	(267,715)
12 Less: Accumulated Deferred Income and Investment Tax Credits			
13 Net Plant Investment	371,217	389,611	380,414
<b>CAPITALIZATION</b>			
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	155,469	180,840	168,155
18 Common Stock and Equity (Lines 14 through 17)	245,023	270,394	257,709
19 Preferred Stock			
20 Long-Term Debt	83,169		41,585
21 Notes Payable		96,963	48,482
22 Total Capitalization (Lines 18 through 21)	328,192	367,357	347,775

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2002

NAME OF UTILITY Rogina Water Company, Inc.      PHONE (707) 462-4056

	Annual Amount
<b>INCOME STATEMENT</b>	
23 Unmetered Water Revenue	_____
24 Fire Protection Revenue	_____
25 Irrigation Revenue	11,810
26 Metered Water Revenue	438,557
27 Total Operating Revenue	450,367
28 <u>Operating Expenses</u>	353,730
29 Depreciation Expense (Composite Rate <u>2.3%</u> )	30,037
30 Amortization and Property Losses	_____
31 Property Taxes	7,310
32 Taxes Other Than Income Taxes	10,407
33 Total Operating Revenue Deduction Before Taxes	401,484
34 California Corp. Franchise Tax	3,546
35 Federal Corporate Income Tax	5,246
36 Total Operating Revenue Deduction After Taxes	8,792
37 Net Operating Income (Loss) - California Water Operations	40,091
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(1,044)
39 Income Available for Fixed Charges	39,047
40 Interest Expense	13,676
41 Net Income (Loss) Before Dividends	25,371
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	25,371

**OTHER DATA**

44 Refunds of Advances for Construction	10,623
45 Total Payroll Charged to Operating Expenses	125,595
46 Purchased Water	_____
47 Power	99,869

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		953	961	957
49 Flat Rate Service Connections		_____	_____	_____
50 Total Active Service Connections		953	961	957

**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: \_\_\_\_\_



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

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					
5		DEPRECIABLE PLANT			NONE		
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 Talmage Road, Ukiah, California 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 Talmage Road Telephone (707) 462-4056  
Ukiah, CA 95482

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input type="checkbox"/>	Partnership (name of partner)	
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>Rogina Water Company, Inc.</u>
Organized under laws of (state) _____		

Principal Officers:

(Name)	<u>Daniel D. Rogina</u>	(Title)	<u>President</u>
(Name)	<u>Daniel D. Rogina</u>	(Title)	<u>Treasurer</u>
(Name)	<u>Robert F. Rogina</u>	(Title)	<u>Vice President</u>
(Name)	<u>Robert F. Rogina</u>	(Title)	<u>Secretary</u>

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

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**SCHEDULE A  
COMPARATIVE BALANCE SHEETS  
Assets and other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>UTILITY PLANT</b>			
2	101	Water plant in service	4	1,488,493	1,409,130
3	103	Water plant held for future use	5		
4	104	Water plant purchased or sold			
5	105	Water plant construction work in progress			
6		Total utility plant		1,488,493	1,409,130
7	106	Accumulated depreciation of water plant	6	648,894	615,227
8	114	Water plant acquisition adjustments			
9		Total amortization and adjustments			
10		Net utility plant		839,599	793,903
11		<b>INVESTMENTS</b>			
12	121	Non-utility property and other assets	5		
13	122	Accumulated depreciation of non-utility property	6		
14		Net non-utility property			
15	123	Investments in associated companies			
16	124	Other investments			
17		Total investments			
18		<b>CURRENT AND ACCRUED ASSETS</b>			
19	131	Cash		14,496	7,688
20	132	Special accounts			
21	141	Accounts receivable - customers		22,869	20,720
22	142	Receivables from associated companies			
23	143	Accumulated provision for uncollectible accounts			
24	151	Materials and supplies		9,500	9,500
25	174	Other current assets	7		14,458
26		Total current and accrued assets		46,865	52,366
27	180	Deferred charges	8		
28		Total assets and deferred charges		886,464	846,269

**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		<b>CORPORATE CAPITAL AND SURPLUS</b>			
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	180,840	155,469
6		Total corporate capital and retained earnings		270,394	245,023
7		<b>PROPRIETARY CAPITAL</b>			
8	218	Proprietary capital	10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		<b>LONG TERM DEBT</b>			
12	224	Long term debt	11		83,169
13	225	Advances from associated companies	12		
14		<b>CURRENT AND ACCRUED LIABILITIES</b>			
15	231	Accounts payable		33,238	34,725
16	232	Short term notes payable		96,481	30,000
17	233	Customer deposits		1,360	1,520
18	235	Payables to associated companies	12		
19	236	Accrued taxes		792	2,060
20	237	Accrued interest		24,711	17,586
21	241	Other current liabilities	13		
22		Total current and accrued liabilities		156,582	85,891
23		<b>DEFERRED CREDITS</b>			
24	252	Advances for construction	13	172,811	183,434
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		172,811	183,434
30		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
31	271	Contributions in aid of construction	14	301,505	259,950
32	272	Accumulated amortization of contributions		14,828	11,198
33		Net contributions in aid of construction		286,677	248,752
34		Total liabilities and other credits		886,464	846,269

**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	1,409,130	79,363			1,488,493
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	1,409,130	79,363			1,488,493

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	950				950
3	303	Land	13,368				13,368
4		Total non-depreciable plant	14,318				14,318
5		<b>DEPRECIABLE PLANT</b>					
6	304	Structures	14,322	396			14,718
7	307	Wells	20,162				20,162
8	317	Other water source plant					
9	311	Pumping equipment	98,911	5,090			104,001
10	320	Water treatment plant	4,846	1,059			5,905
11	330	Reservoirs, tanks and sandpipes	127,384	762			128,146
12	331	Water mains	769,181	47,287			816,468
13	333	Services and meter installations	166,885	13,596			180,481
14	334	Meters	90,472	6,072			96,544
15	335	Hydrants	47,001				47,001
16	339	Other equipment	27,749	5,101			32,850
17	340	Office furniture and equipment	19,643				19,643
18	341	Transportation equipment	8,256				8,256
19		Total depreciable plant	1,394,812	79,363			1,474,175
20		Total water plant in service	1,409,130	79,363			1,488,493

\* 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	NONE			
2				
3				
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	NONE	
2		
3		
4		
5		
6		
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	615,227		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	30,037		
4	(b) Charged to Account No 272	3,630		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	33,667		
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	648,894		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE		2.3	%
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	[ X ]		
31	(b) Liberalized	[ ]		
32	(1) Sum of the years digits	[ ]		
33	(2) Double declining balance	[ ]		
34	(3) Other	[ ]		
35	(c) Both straight line and liberalized	[ ]		

**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	9,641	452			10,093
2	307	Wells	20,162				20,162
3	317	Other water source plant					
4	311	Pumping equipment	46,869	3,952			50,821
5	320	Water treatment plant	2,744	394			3,138
6	330	Reservoirs, tanks and sandpipes	31,407	2,563			33,970
7	331	Water mains	297,063	14,466			311,529
8	333	Services and meter installations	84,949	5,162			90,111
9	334	Meters	47,027	2,481			49,508
10	335	Hydrants	19,716	912			20,628
11	339	Other equipment	27,749	3,285			31,034
12	340	Office furniture and equipment	19,644	-			19,644
13	341	Transportation equipment	8,256	-			8,256
14		Total	615,227	33,667			648,894

**SCHEDULE A-4**

**Account No. 174 - Other Current Assets**

Line No.	Item (a)	Amount (b)
1		NONE
2		
3		
4		
5		
6		
7		
8		
9		
10		



**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.

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	NONE								
2									
3									
4									
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**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)

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	155,469
2	<b>CREDITS</b>	
3	Net income	25,371
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	180,840
7		
8	<b>DEBITS</b>	
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	180,840

**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	<b>CREDITS</b>	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total credits	
7	<b>DEBITS</b>	
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	NONE									
2										
3										
4										
5										
6										

**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	NONE				
2					
3					
4	Totals				

**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	NONE				
2					
3					
4	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	NONE	
2		
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	XXXXXXXXXXXXXXXXXX	183,434
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
6	Percentage of revenue basis		XXXXXXXXXXXXXXXXXX
7	Proportionate cost basis		XXXXXXXXXXXXXXXXXX
8	Present worth basis		XXXXXXXXXXXXXXXXXX
9	Total refunds	10,623	XXXXXXXXXXXXXXXXXX
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXXXXXXXX
13	Total transfers to Acct. 271		XXXXXXXXXXXXXXXXXX
14	Securities Exchanged for Contracts (Enter detail below)		XXXXXXXXXXXXXXXXXX
15	Subtotal - charges during year		
16	Balance end of year	XXXXXXXXXXXXXXXXXX	172,811

**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	NONE			
2				
3				
4				
5	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	248,752	3,579	245,173		
2	Add: Credits to account during year					
3	Contributions received during year	41,555	41,555			
4	Other credits*					
5	Total credits	41,555	41,555			
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	3,630	3,630			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits	3,630	3,630			
11	Balance end of year	286,677	41,504	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	450,367
3		OPERATING REVENUE DEDUCTIONS		
4	401	Operating expenses	17	353,730
5	403	Depreciation expense		30,037
6	407	SDWBA loan amortization expense		
7	408	Taxes other than income taxes		17,717
8	409	State corporate income tax expense	18	3,546
9	410	Federal corporate income tax expense	18	5,246
10		Total operating revenue deductions		410,276
11		Total utility operating income		40,091
12		OTHER INCOME AND DEDUCTIONS		
13	421	Non-utility income	19	26
14	426	Miscellaneous non-utility expense	19	(1,070)
15	427	Interest expense	19	(13,676)
16		Total other income and deductions		(14,720)
17		Net income		25,371



**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		<b>WATER SERVICE REVENUES</b>			
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	11,810	13,436	(1,626)
14	470	Metered water revenue			
15		470.1 Single-family residential	438,557	387,410	51,147
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	438,557	387,410	51,147
21		Total water service revenues	450,367	400,846	49,521
22	480	Other water revenue			
23		Total operating revenues	450,367	400,846	49,521

**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased water			
4	615	Power	99,869	94,920	4,949
5	616	Other volume related expenses	1,967	1,278	689
6		Total volume related expenses	101,836	96,198	5,638
7		<b>NON-VOLUME RELATED EXPENSES</b>			
8	630	Employee labor	45,806	52,261	(6,455)
9	640	Materials	12,874	13,725	(851)
10	650	Contract work	16,611	19,552	(2,941)
11	660	Transportation expenses	18,755	24,026	(5,271)
12	664	Other plant maintenance expenses	92	138	(46)
13		Total non-volume related expenses	94,138	109,702	(15,564)
14		Total plant operation and maintenance exp.	195,974	205,900	(9,926)
15		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
16	670	Office salaries	17,143	18,445	(1,302)
17	671	Management salaries	62,646	54,113	8,533
18	674	Employee pensions and benefits	6,965	2,458	4,507
19	676	Uncollectible accounts expense	117	183	(66)
20	678	Office services and rentals	6,613	4,414	2,199
21	681	Office supplies and expenses	12,993	23,152	(10,159)
22	682	Professional services	17,207	5,458	11,749
23	684	Insurance	19,683	16,932	2,751
24	688	Regulatory commission expense	6,271	5,597	674
25	689	General expenses	8,118	11,674	(3,556)
26		Total administrative and general expenses	157,756	142,426	15,330
27	800	Expenses capitalized			
28		Net administrative and general expense	157,756	142,426	15,330
29		Total operating expenses	353,730	348,326	5,404

**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	7,310	7,310	
2	State corporate franchise tax	3,546	3,546	
3	State unemployment insurance tax	206	206	
4	Other state and local taxes			
5	Federal unemployment insurance tax	235	235	
6	Federal insurance contributions act	9,966	9,966	
7	Other federal taxes			
8	Federal income taxes	5,246	5,246	
9				
10				
11	Totals	26,509	26,509	

**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	25,371
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Accrued interest on shareholder loan	7,125
5	Charitable Contributions carried forward	(1,180)
6	Federal income tax	5,246
7	Rounding	2
8	Net operating loss carried forward	(1,588)
9		
10	Federal tax net income	34,976
11	Computation of tax:	
12	Federal 34,976 x 15% = 5246	
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	26	
2			
3			
4			
5	Total	26	

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	Note Payable - Savings Bank	4,065
2	Note Payable - Daniel Rogina	7,125
3	GE Capital Lease	886
4	Customer Refunds	97
5	Various Vendors	1,503
6		
7		
8		
9		
10	Total	13,676

**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	4	45,806		45,806
2	670	Office salaries	1	17,143		17,143
3	671	Management salaries	1	62,646		62,646
4						
5						
6		Total	6	125,595		125,595

**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	NONE							
2								
3								
4								
5								
6								
7	Total							

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1	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) 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		
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		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	1 Depth to Water				
6	Well 2	Recr. Rd.			20"	G.P.M.	750		
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	298,306,000 CF	
TUNNELS AND SPRINGS				FLOW IN ..... (Unit) 2			Annual Quantities Pumped ..... (Unit) 2	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11	NONE								
12									
13		NONE							
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.            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.</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			1 - 300,000
10	Steel	4	773,000 GAL	1 - 466,000 2-3,000
11	Metal			
12	Concrete	2	143,000 GAL	1-140,000 1-3,000
13	Totals		916,000 GAL	

**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	NONE							
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 Miner's Inches (state which) \_\_\_\_\_

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 100	Over 1000	Total All Lengths
6	Ditch								
7	Flume	NONE							
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) Plastic						2,300		16,402	7,400
22	Totals			8,374		2,400	22,669		52,151	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) Plastic	7,200							33,302
34	Totals	11,950							124,236

**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	939	941	
Commercial and Multi-residential				
Large water users				
Public authorities				
Irrigation	12	17		
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants	2	3		
<b>Total</b>	<b>953</b>	<b>961</b>		

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

Size	Meters	Services
5/8 x 3/4 - in	689	xxxxxxxxxxxxxx
3/4 - in		715
1 - in	242	246
- in		
1 1/2 - in	13	13
- in		
2 - in	14	14
- in		
Other - Fire Lines	3	
<b>Total</b>	<b>961</b>	<b>988</b>

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

**SCHEDULE D-7**

Water delivered to Metered Customers by Months and Years in 2002 (Unit Chosen): 100 of cubic feet

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	10,083	8,741	8,687	15,881	20,605	33,138	40,033	137,168	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation	41	29	11	164	417	2,069	2,735	5,466	
Other (specify)									
<b>Total</b>	<b>10,124</b>	<b>8,770</b>	<b>8,698</b>	<b>16,045</b>	<b>21,022</b>	<b>35,207</b>	<b>42,768</b>	<b>142,634</b>	
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	46,997	42,784	29,970	16,766	10,532	147,049	284,217	281,447	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation	4,419	2,992	855	348	9	8,623	14,089	20,647	
Other (specify)									
<b>Total</b>	<b>51,416</b>	<b>45,776</b>	<b>30,825</b>	<b>17,114</b>	<b>10,541</b>	<b>155,672</b>	<b>298,306</b>	<b>302,094</b>	

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 3,700





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