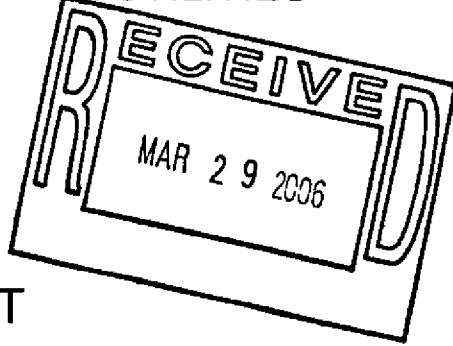


74

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____



2005
ANNUAL REPORT
OF

Rogina Water Co. Inc.

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

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006
(FILE TWO COPIES IF THREE RECEIVED)

CROOK, SAWYER & ASSOCIATES

Certified Public Accountants

A Professional Corporation

BRUCE D. CROOK, JR., 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, 2005 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, Sawyer & Associates, CPAs

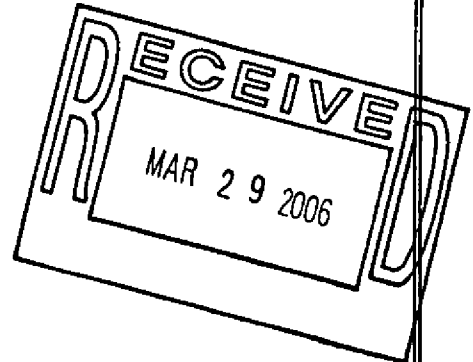
February 14, 2006

Crook, Sawyer & Associates
Certified Public Accountants
A Professional Corporation

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____



**2005
ANNUAL REPORT
OF**

ROGINA WATER COMPANY, INC.

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

P.O. BOX 310

TALMAGE, CA 95481

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2005**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006
(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
ATTN: KAYODE KAJOPAIYE
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 calander year, from Janauary 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
2005

NAME OF UTILITY ROGINA WATER COMPANY, INC.

PHONE 707 462-4056

PERSON RESPONSIBLE FOR THIS REPORT DANIEL ROGINA

(Prepared from Information in the 2005 Annual Report)

	1/1/2005	12/31/2005	Average
BALANCE SHEET DATA			
1 Intangible Plant	950	950	1,425
2 Land and Land Rights	13,368	13,368	13,368
3 Depreciable Plant	1,534,992	1,564,226	1,549,609
4 Gross Plant in Service	1,549,310	1,578,544	1,563,927
5 Less: Accumulated Depreciation	(719,336)	(753,006)	(736,171)
6 Net Water Plant in Service	829,974	825,538	827,756
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	(131,335)	(110,613)	(120,974)
11 Less: Contribution in Aid of Construction	(277,817)	(272,588)	(275,203)
12 Less: Accumulated Deferred Income and Investment Tax Cr	()	()	()
13 Net Plant Investment	430,322	451,837	441,080
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	266,102	286,750	276,426
18 Common Stock and Equity (Lines 14 through 17)	355,656	376,304	365,980
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			0
22 Total Capitalization (Lines 18 through 21)	355,656	376,304	365,980

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2005

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

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	16,114
24 Fire Protection Revenue	777
25 Irrigation Revenue	9,945
26 Metered Water Revenue	422,812
27 Total Operating Revenue	449,648
28 <u>Operating Expenses</u>	(372,891)
29 Depreciation Expense (Composite Rate 2.15%)	(28,441)
30 Amortization and Property Losses	
31 Property Taxes	(6,453)
32 Taxes Other Than Income Taxes	(10,395)
33 Total Operating Revenue Deduction Before Taxes	(418,180)
34 California Corp. Franchise Tax	(2,171)
35 Federal Corporate Income Tax	(3,576)
36 Total Operating Revenue Deduction After Taxes	(423,927)
37 Net Operating Income (Loss) - California Water Operations	25,721
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(1,261)
39 Income Available for Fixed Charges	24,460
40 Interest Expense	(3,815)
41 Net Income (Loss) Before Dividends	20,645
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	20,645

OTHER DATA		
44 Refunds of Advances for Construction		
45 Total Payroll Charged to Operating Expenses		124,505
46 Purchased Water		9,428
47 Power		76,788

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		965	969	967
49 Flat Rate Service Connections				
50 Total Active Service Connections		965	969	967

**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: _____

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: _____

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: NONE

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					
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, CA ZIP 95481-0310
- 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 95481
- 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, PRESIDENT
 Address: 1850 TALMAGE ROAD, UKIAH, CA 95481 Telephone: 707 462-4056

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) _____ | <u>CALIFORNIA</u> |

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:

<u>NONE</u>	Date: _____
_____	Date: _____
_____	Date: _____
_____	Date: _____

10 Use the space below for supplementary information or explanations concerning this report:
NONE

11 List Name, Grade, and License Number of all Licensed Operators:

DANIEL D. ROGINA T-3 LICENSE NUMBER 2702

DANIEL D. ROGINA D-2 LICENSE NUMBER 21753

DAVE REDDING T-2 LICENSE NUMBER 10869

DAVE REDDING D-3 LICENSE NUMBER 15035

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct. No.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		CORPORATE CAPITAL AND SURPLUS			
2	201	Common stock	A-6	156,000	156,000
3	204	Preferred stock	A-6		
4	211	Other paid-in capital	A-8	(66,446)	(66,446)
5	215	Retained earnings	A-9	286,750	266,102
6		Total corporate capital and retained earnings		376,304	355,656
7		PROPRIETARY CAPITAL			
8	218	Proprietary capital	A-10		
9	218.1	Proprietary drawings			
10		Total proprietary capital			
11		LONG TERM DEBT			
12	224	Long term debt	A-11		
13	225	Advances from associated companies	A-12		
14		CURRENT AND ACCRUED LIABILITIES			
15	231	Accounts payable		13,190	27,983
16	232	Short term notes payable			
17	233	Customer deposits		1,440	1,440
18	235	Payables to associated companies	A-13		
19	236	Accrued taxes		11,332	8,646
20	237	Accrued interest		12,719	20,831
21	241	Other current liabilities	A-14	66,171	81,255
22		Total current and accrued liabilities		104,852	140,155
23		DEFERRED CREDITS			
24	252	Advances for construction	A-15	110,613	131,335
25	253	Other credits			
26	255	Accumulated deferred investment tax credits	A-16		
27	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
28	283	Accumulated deferred income taxes - other	A-16		3,240
29		Total deferred credits		110,613	134,575
30		CONTRIBUTIONS IN AID OF CONSTRUCTION			
31	271	Contributions in aid of construction	A-17	301,505	301,505
32	272	Accumulated amortization of contributions		(28,917)	(23,688)
33		Net contributions in aid of construction		272,588	277,817
34		Total liabilities and other credits		864,357	908,203

**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	1,549,312	29,236			1,578,548
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	1,549,312	29,236			1,578,548

* 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	15,023	770			15,793
7	307	Wells	20,162				20,162
8	317	Other water source plant	0				0
9	311	Pumping equipment	106,971	1,404			108,375
10	320	Water treatment plant	6,887	349			7,236
11	330	Reservoirs, tanks and sandpipes	128,205				128,205
12	331	Water mains	836,302	3,175			839,477
13	333	Services and meter installations	205,291	10,613			215,904
14	334	Meters	101,858	10,225			112,083
15	335	Hydrants	49,342				49,342
16	339	Other equipment	36,992	1,066			38,058
17	340	Office furniture and equipment	19,703	1,634			21,337
18	341	Transportation equipment	8,258				8,258
19		Total depreciable plant	1,534,994	29,236			1,564,230
20		Total water plant in service	1,549,312	29,236			1,578,548

* 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	719,336		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	28,441		
4	(b) Charged to Account No 272	5,229		
5	(c) Charged to clearing accounts			
6	(d) Salvage recovered			
7	(e) All other credits (Footnote 2)			
8	Total Credits	33,670		
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	753,006		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.15%
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	11,014	485			11,499
2	307	Wells	20,162				20,162
3	317	Other water source plant	0				0
4	311	Pumping equipment	58,943	4118			63,061
5	320	Water treatment plant	3,991	483			4,474
6	330	Reservoirs, tanks and sandpipes	39,097	2564			41,661
7	331	Water mains	341,133	14889			356,022
8	333	Services and meter installations	101,664	6175			107,839
9	334	Meters	54,662	2881			57,543
10	335	Hydrants	22,497	957			23,454
11	339	Other equipment	38,264				38,264
12	340	Office furniture and equipment	19,653	1119			20,772
13	341	Transportation equipment	8,256				8,256
14		Total	719,336	33671			753,007

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

Line No.	Item (a)	Amount (b)
1	PREPAID RETIREMENT CONTRIBUTION	53
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

also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6 Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.

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.

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.

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									
5									
6									
7									
8									
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23									
24									
25									
26									
27									
28					17 of 34				

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	1560		NONE
2								
3								
4								
5								
6							Total	

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 D. ROGINA	780		
2	ROBERT F. ROGINA	780		
3				
4				
5				
6				
7	Total number of shares	1,560	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	266,102
2	CREDITS	
3	Net income	20,646
4	Prior period adjustments	
5	Other credits (detail)	
6	Total credits	286,748
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	286,748

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	N/A
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-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	ADVANCES FROM SHAREHOLDER	66,171
2		
3		
4		
5	Totals	66,171

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXXXXXXXX	131,335
2	Additions during year	XXXXXXXXXXXXXXXXXX	
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXXXXXXXX	
4	Charges during year:	XXXXXXXXXXXXXXXXXX	
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis		
8	Present worth basis		
9	Total refunds	20,722	
10	Transfers to Acct. 271, Contributions in aid of Construction	XXXXXXXXXXXXXXXXXX	
11	Due to expiration of contracts		
12	Due to present worth discount		
13	Total transfers to Acct. 271		
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year	XXXXXXXXXXXXXXXXXX	110,613
16	Balance end of year		

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			

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	277,817	277,817			
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	(5,230)	(5,230)			
8	Nondepreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	272,587	272,587			

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

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	777	521	
11		462.2 Private fire protection			
12		Sub-total			
13	465	Irrigation revenue	9,945	11,615	
14	470	Metered water revenue			
15		470.1 Single-family residential	422,812	450,326	
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			
21		Total water service revenues			
22	480	Other water revenue	16,114	7,677	
23		Total operating revenues	449,648	470,139	

SCHEDULE B-2
Account No. 401 - Operating Expenses

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceeding 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	9,428		
4	615	Power	76,788	110,201	
5	616	Other volume related expenses	4,357	1,733	
6		Total volume related expenses	90,573	111,934	
7		NON-VOLUME RELATED EXPENSES			
8	630	Employee labor	37,331	43,043	
9	640	Materials	8,155	9,054	
10	650	Contract work	31,882	18,095	
11	660	Transportation expenses	28,346	20,857	
12	664	Other plant maintenance expenses	15	143	
13		Total non-volume related expenses	103,729	91,192	
14		Total plant operation and maintenance exp.	194,302	203,126	
15		ADMINISTRATIVE AND GENERAL EXPENSES			
16	670	Office salaries	21,666	20,349	
17	671	Management salaries	65,508	63,600	
18	674	Employee pensions and benefits	17,288	2,745	
19	676	Uncollectible accounts expense	1,028	435	
20	678	Office services and rentals	1,000	7,100	
21	681	Office supplies and expenses	23,390	14,757	
22	682	Professional services	13,795	15,262	
23	684	Insurance	18,421	27,422	
24	688	Regulatory commission expense	6,075	6,464	
25	689	General expenses	10,418	12,830	
26		Total administrative and general expenses	178,589	170,964	
27	800	Expenses capitalized			
28		Net administrative and general expense			
29		Total operating expenses	372,891	374,090	

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	6,453		
2	State corporate franchise tax	2,171		
3	State unemployment insurance tax	557		
4	Other state and local taxes	35		
5	Federal unemployment insurance tax	278		
6	Federal insurance contributions act	7,719		
7	Other federal taxes	1,805		
8	Federal income taxes	3,576		
9				
10				
11	Totals	22,594		

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	20,645
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Deferred power deducted for tax purposes in prior year	2,706
5	Deferred contract work deducted for tax purposes in prior year	13,587
6	2005 State income tax expense	3,448
7	2005 Federal income tax	5,538
8	Interest accrued on shareholder loans in prior year, paid in current year	(3,245)
9	Deferred taxes on deferred power & contract work	(3,240)
10	2004 State income tax expense	(2,517)
11	Federal tax net income	36,922
12	Computation of tax:	
13	(36,922 x 15%)	5,538
14		
15		
16	27 of 34	
17		

See Accountants' Compilation Report.

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	33	
2	DONATIONS		1,295
3			
4			
5	Total	33	1,295

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	SHAREHOLDER	1,988
2	MBNA CREDIT CARD	1,518
3	VENDORS	109
4	CUSTOMERS	45
5	PLATINUM PLUS CREDIT CARD	155
6		
7		
8		
9		
10	Total	3,815

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	37,331		37,331
2	670	Office salaries	1	21,666		21,666
3	671	Management salaries	1	65,508		65,508
4						124,505
5						249,010
6		Total		124,505		

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 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 Amount	
21	Number and Title of Account	\$
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									
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'	GPM	750		
7	WELL 4	RECR. RD			20'	GPM	425		
8	WELL 5	RECR. RD			20'	GPM	250		
9	WELL 6	RECR. RD			20'	GPM	80		
10	WELL 1	RECR. RD			20'	GPM	100	TOTAL 25,682,300 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									
14									
15									
Purchased Water for Resale									
16	Purchased from RUSSIAN RIVER FLOOD CONTROL & WATER DISTRICT								
17	Annual Quantities purchased	410				(Unit chosen) 1	ACRE FEET		
18									
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			1-300,000
10	Wood			1-466,000 2-3,000
11	Metal	4	773,000	1-140,000 1-3,000
12	Concrete	2	143,000	
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	NONE							
2	Flume	NONE							
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	NONE							
7	Flume	NONE							
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		422	5971	2240					
17	Screw or welded casing						4473		38044	14023
18	Cement - asbestos						10070		9810	6270
19	Welded steel									
20	Wood									
21	Other (specify) PLASTIC			1057			908		18180	13065
22	Totals	0	422	7028	2240	0	15451	0	66034	33358

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								8633
29	Screw or welded casing								60990
30	Cement - asbestos	4450							26450
31	Welded steel	300							40803
32	Wood								
33	Other (specify) PLASTIC	7593							
34	Totals	12343							136876

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	947	953	
Commercial and Multi-residential				
Large water users				
Public authorities				
Irrigation	15	13		
Other (specify)				
Subtotal				
Private fire connections				
Public fire hydrants	3	3		
Total	965	969		

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

Size	Meters	Services
5/8 x 3/4 - in	685	xxxxxxxxxxxx
3/4 - in		701
1 - in	249	249
1 1/2 - in	12	12
2 - in	7	7
- in		
- in		
- in		
Other		
Total	953	969

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	617
2. More than 10, but less than 15 years	165
3. More than 15 years	171

SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 2005 (Unit Chosen) 100's CU FT.

Classification of Service	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	8300	9105	8544	9599	13721	23772	34841	107882	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation	11	13	11	130	90	257	946	1458	
Other (specify)									
Total									
Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	46368	39247	27091	15187	9396	137289	245171	279627	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation	3198	4193	2543	254	6	10194	11652	14387	
Other (specify)									
Total							256823	294014	

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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