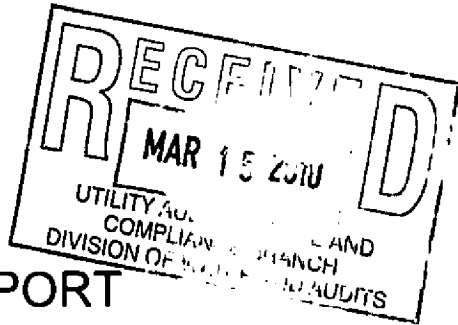


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Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____



**2009
ANNUAL REPORT
OF**

ROGINA WATER COMPANY, INC.

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

PO BOX 310

TALMAGE, CA 95481

(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2009**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

JULIE K. SAWYER
CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 1490
1040 North State St, Suite B
Ukiah CA 95482

Member
American Institute of Certified Public Accountants
California Society of Certified Public Accountants

Phone: (707) 467-3939
Fax: (707) 467-3933
Email: julie@mendocpa.com

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, 2009 and its supporting schedules in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

March 1, 2010


Julie K. Sawyer, CPA

Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2009
ANNUAL REPORT
OF**

ROGINA WATER COMPANY, INC.

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

PO BOX 310

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**TO THE
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REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2010**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@cpuc.ca.gov**

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 Page 34, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2009, through December 31, 2009. Fiscal year reports will not be accepted.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL 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 instructions 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.

GENERAL INFORMATION

1 Name under which utility is doing business:

ROGINA WATER COMPANY, INC.

2 Official mailing address: PO BOX 310

TALMAGE, CA

ZIP 95481-0310

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

DANIEL ROGINA

Telephone 707 462-4056

4 Address where accounting records are maintained:

1850 TALMAGE ROAD, TALMAGE, 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 ROGINA

Address: 1850 TALMAGE ROAD, TALMAGE, CA 95481 Telephone 707 462-4056

7 OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input checked="" type="checkbox"/>

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)

CALIFORNIA

Date: 07/25/1966

Principal Officers:

(Name)

DANIEL ROGINA

(Title)

PRESIDENT

(Name)

DANIEL ROGINA

(Title)

TREASURER

(Name)

ROBERT ROGINA

(Title)

VICE PRESIDENT

(Name)

ROBERT 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

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

DANIEL ROGINA - TREATMENT 3 LICENSE NUMBER 2702

DANIEL ROGINA - DISTRIBUTION 2 LICENSE NUMBER 21753

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2009

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

PERSON RESPONSIBLE FOR THIS REPORT DANIEL ROGINA

	<u>1/1/2009</u>	<u>12/31/2009</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	1,786,414	1,848,066	1,817,240
4 Gross Plant in Service	1,800,732	1,862,384	1,831,558
5 Less: Accumulated Depreciation	(861,330)	(902,132)	(881,731)
6 Net Water Plant in Service	939,402	960,252	949,827
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	(67,459)	(65,921)	(66,690)
11 Less: Contribution in Aid of Construction	(256,901)	(251,672)	(254,287)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	()	
13 Net Plant Investment	<u>615,042</u>	<u>642,659</u>	<u>628,851</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	459,535	450,688	455,112
18 Common Stock and Equity (Lines 14 through 17)	549,086	540,242	544,664
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable			
22 Total Capitalization (Lines 18 through 21)	<u>549,089</u>	<u>540,242</u>	<u>544,666</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2009

NAME OF UTILITY ROGINA WATER COMPANY, INC.

PHONE 707 462-4056

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	1,760
24 Fire Protection Revenue	686
25 Irrigation Revenue	17,600
26 Metered Water Revenue	527,589
27 Total Operating Revenue	547,635
28 <u>Operating Expenses</u>	479,047
29 Depreciation Expense (Composite Rate <u>2.1%</u>)	35,573
30 Amortization and Property Losses	
31 Property Taxes	8,692
32 Taxes Other Than Income Taxes	12,092
33 Total Operating Revenue Deduction Before Taxes	535,404
34 California Corp. Franchise Tax	800
35 Federal Corporate Income Tax	0
36 Total Operating Revenue Deduction After Taxes	536,204
37 Net Operating Income (Loss) - California Water Operations	11,431
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(9,585)
39 Income Available for Fixed Charges	1,846
40 Interest Expense	(10,692)
41 Net Income (Loss) Before Dividends	(8,846)
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	(8,846)

OTHER DATA

44 Refunds of Advances for Construction	1,538
45 Total Payroll Charged to Operating Expenses	144,732
46 Purchased Water	19,834
47 Power	90,844

Active Service Connections (Exc. Fire Protect.) 3

48 Metered Service Connections	
49 Flat Rate Service Connections	
50 Total Active Service Connections	

	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections	977	977	977
49 Flat Rate Service Connections			
50 Total Active Service Connections	977	977	977

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2009:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter										
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Assets and Other Debits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		UTILITY PLANT			
1	101	Water plant in service	A-1	1,862,384	1,800,732
2	103	Water plant held for future use	A-1 & A-1b		
3	104	Water plant purchased or sold	A-1		
4	105	Water plant construction work in progress	A-1		
5		Total utility plant		1,862,384	1,800,732
6	106	Accumulated depreciation of water plant	A-3	-902,132	-861,330
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments			
9		Net utility plant		960,252	939,402
		INVESTMENTS			
10	121	Non-utility property and other assets			
11	122	Accumulated depreciation of non-utility property	A-3		
12		Net non-utility property			
13	123	Investments in associated companies			
14	124	Other investments			
		Total investments			
		CURRENT AND ACCRUED ASSETS			
	131	Cash		133,434	38,672
17	132	Special accounts		7,993	7,760
18	141	Accounts receivable - customers		36,791	33,738
19	142	Receivables from associated companies			
20	143	Accumulated provision for uncollectible accounts			
21	151	Materials and supplies		9,500	9,500
22	174	Other current assets		30,067	9,700
23		Total current and accrued assets		217,785	99,370
24	180	Deferred charges	A-5		
25		Total assets and deferred charges		1,178,037	1,038,772

**SCHEDULE A
COMPARATIVE BALANCE SHEET
Liabilities and Other Credits**

Line No.	Acct. No.	Title of Account (a)	Schedule Number (b)	Balance End of Year (c)	Balance Beginning of Year (d)
		CORPORATE CAPITAL AND SURPLUS			
1	201	Common stock	A-6	156,000	156,000
2	204	Preferred stock	A-6		
3	211	Other paid-in capital	A-8	(66,446)	(66,446)
4	215	Retained earnings	A-9	450,688	459,535
5		Total corporate capital and retained earnings		540,242	549,089
		PROPRIETARY CAPITAL			
6	218	Proprietary capital	A-10		
7	218.1	Proprietary drawings			
8		Total proprietary capital			
		LONG TERM DEBT			
9	224	Long term debt	A-11	221,577	
10	225	Advances from associated companies	A-12		
		CURRENT AND ACCRUED LIABILITIES			
11	231	Accounts payable		50,098	26,454
12	232	Short term notes payable			75,000
13	233	Customer deposits		1,840	1,600
14	235	Payables to associated companies	A-13		
15	236	Accrued taxes			11,041
16	237	Accrued interest			
17	241	Other current liabilities	A-14	40,687	45,228
18		Total current and accrued liabilities		92,625	159,323
		DEFERRED CREDITS			
19	252	Advances for construction	A-15	65,921	67,459
20	253	Other credits		6,000	6,000
21	255	Accumulated deferred investment tax credits	A-16		
22	282	Accumulated deferred income taxes - ACRS depreciation	A-16		
23	283	Accumulated deferred income taxes - other	A-16		
24		Total deferred credits		71,921	73,459
		CONTRIBUTIONS IN AID OF CONSTRUCTION			
25	271	Contributions in aid of construction	A-17	301,505	301,505
26	272	Accumulated amortization of contributions		(49,833)	(44,604)
27		Net contributions in aid of construction		251,672	256,901
28		Total liabilities and other credits		1,178,037	1,038,772

**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	1,800,730	61,654			1,862,384
2	103	Water plant held for future use					
3	104	Water plant purchased or sold					
4	105	Construction work in progress - water plant					
5	114	Water plant acquisition adjustments					
6		Total utility plant	1,800,730	61,654			1,862,384

* 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)
		NON-DEPRECIABLE PLANT					
1	301	Intangible plant	950				950
2	303	Land	13,368				13,368
3		Total non-depreciable plant	14,318	0			14,318
		DEPRECIABLE PLANT					
4	304	Structures	15,793	1,497			17,290
5	307	Wells	94,171	911			95,082
6	317	Other water source plant	0				0
7	311	Pumping equipment	134,701	13,084			147,785
8	320	Water treatment plant	9,863				9,863
9	330	Reservoirs, tanks and sandpipes	129,089	2,731			131,820
10	331	Water mains	882,580	19,103			901,683
11	333	Services and meter installations	262,307	14,054			276,361
12	334	Meters	131,669	7,279			138,948
13	335	Hydrants	53,985	1,005			54,990
14	339	Other equipment	42,339	1,990			44,329
15	340	Office furniture and equipment	21,659				21,659
16	341	Transportation equipment	8,256				8,256
17		Total depreciable plant	1,786,412	61,654			1,848,066
18		Total water plant in service	1,800,730	61,654			1,862,384

* 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		
2	NONE	
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	861,330		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	35,573		
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	902,132		
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	902,132		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.10%
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 Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or (Cr.) (e)	Balance End of Year (f)
1	304	Structures	12,954	531			13,485
2	307	Wells	22,626	2,495			25,121
3	317	Other water source plant	0				0
4	311	Pumping equipment	76,584	5,616			82,200
5	320	Water treatment plant	6,326	658			6,984
6	330	Reservoirs, tanks and sandpipes	47,805	2,636			50,441
7	331	Water mains	404,041	16,034			420,075
8	333	Services and meter installations	129,097	7,904			137,001
9	334	Meters	67,244	3,571			70,815
10	335	Hydrants	26,491	1,067			27,558
11	339	Other equipment	39,073	270			39,343
12	340	Office furniture and equipment	20,833	20			20,853
13	341	Transportation equipment	8,256				8,256
14		Total	861,330	40,802			902,132

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

Line No.	Item (a)	Amount (b)
1	DEFERRED RATE CASE CHARGE	6,467
2	PREPAID FRANCHISE TAX BOARD	7,200
3	PREPAID FEDERAL INCOME TAX	16,400
4		
5		
6		
7		
8		
9		
10		30,067

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 debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, 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.

Line No.	Designation of Long-Term Debts (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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27									
28									

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

Line No.	Class of Stock (a)	Date of Issue (b)	Number of Shares Authorized by Articles of Incorporation (c)	Par or Stated Value (d)	Number of Shares Outstanding (e)	Amount Outstanding End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	COMMON	1966	1,560	100	1,560	156,000		NONE
2								
3								
4								
5								
6								
7								
8							Total	

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number of Shares (b)	PREFERRED STOCK Name (c)	Number of Shares (d)
1	DANIEL D. ROGINA	780		
2	ROBERT F. ROGINA	780		
3				
4				
5				
6				
7				
8				
9				
10	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	66,466
2		
3		
4		
5		
6		
7		
8	Total	66,466

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	459,534
2	CREDITS	
3	Net income	
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	459,534
7		
8	DEBITS	
9	Net losses	(8,846)
10	Prior period adjustments	
11	Dividend appropriations - preferred stock	
12	Dividend appropriations - common stock	
13	Other debits (detail)	
14	Total Debits	(8,846)
15	Balance end of year	450,688

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)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	SAVINGS BANK OF MENDOCINO CO		9/9/2009	9/15/2019	225,000	221,577	8%			4,777
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					
5					
6	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					
5					
6	Totals				

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

Line No.	Description (a)	Balance End of Year (b)
1	ADVANCES FROM SHAREHOLDER	40,687
2		
3		
4		
5	Total	40,687

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		67459
2	Additions during year		
3	Subtotal - Beginning balance plus additions during year		
4	Charges during year:		
5	Refunds		
6	Percentage of revenue basis		
7	Proportionate cost basis	1538	
8	Present worth basis		
9	Total refunds	1538	
10	Transfers to Acct. 271, Contributions in aid of Construction		
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		
16	Balance end of year		65921

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	Total			

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 non-depreciable 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 non-depreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such non-depreciable 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.		Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 ² (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 ³ (f)
			Depreciable (c)	Non-Depreciable ¹ (d)		
1	Balance beginning of year	256,900	256,900			
2	Add: Credits to account during year	0				
3	Contributions revived during year	0				
4	Other credits*	0				
5	Total credits	0				
6	Deduct: Debits to Account during year	0				
7	Depreciation charges for year	(5,229)	(5,229)			
8	Non-depreciable donated property retired	0				
9	Other debits*	0				
10	Total debits	(5,229)	(5,229)			
11	Balance end of year	251,671	251,671			

* 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 Number (b)	Amount (c)
UTILITY OPERATING INCOME				
1	400	Operating Revenues	B-1	547,635
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	479,047
3	403	Depreciation expense	A-3	35,573
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	20,784
6	409	State corporate income tax expense	B-3	800
7	410	Federal corporate income tax expense	B-3	
8		Total operating revenue deductions		536,204
9		Total utility operating income		11,431
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility income	B-5	263
11	426	Miscellaneous non-utility expense	B-5	(9,848)
12	427	Interest expense	B-6	(10,692)
13		Total other income and deductions		(20,277)
14		Net income		(8,846)

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 (Parenthesis) (d)
WATER SERVICE REVENUES					
1	460	Unmetered water revenue			
2		460.1 Single - family residential			
3		460.2 Commercial and multi-residential			
4		460.3 Large water users			
5		460.5 Safe Drinking Water Bond Surcharge			
6		460.9 Other unmetered revenue			
7		Sub-total			
8	462	Fire protection revenue			
9		462.1 Public fire protection	686	610	76
10		462.2 Private fire protection			
11		Sub-total			
12	465	Irrigation revenue	17,600	16,290	1,310
13	470	Metered water revenue			
14		470.1 Single-family residential	527,589	559,063	(31,474)
15		470.2 Commercial and multi-residential			
16		470.3 Large water users			
17		470.5 Safe Drinking Water Bond Surcharge			
18		470.9 Other metered revenue			
19		Sub-total	527,589	559,063	(31,474)
20		Total water service revenues	545,875	575,963	30,088
21	480	Other water revenue	1,760	2,380	620
22		Total operating revenues	547,635	578,343	(30,708)

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 (Parenthesis) (d)
		PLANT OPERATION AND MAINTENANCE EXPENSES			
		VOLUME RELATED EXPENSES			
1	610	Purchased water	19,834	18,800	19,317
2	615	Power	90,844	83,305	87,075
3	616	Other volume related expenses	8,017	7,705	7,861
4		Total volume related expenses	118,695	109,810	114,253
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	51,452	52,468	51,960
6	640	Materials	36,662	12,033	24,348
7	650	Contract work	46,772	35,240	41,006
8	660	Transportation expenses	21,885	24,330	23,108
9	664	Other plant maintenance expenses		358	179
10		Total non-volume related expenses	156,771	124,429	140,600
11		Total plant operation and maintenance exp.	275,466	234,239	254,853
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	23,448	23,455	23,452
13	671	Management salaries	69,832	68,713	69,273
14	674	Employee pensions and benefits	26,559	17,275	21,917
15	676	Uncollectible accounts expense	779	972	876
16	678	Office services and rentals	1,484	798	1,141
17	681	Office supplies and expenses	22,915	25,633	24,274
18	682	Professional services	4,490	10,484	7,487
19	684	Insurance	18,230	17,938	18,084
20	688	Regulatory commission expense	24,483	9,808	17,146
21	689	General expenses	11,361	11,637	11,499
22		Total administrative and general expenses	203,581	186,713	195,147
23	800	Expenses capitalized			
24		Net administrative and general expense	203,581	186,713	195,147
25		Total operating expenses	479,047	420,952	450,000

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	8,692	8,692	
2	State corporate franchise tax	800	800	
3	State unemployment insurance tax	653	653	
4	Other state and local taxes	40	40	
5	Federal unemployment insurance tax	327	327	
6	Federal insurance contributions act	8,973	8,973	
7	Other federal taxes	2,099	2,099	
8	Federal income taxes			
9	Total	21,584	21,584	

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 amount 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	(8,846)
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	CHARITABLE CONTRIBUTIONS	2,288
5	MEALS	797
6	2009 FRANCHISE TAX BOARD	800
7	2008 FRANCHISE TAX BOARD	(7,703)
8		
9		
10	Federal tax net income	(12,664)
11	Computation of tax:	NONE
12		
13		
14		
15		
16	24	
17		

See Accountant's Compilation Report.

SCHEDULE B-5			
Accounts No. 421 and 426 - Income from Nonutility Operations			
Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	INTEREST	263	
2	DONATIONS		2,288
3	DUES		3,260
4	OTHER MISC		4,300
5	Total	263	9,848

SCHEDULE B-6		
Account No. 427 - Interest Expense		
Line No.	Description (a)	Amount (b)
1	SHAREHOLDER	1,159
2	VENDORS	86
3	CREDIT CARDS	58
4	CUSTOMERS	267
5	SAVINGS BANK OF MENDOCINO COUNTY	9,122
6		
7		
8		
9		
10	Total	10,692

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	5	51,452		51,452
2	670	Office salaries	1	23,448		23,448
3	671	Management salaries	1	69,832		69,832
4						
5						
6		Total		144,732		144,732

**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	No.	Dimensions	Depth to Water ¹				
6	WELL 3	RECREATION RD			20'	GPM	750		
7	WELL4	RECREATION RD			20'	GPM	425		
8	WELL 5	RECREATION RD			20'	GPM	250		
9	WELL 6	RECREATION RD			20'	GPM	80		
10	WELL 1	RECREATION RD			20'	GPM	100	23032900 CU FT.	
	WELL 7	RECREATION RD			20'		350		
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	RUSSIAN RIVER FLOOD CONTROL & WATER CONS DISTRICT							
17	Annual Quantities purchased	200 ACRE FEET						(Unit chosen) ¹	
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	No.	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			
11	Metal	3	972,000	300,000+460,000+212,000 STEEL
12	Concrete	2	143,000	140,000+3,000 CONCRETE
13	Total	5	1,115,000	

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.	Description	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	Total								

A. LENGTH OF DITCHES, FLUMES AND LINKED CONDUITS IN MILES FOR VARIOUS CAPACITIES (Continued)									
Capacities in Cubic Feet Per Second or Miner's Inches (state which) _____									
Line No.	Description	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	Lined conduit	NONE							
9									
10	Total								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING										
Line No.	Description	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									
18	Cement - asbestos						4473		38044	14023
19	Welded steel						10070		9810	6270
20	Wood									
21	Other (specify)			1057			908		18180	13065
22	Total	0	422	7028	2240	0	15451	0	66034	33358

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - (Continued)									
Line No.	Description	10	12	14	16	18	20	Other Sizes (Specify)	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								
30	Cement - asbestos	4450							60990
31	Welded steel	300							26450
32	Wood								
33	Other (specify)	7593							40803
34	Total	12343							136876

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	977	977		
Commercial and Multi-residential				
Large water users				
Public authorities				
Industrial				
Irrigation	10	10		
Other (specify)				
Subtotal				
Private fire connections	3	3		
Public fire hydrants				
Total	990	990		

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Services
5/8 x 3/4 - in	710	
3/4 - in		787
1 - in	248	251
1.5 - in	13	13
2 - in	6	6
- in		
- in		
- in		
Other		
Total	977	1057

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	753
2. More than 10, but less than 15 years	174
3. More than 15 years	50

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in <u>2009</u> Unit Chosen)1-100's of C.F.									
	During Current Year							Subtotal	Total Prior Year
	January	February	March	April	May	June	July		
Single-family residential	9263	8131	7275	13574	15671	24744	31103	109761	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation	24	18	24	196	26	332	3392	4012	
Other (specify)									
Total	9287	8149	7299	13770	15697	25076	34495	113773	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	29540	31046	21605	11779	9854	103824	217597	259420	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation	5914	3578	2994	212	34	12732	16744	15009	
Other (specify)									
Total	35454	34624	24599	11991	9888	116556	230329	274429	

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated 250

Total population served 3700

**SCHEDULE D-8
Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	YES
2. Are you having routine laboratory tests made of water served to your consumers?	YES
3. Do you have a permit from the State Board of Public Health for operation of your water system?	YES
4. Date of permit:	7/10/1992 #02-92-016
5. If permit is "temporary", what is the expiration date?	N/A
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

NONE

FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF 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	NONE				
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures	NONE				
7	307	Wells	NONE				
8	317	Other water source plant	NONE				
9	311	Pumping equipment	NONE				
10	320	Water treatment plant	NONE				
11	330	Reservoirs, tanks and sandpipes	NONE				
12	331	Water mains	NONE				
13	333	Services and meter installations	NONE				
14	334	Meters	NONE				
15	335	Hydrants	NONE				
16	339	Other equipment	NONE				
17	340	Office furniture and equipment	NONE				
18	341	Transportation equipment	NONE				
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

- **Class B:** Please provide the following information relating to Facilities Fees for districts or subsidiaries serving 2,000 or fewer customers for the calendar year (per D.91-04-068).
- **Class C:** Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: SAVINGS BANK OF MENDOCINO COUNTY
 Address: PO BOX 3600 UKIAH, CA 95482
 Account Number: 29-070097
 Date Opened: 27-Feb-07

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
NONE	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 6,116
Deposits during the year	
Interest earned for calendar year	31
Withdrawals from this account	
Balance at end of year	\$ 6,147

4. Reason or Purpose of Withdrawal from this bank account:

• N/A

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned DANIEL D. ROGINA
Authorized Officer, Partner or Owner

of ROGINA WATER CO. INC
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2009, through December 31, 2009. (date)

Daniel D Rogina
Signature

President
Title

2-25-10
Date

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