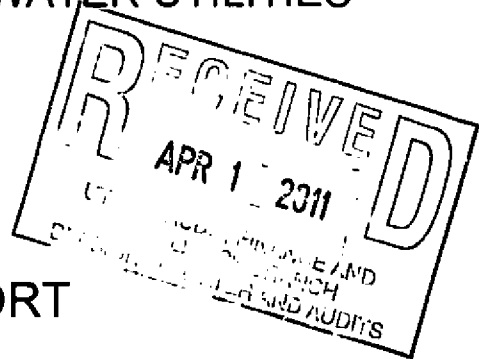


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Received _____
Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____



**2010
ANNUAL REPORT
OF**

ROGINA WATER COMPANY, INC.

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

PO BOX 310

TALMAGE, CA 95481

ZIP

**TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2010**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

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

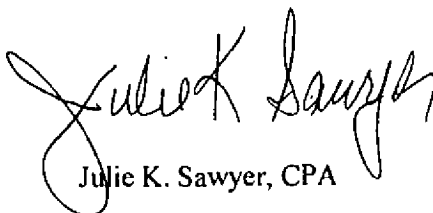
Rogina Water Company, Inc.
Talmage, California

I have compiled the balance sheet as of December 31, 2010 and 2009 and the income statement for the year ending December 31, 2010 for Rogina Water Company, Inc. included in the accompanying prescribed form. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Public Utilities Commission.

Management are responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Public Utilities Commission and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements including related disclosures are presented in accordance with the requirements of the Public Utilities Commission, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.


Julie K. Sawyer, CPA

March 21, 2011

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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, 2011**, 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, 2010, through December 31, 2010. 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:
P.O. BOX 310 TALMAGE, CA 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 Telephone: 707 462-4056
Address: 1850 TALMAGE ROAD, TALMAGE, CA 95481

7. OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) ROGINA WATER COMPANY, INC.
Organized under laws of (state) CA Date: 7/25/1966

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:
Name: NONE Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ 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 - TREATMENT 2 LICENSE NUMBER 21753

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2010

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

PERSON RESPONSIBLE FOR THIS REPORT _____

	<u>1/1/2010</u>	<u>12/31/2010</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	950	950	950
2 Land and Land Rights	13,368	13,369	13,369
3 Depreciable Plant	1,848,066	2,082,873	1,965,470
4 Gross Plant in Service	1,862,384	2,097,192	1,979,788
5 Less: Accumulated Depreciation	(902,132)	(952,148)	(927,140)
6 Net Water Plant in Service	960,252	1,145,044	1,052,648
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies			
10 Less: Advances for Construction	(65,921)	(64,383)	(65,152)
11 Less: Contribution in Aid of Construction	(251,672)	(252,443)	(252,058)
12 Less: Accumulated Deferred Income and Investment Tax Credits	()	(11,371)	(5,686)
13 Net Plant Investment	642,659	816,847	729,753
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	450,688	529,858	490,273
18 Common Stock and Equity (Lines 14 through 17)	540,242	619,412	579,827
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable		(205,940)	(102,970)
22 Total Capitalization (Lines 18 through 21)	540,242	413,472	476,857

INCOME STATEMENT AND OTHER DATA
Calendar Year 2010

NAME OF UTILITY ROGINA WATER COMPANY, INC.

Telephone: 707 462-4056

	<u>Annual Amount</u>
INCOME STATEMENT	
23 Unmetered Water Revenue	2,761
24 Fire Protection Revenue	721
25 Irrigation Revenue	16,932
26 Metered Water Revenue	636,586
27 Total Operating Revenue	657,000
28 <u>Operating Expenses</u>	493,132
29 Depreciation Expense (Composite Rate: <u>2.40%</u>)	44,786
30 Amortization and Property Losses	
31 Property Taxes	8,668
32 Taxes Other Than Income Taxes	13,653
33 Total Operating Revenue Deduction Before Taxes	560,239
34 California Corp. Franchise Tax	9,912
35 Federal Corporate Income Tax	23,051
36 Total Operating Revenue Deduction After Taxes	593,202
37 Net Operating Income (Loss) - California Water Operations	63,798
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	34,184
39 Income Available for Fixed Charges	97,982
40 Interest Expense	18,812
41 Net Income (Loss) Before Dividends	79,170
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	79,170
OTHER DATA	
44 Refunds of Advances for Construction	1,538
45 Total Payroll Charged to Operating Expenses	158,367
46 Purchased Water	18,800
47 Power	83,081

	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
<u>Active Service Connections</u>				
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 2010:

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	2,097,191	1,862,384
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		2,097,191	1,862,384
6	106	Accumulated depreciation of water plant	A-3	-952,147	-902,132
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments			
9		Net utility plant		1,145,044	960,252
		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			
15		Total investments			
		CURRENT AND ACCRUED ASSETS			
16	131	Cash		37,216	133,434
17	132	Special accounts		2,072	7,993
18	141	Accounts receivable - customers		41,424	36,791
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		3,233	30,067
23		Total current and accrued assets		93,445	217,785
24	180	Deferred charges	A-5		
25		Total assets and deferred charges		1,238,489	1,178,037

**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	529,858	450,688
5		Total corporate capital and retained earnings		619,412	540,242
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	205,940	221,577
10	225	Advances from associated companies	A-12		
CURRENT AND ACCRUED LIABILITIES					
11	231	Accounts payable		24,385	50,098
12	232	Short term notes payable			
13	233	Customer deposits		2,000	1,840
14	235	Payables to associated companies	A-13		
15	236	Accrued taxes		20,792	
16	237	Accrued interest			
17	241	Other current liabilities	A-14	37,763	40,687
18		Total current and accrued liabilities		84,940	92,625
DEFERRED CREDITS					
19	252	Advances for construction	A-15	64,383	65,921
20	253	Other credits			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	11,371	
24		Total deferred credits		75,754	71,921
CONTRIBUTIONS IN AID OF CONSTRUCTION					
25	271	Contributions in aid of construction	A-17	307,505	301,505
26	272	Accumulated amortization of contributions		(55,062)	(49,833)
27		Net contributions in aid of construction		252,443	251,672
28		Total liabilities and other credits		1,238,489	1,178,037

**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	1,862,384	234,806			2,097,190
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	1,862,384	234,806			2,097,190

* 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				14,318
		DEPRECIABLE PLANT					
4	304	Structures	17,290				17,290
5	307	Wells	95,082				95,082
6	317	Other water source plant	0				0
7	311	Pumping equipment	147,785	16,779			164,564
8	320	Water treatment plant	9,863				9,863
9	330	Reservoirs, tanks and sandpipes	131,820				131,820
10	331	Water mains	901,683	113,461			1,015,144
11	333	Services and meter installations	276,361	32,160			308,521
12	334	Meters	138,948	3,063			142,011
13	335	Hydrants	54,990	5,903			60,893
14	339	Other equipment	44,329	63,441			107,770
15	340	Office furniture and equipment	21,659				21,659
16	341	Transportation equipment	8,256				8,256
17		Total depreciable plant	1,848,066	234,807			2,082,873
18		Total water plant in service	1,862,384	234,807			2,097,191

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

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property will be placed in Service (c)	Balance End of Year (d)
1				
2	NONE			
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	902,132		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	44,786		
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	952,147		
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	952,147		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.4%
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	[]		
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	X		

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	13,485	531			14,016
2	307	Wells	25,121	2,495			27,616
3	317	Other water source plant	0				
4	311	Pumping equipment	82,200	6,253			88,453
5	320	Water treatment plant	6,984	658			7,642
6	330	Reservoirs, tanks and sandpipes	50,441	2,635			53,076
7	331	Water mains	420,075	18,122			438,197
8	333	Services and meter installations	137,001	8,824			145,825
9	334	Meters	70,815	3,650			74,465
10	335	Hydrants	27,558	1,180			28,738
11	339	Other equipment	39,343	5,132			44,475
12	340	Office furniture and equipment	20,853	535			21,388
13	341	Transportation equipment	8,256				8,256
14		Total	902,132	50,015			952,147

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

Line No.	Item (a)	Amount (b)
1	DEFERRED RATE CASE CHARGE	3,233
2		
3		
4		
5		
6		
7		
8		
9		
10		3,233

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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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	156000		NONE
2								
3								
4								
5								
6								
7								
8							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 ROGINA	780		
2	ROBERT ROGINA	780		
3				
4				
5				
6				
7				
8				
9				
10	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	(66,466)
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	450,688
2	CREDITS	
3	Net income	79,170
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	529,858
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	529,858

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 (l)	Interest Paid During Year (j)
1	SAVINGS BANK OF MENDOCINO CTY		9/9/2009	9/15/2019	225000	205940	8%			17161
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	37,763
2		
3		
4		
5	Total	37,763

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		65,921
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	1,538	
8	Present worth basis		
9	Total refunds	1,538	
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		64,383

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	EQUIPMENT DEPRECIATION			11,371
2				
3				
4				
5	Total			11,371

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.	Description	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	251,671				
2	Add: Credits to account during year	6,000				
3	Contributions revived during year					
4	Other credits*					
5	Total credits	257,671				
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	(5,229)				
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits	(5,229)				
11	Balance end of year	252,442				

* 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	657,000
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	493,132
3	403	Depreciation expense	A-3	44,786
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	22,321
6	409	State corporate income tax expense	B-3	9,912
7	410	Federal corporate income tax expense	B-3	23,051
8		Total operating revenue deductions		593,202
9		Total utility operating income		63,798
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility income	B-5	37,191
11	426	Miscellaneous non-utility expense	B-5	(3,007)
12	427	Interest expense	B-6	(18,812)
13		Total other income and deductions		15,372
14		Net income		79,170

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	721	686	35
10		462.2 Private fire protection			
11		Sub-total	721	686	35
12	465	Irrigation revenue	16,932	17,600	-668
13	470	Metered water revenue			
14		470.1 Single-family residential	636,586	527,589	108,997
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	636,586	527,589	108,997
20		Total water service revenues	654,239	545,875	108,364
21	480	Other water revenue	2,761	1,760	1,001
22		Total operating revenues	657,000	547,635	109,365

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	18,800	19,834	(1,034)
2	615	Power	83,081	90,844	(7,763)
3	616	Other volume related expenses	14,478	8,017	6,461
4		Total volume related expenses	116,359	118,695	(2,336)
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	60,933	51,452	9,481
6	640	Materials	16,573	36,662	(20,089)
7	650	Contract work	52,024	46,772	5,252
8	660	Transportation expenses	33,810	21,885	11,925
9	664	Other plant maintenance expenses			0
10		Total non-volume related expenses	163,340	156,771	6,569
11		Total plant operation and maintenance exp.	279,699	275,466	4,233
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	24,809	23,448	1,361
13	671	Management salaries	72,625	69,832	2,793
14	674	Employee pensions and benefits	30,792	26,559	4,233
15	676	Uncollectible accounts expense	2,670	779	1,891
16	678	Office services and rentals	938	1,484	(546)
17	681	Office supplies and expenses	28,372	22,915	5,457
18	682	Professional services	3,689	4,490	(801)
19	684	Insurance	20,250	18,230	2,020
20	688	Regulatory commission expense	15,071	24,483	(9,412)
21	689	General expenses	14,217	11,361	2,856
22		Total administrative and general expenses	213,433	203,581	9,852
23	800	Expenses capitalized			0
24		Net administrative and general expense	213,433	203,581	9,852
25		Total operating expenses	493,132	479,047	14,085

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	8,668		
2	State corporate franchise tax	9,912		
3	State unemployment insurance tax	1,118		
4	Other state and local taxes	47		
5	Federal unemployment insurance tax	373		
6	Federal insurance contributions act	12,115		
7	Other federal taxes			
8	Federal income taxes	23,051		
9	Total	55,284		

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	79,169
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	SERVICE CONNECTION REVENUE	6,000
5	MEALS	306
6	2010 FRANCHISE TAX BOARD	9,912
7	FEDERAL INCOME TAX	23,051
8	NET OPERATING LOSS CARRYFORWARD	(12,664)
9	DEPRECIATION EXPENSE	(61,072)
10	CHARITABLE CONTRIBUTIONS	(1,684)
11	2009 FRANCHISE TAX BOARD	(800)
12	Federal tax net income	42,218
13	Computation of tax:	
14	\$43,913 X 15%	6,333
15		
16		
17	Page 24 of 35	

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	423	
2	DONATIONS		3,007
3	2009 GENERAL RATE CASE SURCHARGE	36,768	
4			
5			
6	Total	37,191	3,007

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	SAVINGS BANK OF MENDOCINO COUNTY	17298
2	VENDOR SERVICE CHARGE	106
3	CREDIT CARDS	75
4	SHAREHOLDER LOAN	1277
5	CUSTOMERS	56
6		
7		
8		
9		
10	Total	18812

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	60933		
2	670	Office salaries	1	24809		
3	671	Management salaries	1	72625		
4						
5						
6		Total	7	158367		

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.	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: _____ No: <u> X </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement. NONE	
3.	Date of original contract or agreement: <u> NONE </u>	
4.	Date of each supplement or agreement: <u> NONE </u>	
5.	Amount of compensation paid during the year for supervision or management: <u> \$ NONE </u>	
6.	To whom paid: <u> N/A </u>	
7.	Nature of payment (salary, traveling expenses, etc.): <u> N/A </u>	
8.	Amounts paid for each class of service: <u> N/A </u>	
9.	Basis for determination of such amounts: <u> N/A </u>	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ <u> 0 </u>
	(b) Charged to capital amounts	\$ <u> 0 </u>
	(c) Charged to other account	\$ <u> 0 </u>
	Total	\$ <u> 0 </u>
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account: <u> NONE </u> _____ _____ Total	Amount \$ _____ \$ _____ \$ _____ \$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns? NONE	
* 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 ACRE FEET..... (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	POND	RUSSIAN R.	N39-08.896			400AF	200AF	400AF	
2			W123-10.866						
3									
4									
5									

WELLS						Pumping Capacity (Unit) ²	Annual Quantities Pumped CUBIC FEET	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water ¹			
6	WELL1	REC. ROAD			20	GPM	100	
7	WELL2	REC. ROAD			20	GPM	750	
8	WELL4	REC. ROAD			20	GPM	400	
9	WELL5	REC. ROAD			20	GPM	250	
10	WELL6	REC. ROAD			20	GPM	80	
10A	WELL7	REC. ROAD			20	GPM	350	24,632,800

TUNNELS AND SPRINGS				FLOW IN (Unit) ²		Annual Quantities Pumped(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale			
16	Purchased from	RUSSIAN RIVER FLOOD CONTROL & WATER CONSERVATION DISTRICT	
17	Annual Quantities purchased	400	(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	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	978,000	300,000 + 466,000 + 212,000 STEEL
12	Concrete	2	143,000	140,000 + 3,000 CONCRETE
13	Total	5	1,121,000	

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								
3	Lined conduit								
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								
8	Lined conduit								
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	Plastic			1057			908		18520	14265
22	Total		422	7028	2240		15451		66374	34558

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	Plastic	7593								42343
34	Total	12343								138416

**SCHEDULE D-4
Number of Active Service Connections**

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
	5/8 x 3/4 - in	977	977	
3/4 - in				
1 - in				
- in				
IRRIGATION	10	10		
PRIVATE FIRE PROTECTION	3	3		
- in				
- in				
Other				
Total	977	977		

**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	729
2. More than 10, but less than 15 years	172
3. More than 15 years	76

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 100's of Cubic Feet (Unit Chosen):**

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	8540	7885	6650	8178	10336	15950	32180	89719
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	29	40	56	14	134	358	2479	3110
Other (specify)								
Total	8569	7925	6706	8192	10470	16308	34659	92829
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	35253	30777	23781	10673	7494	107978	197697	213585
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	4212	2600	2422	23	367	9624	12734	16744
Other (specify)								
Total	39465	33377	26203	10696	7861	117602	210431	230329

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:	07/10/1992 #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**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

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

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

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total		

3. Summary of the bank account activities showing:

Balance at beginning of year \$ _____
 Deposits during the year _____
 Interest earned for calendar year _____
 Withdrawals from this account _____
 Balance at end of year _____

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

**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	NONE				
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					

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: 2/27/2007

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

A. Commercial

NAME	AMOUNT
	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	6147
Deposits during the year - SEE NOTE BELOW	300
Interest earned for calendar year	1
Withdrawals from this account	6010
Balance at end of year	438

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

INSTALLED SERVICE CONNECTION

NOTE:
THE COMPANY DEPOSITED \$300 TO THE ACCOUNT TO MAINTAIN A MINIMUM BALANCE TO AVOID BANK CHARGES & KEEP THE ACCOUNT OPEN. ALL BALANCES IN THE ACCOUNT AT YEAR END ARE NOT

DECLARATION

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

I, the undersigned Officer Daniel Rogina
Officer, Partner, or Owner (Please Print)

of Rogina Water Co
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, 2010, through December 31, 2010.

PRESIDENT
Title (Please Print)

Daniel Rogina
Signature

707 462-4056
Telephone Number

3-28-11
Date

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