

Received _____
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CLASS B and C
WATER UTILITIES

U# WTC 41

2012
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, 2012

REPORT MUST BE FILED NOT LATER THAN APRIL 2, 2013



JULIE K. SAWYER
CERTIFIED PUBLIC ACCOUNTANT



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ACCOUNTANTS' COMPILATION REPORT

Rogina Water Company, Inc.
Talmage, California

I have compiled the 2012 Annual Report of Rogina Water Company, Inc. To The Public Utilities Commission State of California For the Year Ended December 31, 2012 in the accompanying prescribed form. I have not audited or reviewed the accompanying financial statements included in the accompanying prescribed form 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 is responsible for the preparation and fair presentation of the financial statements included in the form in accordance with the basis of accounting 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 included in the accompanying prescribed form are presented in accordance with the requirements of the Public Utilities Commission, and are not intended to be a complete presentation of Rogina Water Company's asset and liabilities.

This report is intended solely for the information and use of Rogina Water Company and the Public Utilities Commission and is not intended to be and should not be used by anyone other than these specified parties.

March 29, 2013

Julie K. Sawyer, CPA

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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 APRIL 2, 2013**, 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, 2012, through December 31, 2012. 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 95481

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) _____

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:

11. List Name, Grade, and License Number of all Licensed Operators:
DANIEL ROGINA - TREATMENT 3 LICENSE NUMBER 2702
ROBERT ROGINA - TREATMENT 2 LICENSE NUMBER 21753

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2012

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

PERSON RESPONSIBLE FOR THIS REPORT DANIEL ROGINA

	<u>1/1/2012</u>	<u>12/31/2012</u>	<u>Average</u>
BALANCE SHEET DATA			
1 Intangible Plant	950	950	950
2 Land and Land Rights	13,369	13,369	13,369
3 Depreciable Plant	2,249,511	2,480,144	2,364,828
4 Gross Plant in Service	2,263,830	2,490,027	2,376,929
5 Less: Accumulated Depreciation	(1,002,446)	(1,068,425)	(1,035,436)
6 Net Water Plant in Service	1,261,384	1,421,602	1,341,493
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	(62,845)	(62,445)	(62,645)
11 Less: Contribution in Aid of Construction	(247,214)	(241,986)	(244,600)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(42,970)	(75,466)	(59,218)
13 Net Plant Investment	917,855	1,051,205	984,530
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	612,107	732,956	672,532
18 Common Stock and Equity (Lines 14 through 17)	701,661	822,510	762,086
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable	(227,903)	(203,783)	(215,843)
22 Total Capitalization (Lines 18 through 21)	473,758	618,727	546,243

See Accountant's Compilation Report.

INCOME STATEMENT AND OTHER DATA

Calendar Year 2012

NAME OF UTILITY ROGINA WATER COMPANY, INC.

Telephone: 707-462-4056

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	2,907
24 Fire Protection Revenue	976
25 Irrigation Revenue	28,476
26 Metered Water Revenue	708,003
27 Total Operating Revenue	740,362
28 <u>Operating Expenses</u>	473,934
29 Depreciation Expense (Composite Rate: <u>2.4</u>)	60,750
30 Amortization and Property Losses	
31 Property Taxes	19,118
32 Taxes Other Than Income Taxes	13,970
33 Total Operating Revenue Deduction Before Taxes	567,772
34 California Corp. Franchise Tax	16,548
35 Federal Corporate Income Tax	49,804
36 Total Operating Revenue Deduction After Taxes	634,124
37 Net Operating Income (Loss) - California Water Operations	106,238
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	32,880
39 Income Available for Fixed Charges	139,118
40 Interest Expense	18,269
41 Net Income (Loss) Before Dividends	120,849
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	
OTHER DATA	
44 Refunds of Advances for Construction	400
45 Total Payroll Charged to Operating Expenses	155,676
46 Purchased Water	18,800
47 Power	79,434

<u>Active Service Connections</u>	(Exc. Fire Protect.)	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

See Accountant's Compilation Report.

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 2012:

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)	Revenue Account Number	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
	NONE										

**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	2,490,027	2,263,829
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		2,490,027	2,263,829
6	106	Accumulated depreciation of water plant	A-3	(1,068,425)	(1,002,446)
7	114	Water plant acquisition adjustments	A-1		
8		Total amortization and adjustments			
9		Net utility plant		1,421,602	1,261,383
		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		4,904	28,572
17	132	Special accounts		2,177	2,087
18	141	Accounts receivable - customers		48,897	38,628
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			3,474
23		Total current and accrued assets		65,478	82,261
24	180	Deferred charges	A-5	10,281	
25		Total assets and deferred charges		1,497,361	1,343,644

See Accountant's Compilation Report.

**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	732,956	612,107
5		Total corporate capital and retained earnings		822,510	701,661
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	203,783	227,903
10	225	Advances from associated companies	A-12		
CURRENT AND ACCRUED LIABILITIES					
11	231	Accounts payable		31,070	21,647
12	232	Short term notes payable			
13	233	Customer deposits		2,020	2,060
14	235	Payables to associated companies	A-13		
15	236	Accrued taxes		21,956	963
16	237	Accrued interest			
17	241	Other current liabilities	A-14	36,126	36,381
18		Total current and accrued liabilities		91,172	61,051
DEFERRED CREDITS					
19	252	Advances for construction	A-15	62,445	62,845
20	253	Other credits			
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	75,466	42,970
24		Total deferred credits		137,911	105,815
CONTRIBUTIONS IN AID OF CONSTRUCTION					
25	271	Contributions in aid of construction	A-17	307,505	307,505
26	272	Accumulated amortization of contributions		(65,520)	(60,291)
27		Net contributions in aid of construction		241,985	247,214
28		Total liabilities and other credits		1,497,361	1,343,644

See Accountant's Compilation Report.

**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	2,263,829	226,198			2,490,027
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	2,263,829	226,198			2,490,027

* 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	95,757				95,757
6	317	Other water source plant					
7	311	Pumping equipment	217,525	17,501			235,026
8	320	Water treatment plant	11,656				11,656
9	330	Reservoirs, tanks and sandpipes	132,315				132,315
10	331	Water mains	1,069,306	169,764			1,239,070
11	333	Services and meter installations	318,813	20,463			339,276
12	334	Meters	147,520	4,013			151,533
13	335	Hydrants	61,341	10,331			71,672
14	339	Other equipment	114,821	4,126			118,947
15	340	Office furniture and equipment	22,737				22,737
16	341	Transportation equipment	40,430				40,430
17		Total depreciable plant	2,249,511	226,198			2,475,709
18		Total water plant in service	2,263,829	226,198			2,490,027

* 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	

See Accountant's Compilation Report.

SCHEDULE A-3
Account Nos. 108 and 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 106 Water Plant (b)	Account 106.1 SDWBA Loans (c)	Account 122 Non-utility Property (d)
1	Balance in reserves at beginning of year	1,002,446		
2	Add: Credits to reserves during year			
3	(a) Charged to Account No. 403 (Footnote 1)	60,750		
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			
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	1,068,425		
15	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE			2.40%
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		

See Accountant's Compilation Report.

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	14,547	531			15,078
2	307	Wells	30,133	2,517			32,650
3	317	Other water source plant	-				-
4	311	Pumping equipment	96,720	8,932			105,652
5	320	Water treatment plant	8,420	778			9,198
6	330	Reservoirs, tanks and sandpipes	55,722	1,046			56,768
7	331	Water mains	457,316	23,841			481,157
8	333	Services and meter installations	154,943	9,703			164,646
9	334	Meters	78,257	3,895			82,152
10	335	Hydrants	29,929	1,391			31,320
11	339	Other equipment	52,075	7,464			59,539
12	340	Office furniture and equipment	21,496	108			21,604
13	341	Transportation equipment	2,888	5,774			8,662
14		Total	1,002,446	65,980			1,068,426

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

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

See Accountant's Compilation Report.

SCHEDULE A-5

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of 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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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		
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	1,560	Total number of shares	

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

See Accountant's Compilation Report.

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	612,107
2	CREDITS	
3	Net income	120,849
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	120,849
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	732,956

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	

See Accountant's Compilation Report.

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 CTY		9/9/2009	9/15/2019	225,000	170,664	8%			
2	FORD CREDIT		8/30/2011	8/31/2017	40,723	33,119	7.29%			
3										
4										
5										
6	TOTAL					203,783				

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				

See Accountant's Compilation Report.

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

Line No.	Description (a)	Balance End of Year (b)
1	ADVANCES FROM SHAREHOLDER	36126
2		
3		
4		
5	Total	36126

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		62,845
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	400	
8	Present worth basis		
9	Total refunds	400	
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		62,445

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		75466	
2				
3				
4				
5	Total		75466	

See Accountant's Compilation Report.

SCHEDULE A-17
Account No. 271 - Contributions in Aid of Construction
Instructions for Preparation of Schedule of Contributions in Aid of Construction

1. The credit balance in the account other than that portion of the balance relating to 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	247,213				
2	Add: Credits to account during year					
3	Contributions revived during year					
4	Other credits*					
5	Total credits					
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					
11	Balance end of year	241,984				

* 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	740362
OPERATING REVENUE DEDUCTIONS				
2	401	Operating expenses	B-2	473934
3	403	Depreciation expense	A-3	60750
4	407	SDWBA loan amortization expense	pages 7 & 8	
5	408	Taxes other than income taxes	B-3	33088
6	409	State corporate income tax expense	B-3	16548
7	410	Federal corporate income tax expense	B-3	49804
8		Total operating revenue deductions		634124
9		Total utility operating income		106238
OTHER INCOME AND DEDUCTIONS				
10	421	Non-utility income	B-5	39276
11	426	Miscellaneous non-utility expense	B-5	-6396
12	427	Interest expense	B-6	-18269
13		Total other income and deductions		
14		Net income		120849

See Accountant's Compilation Report.

SCHEDULE B-1
Account No. 400 - Operating Revenues

Line No.	Acct. No.	Account (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (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	976	1,027	
10		462.2 Private fire protection			
11		Sub-total	976	1,027	
12	465	Irrigation revenue	28,476	12,053	
13	470	Metered water revenue			
14		470.1 Single-family residential	708,003	632,691	
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	708,003	632,691	
20		Total water service revenues	737,455	645,771	
21	480	Other water revenue	2,907	2,928	
22		Total operating revenues	740,362	648,699	

See Accountant's Compilation Report.

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	18,800	
2	615	Power	90,520	79,434	
3	616	Other volume related expenses	10,098	10,099	
4		Total volume related expenses	119,418	108,333	
		NON-VOLUME RELATED EXPENSES			
5	630	Employee labor	52,192	58,646	
6	640	Materials	13,424	19,032	
7	650	Contract work	36,544	41,213	
8	660	Transportation expenses	21,719	24,857	
9	664	Other plant maintenance expenses			
10		Total non-volume related expenses	123,879	143,748	
11		Total plant operation and maintenance exp.	243,297	252,081	
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office salaries	24,849	24,405	
13	671	Management salaries	72,625	72,625	
14	674	Employee pensions and benefits	34,436	31,914	
15	676	Uncollectible accounts expense	488	1,621	
16	678	Office services and rentals	1,638	1,849	
17	681	Office supplies and expenses	25,633	25,946	
18	682	Professional services	15,241	9,559	
19	684	Insurance	24,661	22,108	
20	688	Regulatory commission expense	17,566	15,143	
21	689	General expenses	13,500	27,770	
22		Total administrative and general expenses	230,637	232,940	
23	800	Expenses capitalized			
24		Net administrative and general expense	230,637	232,940	
25		Total operating expenses	473,934	485,021	

See Accountant's Compilation Report.

SCHEDULE B-3
Account No. 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	19118		
2	State corporate franchise tax	16926		
3	State unemployment insurance tax	1444		
4	Other state and local taxes	36		
5	Federal unemployment insurance tax	220		
6	Federal insurance contributions act	9944		
7	Other federal taxes	2326		
8	Federal income taxes	51321		
9	Total	101335		

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	120,847
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	FEDERAL TAX PER BOOKS	49,804
5	2012 STATE TAX LIABILITY	16,548
6	NONDEDUCTIBLE PENALTIES, CONTRIBUTIONS & MEALS	3,656
7	ACCELERATED DEPRECIATION	(97,318)
8	CHARITABLE CONTRIBUTIONS	(537)
9	2011 STATE TAX LIABILITY	(8,653)
10	Federal tax net income	84,347
11	Computation of tax:	
12	50000 @ 15%	7,500
13	25000 @ 25%	6,250
14	9347 @ 34%	3,178
15	TOTAL TAX PER RETURN	16,928
16		
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	25	
2	DONATIONS		2,740
3	SURCHARGE	39,251	
4	NONUTILITY EXPENSES		3,656
5	Total	39,276	6,396

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	SAVINGS BANK OF MENDOCINO COUNTY	14,458
2	CUSTOMERS	128
3	SHAREHOLDER LOAN	1,038
4	FORD MOTOR CREDIT	2,645
5		
6		
7		
8		
9		
10	Total	18,269

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	3	52,192	10724	62,916
2	670	Office salaries	1	24,849		24,849
3	671	Management salaries	1	72,625		72,625
4						
5						
6		Total	5	149,666	10724	160,390

See Accountant's Compilation Report.

**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. N/A	
3.	Date of original contract or agreement: <u> N/A </u>	
4.	Date of each supplement or agreement: <u> N/A </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	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ <u> NONE </u>
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	Total	\$ <u> NONE </u>
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns? N/A	

* 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	POND	RUSSIAN R.	N39-08.896					400 Acre Feet	
2			W123-10.866						
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 1	REC. ROAD						
7	WELL 2	REC. ROAD						
8	WELL 4	REC. ROAD						
9	WELL 5	REC. ROAD						
10	WELL 6	REC. ROAD						
10A	WELL 7	REC. ROAD						

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 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
13	Total	5	1,121,000	TOTAL

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			5,971	2,240					
17	Screw or welded casing									
18	Cement - asbestos						4,473		38,044	14,023
19	Welded steel						9,667		9,810	5,570
20	Wood									
21	Plastic			1,057			908		19,485	14,965
22	Total		-	7,028	2,240	-	15,048	-	67,339	34,558

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									8,211
29	Screw or welded casing									
30	Cement - asbestos	4,450								60,990
31	Welded steel	300								25,347
32	Wood									
33	Plastic	7,593								44,008
34	Total	12,343								138,556

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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	977	977		
3/4 - in				
1 - in				
Irrigation	10	10		
Private Fire Protection	3	3		
- in				
- in				
- in				
Other				
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	711	
3/4 - in		787
1 - in	247	251
1.5	13	13
2	6	6
- in		
- in		
- in		
Other	13	
Total	990	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		643
2. More than 10, but less than 15 years		235
3. More than 15 years		99

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 100's of Cubic Feet (Unit Chosen)¹**

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	8,572	7,258	7,967	8,060	17,587	29,234	31,084	109,762
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	6	4	2	3	29	1,761	4,353	6,158
Other (specify)								
Total	8,578	7,262	7,969	8,063	17,616	30,995	35,437	115,920

	During Current Year						Subtotal	Total Prior Year
	August	September	October	November	December			
Single-family residential	35,396	31,145	27,308	10,876	7,772	112,497	222,259	191,038
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	5,326	5,257	4,749	184	10	15,526	21,684	8,993
Other (specify)								
Total	40,722	36,402	32,057	11,060	7,782	128,023	243,943	200,031

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

**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					

See Accountant's Compilation Report.

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	439
Deposits during the year	
Interest earned for calendar year	1
Withdrawals from this account	
Balance at end of year	440

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

DECLARATION

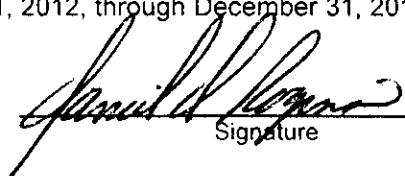
(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ OFFICER
Officer, Partner, or Owner (Please Print)

of _____ ROGINA WATER COMPANY
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, 2012, through December 31, 2012.

PRESIDENT
Title (Please Print)



Signature

707-462-4056
Telephone Number

3-5-13
Date

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