

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 24, 2015

Mr. Daniel D. Rogina
President
Rogina Water Company Inc.
P.O. Box 310
Talmage CA. 95481-0310

Dear Mr. Rogina:

The Division of Water and Audits acknowledges the receipt of your request for an extension of time to file your Annual PUC report for 2014.

The request for an extension is hereby granted. The 2014 annual report is now due no later than June 30, 2015.

If you need additional time to file the annual report, your request must be received at least one week prior to the end of the extension granted by this letter. Your cooperation is appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Bernard Ayanruoh".

Bernard Ayanruoh, CPA
Division of Water and Audits

Cc: Rami Kahoon, Director, DWA
Kayode Kajopaiye, Branch Chief

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# WTC 41

2014
ANNUAL REPORT
OF

ROGINA WATER COMPANY, INC.

PO BOX 310

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

TALMAGE, CA 95481

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2014

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2015



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To Management
Rogina Water Company, Inc.
Talmage, California

I have compiled the 2014 Annual Report of Rogina Water Company, Inc. To The Public Utilities Commission State of California for the Year Ended December 31, 2014 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 State of California and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

June 29, 2015


Joy C. Ward, 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 MARCH 31, 2015**, 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, 2014, through December 31, 2014. 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 95481-0310

3. Name and title of person to whom correspondence should be addressed:
DANIEL D. ROGINA, PRESIDENT Telephone: (707) 462-4056

4. Address where accounting records are maintained:
1850 TALMAGE ROAD, 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 D. 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) CALIFORNIA 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

12. This annual report was prepared by:
Name of firm or consultant: JOY C. WARD, CPA
Address of firm or consultant: 216 MASON ST.
UKIAH, CA 95482
Phone Number of firm or consultant: (707) 468-1267

BALANCE SHEET AND CAPITALIZATION DATA

Calendar Year 2014

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

PERSON RESPONSIBLE FOR THIS REPORT DANIEL ROGINA

	<u>1/1/2014</u>	<u>12/31/2014</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	2,514,189	2,813,525	2,663,857
4 Gross Plant in Service	2,528,507	2,827,844	2,678,176
5 Less: Accumulated Depreciation	(1,144,860)	(1,226,584)	(1,185,722)
6 Net Water Plant in Service	1,383,647	1,601,260	1,492,454
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	(62,046)	(62,784)	(62,415)
11 Less: Contribution in Aid of Construction	(236,704)	(227,079)	(231,892)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(80,597)	(76,822)	(78,710)
13 Net Plant Investment	<u>1,013,800</u>	<u>1,244,075</u>	<u>1,128,938</u>
CAPITALIZATION			
14 Common Stock	156,000	156,000	156,000
15 Proprietary Capital (Individual or Partnership)			
16 Paid-in Capital	(66,446)	(66,446)	(66,446)
17 Retained Earnings	826,165	865,207	845,686
18 Common Stock and Equity (Lines 14 through 17)	915,719	954,761	935,240
19 Preferred Stock			
20 Long-Term Debt			
21 Notes Payable	(380,297)	(331,168)	(355,733)
22 Total Capitalization (Lines 18 through 21)	<u>535,422</u>	<u>623,593</u>	<u>579,508</u>

INCOME STATEMENT AND OTHER DATA

Calendar Year 2014

NAME OF UTILITY ROGINA WATER COMPANY, INC

Telephone: (707) 462-4056

	<u>Annual Amount</u>
INCOME STATEMENT	
23 Unmetered Water Revenue	4,484
24 Fire Protection Revenue	1,327
25 Irrigation Revenue	7,900
26 Metered Water Revenue	727,551
27 Total Operating Revenue	741,262
28 <u>Operating Expenses</u>	556,657
29 Depreciation Expense (Composite Rate: <u>3.13%</u>)	73,754
30 Amortization and Property Losses	
31 Property Taxes	7,554
32 Taxes Other Than Income Taxes	18,780
33 Total Operating Revenue Deduction Before Taxes	656,745
34 California Corp. Franchise Tax	4,549
35 Federal Corporate Income Tax	7,864
36 Total Operating Revenue Deduction After Taxes	669,158
37 Net Operating Income (Loss) - California Water Operations	72,104
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(8,886)
39 Income Available for Fixed Charges	63,218
40 Interest Expense	(24,175)
41 Net Income (Loss) Before Dividends	39,043
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	39,043
OTHER DATA	
44 Refunds of Advances for Construction	399
45 Total Payroll Charged to Operating Expenses	210,401
46 Purchased Water	23,500
47 Power	91,176

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		977	990	984
49 Flat Rate Service Connections				
50 Total Active Service Connections		977	990	984

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 2014:

NONE

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

**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)
1		UTILITY PLANT			
2	101	Water Plant in Service (Excluding SDWBA & Prop 50)	A-1 & A-1a	2,827,844	2,528,507
3	101.1	Water Plant in Service - SDWBA	A-1 & A-1b		
4	101.2	Water Plant in Service - Prop 50	A-1 & A-1c		
5	103	Water Plant Held for Future Use	A-1 & A-1d		
6	104	Water Plant Purchased or Sold	A-1		
7	105	Construction Work in Progress - Water Plant	A-1		
8	105.1	Construction Work in Progress - SDWBA	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		2,827,844	2,528,507
11	108	Accumulated Depreciation of Water Plant	A-3	(1,226,584)	(1,144,860)
12	108.1	Accumulated Amortization of SDWBA loan	A-3		
13	108.2	Reserve for Depreciation of Utility Plant - Prop 50	A-3		
14	114	Water Plant Acquisition Adjustments	A-1		
15		Total Amortization and Adjustments			
16		Net utility plant		1,601,260	1,383,647
17					
18		INVESTMENTS			
19	121	Non-utility Property and Other Assets			
20	122	Accumulated Depreciation of Non-utility Property	A-3		
21		Net non-utility property			
22	123	Investments in Associated Companies			
23	124	Other Investments			
24		Total Investments			
25					
26		CURRENT AND ACCRUED ASSETS			
27	131	Cash		63,494	279,823
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		2,397	2,476
30	141	Accounts Receivable - Customers		40,065	43,205
31	142	Receivables from Associated Companies			
32	143	Accumulated Provision for Uncollectible Accounts			
33	151	Materials and Supplies		9,500	9,500
34	174	Other Current Assets		34,278	8,787
35		Total current and accrued assets		149,734	343,791
36					
37	180	Deferred Charges	A-5	9,111	17,226
38					
39		Total assets and deferred charges		1,760,105	1,744,664

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)
40		CORPORATE CAPITAL AND SURPLUS			
41	201	Common Stock	A-6	156,000	156,000
42	204	Preferred Stock	A-6		
43	211	Other Paid-in Capital	A-8	(66,446)	(66,446)
44	215	Retained Earnings	A-9	865,207	826,165
45		Total corporate capital and retained earnings		954,761	915,719
46					
47		PROPRIETARY CAPITAL			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		LONG TERM DEBT			
53	224	Long-term Debt	A-11	331,168	380,294
54	225	Advances from Associated Companies	A-12		
55					
56		CURRENT AND ACCRUED LIABILITIES			
57	231	Accounts Payable		70,840	27,421
58	232	Short-term Notes Payable			
59	233	Customer Deposits		2,160	2,340
60	235	Payables to Associated Companies	A-13		
61	236	Accrued Taxes		6,018	10,954
62	237	Accrued Interest		1,478	1,595
63	241	Other Current Liabilities	A-14	26,995	26,994
64		Total current and accrued liabilities		107,491	69,304
65					
66		DEFERRED CREDITS			
67	252	Advances for Construction	A-15	62,784	62,046
68	253	Other Credits			
69	255	Accumulated Deferred Investment Tax Credits	A-16		
70	282	Accumulated Deferred Income taxes - ACRS Depreciation	A-16		
71	283	Accumulated Deferred Income taxes - Other	A-16	76,822	80,597
72		Total deferred credits		139,606	142,643
73					
74		CONTRIBUTIONS IN AID OF CONSTRUCTION			
75	266.0	Contributions - Publicly Grant-Funded Plant - Prop 50			
76	266.1	Accumulated Amortization of Contributions - Prop 50			
77		Net Contributions - Public Grant-Funded Plant - Prop 50			
78	271	Contributions in Aid of Construction	A-17	307,505	307,505
79	272	Accumulated Amortization of Contributions		(80,426)	(70,801)
80		Net Contributions in Aid of Construction		227,079	236,704
81		Total liabilities and other credits		1,760,105	1,744,664

**SCHEDULE A-1
UTILITY PLANT**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1	101	Water Plant in Service (Excluding SDWBA and Prop 50)	2,528,507	300,992	(1,655)		2,827,844
2	101.1	Water Plant In Service - SDWBA					
3	101.2	Water Plant In Service - Prop 50					
4	103	Water plant held for future use					
5	104	Water plant purchased or sold					
6	105	Construction Work in Progress - Water Plant					
7	105.1	Construction Work in Progress - SDWBA					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		Total utility plant	2,528,507	300,992	(1,655)		2,827,844

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

**SCHEDULE A-1a
Account No. 101 - Water Plant in Service (Excluding SDWBA & Prop 50)**

Line No.	Acct No.	Title of Account (a)	Balance Beg of Year (b)	Plant Additions During year (c)	Plant Retirements During year (d)	Other Debits* or (Credits) (e)	Balance End of year (f)
1		NON-DEPRECIABLE PLANT					
2	301	Intangible Plant	950				950
3	303	Land	13,368				13,368
4		Total non-depreciable plant	14,318				14,318
5							
6		DEPRECIABLE PLANT					
7	304	Structures	20,559	1,914			22,473
8	307	Wells	95,757				95,757
9	317	Other Water Source Plant					
10	311	Pumping Equipment	244,674	5,919			250,593
11	320	Water Treatment Plant	11,656				11,656
12	330	Reservoirs, Tanks and Sandpipes	132,315	224,254			356,569
13	331	Water Mains	1,239,070	35,184			1,274,254
14	333	Services and Meter Installations	353,246	6,088	(405)		358,929
15	334	Meters	163,126	5,078	(1,250)		166,954
16	335	Hydrants	71,672	15,219			86,891
17	339	Other Equipment	118,947	4,117			123,064
18	340	Office Furniture and Equipment	22,737	3,219			25,956
19	341	Transportation Equipment	40,430				40,430
20		Total depreciable plant	2,514,189	300,992	(1,655)		2,813,526
21		Total water plant in service	2,528,507	300,992	(1,655)		2,827,844

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

SCHEDULE A-1b
Account No. 101.1 - Water Plant in Service - SDWBA

Line No.	Acct No.	Title of Account (a)	Balance Beg 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	N/A				
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT	N/A				
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

SCHEDULE A-1c
Account No. 101.2 - Water Plant in Service - Prop 50

Line No.	Acct No.	Title of Account (a)	Balance Beg 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	N/A				
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		DEPRECIABLE PLANT	N/A				
7	304	Structures					
8	307	Wells					
9	317	Other Water Source Plant					
10	311	Pumping Equipment					
11	320	Water Treatment Plant					
12	330	Reservoirs, Tanks and Sandpipes					
13	331	Water Mains					
14	333	Services and Meter Installations					
15	334	Meters					
16	335	Hydrants					
17	339	Other Equipment					
18	340	Office Furniture and Equipment					
19	341	Transportation Equipment					
20		Total depreciable plant					
21		Total water plant in service					

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

SCHEDULE A-1d
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	N/A			
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	N/A	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

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

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 122
		Water Plant Excluding SDWBA & Prop 50 (b)	SDWBA Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	1,144,860			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	73,754			
4	(b) Charged to Account No 272	9,625			
5	(c) Charged to clearing accounts				
6	(d) Charged to Account No. 407				
7	(e) Charged to Account No. 266.1				
8	(f) Salvage recovered				
9	(g) All other credits (Footnote 2)				
10	Total Credits				
11	Deduct: Debits to reserves during year				
12	(a) Book cost of property retired				
13	(b) Cost of removal	(1,655)			
14	(c) All other debits (Footnote 3)				
15	Total debits				
16	Balance in reserve at end of year	1,226,584			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIF			3.13%	
19					
20	(2) EXPLANATION OF ALL OTHER CREDITS:				
21					
22					
23					
24					
25					
26	(3) EXPLANATION OF ALL OTHER DEBITS:				
27					
28					
29					
30					
31					
32	(4) METHOD USED TO COMPUTE INCOME TAX DEPRECIATION				
33	(a) Straight line	[]			
34	(b) Liberalized	[]			
35	(1) Sum of the years digits	[]			
36	(2) Double declining balance	[]			
37	(3) Other	[]			
38	(c) Both straight line and liberalized	[]			

SCHEDULE A-3a
Account No. 108 - Analysis of Entries in Depreciation Reserve (Total)

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	15,695	673			16,368
2	307	Wells	35,167	2,997			38,164
3	317	Other Water Source Plant					
4	311	Pumping Equipment	117,522	7,750			125,272
5	320	Water Treatment Plant	9,781	365			10,146
6	330	Reservoirs, Tanks and Sandpipes	57,642	7,527			65,169
7	331	Water Mains	507,274	39,459			546,733
8	333	Services and Meter Installations	175,243	11,146	(405)		185,984
9	334	Meters	90,308	5,166	(1,250)		94,224
10	335	Hydrants	33,112	2,482			35,594
11	339	Other Equipment	67,002	3,787			70,789
12	340	Office Furniture and Equipment	21,676	762			22,438
13	341	Transportation Equipment	14,438	1,265			15,703
14		Total	1,144,860	83,379	(1,655)		1,226,584

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

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

SCHEDULE A-5

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

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium on Debt, particulars of discount and expense or premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of 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									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

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

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

SCHEDULE A-7
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number of Shares (b)	PREFERRED STOCK	Number of Shares (d)
	Name (a)		Name (c)	
1	DANIEL 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	66,446
2		
3		
4		
5		
6		
7		
8	Total	66,446

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

Line No	Item (a)	Amount (b)
1	Balance beginning of year	826,165
2	CREDITS	
3	Net income	39,043
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	
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	865,207

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	N/A
2	CREDITS	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	
7	DEBITS	
8	Net losses	
9	Withdrawals during year	
10	Other debits (detail)	
11	Total Debits	
12	Balance end of year	

SCHEDULE A-11
Account No. 224 - Long-Term Debt

Line No.	Class (a)	Name of Issue (b)	Date of Issue (c)	Date of Maturity (d)	Principal Amount Authorized (e)	Outstanding Per Balance Sheet (f)	Interest Rate (g)	Interest Accrued During Year (h)	Sinking Fund (i)	Interest Paid During Year (j)
1	SAVINGS BANK OF MENDOCINO CTY		9/9/2009	9/15/2019	225,000	310,103	8%			
2	FORD CREDIT		8/30/2011	8/31/2017	40,723	21,065	7.29%			
3										
4										
5										
6						331,168				

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 SHAREHOLDERS	26,994
2		
3		
4		
5	Total	26,994

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		62,046
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	738	
8	Present worth basis		
9	Total refunds	738	
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		62,784

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		76,822	
2				
3				
4				
5	Total		76,822	

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. 108, 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. 108. 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	236,703				
2	Add: Credits to account during year					
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	(9,625)				
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	227,078				

* 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	741,262
		OPERATING REVENUE DEDUCTIONS		
2	401	Operating Expenses	B-2	556,657
3	403	Depreciation Expense	A-3	73,754
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	26,334
6	409	State Corporate Income Tax Expense	B-3	4,549
7	410	Federal Corporate Income Tax Expense	B-3	7,864
8		Total operating revenue deductions		669,158
9		Total utility operating income		72,104
		OTHER INCOME AND DEDUCTIONS		
10	421	Non-utility Income	B-5	71
11	426	Miscellaneous Non-utility Expense	B-5	(8,957)
12	427	Interest Expense	B-6	(24,175)
13		Total other income and deductions		(33,061)
14		Net income		39,043

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	1,327	991	336
10		462.2 Private Fire Protection			
11		Sub-total	1,327	991	336
12	465	Irrigation revenue	7,900	26,329	(18,429)
13	470	Metered water revenue			
14		470.1 Single-family Residential	727,551	749,923	(22,372)
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	727,551	749,923	(22,372)
20		Total water service revenues	736,778	777,243	(40,465)
21	480	Other Water Revenue	4,484	2,918	1,566
22		Total operating revenues	741,262	780,161	(38,899)

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	23,500	18,800	4,700
2	615	Power	91,176	101,856	(10,680)
3	616	Other Volume Related Expenses	10,033	10,649	(616)
4		Total volume related expenses	124,709	131,305	(6,596)
		NON-VOLUME RELATED EXPENSES			
5	630	Employee Labor	65,676	58,934	6,742
6	640	Materials	23,149	11,525	11,624
7	650	Contract Work	21,336	36,259	(14,923)
8	660	Transportation Expenses	24,047	25,327	(1,280)
9	664	Other Plant Maintenance Expenses	16,344	847	15,497
10		Total non-volume related expenses	150,552	132,892	17,660
11		Total plant operation and maintenance exp.	275,261	264,197	11,064
		ADMINISTRATIVE AND GENERAL EXPENSES			
12	670	Office Salaries	27,100	25,499	1,601
13	671	Management Salaries	117,625	72,625	45,000
14	674	Employee Pensions and Benefits	37,360	36,324	1,036
15	676	Uncollectible Accounts Expense	(313)	1,911	(2,224)
16	678	Office Services and Rentals	5,822	4,176	1,646
17	681	Office Supplies and Expenses	29,766	34,766	(5,000)
18	682	Professional Services	14,737	22,891	(8,154)
19	684	Insurance	20,368	18,371	1,997
20	688	Regulatory Commission Expense	10,016	15,511	(5,495)
21	689	General Expenses	18,915	18,475	440
22		Total administrative and general expenses	281,396	250,549	30,847
23	800	Expenses Capitalized			
24		Net administrative and general expense	281,396	250,549	30,847
25		Total operating expenses	556,657	514,746	41,911

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

Line No.	Type of Tax (a)	Total Taxes Charged During Year (b)	Distribution of Taxes Charged	
			Water (c)	Nonutility (d)
1	Taxes on real and personal property	7,554		
2	State corporate franchise tax	4,549		
3	State unemployment insurance tax	977		
4	Other state and local taxes	34		
5	Federal unemployment insurance tax	606		
6	Federal insurance contributions act	13,434		
7	Other federal taxes	3,729		
8	Federal income taxes	7,864		
9	Total	38,747		

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	39,043
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	FEDERAL TAX PER BOOKS	7,864
5	2014 FRANCHISE TAX BOARD EXPENSE	4,549
6	2013 FRANCHISE TAX BOARD EXPENSE PER BOOKS	(11,000)
7	ADJUSTMENT TO FEDERAL DEPRECIATION	23,587
8	ROUNDING	
9		
10	Federal tax net income	64,043
11	Computation of tax:	
12	50,000 X .15 + 14,043 X .25	11,011
13	TOTAL TAX	11,011
14		
15		
16		
17		

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	34	
2	DONATIONS		665
3	SURCHARGE	37	
4	NON-UTILITY EXPENSES		8292
5	Total	71	8957

SCHEDULE B-6
Account No. 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	SAVINGS BANK OF MENDOCINO COUNTY	19,817
2	FORD MOTOR CREDIT	1,752
3	SHAREHOLDER LOAN	2,159
4	CUSTOMERS	86
5	VARIOUS VENDERS	361
6		
7		
8		
9		
10	Total	24,175

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	65,676		
2	670	Office salaries	1	27,100		
3	671	Management salaries	1	117,625		
4						
5						
6		Total		210,401		

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.	N/A							
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.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: \$ _____	
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* 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 RIVER	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	RECREATION RD			20	120	GPM	STANDBY
7	WELL 2	RECREATION RD			20	700	GPM	10,052,300 CF INTO SYSTEM
8	WELL 4	RECREATION RD			20	425	GPM	20,085,200 CF INTO SYSTEM
9	WELL 5	RECREATION RD			20	250	GPM	12,210,200 CF RECHARGE
10	WELL 6	RECREATION RD			30	80	GPM	1,392,300 CF RECHARGE
10A	WELL 7	RECREATION RD			30	300	GPM	STANDBY

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	1,298,000	300,000 + 466,000 + 212,000 +320,000 STEEL
12	Concrete	2	3,000	3,000
13	Total	5	1,301,000	

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			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		
5/8 x 3/4 - in	711	
3/4 - in		787
1 - in	247	251
1.5- in	13	13
2 - in	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		748
2. More than 10, but less than 15 years		242
3. More than 15 years		

**SCHEDULE D-7
Water delivered to Metered Customers by Months and Years in 100 Cbic Feet**

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	10,587	7,538	6,633	10,154	14,063	25,444	21,904	96,323
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	37	27	4	4	24	1,200	1,726	3,022
Other (specify)								
Total	10,624	7,565	6,637	10,158	14,087	26,644	23,630	99,345

	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	23,668	22,578	15,057	9,892	6,855	78,050	174,373	233,514
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	909	432	151	23	16	1,531	4,553	18,989
Other (specify)								
Total	24,577	23,010	15,208	9,915	6,871	79,581	178,926	252,503

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: 3,700

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?	
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 (SRF) 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
5/8 X 3/4 inc		
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	\$ 440
Deposits during the year	
Interest earned for calendar year	
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 _____ DANIEL ROGINA, PRESIDENT
Officer, Partner, or Owner (Please Print)

of _____ ROGINA WATER COMPANY, INC
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2014, through December 31, 2014.

PRESIDENT
Title (Please Print)

Daniel Rogina
Signature

(707) 462-4056
Telephone Number

6-30-15
Date

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