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CLASS B and C  
WATER UTILITIES

U# WTC 41

2016  
ANNUAL REPORT  
OF

ROGINA WATER COMPANY, INC.

ROGINA WATER COMPANY, INC.

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

PO BOX 310, TALMAGE, CA  
(OFFICIAL MAILING ADDRESS)

95481  
ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2016

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2017

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### 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, UKIAH, CA 95482

7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>ROGINA WATER COMPANY, INC.</u>
	Organized under laws of (state)	<u>CALIFORNIA</u> Date: <u>7/25/1966</u>

Principal Officers:

Name: <u>DANIEL ROGINA</u>	Title: <u>PRESIDENT</u>
Name: <u>DANIEL ROGINA</u>	Title: <u>TREASURER</u>
Name: <u>ROBERT ROGINA</u>	Title: <u>VICE PRESIDENT</u>
Name: <u>ROBERT ROGINA</u>	Title: <u>SECRETARY</u>

8. Names of associated companies: NONE

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:

Name: _____	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 D. ROGINA GRADE D2 #21753, GRADE T3 #2702  
AARON M. STANDEFER GRADE D2 #39058  
SHAWN M. STARK GRADE T2 #037035

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

## 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.



**Joy C. Ward, CPA**

216 Mason St., Ukiah, CA 95482

Joy C. Ward, CPA  
Laurie J. Steen, CPA

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To Management  
Rogina Water Company, Inc.  
Talmage, California

Management is responsible for the Annual Report of Rogina Water Company, Inc. to the Public Utilities Commission, State of California for the year ended December 31, 2016, in the accompanying prescribed form. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements included in the accompanying prescribed form nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on 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 14, 2017

  
Joy C. Ward, CPA

joywardcpa.com  
Ph: (707) 468-1267  
Fax: (707) 468-1268

**BALANCE SHEET AND CAPITALIZATION DATA**  
Calendar Year 2016

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

PERSON RESPONSIBLE FOR THIS REPORT DANIEL ROGINA

		<u>1/1/2016</u>	<u>12/31/2016</u>	<u>Average</u>
<b>BALANCE SHEET DATA</b>				
1	Intangible Plant	950	950	950
2	Land and Land Rights	13,369	13,369	13,369
3	Depreciable Plant	2,887,681	2,898,921	2,893,301
4	Gross Plant in Service	2,902,000	2,913,240	2,907,620
5	Less: Accumulated Depreciation	(1,313,073)	(1,408,038)	(1,360,556)
6	Net Water Plant in Service	1,588,927	1,505,202	1,547,065
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	(62,385)	(7,654)	(35,020)
11	Less: Contribution in Aid of Construction	(217,454)	(260,608)	(239,031)
12	Less: Accumulated Deferred Income and Investment Tax Credits	(81,562)	(75,049)	(78,306)
13	Net Plant Investment	<u>1,237,026</u>	<u>1,171,391</u>	<u>1,204,209</u>
<b>CAPITALIZATION</b>				
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	917,967	965,049	941,508
18	Common Stock and Equity (Lines 14 through 17)	1,007,521	1,054,603	1,031,062
19	Preferred Stock			
20	Long-Term Debt			
21	Notes Payable	(278,928)	(223,421)	(251,175)
22	Total Capitalization (Lines 18 through 21)	<u>728,593</u>	<u>831,182</u>	<u>779,888</u>

**INCOME STATEMENT AND OTHER DATA**  
Calendar Year 2016

NAME OF UTILITY ROGINA WATER COMPANY INC

Telephone: (707) 462-4056

**INCOME STATEMENT**

	<u>Annual Amount</u>
23 Unmetered Water Revenue	2,960
24 Fire Protection Revenue	1,198
25 Irrigation Revenue	19,666
26 Metered Water Revenue	728,714
27 Total Operating Revenue	<u>752,538</u>
28 <u>Operating Expenses</u>	<u>542,749</u>
29 Depreciation Expense (Composite Rate: <u>3.34%</u> )	<u>85,442</u>
30 Amortization and Property Losses	
31 Property Taxes	<u>18,502</u>
32 Taxes Other Than Income Taxes	<u>16,415</u>
33 Total Operating Revenue Deduction Before Taxes	<u>663,108</u>
34 California Corp. Franchise Tax	<u>5,623</u>
35 Federal Corporate Income Tax	<u>10,901</u>
36 Total Operating Revenue Deduction After Taxes	<u>679,632</u>
37 Net Operating Income (Loss) - California Water Operations	<u>72,906</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>(7,703)</u>
39 Income Available for Fixed Charges	<u>65,203</u>
40 Interest Expense	<u>18,120</u>
41 Net Income (Loss) Before Dividends	<u>47,083</u>
42 Preferred Stock Dividends	
43 Net Income (Loss) Available for Common Stock	<u>47,083</u>

**OTHER DATA**

44 Refunds of Advances for Construction	<u>(400)</u>
45 Total Payroll Charged to Operating Expenses	<u>177,555</u>
46 Purchased Water	<u>19,975</u>
47 Power	<u>98,404</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>993</u>	<u>1005</u>	<u>999</u>
49 Flat Rate Service Connections				
50 Total Active Service Connections		<u>993</u>	<u>1005</u>	<u>999</u>





**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		<b>UTILITY PLANT</b>			
2	101	Water Plant in Service (Excluding SDWBA/SRF & Prop 50)	A-1 & A-1a	2,913,240	2,902,000
3	101.1	Water Plant in Service - SDWBA/SRF	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/SRF	A-1		
9	105.2	Construction Work in Progress - Prop 50	A-1		
10		Total Utility Plant		2,913,240	2,902,000
11	108	Accumulated Depreciation of Water Plant	A-3	(1,408,038)	(1,313,073)
12	108.1	Accumulated Amortization of SDWBA/SRF 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		1,505,202	1,588,927
17					
18		<b>INVESTMENTS</b>			
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		<b>CURRENT AND ACCRUED ASSETS</b>			
27	131	Cash		127,753	105,905
28	131.3	Cash - Miscellaneous Special Deposits - Prop 50			
29	132	Special Accounts		2,460	2,559
30	141	Accounts Receivable - Customers		47,146	48,804
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		11,321	9,645
35		Total current and accrued assets		198,180	176,413
36					
37	180	Deferred Charges	A-5	14,422	11,645
38					
39		Total assets and deferred charges		1,717,804	1,776,985

**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		<b>CORPORATE CAPITAL AND SURPLUS</b>			
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	965,049	917,967
45		Total corporate capital and retained earnings		1,054,603	1,007,521
46					
47		<b>PROPRIETARY CAPITAL</b>			
48	218	Proprietary Capital	A-10		
49	218.1	Proprietary Drawings			
50		Total proprietary capital			
51					
52		<b>LONG TERM DEBT</b>			
53	224	Long-term Debt	A-11	223,421	278,928
54	225	Advances from Associated Companies	A-12		
55					
56		<b>CURRENT AND ACCRUED LIABILITIES</b>			
57	231	Accounts Payable		29,119	67,458
58	232	Short-term Notes Payable			
59	233	Customer Deposits		11,478	11,638
60	235	Payables to Associated Companies	A-13		
61	236	Accrued Taxes		5,037	
62	237	Accrued Interest		1,087	1,889
63	241	Other Current Liabilities	A-14	49,749	48,150
64		Total current and accrued liabilities		96,470	129,135
65					
66		<b>DEFERRED CREDITS</b>			
67	252	Advances for Construction	A-15	7,654	62,385
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	75,049	81,562
72		Total deferred credits		82,703	143,947
73					
74		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
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	361,836	307,505
79	272	Accumulated Amortization of Contributions		(101,229)	(90,051)
80		Net Contributions in Aid of Construction		260,607	217,454
81		<b>Total liabilities and other credits</b>		<b>1,717,804</b>	<b>1,776,985</b>

**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/SRF and Prop 50)	2,902,000	12,895	(1,655)		2,913,240
2	101.1	Water Plant In Service - SDWBA/SRF					
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/SRF					
8	105.2	Construction Work in Progress - Prop 50					
9	114	Water Plant Acquisition Adjustments					
10		<b>Total utility plant</b>	<b>2,902,000</b>	<b>12,895</b>	<b>(1,655)</b>		<b>2,913,240</b>

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

**SCHEDULE A-1a  
Account No. 101 - Water Plant in Service (Excluding SDWBA/SRF & 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		<b>NON-DEPRECIABLE PLANT</b>					<b>0</b>
2	301	Intangible Plant	950				950
3	303	Land	13,369				13,369
4		<b>Total non-depreciable plant</b>	<b>14,319</b>				<b>14,319</b>
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	22,473	3,271			25,744
8	307	Wells	95,757				95,757
9	317	Other Water Source Plant	0				0
10	311	Pumping Equipment	283,325	1,585			284,910
11	320	Water Treatment Plant	11,656				11,656
12	330	Reservoirs, Tanks and Sandpipes	356,569				356,569
13	331	Water Mains	1,274,254				1,274,254
14	333	Services and Meter Installations	365,733	5,531			371,264
15	334	Meters	170,223	2,508	(1,655)		171,076
16	335	Hydrants	86,891				86,891
17	339	Other Equipment	154,414				154,414
18	340	Office Furniture and Equipment	25,956				25,956
19	341	Transportation Equipment	40,430				40,430
20		<b>Total depreciable plant</b>	<b>2,887,681</b>				<b>2,898,921</b>
21		<b>Total water plant in service</b>	<b>2,902,000</b>	<b>12,895</b>	<b>(1,655)</b>		<b>2,913,240</b>

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

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

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		<b>NON-DEPRECIABLE PLANT</b>	N/A				
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		<b>DEPRECIABLE PLANT</b>					
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		<b>Total water plant in service</b>					

\* 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		<b>NON-DEPRECIABLE PLANT</b>	N/A				
2	301	Intangible Plant					
3	303	Land					
4		Total non-depreciable plant					
5							
6		<b>DEPRECIABLE PLANT</b>					
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		<b>Total water plant in service</b>					

\* 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/SRF & Prop 50 (b)	SDWBA/SRF Loans (c)	Prop 50 (d)	Non-utility Property (e)
1	Balance in reserves at beginning of year	1,313,073			
2	Add: Credits to reserves during year				
3	(a) Charged to Account No. 403 (Footnote 1)	85,442			
4	(b) Charged to Account No 272	11,178			
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	(1,655)			
13	(b) Cost of removal				
14	(c) All other debits (Footnote 3)				
15	Total debits				
16	Balance in reserve at end of year	1,408,038			
17					
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE      3.34 %				
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	17,043	724			17,767
2	307	Wells	40,681	2,517			43,198
3	317	Other Water Source Plant					
4	311	Pumping Equipment	131,094	6,817			137,911
5	320	Water Treatment Plant	10,236	90			10,326
6	330	Reservoirs, Tanks and Sandpipes	87,018	25,228			112,246
7	331	Water Mains	576,565	29,139			605,704
8	333	Services and Meter Installations	196,818	11,058			207,876
9	334	Meters	92,952	1,801	(1,655)		93,098
10	335	Hydrants	37,766	2,172			39,938
11	339	Other Equipment	78,696	11,011			89,707
12	340	Office Furniture and Equipment	22,725	287			23,012
13	341	Transportation Equipment	21,479	5,776			27,255
14		Total	1,313,073	96,620			1,408,038

**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-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	66,446
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	917,967
2	CREDITS	
3	Net income	47,083
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	965,049

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	
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	217,276	8%			
2	FORD CREDIT		8/30/2011	8/31/2017	40,723	6,145	7.29%			
3										
4										
5										
6						223,421				

**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	48,150
2	PAYROLL TAX LIABILITIES	1,599
3		
4		
5	Total	49,749

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

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year		62,385
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	54,331	
12	Due to present worth discount		
13	Total transfers to Acct. 271	54,331	
14	Securities Exchanged for Contracts (Enter detail below)		
15	Subtotal - charges during year		
16	Balance end of year		7,654

**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		75,049	
2				
3				
4				
5	Total		75,049	

**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 <sup>2</sup> (e)	Depreciation Accrued Through Dec. 31, 1954 on Property in Services at Dec. 31, 1954 <sup>3</sup> (f)
			Depreciable (c)	Non-Depreciable <sup>1</sup> (d)		
1	Balance beginning of year	217,454				
2	Add: Credits to account during year	54,331				
3	Contributions received during year					
4	Other credits*					
5	Total credits					
6	Deduct: Debits to Account during year					
7	Depreciation charges for year	(11,178)				
8	Non-depreciable donated property retired					
9	Other debits*					
10	Total debits					
11	Balance end of year	260,607				

\* 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)
		<b>UTILITY OPERATING INCOME</b>		
1	400	Operating Revenues	B-1	752,538
		<b>OPERATING REVENUE DEDUCTIONS</b>		
2	401	Operating Expenses	B-2	542,749
3	403	Depreciation Expense	A-3	85,442
4	407	SDWBA Loan Amortization Expense	pages 7 & 8	
5	408	Taxes Other Than Income Taxes	B-3	34,917
6	409	State Corporate Income Tax Expense	B-3	5,623
7	410	Federal Corporate Income Tax Expense	B-3	10,901
8		Total operating revenue deductions		679,632
9		Total utility operating income		72,906
		<b>OTHER INCOME AND DEDUCTIONS</b>		
10	421	Non-utility Income	B-5	125
11	426	Miscellaneous Non-utility Expense	B-5	(7,828)
12	427	Interest Expense	B-6	(18,120)
13		Total other income and deductions		(25,823)
14		Net income		47,083

**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)
		<b>WATER SERVICE REVENUES</b>			
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	1,198	1,257	(59)
10		462.2 Private Fire Protection			
11		Sub-total	1,198	1,257	(59)
12	465	Irrigation revenue	19,666	16,380	3,286
13	470	Metered water revenue	728,714	696,685	32,029
14		470.1 Single-family Residential			
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	728,714	696,685	32,029
19		Sub-total			
20		Total water service revenues	749,578	714,322	35,256
21	480	Other Water Revenue	2,960	13,268	(10,308)
22		Total operating revenues	752,538	727,590	24,948

**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)
		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
		<b>VOLUME RELATED EXPENSES</b>			
1	610	Purchased Water	19,975	17,625	2,350
2	615	Power	98,404	73,350	25,054
3	616	Other Volume Related Expenses	10,227	7,487	2,740
4		Total volume related expenses	128,606	98,462	30,144
		<b>NON-VOLUME RELATED EXPENSES</b>			
5	630	Employee Labor	75,213	65,493	9,720
6	640	Materials	22,481	28,897	(6,416)
7	650	Contract Work	37,721	37,503	218
8	660	Transportation Expenses	18,494	20,583	(2,089)
9	664	Other Plant Maintenance Expenses	2,653	5,638	12,856
10		Total non-volume related expenses	156,562	158,114	(1,552)
11		Total plant operation and maintenance exp.	285,168	256,576	28,592
		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
12	670	Office Salaries	29,718	27,238	2,480
13	671	Management Salaries	72,625	77,625	(5,000)
14	674	Employee Pensions and Benefits	43,792	45,857	(2,065)
15	676	Uncollectible Accounts Expense	775	491	284
16	678	Office Services and Rentals	7,168	5,342	1,826
17	681	Office Supplies and Expenses	32,144	30,302	1,842
18	682	Professional Services	32,029	23,686	8,343
19	684	Insurance	16,067	18,671	(2,604)
20	688	Regulatory Commission Expense	14,341	30,927	(16,586)
21	689	General Expenses	8,922	8,391	531
22		Total administrative and general expenses	257,581	268,530	(10,949)
23	800	Expenses Capitalized			
24		Net administrative and general expense	257,581	268,530	(10,949)
25		Total operating expenses	542,749	525,106	17,643



**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	18,502		
2	State corporate franchise tax	5,623		
3	State unemployment insurance tax	1,993		
4	Other state and local taxes	0		
5	Federal unemployment insurance tax	839		
6	Federal insurance contributions act	11,008		
7	Other federal taxes	2,575		
8	Federal income taxes	10,901		
9	Total	51,441		

**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	47,083
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	FEDERAL TAX PER BOOKS	10,901
5	2016 FRANCHISE TAX BOARD EXPENSE	5,623
6	2015 FRANCHISE TAX BOARD EXPENSE PER BOOKS	(4,332)
7	ADJUSTMENT TO FEDERAL DEPRECIATION	24,598
8	NON DEDUCTIBLE EXPENSES	113
9	LOSS ON DISPOSAL	(514)
10	ROUNDING	3
11	Federal tax net income	83,475
12	Computation of tax:	
13	50,000 X .15	7,500
14	25,000 X .25	6,250
15	8,475 X .34	2,882
16	TOTAL TAX	16,632
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 INCOME	10	
2	DONATIONS		0
3	FIRE LINE REVENUE	115	
4	NON UTILITY EXPENSE		7,828
5		125	7,828

**SCHEDULE B-6**  
**Account No. 427 - Interest Expense**

Line No.	Description (a)	Amount (b)
1	SAVINGS BANK OF MENDOCINO COUNTY	14,372
2	FORD MOTOR CREDIT	692
3	SHAREHOLDER LOAN	2,731
4	CUSTOMERS	80
5	VARIOUS VENDERS	46
6	AMORTIZATION	199
7		
8		
9		
10	Total	18,120

**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	75,212		
2	670	Office salaries	1	29,718		
3	671	Management salaries	1	72,625		
4						
5						
6		Total		177,555		

**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: _____ X	
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:	Amount
	Number and Title of Account: _____	\$ _____
	_____	\$ _____
	_____	\$ _____
	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) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	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) <sup>2</sup>	Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	No.	Dimensions	Depth to Water <sup>1</sup>			
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) <sup>2</sup>		Annual Quantities Pumped .....(Unit) <sup>2</sup>	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	309	(Unit chosen) <sup>1</sup> ACRE FEET
18			
19			

\* State ditch pipeline reservoir, etc., with name, if any.  
<sup>1</sup> Average depth to water surface below ground surface  
<sup>2</sup> 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



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

Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	977	984		
3/4 - in				
1 - in		11		
Irrigation	10	2		
Private Fire Protection	3	3		
- in		5		
- in				
- in				
Other				
<b>Total</b>	<b>990</b>	<b>1005</b>		

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

Size	Meters	Services
5/8 x 3/4 - in	731	787
3/4 - in		
1 - in	252	251
1-1/5 - in	13	13
2 - in	9	
- in		6
- in		
- in		
Other		
<b>Total</b>	<b>1,005</b>	<b>1,057</b>

**SCHEDULE D-6  
Meter Testing Data**

<b>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</b>	
1. New, after being received . . .	0
2. Used, before repair . . . . .	0
3. Used, after repair . . . . .	0
4. Found fast, requiring billing adjustment . . . . .	0
<b>B. Number of Meters in Service Since Last Test</b>	
1. Ten years or less . . . . .	932
2. More than 10, but less than 15 years . . . . .	73
3. More than 15 years . . . . .	0

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

	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	6,828	6,690	5,891	8,354	12,771	18,851	22,786	82,171
Commercial and Multi-residential								
Large water users								
Public authorities								
Irrigation	11	14	10	49	120	1,242	2,680	4,126
Other (specify)								
<b>Total</b>	<b>6,839</b>	<b>6,704</b>	<b>5,901</b>	<b>8,403</b>	<b>12,891</b>	<b>20,093</b>	<b>25,466</b>	<b>86,297</b>

	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	27,647	23,458	10,805	7,778	6,380	76,068	158,239	155,399	
Commercial and Multi-residential									
Large water users									
Public authorities									
Irrigation	4,682	2,255	691	133	16	7,777	11,903	10,954	
Other (specify)									
<b>Total</b>	<b>32,329</b>	<b>25,713</b>	<b>11,496</b>	<b>7,911</b>	<b>6,396</b>	<b>83,845</b>	<b>170,142</b>	<b>166,353</b>	

<sup>1</sup> 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



**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 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>		

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
NONE	\$
	\$
	\$
	\$

**B. Residential**

NAME	AMOUNT
NONE	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	9,759
Deposits during the year	0
Interest earned for calendar year	5
Withdrawals from this account	0
Balance at end of year	9,764

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

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**DECLARATION**

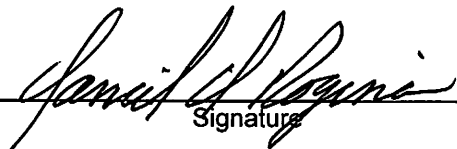
**(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)**

I, the undersigned \_\_\_\_\_ Daniel Rogina  
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, 2016, through December 31, 2016.

\_\_\_\_\_  
President  
Title (Please Print)

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
(707) 462-4056  
Telephone Number

\_\_\_\_\_  
6-27-17  
Date

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