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CLASS B and C
WATER UTILITIES

U# _____

2018
ANNUAL REPORT
OF

ROGINA WATER COMPANY, INC.

ROGINA WATER COMPANY, INC.

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

P.O. BOX 310 TALMAGE, CA 95481

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2019**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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 Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
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, 2018, through December 31, 2018. Fiscal year reports will not be accepted.



Joy C. Ward, CPA

216 Mason St., Ukiah, CA 95482

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

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To Management
Rogina Water Company, Inc.
Talmage, California 95481

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, 2018, 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 these financial statements.

The financial statements of Rogina Water Company, Inc. as of December 31, 2017, and its accompanying prescribed form, were subjected to a compilation engagement by another accountant, whose report dated June 27, 2018, stated that she has not audited or reviewed the 2017 financial statements and, accordingly, does not express an opinion, a conclusion, nor provide any form of assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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 13, 2019


Joy C. Ward, CPA

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

GENERAL INFORMATION

1. Name under which utility is doing business: ROGINA WATER COMPANY, INC.

2. Official mailing address:
P.O. BOX 310, TALMAGE, CA 95481

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, UKIAH, CA 95482

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 D. ROGINA</u>	Title: <u>PRESIDENT</u>
Name: <u>DANIEL D. ROGINA</u>	Title: <u>TREASURER</u>
Name: <u>ROBERT F. ROGINA</u>	Title: <u>VICE-PRESIDENT</u>
Name: <u>ROBERT F. 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 STREET
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. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. If needed, the Excel data worksheets can be made unprotected (no password is needed) if the utility wants to make modifications and/or add additional data.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2018

Name of Utility: ROGINA WATER COMPANY, INC.

Telephone: 707-462-4056

Person Responsible for this Report: DANIEL ROGINA

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 2,938,745	\$ 2,986,067	\$ 2,962,406
2 Accumulated Depreciation/Amortization	(1,480,266)	(1,551,952)	(1,516,109)
3 Net Utility Plant	1,458,479	1,434,115	1,446,297
4 Advances for Construction	7,254	6,854	7,054
5 Contributions in Aid of Construction	361,836	361,836	361,836
6 Accumulated Deferred Taxes	76,477	79,571	78,024
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	156,000	156,000	156,000
12 Preferred Stock	-	-	-
13 Retained Earnings	1,009,201	1,149,070	1,079,136
14 Total Corporate Capital and Retained Earnings	1,098,755	1,238,624	1,168,690
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	166,530	112,775	139,653

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2018

Name of Utility: ROGINA WATER COMPANY, INC.

Telephone: 707-462-4056

		Annual Amount	
INCOME/EXPENSES DATA			
1	Operating Revenues	\$ 881,608	
2	Operating Expenses	577,408	
3	Depreciation	60,997	
4	SDWBA Loan Amortization Expense	-	
5	Taxes	87,075	
6	Utility Operating Income	156,128	
7	Non-Utility Income	258	
8	Interest Expense	11,369	
9	Net Income	139,869	
10			
OPERATING EXPENSES DATA			
12	Purchased Water	18,800	
13	Power	108,613	
14	Other Volume Related Expenses	3,645	
15	Non-Volume Related Expenses	163,294	
16	Administrative and General Expenses	283,056	
17			
OTHER DATA			
19			Annual Average
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)	
21			
22	Metered Service Connections	1,005	1,015
23	Flat Rate Service Connections	-	-
24	Total Active Service Connections	1,005	1,015

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 2017:

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	
1	NONE											
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

**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/SRF, Grant Funds)	A-1, A-1a	2,986,067	2,938,745
3	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5	101.3	Water Plant in Service - Other	A-1	-	-
6	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7	104	Water Plant Purchased or Sold	A-1	-	-
8	105	Construction Work in Progress - Water Plant	A-1	-	-
9	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11	105.3	Construction Work in Progress - Other	A-1	-	-
12	114	Water Plant Acquisition Adjustments	A-1	-	-
13		Total Utility Plant		\$ 2,986,067	\$ 2,938,745
14	108	Accumulated Depreciation of Water Plant	A-3	(1,551,952)	(1,480,266)
15	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18		Total Accumulated Depreciation/Amortization		\$ (1,551,952)	\$ (1,480,266)
19		Net Utility Plant		\$ 1,434,115	\$ 1,458,479
20					
21		INVESTMENTS			
22	121	Non-utility Property and Other Assets	A-2	-	-
23	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24		Net non-utility property		\$ -	\$ -
25	123	Investments in Affiliated Companies	A-4	-	-
26	124	Other Investments	A-5	-	-
27		Total Investments		\$ -	\$ -
28					
29		CURRENT AND ACCRUED ASSETS			
30	131	Cash	A-6	254,336	211,978
31	132	Cash - Special Deposits	A-7	2,783	2,421
32	141	Accounts Receivable - Customers	A-8	57,775	56,434
33	142	Receivables from Affiliated Companies	A-9	-	-
34	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35	151	Materials and Supplies	A-11	9,500	9,500
36	174	Other Current Assets	A-12	5,526	20,436
37		Total current and accrued assets		\$ 329,920	\$ 300,769
38					
39	180	Deferred Charges	A-13	348	7,385
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 1,764,383	\$ 1,766,633

**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)
1		CORPORATE CAPITAL AND RETAINED EARNINGS			
2	201	Common Stock	A-15	156,000	156,000
3	204	Preferred Stock	A-16	-	-
4	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5	211	Other Paid-in Capital	A-19	(66,446)	(66,446)
6	215	Retained Earnings	A-20	1,149,070	1,009,201
7		Total corporate capital and retained earnings		\$ 1,238,624	\$ 1,098,755
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	112,775	166,530
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	22,511	35,310
18	232	Short-term Notes Payable	A-25	-	-
19	233	Customer Deposits	A-26	27,070	14,512
20	236	Taxes Accrued	A-27	39,255	-
21	237	Interest Accrued	A-28	564	833
22	241	Other Current Liabilities	A-29	-	118,079
23		Total current and accrued liabilities		\$ 89,400	\$ 168,734
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	6,854	7,254
27	253	Other Credits	A-31	-	-
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30	283	Accumulated Deferred Income Tax Liabilities	A-34	79,571	76,477
31		Total deferred credits		\$ 86,425	\$ 83,731
32					
33		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34	265	Contributions in Aid of Construction	A-35	361,836	361,836
35	272	Accumulated Amortization of Contributions	A-36	(124,677)	(112,953)
36		Net Contributions in Aid of Construction		\$ 237,159	\$ 248,883
37		Total Liabilities and Other Credits		\$ 1,764,383	\$ 1,766,633

**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 (Excl. SDWBA/SRF, Grant Funds) (Sch A-1a)	2,938,745	48,357	(1,035)	-	\$ 2,986,067
2	101.1	Water Plant in Service - SDWBA/SRF (Sch A-1b)	-	-	-	-	\$ -
3	101.2	Water Plant in Service - Grant Funds (Sch A-1c)	-	-	-	-	\$ -
4	101.3	Water Plant in Service - Other	-	-	-	-	\$ -
5	103	Water Plant Held for Future Use (Sch A-1d)	-	-	-	-	\$ -
6	104	Water Plant Purchased or Sold	-	-	-	-	\$ -
7	105	Construction Work in Progress - Water Plant	-	-	-	-	\$ -
8	105.1	Construction Work in Progress - SDWBA/SRF	-	-	-	-	\$ -
9	105.2	Construction Work in Progress - Grant Funds	-	-	-	-	\$ -
10	105.3	Construction Work in Progress - Other	-	-	-	-	\$ -
11	114	Water Plant Acquisition Adjustments	-	-	-	-	\$ -
12		Total utility plant	\$ 2,938,745	\$ 48,357	\$ (1,035)	\$ -	\$ 2,986,067

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

**SCHEDULE A-1a
Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)**

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	13,369				\$ 13,369
4		Total non-depreciable plant	\$ 14,319	\$ -	\$ -	\$ -	\$ 14,319
5							
6		DEPRECIABLE PLANT					
7	304	Structures	25,744				\$ 25,744
8	307	Wells	95,757				\$ 95,757
9	311	Pumping Equipment	292,543	10,171			\$ 302,714
10	317	Other Water Source Plant	-				\$ -
11	320	Water Treatment Plant	11,656				\$ 11,656
12	330	Reservoirs, Tanks and Standpipes	362,565				\$ 362,565
13	331	Water Mains	1,275,880				\$ 1,275,880
14	333	Services and Meter Installations	377,733				\$ 377,733
15	334	Meters	173,101	31,530	(1,035)		\$ 203,596
16	335	Hydrants	86,891				\$ 86,891
17	339	Other Equipment	156,170	752			\$ 156,922
18	340	Office Furniture and Equipment	25,956	5,904			\$ 31,860
19	341	Transportation Equipment	40,430				\$ 40,430
20		Total depreciable plant	\$ 2,924,426	\$ 48,357	\$ (1,035)	\$ -	\$ 2,971,748
21		Total water plant in service	\$ 2,938,745	\$ 48,357	\$ (1,035)	\$ -	\$ 2,986,067

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

SCHEDULE A-1b
Account 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		NON-DEPRECIABLE PLANT	N/A				
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		DEPRECIABLE PLANT					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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 101.2 - Water Plant in Service - Grant Funds

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					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	311	Pumping Equipment					\$ -
10	317	Other Water Source Plant					\$ -
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 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 121 - Non-Utility Property and Other Assets

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	N/A		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 108	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,480,266				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	60,997				
4	(b) Charged to Account 403	11,724				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 72,721	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(1,035)				
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ (1,035)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,551,952	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.24%	
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 108 - Analysis of Entries in Depreciation Reserve

Line No.	Acct No.	Depreciable Plant (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserve During Year Excluding Costs of Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1	304	Structures	18,156	254			\$ 18,410
2	307	Wells	45,715	2,517			\$ 48,232
3	311	Pumping Equipment	144,958	7,365			\$ 152,323
4	317	Other Water Source Plant	-				\$ -
5	320	Water Treatment Plant	10,416	90			\$ 10,506
6	330	Reservoirs, Tanks and Standpipes	118,239	6,043			\$ 124,282
7	331	Water Mains	631,205	25,518			\$ 656,723
8	333	Services and Meter Installations	219,114	11,335			\$ 230,449
9	334	Meters	93,144	2,954			\$ 96,098
10	335	Hydrants	42,110	2,172	(1,035)		\$ 43,247
11	339	Other Equipment	100,879	11,231			\$ 112,110
12	340	Office Furniture and Equipment	23,299	353			\$ 23,652
13	341	Transportation Equipment	33,031	2,889			\$ 35,920
14		Total	\$ 1,480,266	\$ 72,721	\$ (1,035)	\$ -	\$ 1,551,952

SCHEDULE A-4
Account 123 - Investments in Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-5
Account 124 - Other Investments

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-6
Account 131 - Cash

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	131.1 CASH ON HAND	241	141
2	131.2 CASH IN BANK	190,981	220,948
3	1320 TIME DEPOSITS	7,873	4,763
4	1321 COLLECTION OF FACILITIES FEE	12,883	28,484
5	Total	\$ 211,978	\$ 254,336

SCHEDULE A-7
Account 132 - Cash - Special Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	1322 CUSTOMER DEPOSIT	2,421	2,783
2			
3			
4			
5	Total	\$ 2,421	\$ 2,783

SCHEDULE A-8
Account 141 - Accounts Receivable - Customers

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	141.0 ACCOUNTS RECEIVABLE	56,434	57,775
2			
3			
4			
5	Total	\$ 56,434	\$ 57,775

SCHEDULE A-9
Account 142 - Receivables from Affiliated Companies

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-10
Account 143 - Accumulated Provision for Uncollectible Accounts

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	NONE
2	Add: Charges to Account 676 - Uncollectible Accounts Expense	
3	Collections on accounts previously written off as uncollectible	
	Other credits	
	Total Credits	\$ -
4	Less: Write-offs of accounts determined to be uncollectible	
5	Other debits	
	Total Debits	\$ -
6	Balance end of year	\$ -

SCHEDULE A-11			
Account 151 - Materials and Supplies			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	151.0 INVENTORY	9,500	9,500
2			
3			
4			
5	Total	\$ 9,500	\$ 9,500

SCHEDULE A-12			
Account 174 - Other Current Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	1808 PREPAID EXPENSE	20,436	5,526
2			
3			
4			
5	Total	\$ 20,436	\$ 5,526

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	1805 DEFERRED RATE CASE EXPENSE	6,838	-
2	1806 DEFERRED LOAN FEE	1,393	1,393
3	1807 LOAN FEE AMORT	(846)	(1,045)
4			
5	Total	\$ 7,385	\$ 348

SCHEDULE A-14			
Account 181 - Accumulated Deferred Income Tax Assets			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-15
Account 201 - Common Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	COMMON	1,560	100.00	1,560	\$ 156,000	\$ 156,000		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ 156,000	\$ 156,000		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-16
Account 204 - Preferred Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	NONE					\$ -		\$ -
2						\$ -		\$ -
3						\$ -		\$ -
4						\$ -		\$ -
5						\$ -		\$ -
6				Total	\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-17
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	DANIEL ROGINA	780		
2	ROBERT ROGINA	780		
3				
4				
5				
6				
7				
8				
9	Total number of shares	1,560	Total number of shares	-

SCHEDULE A-18		
Account 206 - Subchapter S Corporation Accumulated Adjustments Account		
Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year	N/A
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5	Total Credits	\$ -
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10	Total Debits	\$ -
11	Balance end of year	\$ -

SCHEDULE A-19			
Account 211 - Other Paid in Capital (Corporations only)			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DISCOUNT ON CAPITAL STOCK	(66,446)	(66,446)
2			
3			
4			
5	Total	\$ (66,446)	\$ (66,446)

SCHEDULE A-20		
Account 215 - Retained Earnings (Corporations Only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	1,009,201
2	Add: Credits	
3	Net income	139,869
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 139,869
7		
8	Less: 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	\$ 1,149,070

SCHEDULE A-21
Account 218 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	N/A
2	Add: Credits	
3	Net income	
4	Additional investments during year	
5	Other credits (detail)	
6	Total Credits	\$ -
7	Less: Debits	
8	Net losses	
9	218.1 Proprietary Drawings	
10	Other debits (detail):	
11		
12		
13	Total Debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-22
Account 224 - Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	SBMC	9/9/09	9/15/19	166,530	112,775	8.00%		
2								
3								
4								
5								
6								
7								
8	Total			\$ 166,530	\$ 112,775		\$ -	\$ -

SCHEDULE A-23
Account 230 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	NONE					
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-24
Account 231 - Accounts Payable

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	3620 ACCOUNTS PAYABLE	35,310	21,948
2	3630 ACCOUNTS PAYABLE-MASTERCARD	-	563
3			
4			
5	Total	\$ 35,310	\$ 22,511

SCHEDULE A-25
Account 232 - Short-Term Notes Payable

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	NONE							
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	3640 CUSTOMER DEPOSITS	2,080	2,160
2	3641 SPECIAL DEPOSITS-FACILITY FEES	12,432	24,910
3			
4			
5	Total	\$ 14,512	\$ 27,070

SCHEDULE A-27
Account 236 - Taxes Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	3645 FEDERAL INCOME TAXES PAYABLE	-	27,941
2	3646 STATE INCOME TAXES PAYABLE	-	11,314
3			
4			
5	Total	\$ -	\$ 39,255

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	3780 ACCRUED INTEREST - SHORT TERM	833	564
2			
3			
4			
5	Total	\$ 833	\$ 564

SCHEDULE A-29
Account 241 - Other Current Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	3803 ADVANCES FROM SHAREHOLDERS	48,150	-
2	3635 PAYROLL LIABILITIES	69,929	-
3			
4			
5	Total	\$ 118,079	\$ -

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	7,254
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 7,254
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. 265, Contributions in aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts	
15	Subtotal - charges during year	\$ (400)
16	Balance end of year	\$ 6,854

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-32
Account 255 - Accumulated Deferred Investment Tax - Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-33
Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-34
Account 283 - Accumulated Deferred Income Tax Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	3655 ACCUMULATED DEFERRED TAX	76,477	79,571
2			
3			
4			
5	Total	\$ 76,477	\$ 79,571

SCHEDULE A-35
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Grants, Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (c)	Non-Depreciable (d)	Depreciable (e)	Non-Depreciable (f)
1	Balance beginning of year	\$ 361,836			361,836	
2	Add:					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 361,836	\$ -	\$ -	\$ 361,836	\$ -

SCHEDULE A-36
Account 272 - Accum. Amort. of Contributions - Debit
(Note: Show beginning debit balance as positive)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	112,953
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	11,724
4	Acct. 108.2 Accum. Depre. Water Plant - Grant Funds	
5	Acct. 108.3 Accum. Depre. Water Plant - Other	
6	Other debits	
7	Total debits	\$ 11,724
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 124,677

**SCHEDULE B
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	881,608
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	577,408
6	403	Depreciation Expense	A-3	60,997
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	32,726
9	409	State Corporate Income Tax Expense	B-3	17,169
10	410	Federal Corporate Income Tax Expense	B-3	37,180
11		Total operating revenue deductions		\$ 725,480
12		Total utility operating income		\$ 156,128
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	258
16	426	Miscellaneous Non-Utility Expense	B-5	5,148
17	427	Interest Expense (excluding SDWBA)	B-6	11,369
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (16,259)
20		Net income		\$ 139,869

SCHEDULE B-1
Account 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)
1		WATER SERVICE REVENUES			
2	460	Unmetered water revenue			
3		460.1 Residential, Single-family, Multiple Dwelling Units			\$ -
4		460.2 Commercial and Miscellaneous			\$ -
5		460.3 Large Water Users			\$ -
6		460.4 Safe Drinking Water Bond Surcharge			\$ -
7		460.5 Other Unmetered Revenue			\$ -
8		Subtotal	\$ -	\$ -	\$ -
9					
10	462	Fire protection and hydrant revenue			
11		462.1 Public Fire Protection	1,582	2,193	\$ (611)
12		462.2 Private Fire Protection			\$ -
13		Subtotal	\$ 1,582	\$ 2,193	\$ (611)
14					
15	465	Irrigation revenue	24,233	28,874	\$ (4,641)
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	851,968	853,655	\$ (1,687)
19		470.2 Commercial and Multi-residential Master Metered			\$ -
20		470.3 Large Water Users			\$ -
21		470.4 Safe Drinking Water Bond Surcharge			\$ -
22		470.5 Other Metered Revenues			\$ -
23		Subtotal	\$ 851,968	\$ 853,655	\$ (1,687)
24		Total water service revenues	\$ 877,783	\$ 884,722	\$ (6,939)
25					
26	480	Other water revenue	3,825	3,638	\$ 187
27		Total Operating Revenues	\$ 881,608	\$ 888,360	\$ (6,752)

SCHEDULE B-2
Account 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)
1		PLANT OPERATION AND MAINTENANCE EXPENSES			
2		VOLUME RELATED EXPENSES			
3	610	Purchased Water	18,800	18,800	\$ -
4	615	Power	108,613	106,645	\$ 1,968
5	618	Other Volume Related Expenses	3,645	2,952	\$ 693
6		Total volume related expenses	\$ 131,058	\$ 128,397	\$ 2,661
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	86,313	83,290	\$ 3,023
10	640	Materials	19,477	21,278	\$ (1,801)
11	650	Contract Work	34,257	34,570	\$ (313)
12	660	Transportation Expense	16,669	17,794	\$ (1,125)
13	664	Other Plant Maintenance Expenses	6,578	13,377	\$ (6,799)
14		Total non-volume related expenses	\$ 163,294	\$ 170,309	\$ (7,015)
15		Total plant operation and maintenance exp.	\$ 294,352	\$ 298,706	\$ (4,354)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	35,528	31,611	\$ 3,917
19	671	Management Salaries	72,625	212,625	\$ (140,000)
20	674	Employee Pensions and Benefits	48,734	47,508	\$ 1,226
21	676	Uncollectible Accounts Expense	2,895	256	\$ 2,639
22	678	Office Services and Rentals	9,146	5,031	\$ 4,115
23	681	Office Supplies and Expenses	39,972	29,623	\$ 10,349
24	682	Professional Services	28,264	25,930	\$ 2,334
25	684	Insurance	19,236	20,140	\$ (904)
26	688	Regulatory Compliance Expense	14,764	20,883	\$ (6,119)
27	689	General Expenses	11,892	13,361	\$ (1,469)
28		Total administrative and general expenses	\$ 283,056	\$ 406,968	\$ (123,912)
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 283,056	\$ 406,968	\$ (123,912)
32		Total Operating Expenses	\$ 577,408	\$ 705,674	\$ (128,266)

SCHEDULE B-3
Accounts 408, 409, 410 - Taxes Charged During the Year

Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	16,180		\$ 16,180
3	408.2 Payroll taxes	16,546		\$ 16,546
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 32,726	\$ -	\$ 32,726
6				
7	409 State corporate income tax	17,169		\$ 17,169
8	410 Federal corporate income tax	37,180		\$ 37,180
9	Total income taxes	\$ 54,349	\$ -	\$ 54,349
10				
11	Total	\$ 87,075	\$ -	\$ 87,075

SCHEDULE B-4
Reconciliation of Reported Net Income for Federal Income Taxes

- 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.
- 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.
- 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 27	139,869
2	Reconciling amounts (list first additional income and unallowable deductions,	
3	followed by additional deductions and non-taxable income):	
4	Federal Income Tax Per Books	37,180
5	2018 Franchise Tax Board Expense	17,169
6	Adjustment to Federal Depreciation	(7,463)
7	2017 Franchise Tax Board Expense per Book	(15,342)
8	Sale of Asset	(268)
9	Penalties	3
10	Federal Tax Net Income	171,148
11	Computation of Tax:	
12	Total Tax (21% of Fed Tax Net Income)	35,941
13		
14		
15		
16		
17		

SCHEDULE B-5
Accounts 421 and 426 - Income and Expense from Non-Utility Operations

Line No.	Description (a)	Revenue Acct. 421 (b)	Expense Acct. 426 (c)
1	INTEREST INCOME	14	
2	NON-UTILITY EXPENSE		5,148
3	PATRONAGE DIVIDEND	244	
4			
5	Total	\$ 258	\$ 5,148

SCHEDULE B-6
Account 427 - Interest Expense

Line No.	Description (a)	Amount (b)
1	Interest on SDWBA loan	
2	Interest on other (give details below):	
3	SAVINGS BANK OF MENDOCINO COUNTY	8,363
4	CUSTOMERS	76
5	SHAREHOLDER LOAN	2,731
6	AMORTIZATION	199
7		
8		
9		
10	Total	\$ 11,369

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		86,313		\$ 86,313
2	670	Office salaries		35,528		\$ 35,528
3	671	Management salaries		72,625		\$ 72,625
4						\$ -
5						\$ -
6		Total	-	\$ 194,466	-	\$ 194,466

**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
(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	
2			W123-10.866						
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6	WELL 1	RECREATION RD	1		20'	120 GPM		STANDBY
7	WELL 2	RECREATION RD	2		20'	700 GPM		SYSTEM
8	WELL 4	RECREATION RD	4		20'	425 GPM	164.5 AF	SYSTEM
9	WELL 5	RECREATION RD	5		20'	250 GPM	654.5 AF	RE CHARGE
10	WELL 6	RECREATION RD	6		30'	80 GPM		STANDBY
11	WELL 7	RECREATION RD	7		30'	300 GPM		RE CHARGE

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(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) ²	ACRE FEET			
18							
19							

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 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	Number	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 STEEL	4	1,298,000	300,000+466,000+212,000+320,000
10	Wood			
11	Metal	1	3,000	
12	Concrete	1	3,000	
13	Total	6	1,304,000	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		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 LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		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.		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	Other			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.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								4" to 12"	12" to 14"	
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	Other	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 Year	Current Year	Prior Year	Current Year
5/8 x 3/4 - in	731	744		
3/4 - in				
1 - in	252	237		
- in				
1 1/2 - in	13	16		
- in				
2 - in	9	14		
- in				
Other		4		
Total	1,005	1,015	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Services
5/8 x 3/4 - in	744	787
3/4 - in		
1 - in	237	251
- in		
1 1/2 - in	16	9
0		
2 - in	14	5
- in		
Other	4	
Total	1,015	1,052

SCHEDULE D-6 Meter Testing Data	
Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	_____
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
Number of Meters in Service Since Last Test	
1. Ten years or less	942
2. More than 10, but less than 15 years	73
3. More than 15 years	_____

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in <u>100</u> (Unit Chosen): ¹									
	During Current Year							Subtotal	
	January	February	March	April	May	June	July		
Single-family residential	7,234	7,033	6,190	7,054	13,814	21,974	24,872	88,171	
Commercial and Multi-residential								-	
Large water users								-	
Public authorities								-	
Irrigation	15	15	13	12	36	249	2,426	2,766	
Other								-	
Total	7,249	7,048	6,203	7,066	13,850	22,223	27,298	90,937	
	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Single-family residential	29,313	24,102	17,477	15,481	7,212	93,585	181,756	173,511	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation	4,160	2,405	518	284	114	7,481	10,247	11,932	
Other						-	-	-	
Total	33,473	26,507	17,995	15,765	7,326	101,066	192,003	185,443	

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: 3750

**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:	07/10/92 #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

SCHEDULE E-1
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		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve \$ _____

SCHEDULE E-2 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: P.O. BOX 3600, UKIAH, CA 95482
 Account Number: 29-070097
 Date Opened: 02/27/2007

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

A. Commercial

NAME	AMOUNT
NONE	\$
	\$
	\$
	\$

B. Residential

NAME	AMOUNT
Bruington	\$ 12,456
Pointer	\$ 3,136
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 12,883
Deposits during the year	15,592
Interest earned for calendar year	9
Withdrawals from this account	
Balance at end of year	\$ 28,484

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 D. 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, 2017, through December 31, 2017.

PRESIDENT
Title (Please Print)

Daniel D. Rogina

Signature

707-462-4056
Telephone Number

6-20-19
Date

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