

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2019
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3200
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, 2019, through December 31, 2019. 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, 2019, 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. I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The 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 8, 2020


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:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) ROGINA WATER COMPANY, INC.
Organized under laws of (state) CALIFORNIA Date: 7/25/1966

Principal Officers:
Name: DANIEL D. ROGINA Title: PRESIDENT
Name: DANIEL D. ROGINA Title: TREASURER
Name: ROBERT F. ROGINA Title: VICE-PRESIDENT
Name: ROBERT F. ROGINA Title: SECRETARY

8. Names of associated companies: NONE

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: _____ 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, GRADE T1 #42958
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 2019

Name of Utility: ROGINA WATER COMPANY, INC.

Telephone: 707-462-4056

Person Responsible for this Report: DANIEL ROGINA

	<u>1/1/2019</u>	<u>12/31/2019</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 2,986,067	\$ 3,073,819	\$ 3,029,943
2 Accumulated Depreciation/Amortization	(1,579,437)	(1,648,185)	(1,613,811)
3 Net Utility Plant	1,406,630	1,425,634	1,416,132
4 Advances for Construction	6,854	6,454	6,654
5 Contributions in Aid of Construction	361,836	361,836	361,836
6 Accumulated Deferred Taxes	79,571	91,762	85,667
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	156,000	156,000	156,000
12 Preferred Stock	-	-	-
13 Retained Earnings	1,128,896	1,284,901	1,206,898
14 Total Corporate Capital and Retained Earnings	1,218,450	1,374,455	1,296,452
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	55,596	-	27,798

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

Name of Utility: ROGINA WATER COMPANY, INC.

Telephone: 707-462-4056

INCOME/EXPENSES DATA		Annual Amount																
1	Operating Revenues	\$ 877,929																
2	Operating Expenses	561,209																
3	Depreciation	71,250																
4	SDWBA Loan Amortization Expense	-																
5	Taxes	83,534																
6	Utility Operating Income	161,936																
7	Non-Utility Income	20																
8	Interest Expense	5,221																
9	Net Income	149,629																
10																		
11	OPERATING EXPENSES DATA																	
12	Purchased Water	-																
13	Power	123,979																
14	Other Volume Related Expenses	5,719																
15	Non-Volume Related Expenses	168,537																
16	Administrative and General Expenses	262,974																
17																		
18	OTHER DATA																	
19																		
20	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;"></th> <th style="width: 33%; text-align: center;">Jan. 1</th> <th style="width: 33%; text-align: center;">Dec. 31</th> <th style="width: 33%; text-align: center;">Annual Average</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1,015</td> <td style="text-align: center;">1,015</td> <td style="text-align: center;">1,015</td> <td style="text-align: center;">1,015</td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="text-align: center;">1,015</td> <td style="text-align: center;">1,015</td> <td style="text-align: center;">1,015</td> <td style="text-align: center;">1,015</td> </tr> </tbody> </table>		Jan. 1	Dec. 31	Annual Average	1,015	1,015	1,015	1,015	-	-	-	-	1,015	1,015	1,015	1,015
	Jan. 1	Dec. 31	Annual Average															
1,015	1,015	1,015	1,015															
-	-	-	-															
1,015	1,015	1,015	1,015															
21																		
22	Metered Service Connections																	
23	Flat Rate Service Connections																	
24	Total Active Service Connections																	

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 2019:

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											
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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	3,073,819	2,986,067
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		\$ 3,073,819	\$ 2,986,067
14	108	Accumulated Depreciation of Water Plant	A-3	(1,648,185)	(1,579,437)
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		\$ (1,648,185)	\$ (1,579,437)
19		Net Utility Plant		\$ 1,425,634	\$ 1,406,630
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	249,157	228,966
31	132	Cash - Special Deposits	A-7	31,330	31,267
32	141	Accounts Receivable - Customers	A-8	54,962	57,775
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	18,526	12,837
37		Total current and accrued assets		\$ 363,475	\$ 340,345
38					
39	180	Deferred Charges	A-13	149	348
40	181	Accumulated Deferred Income Tax Assets	A-14	-	-
41					
42		Total Assets and Other Debits		\$ 1,789,258	\$ 1,747,323

**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	1,284,901	1,128,896
7		Total corporate capital and retained earnings		\$ 1,374,455	\$ 1,218,450
8					
9		PROPRIETARY CAPITAL			
10	218	Proprietary Capital	A-21	-	-
11					
12		LONG TERM DEBT			
13	224	Long-term Debt	A-22	-	55,596
14					
15		CURRENT AND ACCRUED LIABILITIES			
16	230	Payables to Affiliated Companies	A-23	-	-
17	231	Accounts Payable	A-24	2,420	22,511
18	232	Short-term Notes Payable	A-25	55,575	57,179
19	233	Customer Deposits	A-26	2,240	2,160
20	236	Taxes Accrued	A-27	11	39,255
21	237	Interest Accrued	A-28	278	564
22	241	Other Current Liabilities	A-29	2,604	-
23		Total current and accrued liabilities		\$ 63,128	\$ 121,669
24					
25		DEFERRED CREDITS			
26	252	Advances for Construction	A-30	6,454	6,854
27	253	Other Credits	A-31	28,024	28,024
28	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	91,762	79,571
30	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31		Total deferred credits		\$ 126,240	\$ 114,449
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	(136,401)	(124,677)
36		Net Contributions in Aid of Construction		\$ 225,435	\$ 237,159
37		Total Liabilities and Other Credits		\$ 1,789,258	\$ 1,747,323

**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)	2,986,067	88,292	(540)	-	\$ 3,073,819
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	\$ 2,986,067	\$ 88,292	\$ (540)	\$ -	\$ 3,073,819

* 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	302,714	1,375			\$ 304,089
10	317	Other Water Source Plant					\$ -
11	320	Water Treatment Plant	11,656	733			\$ 12,389
12	330	Reservoirs, Tanks and Standpipes	362,565				\$ 362,565
13	331	Water Mains	1,275,880	25,199			\$ 1,301,079
14	333	Services and Meter Installations	377,733	5,043			\$ 382,776
15	334	Meters	203,596		(540)		\$ 203,056
16	335	Hydrants	86,891				\$ 86,891
17	339	Other Equipment	156,922				\$ 156,922
18	340	Office Furniture and Equipment	31,860				\$ 31,860
19	341	Transportation Equipment	40,430	55,942			\$ 96,372
20		Total depreciable plant	\$ 2,971,748	\$ 88,292	\$ (540)	\$ -	\$ 3,059,500
21		Total water plant in service	\$ 2,986,067	\$ 88,292	\$ (540)	\$ -	\$ 3,073,819

* 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 Accumulated Depreciation of Water Plant (b)	Account 108.1 Accumulated Amortization of SDWBA/SRF (c)	Account 108.2 Accumulated Depreciation of Water Plant - Grant Funds (d)	Account 108.3 Accumulated Depreciation of Water Plant - Other (e)	Account 122 Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,579,437				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272	11,724				
4	(b) Charged to Account 403	71,250				
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	\$ 82,974	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired	(540)				
13	(b) Cost of removal					
14	(c) All other debits	(13,686)				
15	Total debits	\$ (14,226)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,648,185	\$ -	\$ -	\$ -	\$ -
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	PARTIAL REVERSAL OF AUDIT ADJUSTMENT, \$13,686					
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	18,410	254			\$ 18,664
2	307	Wells	48,232	2,517			\$ 50,749
3	311	Pumping Equipment	152,323	7,758			\$ 160,081
4	317	Other Water Source Plant	-				\$ -
5	320	Water Treatment Plant	10,506	114			\$ 10,620
6	330	Reservoirs, Tanks and Standpipes	124,282	6,043			\$ 130,325
7	331	Water Mains	684,208	29,818	(13,686)		\$ 700,340
8	333	Services and Meter Installations	230,449	11,423			\$ 241,872
9	334	Meters	96,098	3,611	(540)		\$ 99,169
10	335	Hydrants	43,247	2,172			\$ 45,419
11	339	Other Equipment	112,110	11,257			\$ 123,367
12	340	Office Furniture and Equipment	23,652	681			\$ 24,333
13	341	Transportation Equipment	35,920	7,326			\$ 43,246
14		Total	\$ 1,579,437	\$ 82,974	\$ (14,226)	\$ -	\$ 1,648,185

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	141	250
2	131.2 Cash in Bank	224,062	241,026
3	TIME DEPOSITS	4,763	7,881
4			
5	Total	\$ 228,966	\$ 249,157

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	SDWBA/SRF	-	-
2	Facilities Fees	28,484	28,498
3	CUSTOMER DEPOSITS	2,783	2,832
4			
5	Total	\$ 31,267	\$ 31,330

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	ACCOUNTS RECEIVABLE	57,775	54,962
2			
3			
4			
5	Total	\$ 57,775	\$ 54,962

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	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	PREPAID EXPENSE	12,837	13,066
2	PREPAID FEDERAL TAX		5,460
3			
4			
5	Total	\$ 12,837	\$ 18,526

SCHEDULE A-13			
Account 180 - Deferred Charges			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED LOAN FEE	1,393	1,393
2	LOAN FEE AMORT	(1,045)	(1,244)
3			
4			
5	Total	\$ 348	\$ 149

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	1,128,896
2	Add: Credits	
3	Net income	149,629
4	Prior period adjustments	6,376
5	Other credits (detail)	
6	Total Credits	\$ 156,005
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	\$ 1,284,901

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	11/15/20	55,596	-	8.00%		
2								
3								
4								
5								
6								
7								
8	Total			\$ 55,596	\$ -		\$ -	\$ -

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	ACCOUNTS PAYABLE	21,948	2,420
2	ACCOUNTS PAYABLE-MASTERCARD	563	-
3			
4			
5	Total	\$ 22,511	\$ 2,420

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	SBMC	9/9/09	11/15/20	57,179	55,575	8.00%		
2								
3								
4								
5								
6								
7								
8			Total	\$ 57,179	\$ 55,575		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	CUSTOMER DEPOSITS	2,160	2,240
2			
3			
4			
5	Total	\$ 2,160	\$ 2,240

SCHEDULE A-27
Account 236 - Taxes Accrued

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

SCHEDULE A-28
Account 237 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	237.1 Interest accrued on long-term debt		
2	237.2 Interest accrued on SDWBA loan		
3	237.3 Interest accrued on other liabilities		
4	INTEREST ACCRUED ON SHORT-TERM DEBT	564	278
5	Total	\$ 564	\$ 278

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	ACCRUED PUC FEES		2,604
2			
3			
4			
5	Total	\$ -	\$ 2,604

SCHEDULE A-30
Account 252 - Advances for Construction

Line No.	(a)	Amount (b)
1	Balance beginning of year	6,854
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 6,854
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	\$ 6,454

SCHEDULE A-31
Account 253 - Other Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	SPECIAL DEPOSITS-FACILITY FEES	28,024	28,024
2			
3			
4			
5	Total	\$ 28,024	\$ 28,024

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	ACCUMULATED DEFERRED TAX	79,571	91,762
2			
3			
4			
5	Total	\$ 79,571	\$ 91,762

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	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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	124,677
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	\$ 136,401

**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	877,929
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	561,209
6	403	Depreciation Expense	A-3	71,250
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	25,392
9	409	State Corporate Income Tax Expense	B-3	18,367
10	410	Federal Corporate Income Tax Expense	B-3	39,775
11		Total operating revenue deductions		\$ 715,993
12		Total utility operating income		\$ 161,936
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	20
16	426	Miscellaneous Non-Utility Expense	B-5	7,106
17	427	Interest Expense (excluding SDWBA)	B-6	5,221
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (12,307)
20		Net income		\$ 149,629

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	3,248	1,582	\$ 1,666
12		462.2 Private Fire Protection			\$ -
13		Subtotal	\$ 3,248	\$ 1,582	\$ 1,666
14					
15	465	Irrigation revenue	25,736	24,233	\$ 1,503
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	833,858	851,968	\$ (18,110)
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	\$ 833,858	\$ 851,968	\$ (18,110)
24		Total water service revenues	\$ 862,842	\$ 877,783	\$ (14,941)
25					
26	480	Other water revenue	15,087	11,233	\$ 3,854
27		Total Operating Revenues	\$ 877,929	\$ 889,016	\$ (11,087)

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	123,979	108,613	\$ 15,366
5	618	Other Volume Related Expenses	5,719	3,645	\$ 2,074
6		Total volume related expenses	\$ 129,698	\$ 131,058	\$ (1,360)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	87,865	80,992	\$ 6,873
10	640	Materials	17,939	19,477	\$ (1,538)
11	650	Contract Work	32,518	34,257	\$ (1,739)
12	660	Transportation Expense	23,092	16,669	\$ 6,423
13	664	Other Plant Maintenance Expenses	7,123	6,578	\$ 545
14		Total non-volume related expenses	\$ 168,537	\$ 157,973	\$ 10,564
15		Total plant operation and maintenance exp.	\$ 298,235	\$ 289,031	\$ 9,204
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	28,108	32,213	\$ (4,105)
19	671	Management Salaries	72,625	72,625	\$ -
20	674	Employee Pensions and Benefits	60,287	57,370	\$ 2,917
21	676	Uncollectible Accounts Expense	364	2,895	\$ (2,531)
22	678	Office Services and Rentals	13,381	16,496	\$ (3,115)
23	681	Office Supplies and Expenses	28,107	32,622	\$ (4,515)
24	682	Professional Services	26,663	28,264	\$ (1,601)
25	684	Insurance	16,343	19,236	\$ (2,893)
26	688	Regulatory Compliance Expense	10,893	22,172	\$ (11,279)
27	689	General Expenses	6,203	9,244	\$ (3,041)
28		Total administrative and general expenses	\$ 262,974	\$ 293,137	\$ (30,163)
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 262,974	\$ 293,137	\$ (30,163)
32		Total Operating Expenses	\$ 561,209	\$ 582,168	\$ (20,959)

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	8,874		\$ 8,874
3	408.2 Payroll taxes	16,518		\$ 16,518
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 25,392	\$ -	\$ 25,392
6				
7	409 State corporate income tax	18,367		\$ 18,367
8	410 Federal corporate income tax	39,775		\$ 39,775
9	Total income taxes	\$ 58,142	\$ -	\$ 58,142
10				
11	Total	\$ 83,534	\$ -	\$ 83,534

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 27	149,629
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	39,775
5	2019 Franchise Tax Board Expense	18,367
6	Adjustment to Federal Depreciation	(46,906)
7	2018 Franchise Tax Board Expense per Book	(15,314)
8	Disposal of Asset	(123)
9		
10	Federal tax net income	145,428
11	Computation of tax:	
12	Total Tax (21% of Fed Tax Net Income)	30,540
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	20	
2	NON-UTILITY EXPENSE		7,106
3			
4			
5	Total	\$ 20	\$ 7,106

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	4,947
4	CUSTOMERS	75
5	AMORTIZATION	199
6		
7		
8		
9		
10	Total	\$ 5,221

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		87,865		\$ 87,865
2	670	Office salaries		28,108		\$ 28,108
3	671	Management salaries		72,625		\$ 72,625
4						\$ -
5						\$ -
6		Total	-	\$ 188,598	-	\$ 188,598

**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					354.25	
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		DECOMMISSIONED
7	WELL 2	RECREATION RD	2		20'	700 GPM	260.26 AF	SYSTEM
8	WELL 4	RECREATION RD	4		20'	425 GPM	218.40 AF	SYSTEM
9	WELL 5	RECREATION RD	5		20'	250 GPM	336.49 AF	RE CHARGE
10	WELL 6	RECREATION RD	6		30'	80 GPM	32.67 AF	RE CHARGE
11	WELL 7	RECREATION RD	7		30'	300 GPM	59.52 AF	RE CHARGE

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
12							
13							
14							
15							
16							

Purchased Water for Resale			
17	Purchased from		
18	Annual quantities purchased	NONE	(Unit chosen) ²
19			
20			

* 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	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	744	750		
3/4 - in				
1 - in	237	247		
- in				
1.5 - in	16	13		
- in				
2 - in	14	2		
- in				
Other	4	3		
Total	1,015	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	750	787
3/4 - in		
1 - in	247	251
- in		
1.5 - in	13	9
- in		
2 - in	2	5
- in		
Other	3	-
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	893
2. More than 10, but less than 15 years	122
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	7,693	6,621	6,737	7,091	15,993	26,204	25,587	95,926	
Commercial and Multi-residential								-	
Large water users								-	
Public authorities								-	
Irrigation	25	15	10	104	195	1,132	1,918	3,399	
Other - Fireline, Tank Water	396	440				51		887	
Total	8,114	7,076	6,747	7,195	16,188	27,387	27,505	100,212	
	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal	Total		
Single-family residential	26,206	24,854	18,564	15,347	9,201	94,172	190,098	181,756	
Commercial and Multi-residential						-	-	-	
Large water users						-	-	-	
Public authorities						-	-	-	
Irrigation	815	3,360	1,945	1,317	534	7,971	11,370	10,247	
Other - Fireline, Tank Water				4		4	891		
Total	27,021	28,214	20,509	16,668	9,735	102,147	202,359	192,003	

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
NONE	\$
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ <u>28,484</u>
Deposits during the year	<u> </u>
Interest earned for calendar year	<u>14</u>
Withdrawals from this account	<u> </u>
Balance at end of year	\$ <u>28,498</u>

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, 2019, through December 31, 2019.

PRESIDENT
Title (Please Print)

Daniel D. Rogina
Signature

707-462-4056
Telephone Number

06-10-2020
Date

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