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**CLASS B and C  
WATER UTILITIES**

U# \_\_\_\_\_

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PUBLIC UTILITIES COMMISSION  
WATER DIVISION

**2022  
ANNUAL REPORT  
OF**

**ROGINA WATER COMPANY, INC**

**ROGINA WATER COMPANY, INC**

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

**PO BOX 310 TAMAGE, CA 95481**  
(OFFICIAL MAILING ADDRESS)

ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023**

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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 APRIL 30, 2023, 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](mailto:bmd@cpuc.ca.gov)

[water.division@cpuc.ca.gov](mailto:water.division@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, 2022 through December 31, 2022. Fiscal year reports will not be accepted.

### GENERAL INFORMATION

1. Name under which utility is doing business: ROGINA WATER COMPANY, INC
2. Official mailing address, Phone Number, and Email:  
PO BOX 310, TALMAGE, CA 95481
3. Name and title of person to whom correspondence should be addressed to: \_\_\_\_\_ Email: \_\_\_\_\_  
Telephone: 707-462-4056
4. Address where accounting records are maintained:  
1850 TALMAGE ROAD, UKIAH, CA 95482
5. Service Areas and County (Refer to district reports if applicable): N/A
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)  
Name: \_\_\_\_\_ Email: \_\_\_\_\_  
Address: \_\_\_\_\_ Telephone: \_\_\_\_\_
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  
 Subchapter S Corp (stockholders' names) \_\_\_\_\_  
Organized under laws of (state) CALIFORNIA Date: 7/25/1966
- Principal Officers:  
Name: ROBERT F ROGINA Title: PRESIDENT/TREASURER  
Name: WAYNE ROGINA Title: VICE PRESIDENT/SECRETARY  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Name: \_\_\_\_\_ Title: \_\_\_\_\_
8. Names of associated companies: NONE
9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:  
Name: NONE Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: \_\_\_\_\_ Date: \_\_\_\_\_
10. Use the space below for supplementary information or explanations concerning this report:  
N/A
11. List Name, Grade, and License Number of all Licensed Operators:  
AARON M. STANDEFER - GRADE D2 #39058, GRADE T1 #42958  
SHAWN M. STARK - GRADE D2 #52138, GRADE T2 #42931
12. This annual report was prepared by:  
Name of firm or consultant: CARLSON & ASSOCIATES CPAS  
Address of firm or consultant: PO BOX 308  
Email address of firm or consultant: STANDARD, CA 95370  
Phone Number of firm or consultant: 209-532-5171

# **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 2022

Name of Utility: ROGINA WATER COMPANY, INC

Telephone: 707-462-4056

Person Responsible for this Report: WAYNE ROGINA

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
<b>UTILITY PLANT DATA</b>			
1 Utility Plant	\$ 3,254,766	\$ 3,529,754	\$ 3,392,260
2 Accumulated Depreciation/Amortization	(1,800,268)	(1,875,037)	(1,837,653)
3 Net Utility Plant	1,454,498	1,654,717	1,554,608
4 Advances for Construction	5,655	5,655	5,655
5 Contributions in Aid of Construction	396,614	396,614	396,614
6 Accumulated Deferred Taxes	-	-	-
7			
8			
9			
<b>10 CAPITALIZATION</b>			
11 Common Stock	156,000	156,000	156,000
12 Preferred Stock	-	-	-
13 Retained Earnings	1,422,474	1,411,477	1,416,976
14 Total Corporate Capital and Retained Earnings	1,512,028	1,501,031	1,506,530
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	-	-

# INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

Name of Utility:           ROGINA WATER COMPANY, INC          

Telephone:           707-462-4056          

		Annual Amount
<b>INCOME/EXPENSES DATA</b>		
1	Operating Revenues	<u>\$ 825,516</u>
2	Operating Expenses	<u>720,640</u>
3	Depreciation	<u>74,769</u>
4	SDWBA Loan Amortization Expense	<u>-</u>
5	Taxes	<u>31,705</u>
6	Utility Operating Income	<u>(1,598)</u>
7	Non-Utility Income	<u>(4,253)</u>
8	Interest Expense	<u>4,594</u>
9	Net Income	<u>(10,997)</u>
10		
<b>OPERATING EXPENSES DATA</b>		
12	Purchased Water	<u>87,600</u>
13	Power	<u>114,449</u>
14	Other Volume Related Expenses	<u>5,278</u>
15	Non-Volume Related Expenses	<u>215,840</u>
16	Administrative and General Expenses	<u>297,473</u>
17		

**18 OTHER DATA**

				Annual Average
20	<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31
21			<u>1,002</u>	<u>1,004</u>
22	Metered Service Connections		<u>-</u>	<u>-</u>
23	Flat Rate Service Connections		<u>1,002</u>	<u>1,004</u>
24	Total Active Service Connections		<u>1,002</u>	<u>1,003</u>

**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 2022:

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)
1.1		<b>UTILITY PLANT</b>			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,529,754	3,186,337
3.1	101.1	Water Plant in Service - SDWBA/SRF	A-1, A-1b	-	-
4.1	101.2	Water Plant in Service - Grant Funds	A-1, A-1c	-	-
5.1	101.3	Water Plant in Service - Other	A-1	-	-
6.1	103	Water Plant Held for Future Use	A-1, A-1d	-	-
7.1	104	Water Plant Purchased or Sold	A-1	-	-
8.1	105	Construction Work in Progress - Water Plant	A-1	-	-
9.1	105.1	Construction Work in Progress - SDWBA/SRF	A-1	-	-
10.1	105.2	Construction Work in Progress - Grant Funds	A-1	-	-
11.1	105.3	Construction Work in Progress - Other	A-1	-	68,429
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 3,529,754	\$ 3,254,766
14.1	108	Accumulated Depreciation of Water Plant	A-3	(1,875,037)	(1,800,268)
15.1	108.1	Accumulated Amortization of SDWBA/SRF loan	A-3	-	-
16.1	108.2	Accumulated Depreciation of Water Plant - Grant Funds	A-3	-	-
17.1	108.3	Accumulated Depreciation of Water Plant - Other	A-3	-	-
18.1		Total Accumulated Depreciation/Amortization		\$ (1,875,037)	\$ (1,800,268)
19.1		Net Utility Plant		\$ 1,654,717	\$ 1,454,498
20.1					
21.1		<b>INVESTMENTS</b>			
22.1	121	Non-utility Property and Other Assets	A-2	-	-
23.1	122	Accumulated Depreciation of Non-Water Utility Property	A-3	-	-
24.1		Net non-utility property		\$ -	\$ -
25.1	123	Investments in Affiliated Companies	A-4	-	-
26.1	124	Other Investments	A-5	-	-
27.1		Total Investments		\$ -	\$ -
28.1					
29.1		<b>CURRENT AND ACCRUED ASSETS</b>			
30.1	131	Cash	A-6	245,632	170,497
31.1	132	Cash - Special Deposits	A-7	10,782	21,270
32.1	141	Accounts Receivable - Customers	A-8	57,700	72,598
33.1	142	Receivables from Affiliated Companies	A-9	-	-
34.1	143	Accumulated Provision for Uncollectible Accounts	A-10	-	-
35.1	151	Materials and Supplies	A-11	9,500	9,500
36.1	174	Other Current Assets	A-12	67,437	68,237
37.1		Total current and accrued assets		\$ 391,051	\$ 342,102
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	15,015	10,425
41.1					
42.1		Total Assets and Other Debits		\$ 2,060,783	\$ 1,807,025

**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)
1.2		<b>CORPORATE CAPITAL AND RETAINED EARNINGS</b>			
2.2	201	Common Stock	A-15	156,000	156,000
3.2	204	Preferred Stock	A-16	-	-
4.2	206	Subchapter S Corporation Accumulated Adjustments Account	A-18	-	-
5.2	211	Other Paid-in Capital	A-19	(66,446)	(66,446)
6.2	215	Retained Earnings	A-20	1,411,477	1,422,474
7.2		Total corporate capital and retained earnings		\$ 1,501,031	\$ 1,512,028
8.2					
9.2		<b>PROPRIETARY CAPITAL</b>			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		<b>LONG TERM DEBT</b>			
13.2	224	Long-term Debt	A-22	-	-
14.2					
15.2		<b>CURRENT AND ACCRUED LIABILITIES</b>			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	15,401	21,267
18.2	232	Short-term Notes Payable	A-25	250,000	-
19.2	233	Customer Deposits	A-26	8,206	3,380
20.2	236	Taxes Accrued	A-27	111	-
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	-	-
23.2		Total current and accrued liabilities		\$ 273,718	\$ 24,647
24.2					
25.2		<b>DEFERRED CREDITS</b>			
26.2	252	Advances for Construction	A-30	5,655	5,655
27.2	253	Other Credits	A-31	32,453	16,769
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	-	-
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ 38,108	\$ 22,424
32.2					
33.2		<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
34.2	265	Contributions in Aid of Construction	A-35	396,614	396,614
35.2	272	Accumulated Amortization of Contributions	A-36	(148,688)	(148,688)
36.2		Net Contributions in Aid of Construction		\$ 247,926	\$ 247,926
37.2		<b>Total Liabilities and Other Credits</b>		\$ 2,060,783	\$ 1,807,025

**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)	3,186,337	343,417	-	-	\$ 3,529,754
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	68,429			(68,429)	\$ -
11	114	Water Plant Acquisition Adjustments					\$ -
12		<b>Total utility plant</b>	<b>\$ 3,254,766</b>	<b>\$ 343,417</b>	<b>\$ -</b>	<b>\$ (68,429)</b>	<b>\$ 3,529,754</b>

\* 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible Plant	950				\$ 950
3	303	Land	13,369				\$ 13,369
4		<b>Total non-depreciable plant</b>	<b>\$ 14,319</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,319</b>
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures	42,739	13,726			\$ 56,465
8	307	Wells	97,727	314,367			\$ 412,094
9	311	Pumping Equipment	334,163				\$ 334,163
10	317	Other Water Source Plant	1,767	1,436			\$ 3,203
11	320	Water Treatment Plant	13,943	3,132			\$ 17,075
12	330	Reservoirs, Tanks and Standpipes	364,492				\$ 364,492
13	331	Water Mains	1,335,855				\$ 1,335,855
14	333	Services and Meter Installations	393,580	8,731			\$ 402,311
15	334	Meters	202,198				\$ 202,198
16	335	Hydrants	90,805	960			\$ 91,865
17	339	Other Equipment	166,416	1,065			\$ 167,481
18	340	Office Furniture and Equipment	31,861				\$ 31,861
19	341	Transportation Equipment	96,372				\$ 96,372
20		<b>Total depreciable plant</b>	<b>\$ 3,172,018</b>	<b>\$ 343,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,515,435</b>
21		<b>Total water plant in service</b>	<b>\$ 3,186,337</b>	<b>\$ 343,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,529,754</b>

\* 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		<b>NON-DEPRECIABLE PLANT</b>	N/A				
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	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		<b>Total water plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* 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		<b>NON-DEPRECIABLE PLANT</b>	N/A				
2	301	Intangible Plant					\$ -
3	303	Land					\$ -
4		Total non-depreciable plant	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6		<b>DEPRECIABLE PLANT</b>					
7	304	Structures					\$ -
8	307	Wells					\$ -
9	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		<b>Total water plant in service</b>	\$ -	\$ -	\$ -	\$ -	\$ -

\* 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	NONE			
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	NONE		
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	1,800,268				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	74,769				
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	\$ 74,769	\$ -	\$ -	\$ -	\$ -
11	Less: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					
14	(c) All other debits					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 1,875,037	\$ -	\$ -	\$ -	\$ -
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE %				3.24	
19	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
20						
21	(3) EXPLANATION OF ALL OTHER CREDITS:					
22						
23						
24						
25						
26	(4) EXPLANATION OF ALL OTHER DEBITS:					
27						
28						
29						
30						
31						
32	(5) 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	X				

**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	19,355	801			\$ 20,156
2	307	Wells	55,797	7,843			\$ 63,640
3	311	Pumping Equipment	178,059	8,321			\$ 186,380
4	317	Other Water Source Plant	126	324			\$ 450
5	320	Water Treatment Plant	10,858	423			\$ 11,281
6	330	Reservoirs, Tanks and Standpipes	145,585	9,307			\$ 154,892
7	331	Water Mains	751,510	22,598			\$ 774,108
8	333	Services and Meter Installations	264,463	11,341			\$ 275,804
9	334	Meters	107,353	5,427			\$ 112,780
10	335	Hydrants	49,609	2,302			\$ 51,911
11	339	Other Equipment	135,089	1,804			\$ 136,893
12	340	Office Furniture and Equipment	25,285	-			\$ 25,285
13	341	Transportation Equipment	57,179	4,278			\$ 61,457
14		Total	\$ 1,800,268	\$ 74,769	\$ -	\$ -	\$ 1,875,037

**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	250	1,808
2	131.2 Cash in Bank	162,358	235,931
3	TIME DEPOSITS	7,889	7,893
4			
5	Total	\$ 170,497	\$ 245,632

**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	17,261	2,951
3	CUSTOMER DEPOSITS	4,009	7,831
4			
5	Total	\$ 21,270	\$ 10,782

**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	72,598	57,700
2			
3			
4			
5	Total	\$ 72,598	\$ 57,700

**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	\$ -

<b>SCHEDULE A-11</b>			
<b>Account 151 - Materials and Supplies</b>			
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

<b>SCHEDULE A-12</b>			
<b>Account 174 - Other Current Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PREPAID EXPENSE	12,737	12,737
2	PREPAID FEDERAL TAX	40,000	40,000
3	PREPAID STATE TAX	15,500	14,700
4			
5	Total	\$ 68,237	\$ 67,437

<b>SCHEDULE A-13</b>			
<b>Account 180 - Deferred Charges</b>			
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	(1,393)	(1,393)
3			
4			
5	Total	\$ -	\$ -

<b>SCHEDULE A-14</b>			
<b>Account 181 - Accumulated Deferred Income Tax Assets</b>			
Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	ACCUMULATED DEFERRED INCOME TAX	10,425	15,015
2			
3			
4			
5	Total	\$ 10,425	\$ 15,015

**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 <sup>1</sup> (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		\$ -

<sup>1</sup> 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 <sup>1</sup> (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	\$ -	\$ -		\$ -

<sup>1</sup> 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	NONE	
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	1,422,474
2	Add: Credits	
3	Net income	(10,997)
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ (10,997)
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	\$ 1,411,477

**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	NONE							
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

**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	21,267	15,401
2			
3			
4			
5	Total	\$ 21,267	\$ 15,401

**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	PROMISSORY NOTE	9/11/22	8/11/23	-	250,000	5.50%	-	4,583
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ 250,000		\$ -	\$ 4,583

**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	3,380	8,206
2			
3			
4			
5	Total	\$ 3,380	\$ 8,206

**SCHEDULE A-27**  
**Account 236 - Taxes Accrued**

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	PAYROLL TAXES	-	111
2			
3			
4			
5	Total	\$ -	\$ 111

**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			
5	Total	\$ -	\$ -

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

**SCHEDULE A-30**  
**Account 252 - Advances for Construction**

Line No.	(a)	Amount (b)
1	Balance beginning of year	5,655
2	Additions during year	
3	Subtotal - Beginning balance plus additions during year	\$ 5,655
4	Charges during year:	
5	Refunds	
6	Percentage of revenue basis	
7	Proportionate cost basis	
8	Present worth basis	
9	Total refunds	\$ -
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	\$ -
16	Balance end of year	\$ 5,655

**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	16,769	32,453
2			
3			
4			
5	Total	\$ 16,769	\$ 32,453

**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	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	\$ 396,614			396,614	
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	\$ 396,614	\$ -	\$ -	\$ 396,614	\$ -

**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	148,688
2	Add: Charges from the following:	
3	Acct. 108 Accum. Depre. Water Plant	
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	\$ -
8	Deduct:	
10	Other credits	
12	Balance end of year	\$ 148,688

**SCHEDULE B  
INCOME STATEMENT**

Line No.	Acct. No.	Account (a)	Schedule Number (b)	Amount (c)
1		<b>UTILITY OPERATING INCOME</b>		
2	400	Operating Revenues	B-1	825,516
3				
4		<b>OPERATING REVENUE DEDUCTIONS</b>		
5	401	Operating Expenses	B-2	720,640
6	403	Depreciation Expense	A-3	74,769
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	35,559
9	409	State Corporate Income Tax Expense	B-3	800
10	410	Federal Corporate Income Tax Expense	B-3	(4,654)
11		Total operating revenue deductions		\$ 827,114
12		Total utility operating income		\$ (1,598)
13				
14		<b>OTHER INCOME AND DEDUCTIONS</b>		
15	421	Non-Utility Income	B-5	(4,253)
16	426	Miscellaneous Non-Utility Expense	B-5	552
17	427	Interest Expense (excluding SDWBA)	B-6	4,594
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (9,399)
20		<b>Net income / &lt;Loss&gt;</b>		\$ (10,997)

**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		<b>WATER SERVICE REVENUES</b>			
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			\$ -
12		462.2 Private Fire Protection	1,597	1,586	\$ 11
13		Subtotal	\$ 1,597	\$ 1,586	\$ 11
14					
15	465	Irrigation revenue	27,934	24,487	\$ 3,447
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	708,134	757,653	\$ (49,519)
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	\$ 708,134	\$ 757,653	\$ (49,519)
24		Total water service revenues	\$ 737,665	\$ 783,726	\$ (46,061)
25					
26	480	Other water revenue	87,851	13,851	\$ 74,000
27		Total Operating Revenues	\$ 825,516	\$ 797,577	\$ 27,939

**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		<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
2		<b>VOLUME RELATED EXPENSES</b>			
3	610	Purchased Water	87,600	31,543	\$ 56,057
4	615	Power	114,449	119,706	\$ (5,257)
5	618	Other Volume Related Expenses	5,278	8,071	\$ (2,793)
6		Total volume related expenses	\$ 207,327	\$ 159,320	\$ 48,007
7					
8		<b>NON-VOLUME RELATED EXPENSES</b>			
9	630	Employee Labor	121,852	130,390	\$ (8,538)
10	640	Materials	21,186	66,289	\$ (45,103)
11	650	Contract Work	37,548	104,027	\$ (66,479)
12	660	Transportation Expense	27,530	32,576	\$ (5,046)
13	664	Other Plant Maintenance Expenses	7,724	8,885	\$ (1,161)
14		Total non-volume related expenses	\$ 215,840	\$ 342,167	\$ (126,327)
15		Total plant operation and maintenance exp.	\$ 423,167	\$ 501,487	\$ (78,320)
16					
17		<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
18	670	Office Salaries	46,604	41,301	\$ 5,303
19	671	Management Salaries	81,408	76,800	\$ 4,608
20	674	Employee Pensions and Benefits	46,320	53,593	\$ (7,273)
21	676	Uncollectible Accounts Expense	3,489	520	\$ 2,969
22	678	Office Services and Rentals	37,591	25,044	\$ 12,547
23	681	Office Supplies and Expenses	19,865	20,072	\$ (207)
24	682	Professional Services	14,200	25,175	\$ (10,975)
25	684	Insurance	22,143	24,568	\$ (2,425)
26	688	Regulatory Compliance Expense	22,783	12,030	\$ 10,753
27	689	General Expenses	3,070	14,696	\$ (11,626)
28		Total administrative and general expenses	\$ 297,473	\$ 293,799	\$ 3,674
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 297,473	\$ 293,799	\$ 3,674
32		Total Operating Expenses	\$ 720,640	\$ 795,286	\$ (74,646)

**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	14,822		\$ 14,822
3	408.2 Payroll taxes	20,737		\$ 20,737
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 35,559	\$ -	\$ 35,559
6				
7	409 State corporate income tax	800		\$ 800
8	410 Federal corporate income tax	(4,654)		\$ (4,654)
9	Total income taxes	\$ (3,854)	\$ -	\$ (3,854)
10				
11	Total	\$ 31,705	\$ -	\$ 31,705

**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	(10,997)
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	(4,655)
5	ADJUSTMENTS TO FEDERAL DEPRECIATION	4,282
6		
7		
8		
9		
10	Federal tax net income	(11,370)
11	Computation of tax:	-
12		
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	13	
2	NON-UTILITY INCOME	(4,266)	
3	MISC NON-UTILITY EXPENSE		552
4			
5	Total	\$ (4,253)	\$ 552

**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):	4,594
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ 4,594

**SCHEDULE C-1**  
**Compensation of Individual Proprietor, Partners and Employees Included in Expenses**

Line No.	Acct. No.	Account (a)	Number at End of Year (b)	Salaries Charged to Expense (c)	Salaries Charged to Plant Accounts (d)	Total Salaries and Wages Paid (e)
1	630	Employee Labor	3	121,852		\$ 121,852
2	670	Office salaries	2	46,604		\$ 46,604
3	671	Management salaries	1	81,408		\$ 81,408
4						\$ -
5						\$ -
6		Total	6	\$ 249,864	\$ -	\$ 249,864

**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**

<b>Line No.</b>	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership, or person covering supervision and/or management of any department of the respondent's affairs, such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership.	
1.	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes: _____ No: <u>  X  </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: \$ _____	
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	<b>Amount</b>
	(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:	<b>Amount</b>
	Number and Title of Account: _____	\$ _____
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS				FLOW IN .....(unit) <sup>2</sup>				Annual Quantities Diverted .....(Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NATURAL RUN	RUSSIAN RIVER	N39-08.896					329.27 AF	
2			W123-10.866						
3									
4									
5									

WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	1Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>		
							6	WELL 1
7	WELL 2	RECREATION RD	2		46'	600 gpm	404.52 AF	SYSTEM
8	WELL 4	RECREATION RD	4					SYSTEM
9	WELL 5	RECREATION RD	5		63'		47.6 AF	RECHARGE
10	WELL 6	RECREATION RD	6					RECHARGE
11	WELL 7	RECREATION RD	7				151.66 AF	RECHARGE
12	SANFORD	SANFORD RANCH F	8		60'		43.82 AF	SYSTEM

TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>		Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
						11	NONE
12							
13							
14							
15							

**Purchased Water for Resale**

16	Purchased from RUSSIAN RIVER FLOOD CONTROL DISTRICT						
17	Annual quantities purchased	400	(Unit chosen) <sup>2</sup>	AF			
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	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	5,170
20	Wood								19,485	15,765
21	Other			1,057			908			
22	Total	-	-	7,028	2,240	-	15,048	-	67,339	34,958

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								24,947
32	Wood									35,250
33	Other	7,593								9,558
34	Total	12,343	-	-	-	-	-	-	-	138,956

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	733	735	
3/4 - in				
1 - in	248	248		
- in				
1.5 - in	12	12		
- in				
2 - in	5	5		
- in				
Other	4	4		
Total	1,002	1,004	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	749	735
3/4 - in		
1 - in	248	248
- in		
1.5 - in	12	12
- in		
2 - in	5	5
- in		
Other	4	4
Total	1,018	1,004

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 . . . . .	317
2. More than 10, but less than 15 years . . . . .	237
3. More than 15 years . . . . .	460

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in (Unit Chosen):								
	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	739,800	851,500	870,000	951,200	1,033,100	1,379,800	1,447,400	7,272,800
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation	4,900	3,400	21,600	57,400	58,600	74,500	191,400	411,800
Other								-
Total	744,700	854,900	891,600	1,008,600	1,091,700	1,454,300	1,638,800	7,684,600
	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	2,029,503	1,854,000	1,674,500	1,038,400	798,000	7,394,403	14,667,203	
Commercial and Multi-residential						-	-	
Large water users						-	-	
Public authorities						-	-	
Irrigation	427,000	312,000	73,300	44,700	2,800	859,800	1,271,600	
Other						-	-	
Total	2,456,503	2,166,000	1,747,800	1,083,100	800,800	8,254,203	15,938,803	-

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated: 250

Total population served: 2554



**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	NONE	
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
<b>Total</b>	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	NONE
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 \$ NONE

## 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: PO 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
380 TEHUACAN RD	\$ 7,842
370 TEHUACAN RD	\$ 7,842
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 17,261
Deposits during the year	15,684
Interest earned for calendar year	6
Withdrawals from this account	(30,000)
Balance at end of year	\$ 2,951

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

---



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**DECLARATION**

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

I, the undersigned \_\_\_\_\_ **WAYNE 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, 2022 through December 31, 2022.

\_\_\_\_\_  
VICE PRESIDENT  
Title (Please Print)

\_\_\_\_\_  
*Wayne Rogina*  
Signature

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

\_\_\_\_\_  
4-4-23  
Date

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