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Examined _____

**CLASS B and C
WATER UTILITIES**

U# _____

**2023
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, 2023**

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

TABLE OF CONTENTS

	Page
General Instructions	4
General Information	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Excess Capacity and Non-Tariffed Services	9
Schedule A - Comparative Balance Sheet	10-11
Schedule A-1 - Utility Plant	12
Schedule A-1a - Account 101 - Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	12
Schedule A-1b - Account 101.1 - Water Plant in Service - SDWBA/SRF	13
Schedule A-1c - Account 101.2 - Water Plant in Service - Grant Funds	13
Schedule A-1d - Account 103 - Water Plant Held for Future Use	14
Schedule A-2 - Account 121 - Non-Utility Property and Other Assets	14
Schedule A-3 - Accounts 108, 108.1, 108.2, 108.3, 122 - Depreciation and Amortization Reserves	15
Schedule A-3a - Account 108 - Analysis of Entries in Depreciation Reserve	16
Schedule A-4 - Account 123 - Investments in Affiliated Companies	16
Schedule A-5 - Account 124 - Other Investments	17
Schedule A-6 - Account 131 - Cash	17
Schedule A-7 - Account 132 - Cash - Special Deposits	17
Schedule A-8 - Account 141 - Accounts Receivable - Customers	18
Schedule A-9 - Account 142 - Receivables from Affiliated Companies	18
Schedule A-10 - Account 143 - Accumulated Provision for Uncollectible Accounts	18
Schedule A-11 - Account 151 - Materials and Supplies	19
Schedule A-12 - Account 174 - Other Current Assets	19
Schedule A-13 - Account 180 - Deferred Charges	19
Schedule A-14 - Account 181 - Accumulated Deferred Income Tax Assets	19
Schedule A-15 - Account 201 - Common Stock	20
Schedule A-16 - Account 204 - Preferred Stock	20
Schedule A-17 - Record of Stockholders at End of Year	20
Schedule A-18 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	21
Schedule A-19 - Account 211 - Other Paid in Capital (Corporations only)	21
Schedule A-20 - Account 215 - Retained Earnings (Corporations only)	21
Schedule A-21 - Account 218 - Proprietary Capital (Sole Proprietor or Partnership)	22
Schedule A-22 - Account 224 - Long-Term Debt	22
Schedule A-23 - Account 230 - Payables to Affiliated Companies	22
Schedule A-24 - Account 231 - Accounts Payable	22
Schedule A-25 - Account 232 - Short-Term Notes Payable	23
Schedule A-26 - Account 233 - Customer Deposits	23
Schedule A-27 - Account 236 - Taxes Accrued	23
Schedule A-28 - Account 237 - Interest Accrued	24
Schedule A-29 - Account 241 - Other Current Liabilities	24
Schedule A-30 - Account 252 - Advances for Construction	24
Schedule A-31 - Account 253 - Other Credits	25
Schedule A-32 - Account 255 - Accumulated Deferred Investment Tax - Credits	25
Schedule A-33 - Account 282 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	25

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-34 - Account 283 - Accumulated Deferred Income Tax Liabilities	26
Schedule A-35 - Account 265 - Contributions in Aid of Construction	26
Schedule A-36 - Account 272 - Accumulated Amortization of Contributions - Debit	26
Schedule B - Income Statement	27
Schedule B-1 - Account 400 - Operating Revenues	28
Schedule B-2 - Account 401 - Operating Expenses	29
Schedule B-3 - Accounts 408, 409, 410 - Taxes Charged During the Year	30
Schedule B-4 - Reconciliation of Reported Net Income for Federal Income Taxes	30
Schedule B-5 - Accounts 421 and 426 - Income and Expense from Non-Utility Operations	31
Schedule B-6 - Account 427 - Interest Expense	31
Schedule C-1 - Compensation of Individual Proprietor, Partners and Employees Included in Expenses	31
Schedule C-2 - Loans to Directors, Officers, or Shareholders	32
Schedule C-3 - Engineering and Management Fees and Expenses, Etc., During Year	32
Schedule D-1 - Sources of Supply and Water Developed	33
Schedule D-2 - Description of Storage Facilities	33
Schedule D-3 - Description of Transmission and Distribution Facilities	34
Schedule D-4 - Number of Active Service Connections	35
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	35
Schedule D-6 - Meter Testing Data	35
Schedule D-7 - Water Delivered to Metered Customers	35
Schedule D-8 - Status With State Board of Public Health	36
Schedule D-9 - Statement of Material Financial Interest	36
Schedule E-1 - Safe Drinking Water Bond Act / State Revolving Fund Data	37
Schedule E-2 - Facilities Fees Data	38
Declaration	39
Index	40

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2024**, 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

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, 2023 through December 31, 2023. 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: VICE PRESIDENT/TREASURER
Name: WAYNE ROGINA Title: 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
STEVEN T. SUBLET - GRADE D2 #52527, GRADE T2 #41399

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 2023

Name of Utility: ROGINA WATER COMPANY, INC

Telephone: 707-462-4056

Person Responsible for this Report: WAYNE ROGINA

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Utility Plant	\$ 3,529,754	\$ 3,594,376	\$ 3,562,065
2 Accumulated Depreciation/Amortization	(1,875,037)	(1,954,930)	(1,914,984)
3 Net Utility Plant	1,654,717	1,639,446	1,647,082
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			
10 CAPITALIZATION			
11 Common Stock	156,000	156,000	156,000
12 Preferred Stock	-	-	-
13 Retained Earnings	1,411,477	1,555,535	1,483,506
14 Total Corporate Capital and Retained Earnings	1,501,031	1,645,089	1,573,060
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	-	-

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

Name of Utility: ='UP & CAP Data'!E4:G4

Telephone: ='UP & CAP Data'!J4:M4

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 966,979
2	Operating Expenses	685,271
3	Depreciation	79,893
4	SDWBA Loan Amortization Expense	-
5	Taxes	45,888
6	Utility Operating Income	155,927
7	Non-Utility Income	15
8	Interest Expense	11,485
9	Net Income	144,058
10		
OPERATING EXPENSES DATA		
12	Purchased Water	69,179
13	Power	90,178
14	Other Volume Related Expenses	11,285
15	Non-Volume Related Expenses	212,509
16	Administrative and General Expenses	302,120
17		
OTHER DATA		
19		Annual Average
20	<u>Active Service Connections</u> (Exc. Fire Protect.)	
21		
22	Metered Service Connections	996
23	Flat Rate Service Connections	-
24	Total Active Service Connections	996

	Jan. 1	Dec. 31	Annual Average
	1,004	988	996
	-	-	-
	1,004	988	996

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 2023:

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		UTILITY PLANT			
2.1	101	Water Plant in Service (Excluding SDWBA/SRF, Grant Funds)	A-1, A-1a	3,594,376	3,529,754
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	-	-
12.1	114	Water Plant Acquisition Adjustments	A-1	-	-
13.1		Total Utility Plant		\$ 3,594,376	\$ 3,529,754
14.1	108	Accumulated Depreciation of Water Plant	A-3	(1,954,930)	(1,875,037)
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		\$ (1,954,930)	\$ (1,875,037)
19.1		Net Utility Plant		\$ 1,639,446	\$ 1,654,717
20.1					
21.1		INVESTMENTS			
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		CURRENT AND ACCRUED ASSETS			
30.1	131	Cash	A-6	175,191	245,632
31.1	132	Cash - Special Deposits	A-7	67,511	10,782
32.1	141	Accounts Receivable - Customers	A-8	58,823	57,700
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	58,158	67,437
37.1		Total current and accrued assets		\$ 369,183	\$ 391,051
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	15,927	15,015
41.1					
42.1		Total Assets and Other Debits		\$ 2,024,556	\$ 2,060,783

**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		CORPORATE CAPITAL AND RETAINED EARNINGS			
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	1,555,535	1,411,477
7.2		Total corporate capital and retained earnings		\$ 1,645,089	\$ 1,501,031
8.2					
9.2		PROPRIETARY CAPITAL			
10.2	218	Proprietary Capital	A-21	-	-
11.2					
12.2		LONG TERM DEBT			
13.2	224	Long-term Debt	A-22	-	-
14.2					
15.2		CURRENT AND ACCRUED LIABILITIES			
16.2	230	Payables to Affiliated Companies	A-23	-	-
17.2	231	Accounts Payable	A-24	20,814	15,401
18.2	232	Short-term Notes Payable	A-25	-	250,000
19.2	233	Customer Deposits	A-26	7,044	8,206
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		\$ 27,858	\$ 273,718
24.2					
25.2		DEFERRED CREDITS			
26.2	252	Advances for Construction	A-30	5,655	5,655
27.2	253	Other Credits	A-31	98,028	32,453
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		\$ 103,683	\$ 38,108
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
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		Total Liabilities and Other Credits		\$ 2,024,556	\$ 2,060,783

**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)	3,529,754	64,622	-	-	\$ 3,594,376
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	\$ 3,529,754	\$ 64,622	\$ -	\$ -	\$ 3,594,376

* 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	56,465	4,896			\$ 61,361
8	307	Wells	412,094				\$ 412,094
9	311	Pumping Equipment	334,163	6,643			\$ 340,806
10	317	Other Water Source Plant	3,203				\$ 3,203
11	320	Water Treatment Plant	17,075				\$ 17,075
12	330	Reservoirs, Tanks and Standpipes	364,492				\$ 364,492
13	331	Water Mains	1,335,855	22,157			\$ 1,358,012
14	333	Services and Meter Installations	402,311	29,976			\$ 432,287
15	334	Meters	202,198				\$ 202,198
16	335	Hydrants	91,865	950			\$ 92,815
17	339	Other Equipment	167,481				\$ 167,481
18	340	Office Furniture and Equipment	31,861				\$ 31,861
19	341	Transportation Equipment	96,372				\$ 96,372
20		Total depreciable plant	\$ 3,515,435	\$ 64,622	\$ -	\$ -	\$ 3,580,057
21		Total water plant in service	\$ 3,529,754	\$ 64,622	\$ -	\$ -	\$ 3,594,376

* 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	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	Account 108.1	Account 108.2	Account 108.3	Account 122
		Accumulated Depreciation of Water Plant (b)	Accumulated Amortization of SDWBA/SRF (c)	Accumulated Depreciation of Water Plant - Grant Funds (d)	Accumulated Depreciation of Water Plant - Other (e)	Accumulated Depreciation of Non-Water Utility Property (f)
1	Balance in reserves at beginning of year	1,875,037				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	79,893				
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	\$ 79,893	\$ -	\$ -	\$ -	\$ -
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	\$ 1,954,930	\$ -	\$ -	\$ -	\$ -
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	20,156	1,046			\$ 21,202
2	307	Wells	63,640	15,178			\$ 78,818
3	311	Pumping Equipment	186,380	4,619			\$ 190,999
4	317	Other Water Source Plant	450	540			\$ 990
5	320	Water Treatment Plant	11,281	789			\$ 12,070
6	330	Reservoirs, Tanks and Standpipes	154,892	9,307			\$ 164,199
7	331	Water Mains	774,108	22,968			\$ 797,076
8	333	Services and Meter Installations	275,804	11,603			\$ 287,407
9	334	Meters	112,780	5,427			\$ 118,207
10	335	Hydrants	51,911	2,318			\$ 54,229
11	339	Other Equipment	136,893	1,820			\$ 138,713
12	340	Office Furniture and Equipment	25,285	-			\$ 25,285
13	341	Transportation Equipment	61,457	4,278			\$ 65,735
14		Total	\$ 1,875,037	\$ 79,893	\$ -	\$ -	\$ 1,954,930

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	1,808	1,808
2	131.2 Cash in Bank	235,931	165,486
3	Time deposits	7,893	7,897
4			
5	Total	\$ 245,632	\$ 175,191

**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	2,951	60,144
3	CUSTOMER DEPOSITS	7,831	7,367
4			
5	Total	\$ 10,782	\$ 67,511

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	57,700	58,823
2			
3			
4			
5	Total	\$ 57,700	\$ 58,823

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	12,737	12,737
2	PREPAID FEDERAL TAX	40,000	32,606
3	PREPAID STATE TAX	14,700	12,815
4			
5	Total	\$ 67,437	\$ 58,158

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	(1,393)	(1,393)
3			
4			
5	Total	\$ -	\$ -

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	ACCUMULATED DEFERED INCOME TAX	15,015	15,927
2			
3			
4			
5	Total	\$ 15,015	\$ 15,927

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	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	1,411,477
2	Add: Credits	
3	Net income	144,058
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 144,058
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	\$ 1,555,535

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	15,401	20,814
2			
3			
4			
5	Total		\$ 15,401 \$ 20,814

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%		11,485
2								
3								
4								
5								
6								
7								
8			Total	\$ 250,000	\$ -		\$ -	\$ 11,485

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	8,206	7,044
2			
3			
4			
5	Total	\$ 8,206	\$ 7,044

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.	Description of Items (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	32,453	98,028
2			
3			
4			
5	Total	\$ 32,453	\$ 98,028

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		UTILITY OPERATING INCOME		
2	400	Operating Revenues	B-1	966,979
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	685,271
6	403	Depreciation Expense	A-3	79,893
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	37,521
9	409	State Corporate Income Tax Expense	B-3	1,885
10	410	Federal Corporate Income Tax Expense	B-3	6,482
11		Total operating revenue deductions		\$ 811,052
12		Total utility operating income		\$ 155,927
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	15
16	426	Miscellaneous Non-Utility Expense	B-5	399
17	427	Interest Expense (excluding SDWBA)	B-6	11,485
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (11,869)
20		Net income / <Loss>		\$ 144,058

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			\$ -
12		462.2 Private Fire Protection	1,753	1,597	\$ 156
13		Subtotal	\$ 1,753	\$ 1,597	\$ 156
14					
15	465	Irrigation revenue	34,480	27,934	\$ 6,546
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	862,363	708,134	\$ 154,229
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	\$ 862,363	\$ 708,134	\$ 154,229
24		Total water service revenues	\$ 898,596	\$ 737,665	\$ 160,931
25					
26	480	Other water revenue	68,383	87,851	\$ (19,468)
27		Total Operating Revenues	\$ 966,979	\$ 825,516	\$ 141,463

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	69,179	87,600	\$ (18,421)
4	615	Power	90,178	114,449	\$ (24,271)
5	618	Other Volume Related Expenses	11,285	5,278	\$ 6,007
6		Total volume related expenses	\$ 170,642	\$ 207,327	\$ (36,685)
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	94,604	121,852	\$ (27,248)
10	640	Materials	26,856	21,186	\$ 5,670
11	650	Contract Work	53,774	37,548	\$ 16,226
12	660	Transportation Expense	27,147	27,530	\$ (383)
13	664	Other Plant Maintenance Expenses	10,128	7,724	\$ 2,404
14		Total non-volume related expenses	\$ 212,509	\$ 215,840	\$ (3,331)
15		Total plant operation and maintenance exp.	\$ 383,151	\$ 423,167	\$ (40,016)
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	50,470	46,604	\$ 3,866
19	671	Management Salaries	87,107	81,408	\$ 5,699
20	674	Employee Pensions and Benefits	43,606	46,320	\$ (2,714)
21	676	Uncollectible Accounts Expense	786	3,489	\$ (2,703)
22	678	Office Services and Rentals	30,299	37,591	\$ (7,292)
23	681	Office Supplies and Expenses	25,454	19,865	\$ 5,589
24	682	Professional Services	14,219	14,200	\$ 19
25	684	Insurance	21,177	22,143	\$ (966)
26	688	Regulatory Compliance Expense	26,580	22,783	\$ 3,797
27	689	General Expenses	2,422	3,070	\$ (648)
28		Total administrative and general expenses	\$ 302,120	\$ 297,473	\$ 4,647
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 302,120	\$ 297,473	\$ 4,647
32		Total Operating Expenses	\$ 685,271	\$ 720,640	\$ (35,369)

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	18,088		\$ 18,088
3	408.2 Payroll taxes	19,433		\$ 19,433
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 37,521	\$ -	\$ 37,521
6				
7	409 State corporate income tax	1,885		\$ 1,885
8	410 Federal corporate income tax	6,482		\$ 6,482
9	Total income taxes	\$ 8,367	\$ -	\$ 8,367
10				
11	Total	\$ 45,888	\$ -	\$ 45,888

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	144,058
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	6,482
5	ADJUSTMENTS TO FEDERAL DEPRECIATION	4,339
6	FTB CURRENT YEAR TAX	1,885
7	FTB PRIOR YEAR TAX	(800)
8	PRIOR NET OPERATING LOSS	(121,556)
9		
10	Federal tax net income	34,408
11	Computation of tax:	7,226
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	15	
2	MISC NON-UTILITY EXPENSE		399
3			
4			
5	Total	\$ 15	\$ 399

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	SHORT TERM NOTE	11,485
4		
5		
6		
7		
8		
9		
10	Total	\$ 11,485

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	94,604		\$ 94,604
2	670	Office salaries	2	50,470		\$ 50,470
3	671	Management salaries	1	87,107		\$ 87,107
4						\$ -
5						\$ -
6		Total	6	\$ 232,181	\$ -	\$ 232,181

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: <u> X </u> (If the answer is in the affirmative, make appropriate replies to the following questions)*	
2.	Name of each organization or person that was a party to such a contract or agreement.	
3.	Date of original contract or agreement: _____	
4.	Date of each supplement or agreement: _____	
5.	Amount of compensation paid during the year for supervision or management: \$ _____	
6.	To whom paid: _____	
7.	Nature of payment (salary, traveling expenses, etc.): _____	
8.	Amounts paid for each class of service: _____	
9.	Basis for determination of such amounts: _____	
10.	Distribution of payments:	Amount
	(a) Charged to operating expenses	\$ _____
	(b) Charged to capital amounts	\$ _____
	(c) Charged to other account	\$ _____
	Total	\$ _____ -
11.	Distribution of charges to operating expenses by primary accounts: Number and Title of Account:	Amount
	_____	\$ _____
	_____	\$ _____
	_____	\$ _____
	Total	\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?	
	* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.	

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	NATURAL RUN	RUSSIAN RIV	N39-08.896					194 AF	
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 R	1					INACTIVE
7	WELL 2	RECREATION R	2		60'	600 gpm	326 AF	SYSTEM
8	WELL 4	RECREATION R	4				11 AF	
9	WELL 5	RECREATION R	5				0 AF	
10	WELL 6	RECREATION R	6					INACTIVE
11	WELL 7	RECREATION R	7				6 AF	
12	SANFORD	SANFORD RAN	8		60'		132 AF	

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

Purchased Water for Resale

16	Purchased from						
17	Annual quantities purchased				(Unit chosen) ²		
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			
10	Wood			
11	Metal	6	1,296,486	460,000+320,986+3,500+300,000+212,000
12	Concrete	1	3,500	
13	Total	7	1,299,986	

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			5,851	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									
21	Other			1,177			908		19,485	15,765
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									8,091
29	Screw or welded casing									-
30	Cement - asbestos	4,450								60,990
31	Welded steel	300								24,947
32	Wood									-
33	Other	7,593								44,928
34	Total	12,343	-	-	-	-	-	-	-	138,956

SCHEDULE D-4 Number of Active Service Connections				
Size	Metered - Dec 31		Flat Rate - Dec 31	
	Prior	Current	Prior	Current
	Year	Year	Year	Year
5/8 x 3/4 - in	735	727		
3/4 - in				
1 - in	248	234		
- in				
1.5 - in	12	17		
- in				
2 - in	5	6		
- in				
Other	4	4		
Total	1,004	988	-	-

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	748	727
3/4 - in		
1 - in	243	234
- in		
1.5 - in	17	17
- in		
2 - in	11	6
- in		
Other	4	4
Total	1,023	988

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	250
2. More than 10, but less than 15 years	255
3. More than 15 years	489

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in (Unit Chosen) 1								
	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Single-family residential	7,627	8,547	7,623	7,369	11,064	16,803	22,671	81,704
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation	31	32	29	34	90	289	3,509	4,014
Other								-
Total	7,658	8,579	7,652	7,403	11,154	17,092	26,180	85,718
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Single-family residential	22,094	20,574	16,234	10,223	7,510	76,635	158,339	14,667,203
Commercial and Multi-residential						-	-	
Large water users						-	-	
Public authorities						-	-	
Irrigation	4,190	4,563	1,065	102	1	9,921	13,935	1,271,600
Other						-	-	
Total	26,284	25,137	17,299	10,325	7,511	86,556	172,274	15,938,803

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: 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		
Total	-	

3. Summary of the bank account activities showing:

	NONE
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 \$ 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
MEDICINE WAY DUPLEXES, 16 QTY- 5/8" X 3/4" METERS	\$ 57,184
	\$
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 2,951
Deposits during the year	57,184
Interest earned for calendar year	9
Withdrawals from this account	-
Balance at end of year	\$ 60,144

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 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, 2023 through December 31, 2023.

PRESIDENT
Title (Please Print)

Wayne Rogina
Signature

707-462-4056
Telephone Number

4/30/24
Date

INDEX

	<u>PAGE</u>
Advances for construction	24
Assets	10
Balance Sheet	10-11
Common Stock	20
Contributions in aid of construction	26
Depreciation and amortization reserves	15
Declaration	39
Deferred taxes	19
Dividends appropriations	20
Employees and their compensation	31
Engineering and management fees	32
Excess Capacity and Non-Tariffed Services	9
Facilities Fees Data	38
Income Statement	27
Liabilities	11
Loans to officers, directors, or shareholders	32
Long-term debt	22
Management compensation	31
Meters and services	35
Non-utility property	14
Officers	5
Operating expenses	29
Operating revenues	28
Organization and control	5
Other current assets	19
Other income	31
Other paid in capital	21
Payables to affiliated companies	22
Population served	30
Proprietary capital	22
Purchased water for resale	33
Receivables from affiliated companies	18
Retained earnings	21
Safe Drinking Water Bond Act/State Revolving Fund Data	37
Service connections	35
Sources of supply and water developed	33
Status with Board of Health	36
Stockholders	20
Storage facilities	33
Taxes	30
Transmission and distribution facilities	34
Utility plant	12-13
Water delivered to metered customers	35
Water plant in service	12-13
Water plant held for future use	14