

Received _____
Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2024
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, 2024

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2025

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2025** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 39 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2024 through December 31, 2024. 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): NA
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:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>ROGINA WATER COMPANY, INC</u>
<input type="checkbox"/>	Subchapter S Corp (stockholders' names)	_____

Organized under laws of (state) CALIFORNIA Date: 7/25/1966
- Principal Officers:

Name: <u>ROBERT F ROGINA</u>	Title: <u>VICE PRESIDENT/TREASURER</u>
Name: <u>WAYNE ROGINA</u>	Title: <u>PRESIDENT/SECRETARY</u>
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: <u>NONE</u>	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 2024

Name of Utility: ROGINA WATER COMPANY, INC

Telephone: 707-462-4056

Person Responsible for this Report: WAYNE ROGINA

	Jan. 1	Dec. 31	Average
UTILITY PLANT DATA			
1 Utility Plant	\$ 3,594,376	\$ 3,689,909	\$ 3,642,143
2 Accumulated Depreciation/Amortization	(1,954,930)	(2,036,979)	(1,995,955)
3 Net Utility Plant	1,639,446	1,652,930	1,646,188
4 Advances for Construction	5,655	5,655	5,655
5 Contributions in Aid of Construction	396,614	454,983	425,799
6 Accumulated Deferred Taxes	-	21,100	10,550
7			
8			
9			
10 CAPITALIZATION			
11 Common Stock	156,000	156,000	156,000
12 Preferred Stock	-	-	-
13 Retained Earnings	1,555,535	1,563,165	1,559,350
14 Total Corporate Capital and Retained Earnings	1,645,089	1,652,719	1,648,904
15 Proprietary Capital (Individual or Partnership)	-	-	-
16 Long-Term Debt	-	-	-

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2024

Name of Utility: ROGINA WATER COMPANY, INC

Telephone: 707-462-4056

INCOME/EXPENSES DATA

	Annual Amount
1 Operating Revenues	\$ 1,002,429
2 Operating Expenses	815,307
3 Depreciation	82,049
4 SDWBA Loan Amortization Expense	-
5 Taxes	96,991
6 Utility Operating Income	8,082
7 Non-Utility Income	19
8 Interest Expense	1
9 Net Income	7,630

OPERATING EXPENSES DATA

12 Purchased Water	77,438
13 Power	82,905
14 Other Volume Related Expenses	13,775
15 Non-Volume Related Expenses	311,604
16 Administrative and General Expenses	329,585

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
20 <u>Active Service Connections</u> (Exc. Fire Protect.)			
21			
22 Metered Service Connections	987	983	985
23 Flat Rate Service Connections	-	-	-
24 Total Active Service Connections	987	983	985

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 2024:

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	3,689,909	3,594,376
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		\$ 3,689,909	\$ 3,594,376
14.1	108	Accumulated Depreciation of Water Plant	A-3	(2,036,979)	(1,954,930)
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		\$ (2,036,979)	\$ (1,954,930)
19.1		Net Utility Plant		\$ 1,652,930	\$ 1,639,446
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	265,117	175,191
31.1	132	Cash - Special Deposits	A-7	35,358	67,511
32.1	141	Accounts Receivable - Customers	A-8	66,598	58,823
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	40,918	58,158
37.1		Total current and accrued assets		\$ 417,491	\$ 369,183
38.1					
39.1	180	Deferred Charges	A-13	-	-
40.1	181	Accumulated Deferred Income Tax Assets	A-14	-	15,927
41.1					
42.1		Total Assets and Other Debits		\$ 2,070,421	\$ 2,024,556

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	1,563,165	1,555,535
7.2		Total corporate capital and retained earnings		\$ 1,652,719	\$ 1,645,089
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	19,956	20,814
18.2	232	Short-term Notes Payable	A-25	-	-
19.2	233	Customer Deposits	A-26	6,001	7,044
20.2	236	Taxes Accrued	A-27	101	-
21.2	237	Interest Accrued	A-28	-	-
22.2	241	Other Current Liabilities	A-29	-	-
23.2		Total current and accrued liabilities		\$ 26,058	\$ 27,858
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	58,594	98,028
28.2	255	Accumulated Deferred Investment Tax - Credits	A-32	-	-
29.2	282	Accumulated Deferred Income Taxes - Accel. Tax Depreciation	A-33	21,100	-
30.2	283	Accumulated Deferred Income Tax Liabilities	A-34	-	-
31.2		Total deferred credits		\$ 85,349	\$ 103,683
32.2					
33.2		CONTRIBUTIONS IN AID OF CONSTRUCTION			
34.2	265	Contributions in Aid of Construction	A-35	454,983	396,614
35.2	272	Accumulated Amortization of Contributions	A-36	(148,688)	(148,688)
36.2		Net Contributions in Aid of Construction		\$ 306,295	\$ 247,926
37.2		Total Liabilities and Other Credits		\$ 2,070,421	\$ 2,024,556

**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)	3,594,376	95,533	-	-	\$ 3,689,909
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	\$ 3,594,376	\$ 95,533	\$ -	\$ -	\$ 3,689,909

* 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	61,361				\$ 61,361
8	307	Wells	412,094				\$ 412,094
9	311	Pumping Equipment	340,806				\$ 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	12,597			\$ 377,089
13	331	Water Mains	1,358,012	43,146			\$ 1,401,158
14	333	Services and Meter Installations	432,287	9,253			\$ 441,540
15	334	Meters	202,198				\$ 202,198
16	335	Hydrants	92,815				\$ 92,815
17	339	Other Equipment	167,481	22,500			\$ 189,981
18	340	Office Furniture and Equipment	31,861	640			\$ 32,501
19	341	Transportation Equipment	96,372	7,397			\$ 103,769
20		Total depreciable plant	\$ 3,580,057	\$ 95,533	\$ -	\$ -	\$ 3,675,590
21		Total water plant in service	\$ 3,594,376	\$ 95,533	\$ -	\$ -	\$ 3,689,909

* 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 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	1,954,930				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 272					
4	(b) Charged to Account 403	82,049				
5	(c) Charged to Account 407					
6	(d) Charged to Account 426					
7	(e) Charged to clearing accounts.					
8	(f) Salvage recovered					
9	(g) All other credits					
10	Total Credits	\$ 82,049	\$ -	\$ -	\$ -	\$ -
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	\$ 2,036,979	\$ -	\$ -	\$ -	\$ -
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	21,202	1,161			\$ 22,363
2	307	Wells	78,818	15,178			\$ 93,996
3	311	Pumping Equipment	190,999	4,841			\$ 195,840
4	317	Other Water Source Plant	990	540			\$ 1,530
5	320	Water Treatment Plant	12,070	789			\$ 12,859
6	330	Reservoirs, Tanks and Standpipes	164,199	11,106			\$ 175,305
7	331	Water Mains	797,076	23,839			\$ 820,915
8	333	Services and Meter Installations	287,407	12,864			\$ 300,271
9	334	Meters	118,207	5,428			\$ 123,635
10	335	Hydrants	54,229	2,340			\$ 56,569
11	339	Other Equipment	138,713	3,465			\$ 142,178
12	340	Office Furniture and Equipment	25,285	142			\$ 25,427
13	341	Transportation Equipment	65,735	356			\$ 66,091
14		Total	\$ 1,954,930	\$ 82,049	\$ -	\$ -	\$ 2,036,979

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	165,486	255,410
3	Time deposits	7,897	7,899
4			
5	Total	\$ 175,191	\$ 265,117

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	60,144	29,118
3	CUSTOMER DEPOSITS	7,367	6,240
4			
5	Total	\$ 67,511	\$ 35,358

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	58,823	66,598
2			
3			
4			
5	Total	\$ 58,823	\$ 66,598

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	
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	32,606	20,837
3	PREPAID STATE TAX	12,815	7,344
4			
5	Total	\$ 58,158	\$ 40,918

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 DEFERRED INCOME TAX	15,927	-
2			
3			
4			
5	Total	\$ 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		Total number of shares	
		1,560		-

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	1,555,535
2	Add: Credits	
3	Net income	7,630
4	Prior period adjustments	
5	Other credits (detail)	
6	Total Credits	\$ 7,630
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	\$ 1,563,165

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	20,814	19,956
2			
3			
4			
5	Total		\$ 20,814 \$ 19,956

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								
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-26
Account 233 - Customer Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	CUSTOMER DEPOSITS	7,044	6,001
2			
3			
4			
5	Total	\$ 7,044	\$ 6,001

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		101
2			
3			
4			
5	Total	\$ -	\$ 101

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	98,028	58,594
2			
3			
4			
5	Total	\$ 98,028	\$ 58,594

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

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

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	ACCUMULATED DEFERRED TAX		21,100
2			
3			
4			
5	Total	\$ -	\$ 21,100

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	\$ 58,369			58,369	
4	Other credits	\$ -				
5	Total credits	\$ 58,369	\$ -	\$ -	\$ 58,369	\$ -
6	Deduct:					
8	Non-depreciable property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
11	Balance end of year	\$ 454,983	\$ -	\$ -	\$ 454,983	\$ -

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	1,002,429
3				
4		OPERATING REVENUE DEDUCTIONS		
5	401	Operating Expenses	B-2	815,307
6	403	Depreciation Expense	A-3	82,049
7	407	SDWBA Loan Amortization Expense	A-3	-
8	408	Taxes Other Than Income Taxes	B-3	42,724
9	409	State Corporate Income Tax Expense	B-3	5,471
10	410	Federal Corporate Income Tax Expense	B-3	48,796
11		Total operating revenue deductions		\$ 994,347
12		Total utility operating income		\$ 8,082
13				
14		OTHER INCOME AND DEDUCTIONS		
15	421	Non-Utility Income	B-5	19
16	426	Miscellaneous Non-Utility Expense	B-5	470
17	427	Interest Expense (excluding SDWBA)	B-6	1
18	427	Interest Expense (SDWBA)	B-6	-
19		Total other income and deductions		\$ (452)
20		Net income / <Loss>		\$ 7,630

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	1,824	1,753	\$ 71
13		Subtotal	\$ 1,824	\$ 1,753	\$ 71
14					
15	465	Irrigation revenue	20,276	34,480	\$ (14,204)
16					
17	470	Metered water revenue			
18		470.1 Residential, Single-family, Multiple Dwelling Units	926,709	862,363	\$ 64,346
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	\$ 926,709	\$ 862,363	\$ 64,346
24		Total water service revenues	\$ 948,809	\$ 898,596	\$ 50,213
25					
26	480	Other water revenue	53,620	68,383	\$ (14,763)
27		Total Operating Revenues	\$ 1,002,429	\$ 966,979	\$ 35,450

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	77,438	69,179	\$ 8,259
4	615	Power	82,905	90,178	\$ (7,273)
5	618	Other Volume Related Expenses	13,775	11,285	\$ 2,490
6		Total volume related expenses	\$ 174,118	\$ 170,642	\$ 3,476
7					
8		NON-VOLUME RELATED EXPENSES			
9	630	Employee Labor	123,118	94,604	\$ 28,514
10	640	Materials	64,747	26,856	\$ 37,891
11	650	Contract Work	66,153	53,774	\$ 12,379
12	660	Transportation Expense	30,148	27,147	\$ 3,001
13	664	Other Plant Maintenance Expenses	27,438	10,128	\$ 17,310
14		Total non-volume related expenses	\$ 311,604	\$ 212,509	\$ 99,095
15		Total plant operation and maintenance exp.	\$ 485,722	\$ 383,151	\$ 102,571
16					
17		ADMINISTRATIVE AND GENERAL EXPENSES			
18	670	Office Salaries	62,661	50,470	\$ 12,191
19	671	Management Salaries	103,054	87,107	\$ 15,947
20	674	Employee Pensions and Benefits	47,436	43,606	\$ 3,830
21	676	Uncollectible Accounts Expense	4,195	786	\$ 3,409
22	678	Office Services and Rentals	31,906	30,299	\$ 1,607
23	681	Office Supplies and Expenses	19,810	25,454	\$ (5,644)
24	682	Professional Services	13,150	14,219	\$ (1,069)
25	684	Insurance	24,804	21,177	\$ 3,627
26	688	Regulatory Compliance Expense	18,542	26,580	\$ (8,038)
27	689	General Expenses	4,027	2,422	\$ 1,605
28		Total administrative and general expenses	\$ 329,585	\$ 302,120	\$ 27,465
29	800	Expenses Capitalized - Credit (Optional)			\$ -
30	900	Clearing Accounts (Optional)			\$ -
31		Net administrative and general expense	\$ 329,585	\$ 302,120	\$ 27,465
32		Total Operating Expenses	\$ 815,307	\$ 685,271	\$ 130,036

SCHEDULE B-3 Accounts 408, 409, 410 - Taxes Charged During the Year				
Line No.	Type of Tax (a)	Distribution of Taxes Charged		Total Taxes Charged During Year (d)
		Water (b)	Nonutility (c)	
1	408 Taxes other than income taxes:			
2	408.1 Property taxes	16,486		\$ 16,486
3	408.2 Payroll taxes	26,238		\$ 26,238
4	408.3 Other taxes and licenses			\$ -
5	Total taxes other than income taxes	\$ 42,724	\$ -	\$ 42,724
6				
7	409 State corporate income tax	5,471		\$ 5,471
8	410 Federal corporate income tax	48,796		\$ 48,796
9	Total income taxes	\$ 54,267	\$ -	\$ 54,267
10				
11	Total	\$ 96,991	\$ -	\$ 96,991

SCHEDULE B-4 Reconciliation of Reported Net Income for Federal Income Taxes		
<p>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.</p> <p>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.</p> <p>3 Show taxable year if other than calendar year from _____ to _____.</p>		
Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 27	7,630
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	48,796
5	ADJUSTMENTS TO FEDERAL DEPRECIATION	416
6	FTB CURRENT YEAR TAX	5,471
7	FTB PRIOR YEAR TAX	(1,885)
8		
9		
10	Federal tax net income	60,429
11	Computation of tax:	12,690
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	19	
2	MISC NON-UTILITY EXPENSE		470
3			
4			
5	Total	\$ 19	\$ 470

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	1
4		
5		
6		
7		
8		
9		
10	Total	\$ 1

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	123,118		\$ 123,118
2	670	Office salaries	2	62,661		\$ 62,661
3	671	Management salaries	1	103,054		\$ 103,054
4			1			\$ -
5						\$ -
6		Total	7	\$ 288,833	\$ -	\$ 288,833

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.								
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:		Amount
	Number and Title of Account:		\$ _____
	_____		\$ _____
	_____		\$ _____
	Total		\$ _____ -
12.	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
* File with this report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished, in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.			

SCHEDULE D-1 Sources of Supply and Water Developed									
STREAMS				FLOW IN(unit) 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 RIVER	N39-08-896					183	
2			W123-10866						
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6	WELL 1	RECREATION RD	1						INACTIVE
7	WELL 2	RECREATION RD	2		60'	600 GPM		104,617	SYSTEM
8	WELL 4	RECREATION RD	4						
9	WELL 5	RECREATION RD	5						
10	WELL 6	RECREATION RD	6						INACTIVE
11	WELL 7	RECREATION RD	7						
12	SANFORD RAN	SANFORD RANCH RD	8					110,294	
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from								
17	Annual quantities purchased						(Unit chosen) ²		
18									
19									
<p>* State ditch, pipe line, reservoir, etc., with name, if any.</p> <p>¹ Average depth to water surface below ground surface.</p> <p>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.</p>									

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	5	1,296,486	460,000+320,986+3,500+300,000+212,000
12	Concrete	1	3,500	3,500
13	Total	6	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			5,051	2,040					
17	Screw or welded casing									
18	Cement - asbestos						4,473		38,044	14,023
19	Welded steel						9,457		9,810	5,170
20	Wood									
21	Other			1,977			1,080		21,385	16,665
22	Total	-	-	7,028	2,040	-	15,010	-	69,239	35,858

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									7,091
29	Screw or welded casing									-
30	Cement - asbestos	4,070								60,610
31	Welded steel									24,437
32	Wood									-
33	Other	7,011								48,118
34	Total	11,081	-	-	-	-	-	-	-	140,256

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	727	722	.	
3/4 - in				
1 - in	234	226		
1.5 - in	17	17		
2 - in	5	14		
4 - in				
6 - in	4	3		
8 - in		1		
Other				
Total	987	983	-	-

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	745	722
3/4 - in		
1 - in	240	226
1.5 - in	17	17
2 - in	16	14
4 - in	3	3
6 - in	-	-
8 - in	1	1
Other		
Total	1,022	983

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	273
2. More than 10, but less than 15 years	210
3. More than 15 years	508

SCHEDULE D-7 Water delivered to Metered Customers by Months and Years in _____ HCF (Unit Chosen) ¹								
	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Single-family residential	7,086	6,552	6,632	7,432	11,931	18,834	25,375	83,842
Commercial and Multi-residential								-
Large water users								-
Public authorities								-
Irrigation	2	22	-	21	38	661	2,114	2,858
Other								-
Total	7,088	6,574	6,632	7,453	11,969	19,495	27,489	86,700
	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	Prior Year
Single-family residential	23,031	21,655	19,777	12,661	7,132	84,256	168,098	158,339
Commercial and Multi-residential						-	-	
Large water users						-	-	
Public authorities						-	-	
Irrigation	1,683	954	8,057	3		10,697	13,555	13,935
Other						-	-	
Total	24,714	22,609	27,834	12,664	7,132	94,953	181,653	172,274

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 D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?	YES
2. Are you having routine laboratory tests made of water served to your consumers?	YES
3. Do you have a permit from the State Board of Public Health for operation of your water system?	YES
4. Date of permit: 07/10/1992 #02-92-016	
5. If permit is "temporary", what is the expiration date?	
6. If you do not hold a permit, has an application been made for such permit?	7. If so, on what date?

SCHEDULE D-9 Statement of Material Financial Interest
--

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

[illegible][illegible]

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:

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
2408 CELESTIN CT	\$ 8,936
2404 CELESTIN CT	\$ 9,240
	\$
	\$

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ 60,144
Deposits during the year	58,369
Interest earned for calendar year	16
Withdrawals from this account	27,327
Balance at end of year	\$ 29,118

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, 2024 through December 31, 2024.

PRESIDENT
Title (Please Print)

Wayne Rogina
Signature

707-462-4056
Telephone Number

4-17-25
Date

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