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Examined _____

CLASS B and C
WATER UTILITIES

U# _____

2025
ANNUAL REPORT
OF

ROGINA WATER COMPANY, INC

ROGINA WATER COMPANY, INC
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

PO BOX 310 TALMAGE, CA 95481
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** 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, 2025 through December 31, 2025. 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:

- 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: WAYNE ROGINA Title: PRESIDENT, TREASURER
Name: _____ Title: _____
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:
NA

11. List Name, Grade, and License Number of all Licensed Operators:
STEVEN T. SUBLET - GRADE D3 #52527, GRADE T3 #41399
TRAVIS BAARSCH - GRADE D2 #39808, GRADE T2 #33487

12. This annual report was prepared by:
Name of firm or consultant: CARLSON & ASSOCIATES, CPAS
Address of firm or consultant: PO BOX 308, STANDARD, CA 95370
Email address of firm or consultant: laelp@carlsoncpas.net or potterlael@gmail.com
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.

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: ROGINA WATER COMPANY, INC

Telephone: 707-462-4056

INCOME/EXPENSES DATA

| | Annual Amount |
|-----------------------------------|------------------|
| 1 Operating Revenues | \$ 1,034,247 |
| 2 Operating Expenses | 889,067 |
| 3 Depreciation | 86,042 |
| 4 SDWBA Loan Amortization Expense | - |
| 5 Taxes | 71,872 |
| 6 Utility Operating Income | (12,734) |
| 7 Non-Utility Income | 20 |
| 8 Interest Expense | - |
| 9 Net Income | (12,866) |

OPERATING EXPENSES DATA

| | |
|--|---------|
| 12 Purchased Water | 43,572 |
| 13 Power | 110,025 |
| 14 Other Volume Related Expenses | 12,073 |
| 15 Non-Volume Related Expenses | 301,862 |
| 16 Administrative and General Expenses | 421,535 |

OTHER DATA

| | Jan. 1 | Dec. 31 | Annual Average |
|---|--------|---------|-------------------|
| 20 <u>Active Service Connections</u> (Exc. Fire Protect.) | | | |
| 21 | | | |
| 22 Metered Service Connections | 983 | 981 | 982 |
| 23 Flat Rate Service Connections | - | - | - |
| 24 Total Active Service Connections | 983 | 981 | 982 |

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 2025:

| 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 | | | | | | | | | | | |
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| 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 | 3,949,076 | 3,689,909 |
| 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 | | \$ 3,949,076 | \$ 3,689,909 |
| 14.1 | 108 | Accumulated Depreciation of Water Plant | A-3 | (2,123,021) | (2,036,979) |
| 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 | | \$ (2,123,021) | \$ (2,036,979) |
| 19.1 | | Net Utility Plant | | \$ 1,826,055 | \$ 1,652,930 |
| 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 | 134,476 | 265,118 |
| 31.1 | 132 | Cash - Special Deposits | A-7 | 11,306 | 35,358 |
| 32.1 | 141 | Accounts Receivable - Customers | A-8 | 59,546 | 66,598 |
| 33.1 | 142 | Receivables from Affiliated Companies | A-9 | - | - |
| 34.1 | 143 | Accumulated Provision for Uncollectible Accounts | A-10 | - | - |
| 35.1 | 151 | Materials and Supplies | A-11 | 9,500 | 9,500 |
| 36.1 | 174 | Other Current Assets | A-12 | 38,107 | 40,918 |
| 37.1 | | Total current and accrued assets | | \$ 252,935 | \$ 417,492 |
| 38.1 | | | | | |
| 39.1 | 180 | Deferred Charges | A-13 | - | - |
| 40.1 | 181 | Accumulated Deferred Income Tax Assets | A-14 | - | - |
| 41.1 | | | | | |
| 42.1 | | Total Assets and Other Debits | | \$ 2,078,990 | \$ 2,070,422 |

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 | 1,550,298 | 1,563,164 |
| 7.2 | | Total corporate capital and retained earnings | | \$ 1,639,852 | \$ 1,652,718 |
| 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 | 6,584 | 19,958 |
| 18.2 | 232 | Short-term Notes Payable | A-25 | - | - |
| 19.2 | 233 | Customer Deposits | A-26 | 6,477 | 6,001 |
| 20.2 | 236 | Taxes Accrued | A-27 | 379 | 101 |
| 21.2 | 237 | Interest Accrued | A-28 | - | - |
| 22.2 | 241 | Other Current Liabilities | A-29 | - | - |
| 23.2 | | Total current and accrued liabilities | | \$ 13,440 | \$ 26,060 |
| 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 | 35,291 | 58,594 |
| 28.2 | 255 | Accumulated Deferred Investment Tax - Credits | A-32 | - | - |
| 29.2 | 282 | Accumulated Deferred Income Taxes - Accel. Tax Depreciation | A-33 | 42,219 | 21,100 |
| 30.2 | 283 | Accumulated Deferred Income Tax Liabilities | A-34 | - | - |
| 31.2 | | Total deferred credits | | \$ 83,165 | \$ 85,349 |
| 32.2 | | | | | |
| 33.2 | | CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| 34.2 | 265 | Contributions in Aid of Construction | A-35 | 491,221 | 454,983 |
| 35.2 | 272 | Accumulated Amortization of Contributions | A-36 | (148,688) | (148,688) |
| 36.2 | | Net Contributions in Aid of Construction | | \$ 342,533 | \$ 306,295 |
| 37.2 | | Total Liabilities and Other Credits | | \$ 2,078,990 | \$ 2,070,422 |

**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) | 3,689,909 | 259,167 | - | - | \$ 3,949,076 |
| 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 | \$ 3,689,909 | \$ 259,167 | \$ - | \$ - | \$ 3,949,076 |

* 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 | 200,000 | | | \$ 213,369 |
| 4 | | Total non-depreciable plant | \$ 14,319 | \$ 200,000 | \$ - | \$ - | \$ 214,319 |
| 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 | 6,178 | | | \$ 23,253 |
| 12 | 330 | Reservoirs, Tanks and Standpipes | 377,089 | | | | \$ 377,089 |
| 13 | 331 | Water Mains | 1,401,158 | 10,733 | | | \$ 1,411,891 |
| 14 | 333 | Services and Meter Installations | 441,540 | 15,083 | | | \$ 456,623 |
| 15 | 334 | Meters | 202,198 | 3,321 | | | \$ 205,519 |
| 16 | 335 | Hydrants | 92,815 | 3,667 | | | \$ 96,482 |
| 17 | 339 | Other Equipment | 189,981 | 20,185 | | | \$ 210,166 |
| 18 | 340 | Office Furniture and Equipment | 32,501 | | | | \$ 32,501 |
| 19 | 341 | Transportation Equipment | 103,769 | | | | \$ 103,769 |
| 20 | | Total depreciable plant | \$ 3,675,590 | \$ 59,167 | \$ - | \$ - | \$ 3,734,757 |
| 21 | | Total water plant in service | \$ 3,689,909 | \$ 259,167 | \$ - | \$ - | \$ 3,949,076 |

* 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 | NA | | | | |
| 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 | NA | | | | |
| 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 | 2,036,979 | | | | |
| 2 | Add: Credits to reserves during year | | | | | |
| 3 | (a) Charged to Account 272 | | | | | |
| 4 | (b) Charged to Account 403 | 86,042 | | | | |
| 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 | \$ 86,042 | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ 2,123,021 | \$ - | \$ - | \$ - | \$ - |
| 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 | 22,363 | 1,161 | | | \$ 23,524 |
| 2 | 307 | Wells | 93,996 | 15,178 | | | \$ 109,174 |
| 3 | 311 | Pumping Equipment | 195,840 | 5,211 | | | \$ 201,051 |
| 4 | 317 | Other Water Source Plant | 1,530 | 539 | | | \$ 2,069 |
| 5 | 320 | Water Treatment Plant | 12,859 | 790 | | | \$ 13,649 |
| 6 | 330 | Reservoirs, Tanks and Standpipes | 175,305 | 11,106 | | | \$ 186,411 |
| 7 | 331 | Water Mains | 820,915 | 24,572 | | | \$ 845,487 |
| 8 | 333 | Services and Meter Installations | 300,271 | 13,172 | | | \$ 313,443 |
| 9 | 334 | Meters | 123,635 | 5,439 | | | \$ 129,074 |
| 10 | 335 | Hydrants | 56,569 | 2,340 | | | \$ 58,909 |
| 11 | 339 | Other Equipment | 142,178 | 5,264 | | | \$ 147,442 |
| 12 | 340 | Office Furniture and Equipment | 25,427 | 213 | | | \$ 25,640 |
| 13 | 341 | Transportation Equipment | 66,091 | 1,057 | | | \$ 67,148 |
| 14 | | Total | \$ 2,036,979 | \$ 86,042 | \$ - | \$ - | \$ 2,123,021 |

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 | 1,809 | 1,809 |
| 2 | 131.2 Cash in Bank | 255,410 | 124,764 |
| 3 | Time Deposits | 7,899 | 7,903 |
| 4 | | | |
| 5 | Total | \$ 265,118 | \$ 134,476 |

**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 | 29,118 | 5,135 |
| 3 | Customer Deposits | 6,240 | 6,171 |
| 4 | | | |
| 5 | Total | \$ 35,358 | \$ 11,306 |

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 | 66,598 | 59,546 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 66,598 | \$ 59,546 |

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 | 20,837 | 18,904 |
| 3 | PREPAID STATE TAX | 7,344 | 6,356 |
| 4 | PREPAID PROPERTY TAX | | 110 |
| 5 | Total | \$ 40,918 | \$ 38,107 |

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

SCHEDULE A-15
Account 201 - Common Stock

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

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

SCHEDULE A-16
Account 204 - Preferred Stock

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

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

SCHEDULE A-17
Record of Stockholders at End of Year

| Line No. | COMMON STOCK Name (a) | Number Shares (b) | PREFERRED STOCK Name (c) | Number Shares (d) |
|----------|------------------------|-------------------|--------------------------|-------------------|
| 1 | ROBERT ROGINA II | 390 | NONE | |
| 2 | DAVID ROGINA | 390 | | |
| 3 | WAYNE ROGINA | 390 | | |
| 4 | ALLEN ROGINA | 390 | | |
| 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 | NA |
| 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 | 1,563,164 |
| 2 | Add: Credits | |
| 3 | Net income | (12,866) |
| 4 | Prior period adjustments | |
| 5 | Other credits (detail) | |
| 6 | Total Credits | \$ (12,866) |
| 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 | \$ 1,550,298 |

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

| Line No. | Item (a) | Amount (b) |
|----------|------------------------------------|------------|
| 1 | Balance beginning of year NA | |
| 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 | 19,958 | 6,584 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 19,958 | \$ 6,584 |

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 | 6,001 | 6,477 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 6,001 | \$ 6,477 |

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 | 379 |
| 2 | | - | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 101 | \$ 379 |

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 | 58,594 | 35,291 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 58,594 | \$ 35,291 |

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 | 42,219 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 21,100 | \$ 42,219 |

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 | \$ 454,983 | | | 454,983 | |
| 2 | Add: | | | | | |
| 3 | Contributions received during year | \$ 36,238 | | | 36,238 | |
| 4 | Other credits | \$ - | | | | |
| 5 | Total credits | \$ 36,238 | \$ - | \$ - | \$ 36,238 | \$ - |
| 6 | Deduct: | | | | | |
| 8 | Non-depreciable property retired | \$ - | | | | |
| 9 | Other debits | \$ - | | | | |
| 10 | Total debits | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Balance end of year | \$ 491,221 | \$ - | \$ - | \$ 491,221 | \$ - |

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 | 1,034,247 |
| 3 | | | | |
| 4 | | OPERATING REVENUE DEDUCTIONS | | |
| 5 | 401 | Operating Expenses | B-2 | 889,067 |
| 6 | 403 | Depreciation Expense | A-3 | 86,042 |
| 7 | 407 | SDWBA Loan Amortization Expense | A-3 | - |
| 8 | 408 | Taxes Other Than Income Taxes | B-3 | 47,833 |
| 9 | 409 | State Corporate Income Tax Expense | B-3 | 988 |
| 10 | 410 | Federal Corporate Income Tax Expense | B-3 | 23,051 |
| 11 | | Total operating revenue deductions | | \$ 1,046,981 |
| 12 | | Total utility operating income | | \$ (12,734) |
| 13 | | | | |
| 14 | | OTHER INCOME AND DEDUCTIONS | | |
| 15 | 421 | Non-Utility Income | B-5 | 20 |
| 16 | 426 | Miscellaneous Non-Utility Expense | B-5 | 152 |
| 17 | 427 | Interest Expense (excluding SDWBA) | B-6 | - |
| 18 | 427 | Interest Expense (SDWBA) | B-6 | - |
| 19 | | Total other income and deductions | | \$ (132) |
| 20 | | Net income / <Loss> | | \$ (12,866) |

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 | 2,096 | 1,824 | \$ 272 |
| 13 | | Subtotal | \$ 2,096 | \$ 1,824 | \$ 272 |
| 14 | | | | | |
| 15 | 465 | Irrigation revenue | 20,764 | 20,276 | \$ 488 |
| 16 | | | | | |
| 17 | 470 | Metered water revenue | | | |
| 18 | 470.1 | Residential, Single-family, Multiple Dwelling Units | 923,283 | 926,709 | \$ (3,426) |
| 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 | \$ 923,283 | \$ 926,709 | \$ (3,426) |
| 24 | | Total water service revenues | \$ 946,143 | \$ 948,809 | \$ (2,666) |
| 25 | | | | | |
| 26 | 480 | Other water revenue | 88,104 | 53,620 | \$ 34,484 |
| 27 | | Total Operating Revenues | \$ 1,034,247 | \$ 1,002,429 | \$ 31,818 |

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 | 43,572 | 77,438 | \$ (33,866) |
| 4 | 615 | Power | 110,025 | 82,905 | \$ 27,120 |
| 5 | 618 | Other Volume Related Expenses | 12,073 | 13,775 | \$ (1,702) |
| 6 | | Total volume related expenses | \$ 165,670 | \$ 174,118 | \$ (8,448) |
| 7 | | | | | |
| 8 | | NON-VOLUME RELATED EXPENSES | | | |
| 9 | 630 | Employee Labor | 146,961 | 123,118 | \$ 23,843 |
| 10 | 640 | Materials | 39,046 | 64,747 | \$ (25,701) |
| 11 | 650 | Contract Work | 69,768 | 66,153 | \$ 3,615 |
| 12 | 660 | Transportation Expense | 29,853 | 30,148 | \$ (295) |
| 13 | 664 | Other Plant Maintenance Expenses | 16,234 | 27,438 | \$ (11,204) |
| 14 | | Total non-volume related expenses | \$ 301,862 | \$ 311,604 | \$ (9,742) |
| 15 | | Total plant operation and maintenance exp. | \$ 467,532 | \$ 485,722 | \$ (18,190) |
| 16 | | | | | |
| 17 | | ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 18 | 670 | Office Salaries | 68,348 | 62,661 | \$ 5,687 |
| 19 | 671 | Management Salaries | 121,186 | 103,054 | \$ 18,132 |
| 20 | 674 | Employee Pensions and Benefits | 76,615 | 47,436 | \$ 29,179 |
| 21 | 676 | Uncollectible Accounts Expense | 1,747 | 4,195 | \$ (2,448) |
| 22 | 678 | Office Services and Rentals | 36,527 | 31,906 | \$ 4,621 |
| 23 | 681 | Office Supplies and Expenses | 19,167 | 19,810 | \$ (643) |
| 24 | 682 | Professional Services | 56,521 | 13,150 | \$ 43,371 |
| 25 | 684 | Insurance | 29,486 | 24,804 | \$ 4,682 |
| 26 | 688 | Regulatory Compliance Expense | 9,084 | 18,542 | \$ (9,458) |
| 27 | 689 | General Expenses | 2,854 | 4,027 | \$ (1,173) |
| 28 | | Total administrative and general expenses | \$ 421,535 | \$ 329,585 | \$ 91,950 |
| 29 | 800 | Expenses Capitalized - Credit (Optional) | | | \$ - |
| 30 | 900 | Clearing Accounts (Optional) | | | \$ - |
| 31 | | Net administrative and general expense | \$ 421,535 | \$ 329,585 | \$ 91,950 |
| 32 | | Total Operating Expenses | \$ 889,067 | \$ 815,307 | \$ 73,760 |

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 | 15,912 | | \$ 15,912 |
| 3 | 408.2 Payroll taxes | 31,921 | | \$ 31,921 |
| 4 | 408.3 Other taxes and licenses | | | \$ - |
| 5 | Total taxes other than income taxes | \$ 47,833 | \$ - | \$ 47,833 |
| 6 | | | | |
| 7 | 409 State corporate income tax | 988 | | \$ 988 |
| 8 | 410 Federal corporate income tax | 23,051 | | \$ 23,051 |
| 9 | Total income taxes | \$ 24,039 | \$ - | \$ 24,039 |
| 10 | | | | |
| 11 | Total | \$ 71,872 | \$ - | \$ 71,872 |

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 | (12,866) |
| 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 | 23,051 |
| 5 | ADJUSTMENTS TO FEDERAL DEPRECIATION | (82) |
| 6 | FTB CURRENT YEAR TAX | 988 |
| 7 | FTB PRIOR YEAR TAX | (5,471) |
| 8 | | |
| 9 | | |
| 10 | Federal tax net income | 5,620 |
| 11 | Computation of tax: | 1,180 |
| 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 | 20 | |
| 2 | MISC NON-UTILITY EXPENSE | | 152 |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 20 | \$ 152 |

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 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | Total | \$ - |

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 | 4 | 146,961 | | \$ 146,961 |
| 2 | 670 | Office salaries | 2 | 68,348 | | \$ 68,348 |
| 3 | 671 | Management salaries | 1 | 121,186 | | \$ 121,186 |
| 4 | | | | | | \$ - |
| 5 | | | | | | \$ - |
| 6 | | Total | 7 | \$ 336,495 | \$ - | \$ 336,495 |

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

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

| STREAMS | | | | FLOW IN(unit) ² | | | | Annual Quantities Diverted(Unit) ² | Remarks |
|----------|----------------|-----------------------------|-----------------------------|----------------------------------|----------|------------|------|---|---------|
| Line No. | Diverted into* | From Stream or Creek (Name) | Location of Diversion Point | Priority Right | | Diversions | | | |
| | | | | Claim | Capacity | Max. | Min. | | |
| 1 | Natural Run | Russian River | 39.147272, -123.180783 | | | | | 168 | |
| 2 | | | | | | | | | |
| 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 | Sanford Well | Sanford Ranch Rd | 8 | | 60' | 1200 gpm | 128,557 | |
| 7 | Well 2 | Recreation Rd | 2 | | 60' | 600 gpm | 60,247 | SYSTEM |
| 8 | Well 4 | Recreation Rd | 4 | | | | - | |
| 9 | Well 7 | Recreation Rd | 7 | | | | - | |
| 10 | Well 1 | Recreation Rd | 1 | | | | | INACTIVE |
| 11 | Well 5 | Recreation Rd | 5 | | | | | INACTIVE |
| 12 | Well 6 | Recreation Rd | 6 | | | | | INACTIVE |

| 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 | | | |

* 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 | 5 | 1,296,486 | 460,000+320,986+3,500+300,000+212,000 |
| 12 | Concrete | 1 | 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 state otherwise)

| 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 state otherwise)

| 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 | | | | | | 8,657 | | 9,810 | 5,170 |
| 20 | Wood | | | | | | | | | |
| 21 | Other | | | 1,977 | | | 1,880 | | 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 | | | | | | | | | 23,637 |
| 32 | Wood | | | | | | | | | - |
| 33 | Other | 7,011 | | | | | | | | 48,918 |
| 34 | Total | 11,081 | - | - | - | - | - | - | - | 140,256 |

| SCHEDULE D-4 | | | | |
|---|-------------------------|----------------|---------------------------|----------------|
| Number of Active Service Connections | | | | |
| Classification | Metered - Dec 31 | | Flat Rate - Dec 31 | |
| | Prior | Current | Prior | Current |
| | Year | Year | Year | Year |
| Residential | 722 | 947 | | |
| Commercial | 17 | 18 | | |
| Industrial | 226 | | | |
| Public authorities | | | | |
| Irrigation | 14 | | | |
| Other (specify) | | | | |
| Agriculture | 3 | 11 | | |
| Subtotal | 982 | 976 | - | - |
| Private fire connections | 1 | 5 | | |
| Public fire hydrants | | | | |
| Total | 983 | 981 | - | - |

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: *****97
 Date Opened: 02/27/2007

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

A. Commercial

| NAME | AMOUNT |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

B. Residential

| NAME | AMOUNT |
|--------------------|----------|
| 4351 OLD RIVER RD | \$ 9,240 |
| 3300 MILL CREEK RD | \$ 3,000 |
| _____ | \$ _____ |
| _____ | \$ _____ |

3. Summary of the bank account activities showing:

| | |
|-----------------------------------|-----------|
| Balance at beginning of year | \$ 29,118 |
| Deposits during the year | 12,240 |
| Interest earned for calendar year | 15 |
| Withdrawals from this account | (36,238) |
| Balance at end of year | \$ 5,135 |

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

MAIN LINE REPLACEMENT

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, 2025 through December 31, 2025.

PRESIDENT
Title (Please Print)

Wayne Rogina
Signature

707-462-4056
Telephone Number

4-10-2026
Date

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