Received Examined			SEWER UTILITIES
U# <u>SV</u>	VR 437		MAY 2 8 2009
		2008	
		ANNUAL REF	PORT
		OF	
(NAME	UNDER WHICH COF	Dunnigan Water Works - S	
	Pos	at Office Box 61 Paso Robles	s. CA 93447
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	INSTRUCTIONS
1.	One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, following the year covered by the report, with:
	CALIFORNIA PUBLIC UTILITIES COMMISSION WATER DIVISION ATTN: KAYODE KAJOPAIYE 505 VAN NESS AVENUE, ROOM 3105 SAN FRANCISCO, CALIFORNIA 94102-3298
2.	<u>kok@cpuc.ca.gov</u> Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3.	The Oath, on the last page, must be signed by an officer, partner or owner.
4.	The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
5.	The report must be filled in, and every question answered. LEAVE NO SCHEDULE BLANK. Insert the words "none" or "not applicable" or "n/a" when appropriate.
6.	Certain balance sheet and income statement accounts refer to supplemental schedules. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
7.	Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference it should be explained by footnote.
8.	When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report.
9.	This report must cover a calander year, from Janauary 1 through December 31. Fiscal year reports will not be accepted.

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CLASS D SEWER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Dunnigan Water Works - Sewer Division

(Name under which corporation, partnership or individual is doing business)

Post Office Box 61 Paso Robles, CA 93447

(Official mailing address)

Dunnigan, County of Yolo

(Service area-town and county)

GENERAL INFORMATION

FURN ORIGINAL COMMISSION PHOTOCOPIES

If a corporation show:

(A) Date of organization 7/15/1980 incorporated in the State of California (B) Names, titles and addresses of principal officers: Jerry Burger, VP

PO Box 61 Paso Robles, CA 93447

If unincorporated give the name and address of owner or of each partner:

Name and telephone number of:

(A) One person listed above to receive correspondence: Jerry Burger 805-238-1297 530-724-0560

(B) Person responsible for operations and services: Mel Smith

Were any contracts or agreements in effect with any organization or person covering service, supervision and/or management of your business affairs during the year? (Yes or No) NO If so, what was the nature and the amount of each payment made under the agreement, to whom were payments made, and to what account was each payment charged?

State the names of associated companies or persons which, directly or indirectly, or through one or more intermediaries, control, or are controlled by, or are under common control with respondent;

PUBLIC HEALTH STATUS	Yes	No	Latest Date
Has state or local health department inspection been made during the year?	x		Jun-07
Are routine laboratory tests of water being made?	x		Dec-07
Has state health department water supply permit been obtained? (Indicate date)	x		July
If no permit has been obtained, state whether application has been made and when.			
Show expiration date if state permit is temporary.			Annual

List Name, Grade, and License Number of all Licensed Operators:

Excess Capacity and Non-Tariffed Bervices

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-initified services using excess capacity. These decisions require water utilities to: ()the an advice letter requesting Commission proved of that service, 2) provide information regarding non-tertified 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 O 04-12-023, provide the following information by each individual non-tarified good and service provided in 200

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	Information by each individual non-builfied good and servic	e provided in 200			-	Acches	to All Non-Tartfled (loods/Services that	require Acorov	rel by Advice Letter	
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	ļ										
					Total Expenses			Total Income Tax			- I
			Total Revenue		incurred to		Advice Letter	Liability incurred		1 1	
			derived from Non-		provide Non-		and/or Resolution	because of non-	Income Tex	Gross Value of Regulated	Requisted
		1	Tertified	Revenue	Testifed	Expense	Number approving	tarified	Lisbibly	Assets used in the	Asset
Row	· · ·	Active or	Good/Service (by	Account	Good/Service	Account	Non-Tartilled	Good/Service (by	Account	provision of a Non-Tertiled	Account
Number	Qeacription of Non-Tarified Good/Service	Paselve	pocount)	Number	(by Account)	Number	Good/Service	Accounto	Number	Good/Service (by account)	Number

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N/A

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SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2008)

Line	Acct.	Assets	E	Balance	Acct.	Equity and Liabilities		Balance
1	101	Plant in service	5 2	2,358,174	201	Common Stock (Corporations only)		•
2	103	Plant held for future use			211	Other paid-in capital (Corporations only)	1	
3	104	Plant purchased or sold			215	Retained earnings	\$	(10,041)
4	105	Plant construction work in progress			218	Proprietary capital	\$	1,738,432
5	108	Accumulated depreciation of plant	\$	(73,877)	224	Long term debt		
6	114	Plant acquisition adjustments				Current Liabilities	\$	75,651
7	124	Other investments			252	Advances for construction	1	
8	131	Cash	\$	1,922	253	Other deferred credits		
9	141	Accounts receivable - customers	\$	3,689	255	Accumulated deferred investment tax credits		
10	142	Receivables from associated companies			282	Accumulated deferred income taxes - Acrs		
11	151	Materials and supplies	\$	2,025		depreciation		
12	174	Other current assets			283	Accumulated deferred income taxes - other		
13	180	Deferred charges			271	Contributions in aid of construction	\$	500,000
14				_	272	Accumulated amortization of contributions	\$	(12,110)
15		Total Assets	\$ 2	2,291,932		Total Equity and Liabilities	\$	2,291,933

SCHEDULE B - SEWER PLANT IN SERVICE

				Balance	ΡI	t Additions	PIt Retire	ements	Other Debits		Balance
Line	Acct	Title of Account		Beg of Year	0	uring year	During	year	or (Credits)	E F	nd of year
16	301	Intangible plant	\$	801,280				_		\$8	301,280
17	303	Land	\$	750,000						\$	750,000
18	304	Structures								\$	-
19	307	Wells	_				1			\$	-
20	317	Other source plant								\$	-
21	311	Pumping equipment	\$	26,250	\$	2,160	\$ 2	2,645		\$	25,765
22	320	Treatment plant								\$	-
23	330	Reservoirs (Wastewater Ponds)	\$	453,200	\$	36,834				\$4	190,034
24	331	Mains	\$	242,000						\$	242,000
25	333	Services and meter installations								\$	•
26	334	Meters	\$	5,500						\$	5,500
27	339	Other equipment			\$	594				\$	594
28		Office furniture and equipment	\$	15,000						\$	15,000
29	341	Transportation equipment	\$	28,000						\$	28,000
30		Total Plant in service	\$	2,321,230	\$	39,589	\$ 2	2,645			2,358,174

* Debit or credit entries should be explained by footnotes or supplementary schedules

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

		Ac	count 106	
Line	ltem		Plant	
_ 32	Balance in reserves at beginning of year	\$	56,129	A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 403	\$	9,415	
35	(b) Charged to Account No. 272	\$	8,333	
36	(c) Charged to clearing accounts			B. Amount of depreciation expense claimed
37	(d) Salvage recovered			or to be claimed on utility property in
38	(e) All other credits			your federal income tax return for the year
39	Total credits	\$	17,748	covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			C. State method used to compute tax
43	(c) All other debits			depreciation.
44	Total debits			
45	Balance in reserve at end of year	\$	73,877	
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

Line		SCHEDULE	D - CAPIT	TAL STOCK OUTSTANDING (DECEMBER 31, 2008)	
1	Common - (Shares	, \$	par)	List persons owning more than 5% of outstanding stock	
2	Preferred - (Shares	, \$	par)	and number of shares owned by each:	
3	Dividends - Common	Rate - \$			
4	- Preferred	Rate - \$			

SCHEDULE E - LONG TERM DEBT

	Class	Date of Issue	Date of Maturity	Principal Amount Authorized	Outstanding Per Balance Sheet	Rate of Interest	Interest Accrued During Year	Interest Paid During Year
5								
6								
7								
8	Totals							

9		Operating revenues	0	
1 a a l			_	00000000
10		Unmetered revenue	\$	67,012
11		Metered revenue		
12	480	Other revenue		
13		Total Operating Revenue	\$	67,012
14		Operating revenue deductions	xx	00000000
15		Operating expenses	xx	XXXXXXXXX
16		Purchased water		
17		Power	\$	916
18	618	Other volume related expenses	\$	8,309
19	630	Employee labor	\$	_ 1 1,054
20		Materials	\$	1,305
21		Contract work		
22	660	Transportation expenses	\$	4,608
23	664	Other plant maintenance expense	\$	385
24		Office salaries	\$	7,828
25		Management salaries	\$	26,500
26		Employee pensions and benefits	\$	1,407
27		Uncollectible accounts expense		
28		Office services and rentals	\$	1,891
29	681	Office supplies and expense	\$	1,612
30		Professional services	\$	1,609
31		Insurance	\$	3,405
32		Regulatory commission expense	\$	3,489
33	689	General expenses	\$	4,441
34		Total Operating Expenses	\$	78,759
35	403	Depreciation expense	\$	9,415
36	408	Taxes other than income taxes	\$	7,996
37	409	State corporate income tax expense	\$	144
38	410	Federal corporate income tax expense		
39		Total Operating Revenue Deductions	\$	17,554
40		Utility Operating Income	\$	(29,301)
41	421	Non-utility income		
42	426	Miscellaneous non-utility expense		
43	427	Interest expense	\$	227
44		Net Income	\$	(29,528)

SCHEDULE F - INCOME STATEMENT

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SCHEDULE G - EMPLOYEES AND THEIR COMPENSATION

			Numper at	S	alaries Charged	Salaries Charged	Total	Salaries
Line	Acct	Account	end of year		to Expense	to Plant Accounts	and W	ages Paid
45	630	Employee Labor	3		11,054		\$	11,054
46	670	Office salaries	1	\$	5 7,828		\$	7,828
47	671	Management salaries	2	1	6 26,500		\$	26,500
48		Total	6	1	45,382		\$	45,382

SCHEDULE H - ADVANCES FOR CONSTRUCTION Balance beginning of year	Balance beginning of year Additions during year Subtolat - Beginning balance plus additions during year Refunds Transfers to Acct. 271 - Contributions in Ald of Construction Balance end of year SCHEDULE 1 - TOTAL METERS AND SERVICES (active and inactive) SCHEDULE 3 - METERS In SCHEDULE K - SERVICE CONNECTIONS AT END OF YEAR Classification Metered Flat Total Metered Piat Total Metered Piat Total
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DECLARATION	DECLARATION
(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)	(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)