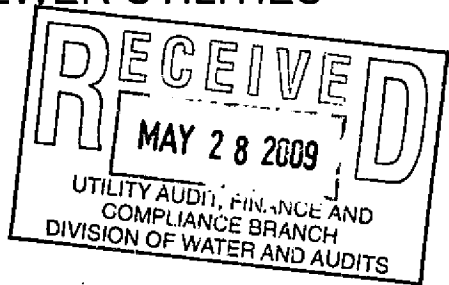


A/AY

Received	_____
Examined	_____

**SEWER UTILITIES**



U# SWR 437

**2008  
ANNUAL REPORT  
OF**

\_\_\_\_\_

**Dunnigan Water Works - Sewer**

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

\_\_\_\_\_

**Post Office Box 61 Paso Robles, CA 93447**

\_\_\_\_\_  
(OFFICIAL MAILING ADDRESS) ZIP

**TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2008**

**REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2009  
(FILE TWO COPIES IF THREE RECEIVED)**

## 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  
[kok@cpuc.ca.gov](mailto:kok@cpuc.ca.gov)**

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The 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 January 1 through December 31. Fiscal year reports will not be accepted.

**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**

TURN 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**  
(B) Person responsible for operations and services: **Mel Smith 530-724-0560**

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**

Has state or local health department inspection been made during the year?

Are routine laboratory tests of water being made?

Has state health department water supply permit been obtained? (Indicate date)

If no permit has been obtained, state whether application has been made and when.

Show expiration date if state permit is temporary.

Yes	No	Latest Date
X		Jun-07
X		Dec-07
X		July
		Annual

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

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Excess Capacity and Non-Tariffed Service:

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 200 .

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expense incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number
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N/A

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2008)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Plant in service	\$ 2,358,174	201	Common Stock (Corporations only)	
2	103	Plant held for future use		211	Other paid-in capital (Corporations only)	
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	
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	\$ 2,291,932		Total Equity and Liabilities	\$ 2,291,933

**SCHEDULE B - SEWER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	Pit Additions During year	Pit Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	\$ 801,280				\$ 801,280
17	303	Land	\$ 750,000				\$ 750,000
18	304	Structures					\$ -
19	307	Wells					\$ -
20	317	Other source plant					\$ -
21	311	Pumping equipment	\$ 26,250	\$ 2,160	\$ 2,645		\$ 25,765
22	320	Treatment plant					\$ -
23	330	Reservoirs (Wastewater Ponds)	\$ 453,200	\$ 36,834			\$ 490,034
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	340	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	\$ 2,645		\$ 2,358,174

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

**SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT**

Line	Item	Account 106 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		

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2008)**

Line			
1	Common - (Shares	, \$	par)
2	Preferred - (Shares	, \$	par)
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							

**SCHEDULE F - INCOME STATEMENT**

9	Operating revenues	xxxxxxxxxx
10	460 Unmetered revenue	\$ 67,012
11	470 Metered revenue	
12	480 Other revenue	
13	Total Operating Revenue	\$ 67,012
14	Operating revenue deductions	xxxxxxxxxx
15	Operating expenses	xxxxxxxxxx
16	610 Purchased water	
17	615 Power	\$ 916
18	618 Other volume related expenses	\$ 8,309
19	630 Employee labor	\$ 11,054
20	640 Materials	\$ 1,305
21	650 Contract work	
22	660 Transportation expenses	\$ 4,608
23	664 Other plant maintenance expense	\$ 385
24	670 Office salaries	\$ 7,828
25	671 Management salaries	\$ 26,500
26	674 Employee pensions and benefits	\$ 1,407
27	676 Uncollectible accounts expense	
28	678 Office services and rentals	\$ 1,891
29	681 Office supplies and expense	\$ 1,612
30	682 Professional services	\$ 1,609
31	684 Insurance	\$ 3,405
32	688 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 G - EMPLOYEES AND THEIR COMPENSATION**

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

**SCHEDULE H - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	
Transfers to Acct. 271 - Contributions in Aid of Construction	
Balance end of year	

**SCHEDULE I - TOTAL METERS  
AND SERVICES (active and inactive)**

Size	Meters	Services
-in		
-in		
-in		
-in		
-in		
Total		N/A

**SCHEDULE J - METER-TESTING DATA**

Number of meters tested during year	
1	Used, before repair...
2	Used, after repair .....
3	Fast, requiring refund .....

**SCHEDULE K - SERVICE CONNECTIONS AT END OF YEAR**

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Mobile Home Spaces		156	156					156
RV Park Spaces		71	71					71
Industrial/Commercial		1	1					1
Other (specify)								
Total		228	228					228

NOTE: Total connections (metered plus flat) should agree with total services in Schedule K.

**SCHEDULE L - STORAGE FACILITIES**

**SCHEDULE M - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)**

Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)		Totals
							6"	8"	
Concrete			Cast Iron						
Earth			Welded steel						
Wood			Standard screw						
Steel			Cement-asbestos						
Other			Plastic			4,235	2,810	1,445	8,490
			Other (specify)						
Total	0	0	Total			4,235	2,810	1,445	8,490

**DECLARATION**

(BEFORE SIGNING PLEASE CHECK TO SEE THAT ALL SCHEDULES HAVE BEEN COMPLETED)

I, the undersigned (officer, partner or owner) **Jerry Burger** of (Name of utility) **Dunnigan Water Works - Sewer Division**, 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

From and including JANUARY 1, 2008, to and including DECEMBER 31, 2008.

Signed Jerry Burger  
**Owner**  
 Title Vice-President  
 Date 4-30-09