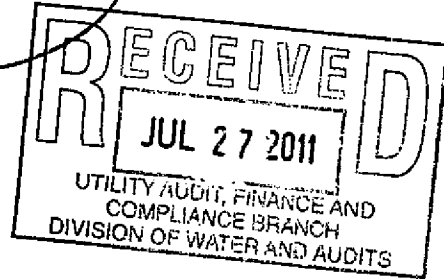


AC

Received _____
Examined _____

SEWER UTILITIES



U# SWR 437

2010
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, 2010

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2011

TABLE OF CONTENTS

	<u>Page</u>
Instructions	2
General Information	3
Excess Capacity and Non-Tariffed Services	4
Schedule A - Balance Sheet	5
Schedule B - Sewer Plant In Service	5
Schedule C - Reserve for Depreciation of Utility Plant	5
Schedule D - Capital Stock Outstanding (As of December 31, 2009)	6
Schedule E - Long-Term Debts	6
Schedule F - Income Statement	6
Schedule G - Employees and Their Compensation	6
Schedule H - Advances for Construction	7
Schedule I - Total Meters and Services (Active and Inactive)	7
Schedule J - Meter-Testing Data	7
Schedule K - Service Connections at End of Year	7
Schedule L - Storage Facilities	7
Schedule M - Footages of Pipe (Excluding Service Pipes)	7
Declaration	8

INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2011**, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
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 Page 8, must be signed by an authorized 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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2010, through December 31, 2010. 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

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

- 1 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, Vice President
PO Box 61 Paso Robles, CA 93447
- 2 If unincorporated give the name and address of owner or of each partner:

- 3 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: Mei Smith 530-724-0560

- 4 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?

- 5 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

- 6 Has state or local health department inspection been made during the year?
- 7 Are routine laboratory tests of water being made?
- 8 Has state health department water supply permit been obtained? (Indicate date)
- 9 If no permit has been obtained, state whether application has been made and when.
- 10 Show expiration date if state permit is temporary.

Yes	No	Latest Date
X		Dec-10

- 11 List Name, Grade, and License Number of all Licensed Operators:
James Scheimer Certificate No: II-10983

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 company's 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 goods and services provided in calendar year 2010:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter										
Row No.	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue Derived From Non-Tariffed Goods/ Services (by account)	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

SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2010)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Plant in service	\$ 2,358,174	201	Common Stock (Corporations only)	\$ -
2	101.1	SDWA Plant		211	Other paid-in capital (Corporations only)	\$ -
3	103	Plant held for future use		215	Retained earnings	\$ (28,989)
4	104	Plant purchased or sold		218	Proprietary capital	\$ 1,714,014
5	105	Plant construction work in progress		224	Long term debt	
6	108	Accumulated depreciation of plant	\$ (109,422)		Current Liabilities	\$ 103,753
7	114	Plant acquisition adjustments		252	Advances for construction	
8	124	Other investments		253	Other deferred credits	
9	131	Cash	\$ 3,413	255	Accumulated deferred investment tax credits	
10	141	Accounts receivable - customers	\$ 3,869	282	Accumulated deferred income taxes - ACRS	
11	142	Receivables from associated companies	\$ 2,336		Customer Deposits	
12	151	Materials and supplies	\$ 1,630	283	Accumulated deferred income taxes - other	
13	174	Other current assets		271	Contributions in aid of construction	\$ 500,000
14	180	Deferred charges		272	Accumulated amortization of contributions	\$ (28,777)
15		Total Assets	\$ 2,260,001		Total Equity and Liabilities	\$ 2,260,001

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
1	301	Intangible plant	\$ 801,280				\$ 801,280
2	303	Land	\$ 750,000				\$ 750,000
3	304	Structures	\$ -				\$ -
4	307	Sewer System	\$ -				\$ -
5	317	Other source plant	\$ -				\$ -
6	311	Pumping equipment	\$ 25,765				\$ 25,765
7	320	Treatment plant	\$ -				\$ -
8	330	Reservoirs (Wastewater Ponds)	\$ 490,034				\$ 490,034
9	331	Mains	\$ 242,000				\$ 242,000
10	333	Services and meter installations	\$ -				\$ -
11	334	Meters	\$ 5,500				\$ 5,500
12	339	Other equipment	\$ 594				\$ 594
13	340	Office furniture and equipment	\$ 15,000				\$ 15,000
14	341	Transportation equipment	\$ 28,000				\$ 28,000
15		Total Plant in service	\$ 2,358,174	\$ -			\$ 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 108 Plant	
1	Balance in reserves at beginning of year	\$ 91,625	A. Method used to compute depreciation
2	Add: Credits to reserves during year		expense (Acct. 403) and rate.
3	(a) Charged to Account No. 403	\$ 9,464	
4	(b) Charged to Account No. 272	\$ 8,333	
5	(c) Charged to clearing accounts		B. Amount of depreciation expense claimed
6	(d) Salvage recovered		or to be claimed on utility property in
7	(e) All other credits		your federal income tax return for the year
8	Total credits	\$ 17,797	covered by this report \$
9	Deduct: Debits to reserves during year		
10	(a) Book cost of property retired		
11	(b) Cost of removal		C. State method used to compute tax
12	(c) All other debits		depreciation.
13	Total debits		
14	Balance in reserve at end of year	\$ 109,422	
15	(1) Explanation of all other credits		
16	(2) Explanation of all other debits		

SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2010)			
Line			
1	Common - (Shares	\$	par)
2	Preferred - (Shares	\$	par)
3	Dividends - Common	Rate - \$	
4	- Preferred	Rate - \$	

SCHEDULE E - LONG-TERM DEBTS								
Line	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
1								
2								
3								
4	Totals							

SCHEDULE F - INCOME STATEMENT			
Line	Acct		
Operating revenues			
1	460	Unmetered revenue	\$ 86,518
2	470	Metered revenue	
3	475	Approved Total Surcharge Revenue(s) / PUC Fees	\$ (1,255)
4	480	Other revenue	
5		Total Revenue Received	\$ 85,263
6		Less: Revenue Deductions	
		SDWBA/SRF surcharge revenue	
		Total Operating Revenue	\$ 85,263
Operating expenses			
9	610	Purchased water	
10	615	Power	\$ 1,651
11	618	Other volume related expenses	\$ 14,710
12	630	Employee labor	\$ 3,957
13	640	Materials	\$ 904
14	650	Contract work	
15	660	Transportation expenses	\$ 7,239
16	664	Other plant maintenance expense	\$ 571
17	670	Office salaries	\$ 8,655
18	671	Management salaries	\$ 26,000
19	674	Employee pensions and benefits	\$ 1,939
20	676	Uncollectible accounts expense	
21	678	Office services and rentals	\$ 2,444
22	681	Office supplies and expense	\$ 945
23	682	Professional services	\$ 5,960
24	684	Insurance	\$ 1,993
25	688	Regulatory commission expense	
26	689	General expenses (SWRCB Annual Permit)	\$ 4,454
27		Total Operating Expenses	\$ 81,422
28	403	Depreciation expense	\$ 9,464
29	408	Taxes other than income taxes	\$ 12,193
30	409	State corporate income tax expense	\$ 184
31	410	Federal corporate income tax expense	
32		Total Operating Revenue Deductions	\$ 103,262
33		Utility Operating Income	\$ (17,999)
34	421	Non-utility income	
35	426	Miscellaneous non-utility expense	
36	427	Interest expense	\$ 982
37		Net income	\$ (18,981)

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
1	630	Employee Labor	3	\$ 3,957		\$ 3,957
2	670	Office salaries	1	\$ 8,655		\$ 8,655
3	671	Management salaries	2	\$ 26,000		\$ 26,000
4		Total	6	\$ 38,612		\$ 38,612

SCHEDULE H - ADVANCES FOR CONSTRUCTION	
Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	N/A
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	Laterals
-in		
-in		
-in		
-in		
-in		
Total		243

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		169	169		0	0		169
RV Park Spaces		73	73					73
Industrial/Commercial		1	1					1
Other (specify)								
Total		243	243		0	0		243

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)			Total
							6"	8"	10"	
Concrete			Cast Iron							
Earth			Welded steel							
Wood			Standard screw							
Steel			Cement-asbestos							0
Other			Plastic			4,235	2,810	1,445		8,490
			Other (specify)							
			Poly							0
Total	0	0	Total			4,235	2,810	1,445		8,490

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned Jerry Burger
Officer, Partner, or Owner (Please Print)

of Dunnigan Water Works - Sewer Division
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, 2010, through December 31, 2010.

Owner / Vice President
Title (Please Print)


Signature

805-238-1297
Telephone Number

7-22-11
Date