

Received _____
Examined _____

SEWER UTILITIES

U# SWR 437

2013 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, 2013

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2014

TABLE OF CONTENTS

	Page
Instructions	2
General Information	3
Excess Capacity and Non-Tariffed Services	4
Schedule A - Balance Sheet	5
Schedule B - Sewer Plant In Service	6
Schedule C - Reserve for Depreciation of Utility Plant	6
Schedule D - Capital Stock Outstanding (As of December 31, 2011)	7
Schedule E - Long-Term Debts	8
Schedule F - Income Statement	9
Schedule G - Employees and Their Compensation	10
Schedule H - Advances for Construction	10
Schedule I - Total Meters and Services (Active and Inactive)	10
Schedule J - Meter-Testing Data	10
Schedule K - Service Connections at End of Year	10
Schedule L - Storage Facilities	10
Schedule M - Footages of Pipe (Excluding Service Pipes)	10
Declaration	11

INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2014**, 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, 2013, through December 31, 2013. 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:

- 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: **Mel 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:

- 6 This annual report was prepared by:

Name of firm or consultant: **Frank B & Associates**

Address of firm or consultant: **134 Davis Street**
Santa Paula, CA 93060

Phone Number of firm or consultant: **(805) 525-4200**

PUBLIC HEALTH STATUS

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

Yes	No	Latest Date
		Aug-12
X		Dec-13

- 12 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 2013:

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)	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

SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2013)

Line	Acct.	Assets	Balance
1	101	Water Plant in Service (Excluding SDWBA)	\$ 2,358,174
2	101.1	Water Plant in Service - SDWBA	
3	101.2	Water Plant in Service - Prop 50	
4	103	Water Plant Held for Future Use	
5	104	Water Plant Purchased or Sold	
6	105	Construction Work in Progress - Water Plant	
7	100.3	Construction Work in Progress (Prop 50)	
8	108	Accumulated Depreciation of Water Plant	\$ (162,814)
9	108.1	Accumulated Amortization of SDWBA Loan	
10	114	Water Plant Acquisition Adjustments	
11	121	Non-utility Property and Other Assets	
12	122	Accumulated Depreciation of Non-water Utility Property	
13	124	Other Investments	
14	131	Cash	\$ 4,044
15	131.3	Cash - Miscellaneous Special Deposits (Prop 50)	
16	132	Special Deposits	
17	141	Accounts Receivable - Customers	\$ 4,312
18	142	Receivables from Associated Companies	
19	143	Accumulated Provision for Uncollectible Accounts	
20	151	Materials and Supplies	\$ 1,742
21	174	Other Current Assets	
22	180	Deferred Charges	
23			
24			
25		Total Assets	\$ 2,205,457
Line	Acct.	Equity and Liabilities	Balance
26	201	Common Stock (for corporations only)	\$ -
27	204	Preferred Stock (for corporations only)	
28	211	Other Paid-in Capital (for corporations only)	
29	215	Retained earnings (for corporations only)	\$ (138,736)
30	218	Proprietary Capital (for proprietorships and partnerships only)	\$ 1,872,982
31	224	Long-Term Debt	
32	231	Accounts Payable	\$ 15,372
33	232	Short-Term Notes Payable	
34	233	Customer Deposits	
35	236	Taxes Accrued	
36	237	Interest Accrued	
37	241	Other Current Liabilities	\$ 9,616
38	250	Reserve for Depreciation of Utility Plant (Prop 50)	
39	252	Advances for Construction	
40	253	Other Credits	
41	255	Accumulated Deferred Investment Tax Credits	
42	266.0	Contributions - Publicly Grant-Funded Plant (Prop 50)	
43	266.1	Accumulated Amortization of Contributions - Publicly Grant-Funded Plant (Prop 50)	
44	271	Contributions in Aid of Construction	\$ 500,000
45	272	Accumulated Amortization of Contributions	\$ (53,777)
46	282	Accumulated Deferred Income Taxes - ACRS Depreciation	
47	283	Accumulated Deferred Income Taxes - Other	
48			
49			
50		Total Equity and Liabilities	\$ 2,205,457

SCHEDULE B - SEWER PLANT IN SERVICE (AS OF DECEMBER 31, 2013)

Line	Acct	Title of Account	Balance Beg of Year	Plant Additions During year	Plant 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	Wells	\$ -				\$ -
5	311	Pumping Equipment	\$ 25,765				\$ 25,765
6	317	Other Water Source Plant	\$ -				\$ -
7	320	Water Treatment Plant	\$ -				\$ -
8	330	Reservoirs, Tanks and Standpipes	\$ 490,034				\$ 490,034
9	331	Water 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 Sewer 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 (AS OF DECEMBER 31, 2013)

Line	Item	Account 108 Water Plant	Water Plant Funded by Prop 50 (For information only)	
1	Balance in reserves at beginning of year	\$ 145,017		A. Method used to compute depreciation expense
2	Add: Credits to reserves during year			(Acct. 403) and rate.
3	(a) Charged to Account No. 272	\$ 8,333		
4	(b) Charged to Account No. 403	\$ 9,464		B. Amount of depreciation expense claimed or
5	(c) Charged to Account No. 407			to be claimed on utility property in your federal
6	(d) Salvage recovered			income tax return for the year covered by this
7	(e) All other credits			report \$
8	Total credits	\$ 17,797		
9	Deduct: Debits to reserves during year			C. State method used to compute tax depreciation.
10	(a) Book cost of property retired			
11	(b) Cost of removal			
12	(c) All other debits			
13	Total debits	\$ -		
14	Balance in reserve at end of year	\$ 162,814		
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			

SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2013)

Line	Description	Shareholder Name	Number of Shares	Par Value
1	Common Stocks			
2	Common Stocks			
3	Common Stocks			
4	Common Stocks			
5	Common Stocks			
6	Common Stocks			
7	Common Stocks			
8	Common Stocks			
9	Common Stocks			
10	Common Stocks			
11	Common Stocks			
12	Common Stocks			
13	Common Stocks			
14	Common Stocks			
15	Common Stocks			
16	Total - Common Stocks		-	\$ -
17	Preferred Stocks			
18	Preferred Stocks			
19	Preferred Stocks			
20	Preferred Stocks			
21	Preferred Stocks			
22	Preferred Stocks			
23	Preferred Stocks			
24	Preferred Stocks			
25	Preferred Stocks			
26	Preferred Stocks			
27	Preferred Stocks			
28	Preferred Stocks			
29	Preferred Stocks			
30	Preferred Stocks			
31	Preferred Stocks			
32	Total - Preferred Stocks			
33	Total annual dividends declared and/or paid to common stockholders			\$
34	Percentage of total annual dividend to common stockholders as a percentage of total net income (%)			
35	Total annual dividends declared and/or paid to preferred stock shareholders			\$
36	Percentage of total annual dividend to preferred stockholders as a percentage of total net income (%)			

Note: Please use duplicate page(s) to meet your company's needs if additional lines are needed.

SCHEDULE E - LONG-TERM DEBTS

Line	Lender Name	CPUC Order No.	Class	Date of Issuance	Date of Maturity	Principle Amount Authorized	Interest Rate (%)	Accrued Interest for Current Year	Interest Paid for Current Year	Outstanding Balance as of 12/31/2013
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Note: Please use duplicate page(s) to meet your company's needs if additional lines are needed.

SCHEDULE F - INCOME STATEMENT

Line	Acct.	Description	Balance
1		Operating Revenues:	
2	460	Unmetered Water Revenue	\$ 63,151
3	462	Fire Protection Revenue	
4	465	Irrigation Revenue	
5	470	Metered Water Revenue	
6	475	Approved Total Surcharge Revenue(s)/PUC Fees	\$ 945
7	480	Other water revenue	
8		Total Revenue Received	\$ 64,096
9		Less: Revenue Deductions	
10		SDWBA/SRF Surcharge Revenue	
11		Total Operating Revenue	\$ 64,096
12		Operating Expenses:	
13	610	Purchased Water	
14	615	Power	\$ 991
15	618	Other Volume Related Expenses	\$ 13,128
16	630	Employee Labor	\$ 2,817
17	640	Materials	\$ -
18	650	Contract Work	\$ -
19	660	Transportation Expense	\$ 2,035
20	664	Other Plant Maintenance Expenses	\$ 617
21	670	Office Salaries	\$ 10,127
22	671	Management Salaries	\$ 25,998
23	674	Employee Pensions and Benefits	\$ 1,501
24	676	Uncollectible Accounts Expense	\$ -
25	678	Office Services and Rentals	\$ 1,983
26	681	Office Supplies and Expense	\$ 605
27	682	Professional Services	\$ 11,231
28	684	Insurance	\$ 1,287
29	688	Regulatory Commission Expense	\$ -
30	689	General Expense	\$ 35
31		Total Operating Expenses	\$ 72,354
32	403	Depreciation Expense	\$9,464
33	407	SDWBA/SRF Loan Amortization Expense	
34	408	Taxes Other Than Income Taxes	\$ 5,978
35	409	State Corporate Income Tax expense	\$ -
36	410	Federal Corporate Income Tax Expense	\$ -
37		Total Operating Revenue Deductions	\$ 87,796
38		Utility Operating Income	\$ (23,700)
39	421	Non-utility Income	
40	426	Miscellaneous Non-utility Expense (PUC Fees)	\$ 945
41	427	Interest Expense	\$ 995
42		Net Income	\$ (25,639)

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	2	\$ 2,817		\$ 2,817
2	670	Office salaries	1	\$ 10,127		\$ 10,127
3	671	Management salaries	2	\$ 25,998		\$ 25,998
4		Total	5	\$ 38,942		\$ 38,942

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	Services
-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	0	169	169	0	0	0	0	169
RV Park Spaces		73	73		0			73
Industrial/Commercial		1	1		0			1
Other (specify)								
Total	0	243	243	0	0	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"		
Concrete			Cast Iron							
Earth			Welded steel							
Wood			Standard screw							
Steel			Cement-asbestos							0
Other			Plastic			6,300	2,200	2,800		11,300
Spreading Basin	1	40 acre holding ponds	Other (specify)							
			Poly							0
Total	1	-	Total			6,300	2,200	2,800		11,300

