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Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2000
ANNUAL REPORT
OF

Las Flores Water Works

The Pattinson Trust

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

P.O. Box 900

Herber Ca. *96035*
(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2000

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2001
(FILE TWO COPIES IF THREE RECEIVED)

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, 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 instruction below:

- 1 Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
- 2 The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
- 3 Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
- 4 All other utility and nonutility revenues and expenses are netted on Line No. 38.

**CLASS B, C AND D WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12 month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent:

Name: _____
Address: _____
Phone Number: _____
Date Hired: _____

2. Former Fiscal Agent:

Name: _____
Address: _____
Phone Number: _____
Date Hired: _____

3. Total surcharge collected from customers during the 12 month reporting period:

\$ _____

4. Summary of the trust bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Withdrawals made for loan payments	_____
Other withdrawals from this account	_____
Balance at end of year	_____

5. Account information:

Bank Name: _____
Account Number: _____
Date Opened: _____

6. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning 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					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2000

NAME OF UTILITY Las Flores Water Works PHONE 530.385.1052

PERSON RESPONSIBLE FOR THIS REPORT Alan Patterson (Caretaker)
(Prepared from Information in the 20__ Annual Report) (Patterson Trust)

1/1/2000 12/31/2000 Average

BALANCE SHEET DATA

1	Intangible Plant	<u>687</u>	<u>687</u>	<u>687</u>
2	Land and Land Rights	<u>5000</u>	<u>5000</u>	<u>5000</u>
3	Depreciable Plant	<u>62842</u>	<u>62842</u>	<u>62842</u>
4	Gross Plant in Service	<u>67842</u>	<u>67842</u>	<u>67842</u>
5	Less: Accumulated Depreciation	<u>16550</u>	<u>18042</u>	<u>17296</u>
6	Net Water Plant in Service	<u>51292</u>	<u>51100</u>	<u>51196</u>
7	Water Plant Held for Future Use			
8	Construction Work in Progress			
9	Materials and Supplies	<u>216</u>	<u>300</u>	<u>258</u>
10	Less: Advances for Construction	()	()	()
11	Less: Contribution in Aid of Construction	()	()	()
12	Less: Accumulated Deferred Income and Investment Tax Credits	()	()	()
13	Net Plant Investment	<u>51508</u>	<u>51400</u>	<u>51454</u>

CAPITALIZATION

14	Common Stock			
15	Proprietary Capital (Individual or Partnership)			
16	Paid-in Capital			
17	Retained Earnings			
18	Common Stock and Equity (Lines 14 through 17)			
19	Preferred Stock			
20	Long-Term Debt			
21	Notes Payable			
22	Total Capitalization (Lines 18 through 21)			

(Revised 2/01)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

20 60

NAME OF UTILITY Las Flores Water Works PHONE 530-385-1052

INCOME STATEMENT

	Annual Amount
23 Unmetered Water Revenue	_____
24 Fire Protection Revenue	_____
25 Irrigation Revenue	_____
26 Metered Water Revenue	<u>17939</u>
27 Total Operating Revenue	<u>17939</u>
28 <u>Operating Expenses</u>	<u>8727</u>
29 Depreciation Expense (Composite Rate <u>2.2%</u>)	<u>1492</u>
30 Amortization and Property Losses	_____
31 Property Taxes	<u>568</u>
32 Taxes Other Than Income Taxes	_____
33 Total Operating Revenue Deduction Before Taxes	<u>8727</u>
34 California Corp. Franchise Tax	<u>800</u>
35 Federal Corporate Income Tax	<u>2000</u>
36 Total Operating Revenue Deduction After Taxes	<u>13605</u>
37 Net Operating Income (Loss) - California Water Operations	<u>4334</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	_____
39 Income Available for Fixed Charges	_____
40 Interest Expense	_____
41 Net Income (Loss) Before Dividends	<u>4334</u>
42 Preferred Stock Dividends	_____
43 Net Income (Loss) Available for Common Stock	_____

OTHER DATA

44 Refunds of Advances for Construction	_____
45 Total Payroll Charged to Operating Expenses	_____
46 Purchased Water	_____
47 Power	_____

<u>Active Service Connections</u>	(Exc. Fire Protect.) _____	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>59</u>	<u>59</u>	<u>59</u>
49 Flat Rate Service Connections		<u>59</u>	<u>59</u>	<u>59</u>
50 Total Active Service Connections		<u>59</u>	<u>59</u>	<u>59</u>

CLASS D WATER UTILITIES
(HAVING LESS THAN 500 SERVICE CONNECTIONS)

Las Flores Water Works (Patterson Trust)
(Name under which corporation, partnership or individual is doing business)

P.O. Box 900 Herber Ca 96035
(Official mailing address)

Las Flores Subdivision 8 mi South of Red Bluff Ca.
(Service area-town and county)

GENERAL INFORMATION

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

- 1 If a corporation show: Patterson Trust
(A) Date of organization 4.28.92 incorporated in the State of Ca.
(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: Shan Patterson 530 385-1052
(A) One person listed above to receive correspondence:
(B) Person responsible for operations and services:
- 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)
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
		<u>unknown</u>
✓		<u>3.20.01</u>
✓		<u>10.10.66</u>

SPECIAL INSTRUCTIONS (see following page)

SPECIAL INSTRUCTIONS

- 1 Beginning of year balances must agree with end of year balances shown in report for previous year.
Attach a supplementary statement to explain any differences.
- 2 Attach a supplementary statement to explain adjustments in Schedule B - Water Plant in Service.
- 3 Complete all schedules, using the words "None" or "Not applicable" if appropriate.
- 4 Report must be prepared legibly in ink or by typewriter.

SCHEDULE A - BALANCE SHEET (DECEMBER 31, 20__)

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	67842	201	Common Stock (Corporations only)	
2	103	Water plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold		215	Retained earnings	
4	105	Water plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of water plant	18042	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	1100	253	Other deferred credits	
9	141	Accounts receivable - customers		255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	300		depreciation	
12	174	Other current assets		283	Accumulated deferred income taxes - other	
13	180	Deferred charges		271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		Total Assets	51100		Total Equity and Liabilities	

SCHEDULE B - WATER PLANT IN SERVICE

Line	Acct	Title of Account	Balance Beg of Year	Plt Additions During year	Plt Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	687				687
17	303	Land	5000				5000
18	304	Structures	4672				4672
19	307	Wells					
20	317	Other water source plant					
21	311	Pumping equipment	1676				1676
22	320	Water treatment plant					
23	330	Reservoirs tanks and sandpipes	500				500
24	331	Water mains	36720				36720
25	333	Services and meter installations	10203				10203
26	334	Meters	2771				2771
27	335	Hydrants	2600				2600
28	339	Other equipment	2008				2008
29	340	Office furniture and equipment	705				705
30	341	Transportation equipment					
31		Total water plant in service	67842				67842

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

SCHEDULE C - RESERVE FOR DEPRECIATION OF UTILITY PLANT

Line	Item	Account 106 Water Plant	Account 106.1 SDWBA Loans	
32	Balance in reserves at beginning of year	16550		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate. 2.29%
34	(a) Charged to Account No. 403	1492		straight line
35	(b) Charged to Account No. 272			
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			covered by this report \$unknown
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			straight line
45	Balance in reserve at end of year	18042		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 20__)

Line	1	Common - (Shares	,	\$	par)				List persons owning more than 5% of outstanding stock and number of shares owned by each:
	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 water revenue	
11	462 Fire protection revenue	
12	465 Irrigation revenue	
13	470 Metered water revenue	17939
14	480 Other water revenue	
15	Total Operating Revenue	17939
16	Operating revenue deductions	XXXXXXXXXX
17	Operating expenses	XXXXXXXXXX
18	610 Purchased water	
19	615 Power	1305
20	618 Other volume related expenses	
21	630 Employee labor	765
22	640 Materials	503
23	650 Contract work	1104
24	660 Transportation expenses 1200 @ 324	384
25	664 Other plant maintenance expense	
26	670 Office salaries	
27	671 Management salaries	2834
28	674 Employee pensions and benefits	
29	676 Uncollectible accounts expense	156
30	678 Office services and rentals	648
31	681 Office supplies and expense	254
32	682 Professional services	70
33	684 Insurance	338
34	688 Regulatory commission expense	245
35	689 General expenses	121
36	Total Operating Expenses	8727
37	403 Depreciation expense	1492
38	407 SDWBA loan amortization expense	
39	408 Taxes other than income taxes	586
40	409 State corporate income tax expense	500
41	410 Federal corporate income tax expense	2000
42	Total Operating Revenue Deductions	13605
43	Utility Operating Income	4334
44	421 Non-utility income	
45	426 Miscellaneous non-utility expense	
46	427 Interest expense	
47	Net Income	4334

SCHEDULE G - SOURCES OF SUPPLY AND WATER DEVELOPED WELLS

Location	No.	Diam. Inch	Depth to water feet	Pumping capacity (g.p.m.)	Annual quantities pumped
Faint St.	1	10 1/2	23	350	94577

OTHER

Streams or springs location of diversion point	Flow in		(Unit) Diversions		Annual quantities diverted (Unit)
	Priority right	Claim	Capacity	Max	
Purchased water (unit)					Annual quantity
Supplier:					

SCHEDULE H - OPTIONAL WATER DELIVERED TO METERED CUSTOMERS
(If figures are available) (specify unit)

Classification of service	Max. mo. Mo. of	Min. mo. Mo. of	Total for year
Residential & business			
Industrial			
Public authorities			
Irrigation			
Other (specify)			
Total pumped			94577
Total			

SCHEDULE I - 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
48	630	Employee Labor		765		765
49	670	Office salaries				
50	671	Management salaries	1	2824		2834
51		Total		3599		3599

SCHEDULE J - 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 K - TOTAL METERS AND SERVICES (active and inactive)

Size	Meters	Services
3/4 x 3/4-in	59	
3/4-in		
1-in		
-in		
-in		
Total	59	

SCHEDULE L - METER-TESTING DATA

Number of meters tested during year
1 Used, before repair
2 Used, after repair
3 Fast, requiring refund
Numbers of meters in service requiring test per General Order No. 103

SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	56						61	
Industrial	2						2	
Other (specify) <i>Church</i>	1						1	
Subtotal								
Fire protection (Hydrants)	5						5	
Total	64						69	

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

SCHEDULE N - STORAGE FACILITIES

SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)

Description	No.	Combined capacity in gallons	Description	2" and under	2 1/4 to 3 1/4	4"	6"	Other sizes (specify)	Totals
Earth			Welded steel						
Wood			Standard screw						
Steel	1	1000	Cement-asbestos						
Other			Plastic				2980		2980
			Other (specify)						
Total	1	1000	Total				2980		2980

DECLARATION

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

I, the undersigned (officer, partner or owner) of Las Flores Water Works (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

From and including 1-1-2000, 2000, to and including 12-31, 2000

Signed Caretaker Patterson Trust
 Title 3-25-01
 Date