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Received _____
Examined _____

CLASS D
WATER UTILITIES

U# _____

2001
ANNUAL REPORT
OF

Las Flores Water Works

The Patterson Trust

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

P.O. Box 900

Gerber Ca

96035

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2001

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2002
(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
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298**

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 calendar year, from January 1 through December 31. Fiscal year reports will not be accepted.

**Summary of Earnings
Test Year 2001**

Account Number	Operating Revenue	
470	Metered	18867
460	Unmetered	
465	Irrigation	
462-480	Private Fire Protection	
	Total Revenue	
	Operating Expenses	
610	Purchased Water	
615	Purchased Power	1804
	Pump Taxes	
	Purchased Chemicals	
618	Other Vol. Related exp.	
630	Employee Labor	740
640	Materials	614
650	Contract Work	872
	Water Testing	1103
660	Transportation Expense	384
664	Other Plant Maintenance	214
670	Office Salaries	
671	Management Salaries	2950
674	Employee Pensions and Benefits	
676	Uncollectables	56
678	Office Service and Rentals	660
681	Office Supplies and Expense	267
682	Professional Services	726
684	Insurance	338
688	Regulatory Expense	245
689	General Expense	489
	Subtotal	11462
403	Depreciation Expense	1393
	Ad Valorem Taxes	
	Payroll taxes	
408	Taxes other than income	559
409	State Income Tax	800
410	Federal Income Tax	1600
	Total Deductions	15814
	Net Revenue	3053
	Rate Base	
	Average Plant	67882
	Average Depreciation Reserve	18739
	Net Plant	49694
	Less: Advances	
	Less: Contributions	
	Plus: Construction Work in Progress	
	Plus: Working Cash	970
	Plus: Material & Supplies	546
	Rate Base	51210
	ROR=Net Rev/Rate Base	

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. S. of Red Bluff Tehama Co., Ca.
(Service area-town and county)

GENERAL INFORMATION

RETURN ORIGINAL
TO COMMISSION
NO PHOTOCOPIES

1 If a ~~corporation~~ ^{Trust} show:
(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:
(A) One person listed above to receive correspondence: Shan Patterson
(B) Person responsible for operations and services: Caretaker Patterson Trust
530 385 1052

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>12-2001</u>
✓		<u>10-10-66</u>

SPECIAL INSTRUCTIONS (over)

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.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES
2001

NAME OF UTILITY Las Flores Water Works PHONE 530 385 1052

PERSON RESPONSIBLE FOR THIS REPORT Ahan Patterson
(Prepared from information in the 2001 Annual Report)

	1/1/01	12/31/01	Average
BALANCE SHEET DATA			
1 Intangible Plant	687	687	687
2 Land and Land Rights	5000	5000	5000
3 Depreciable Plant	62158	63333	62746
4 Gross Plant in Service	67845	67920	67882
5 Less: Accumulated Depreciation	18042	19435	18739
6 Net Water Plant in Service	49803	49585	49694
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	300	546	423
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			
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 01
(continued)

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>18867</u>
27	Total Operating Revenue	<u>18867</u>
28	<u>Operating Expenses</u>	
29	Depreciation Expense (Composite Rate <u>2.2</u>)	<u>1369</u>
30	Amortization and Property Losses	_____
31	Property Taxes	<u>539</u>
32	Taxes Other Than Income Taxes	_____
33	Total Operating Revenue Deduction Before Taxes	_____
34	California Corp. Franchise Tax	<u>800</u>
35	Federal Corporate Income Tax	<u>1600</u>
36	Total Operating Revenue Deduction After Taxes	<u>15814</u>
37	Net Operating Income (Loss) - California Water Operations	<u>3053</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>3542</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	_____

Active Service Connections		(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				
50	Total Active Service Connections		<u>59</u>	<u>59</u>	<u>59</u>

**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, 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					

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

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	67920	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	19411	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	970	253	Other deferred credits	
9	141	Accounts receivable - customers	300	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	546		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	50325		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	1679				1679
22	320	Water treatment plant					
23	330	Reservoirs tanks and sandpipes	800				800
24	331	Water mains	36720				36720
25	333	Services and meter installations	10203				10203
26	334	Meters	2771	75			2846
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	67845				67920

* 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	18042		A. Method used to compute depreciation
33	Add: Credits to reserves during year	1369		expense (Acct. 403) and rate. 2.2%
34	(a) Charged to Account No. 403	1369		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	19411		covered by this report \$unknown
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			C. State method used to compute tax
42	(b) Cost of removal			depreciation.
43	(c) All other debits			straight line
44	Total debits			
45	Balance in reserve at end of year	19411		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

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
5/8 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	58					5	63	
Industrial						2	2	
Other (specify) <i>Church</i>	1							1
Subtotal						5	5	
Fire protection (Hydrants)	5							
Total	64							11

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

SCHEDULE N - STORAGE FACILITIES

Description	No.	Combined capacity in gallons
Concrete		
Earth		
Wood		
Steel	1	1000
Other		
Total	1	1000

SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)

Description	2" and under	2 1/4 to 3 1/4	4"	6"		Totals
				Other sizes (specify)		
Cast Iron						
Welded steel						
Standard screw						
Cement-asbestos						
Plastic					2980	2980
Other (specify)						
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 Jan 1 2001, 20 , to and including Dec 31 2001, 20

Signed

Title

Date

Shan Patterson
Caretaker, Patterson Trust
3-12-02