

43 #1

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Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

RECEIVED  
APR 7 - 2009  
UTILITY AUDIT, FINANCE AND  
COMPLIANCE BRANCH  
DIVISION OF WATER AND AUDITS

U# \_\_\_\_\_

2008  
ANNUAL REPORT  
OF

THE PATTERSON TRUST

Las FLORES WATER WORKS

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

PO BOX 900

GERBER CA 96035

(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 Kajoypaiye  
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, typed or computer generated.
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 flow 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.

# CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

THE PATTERSON TRUST DBA LOS FLORES WATER WORKS  
 (Name under which corporation, partnership or individual is doing business)

PO BOX 900 GERBER CA 96035  
 (Official mailing address)

1 mi N. of Gerber GERBER CA 96035 TEHAMA COUNTY Ca.  
 (Service area-town and county)

Telephone Number: **530-385-1052** Fax Number: **530-385-1305**

### GENERAL INFORMATION

(Attach a supplementary statement, if necessary)

RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

1 If a corporation show:  
 (A) Date of organization 4/28/1992 incorporated in the State of CA

(B) Names, titles and addresses of principal officers:  
**SHAN & SHIRLEY PATTERSON PO BOX 900 GERBER CA 96035**

2 If unincorporated provide the name and address of the owner(s) or the partners:

3 Name, title, and telephone number of:  
 (A) One person listed above to receive correspondence:  
 (B) Person responsible for operations and services:

Shan Patterson 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:  
MIRA MONTE WATER CO.  
VISTA GRANDE WATER SYSTEM  
**PUBLIC HEALTH STATUS**

Yes	No	Latest Date
	L	2007
V		3-1-09
V		8-30-07

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.

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

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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 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 for each individual non-tariffed good and service provided in 2008:

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 Expenses 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 Registered Assets used in the provision of a Non-Tariffed Good/Service (if product)	Registered Asset Account Number
	N/A										

**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent:

Name: \_\_\_\_\_ W/A \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	_____	_____
1 inch	_____	_____
1 1/2 inch	_____	_____
2 inch	_____	_____
3 inch	_____	_____
4 inch	_____	_____
6 inch	_____	_____
Number of Flat Rate Customers	_____	_____
<b>Total</b>	_____	_____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

**CLASS A, B, C AND D WATER COMPANIES**

**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF 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		<b>NON-DEPRECIABLE PLANT</b>					
2	301	Intangible plant	N/A				
3	303	Land					
4		Total non-depreciable plant					
5		<b>DEPRECIABLE PLANT</b>					
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	N/A				

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 20\_\_)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	83343	201	Common Stock (Corporations only)	
2	103	Water plant held for future use	0	211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold	0	215	Retained earnings	
4	105	Water plant construction work in progress	0	218	Proprietary capital	54070
5	108	Accumulated depreciation of water plant	-31738	224	Long term debt	
6	114	Water plant acquisition adjustments	0		Current Liabilities	
7	124	Other investments	0	252	Advances for construction	
8	131	Cash	1865	253	Other deferred credits	
9	141	Accounts receivable - customers	0	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	0	282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	600		depreciation	
12	174	Other current assets	0	283	Accumulated deferred income taxes - other	
13	180	Deferred charges	0	271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		<b>Total Assets</b>	<b>54070</b>		<b>Total Equity and Liabilities</b>	<b>54070</b>

**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	0				0
17	303	Land	687				687
18	304	Structures	0				0
19	307	Wells	4672				4672
20	317	Other water source plant	0				0
21	311	Pumping equipment	11075				11075
22	320	Water treatment plant	0				0
23	330	Reservoirs tanks and sandpipes	800				800
24	331	Water mains	36720				36720
25	333	Services and meter installations	11503				11503
26	334	Meters	3596				3596
27	335	Hydrants	2600				2600
28	339	Other equipment	5581				5581
29	340	Office furniture and equipment	1357				1357
30	341	Transportation equipment	4752				4752
31		<b>Total water plant in service</b>	<b>83343</b>				<b>83343</b>

\* 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	29067		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate. SL 2.2%
34	(a) Charged to Account No. 272			
35	(b) Charged to Account No. 403	2671		
36	(c) Charged to Account No. 407			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	<b>Total credits</b>	<b>2671</b>		<b>covered by this report \$ 2671</b>
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 SL 2.2%
44	<b>Total debits</b>			<b>2671</b>
45	<b>Balance in reserve at end of year</b>	<b>31738</b>		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 20\_\_)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	83343	201	Common Stock (Corporations only)	
2	103	Water plant held for future use	0	211	Other paid-in capital (Corporations only)	
3	104	Water plant purchased or sold	0	215	Retained earnings	
4	105	Water plant construction work in progress	0	218	Proprietary capital	54070
5	108	Accumulated depreciation of water plant	-31738	224	Long term debt	
6	114	Water plant acquisition adjustments	0		Current Liabilities	
7	124	Other investments	0	252	Advances for construction	
8	131	Cash	1865	253	Other deferred credits	
9	141	Accounts receivable - customers	0	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	0	282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	600		depreciation	
12	174	Other current assets	0	283	Accumulated deferred income taxes - other	
13	180	Deferred charges	0	271	Contributions in aid of construction	
14				272	Accumulated amortization of contributions	
15		<b>Total Assets</b>	<b>54070</b>		<b>Total Equity and Liabilities</b>	<b>54070</b>

**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	0				0
17	303	Land	687				687
18	304	Structures	0				0
19	307	Wells	4672				4672
20	317	Other water source plant	0				0
21	311	Pumping equipment	11075				11075
22	320	Water treatment plant	0				0
23	330	Reservoirs tanks and sandpipes	800				800
24	331	Water mains	36720				36720
25	333	Services and meter installations	11503				11503
26	334	Meters	3596				3596
27	335	Hydrants	2600				2600
28	339	Other equipment	5581				5581
29	340	Office furniture and equipment	1357				1357
30	341	Transportation equipment	4752				4752
31		<b>Total water plant in service</b>	<b>83343</b>				<b>83343</b>

\* 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	29067		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate. SL 2.2%
34	(a) Charged to Account No. 272			
35	(b) Charged to Account No. 403	2671		
36	(c) Charged to Account No. 407			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	2671		covered by this report \$ 2671
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 SL 2.2% 2671
44	Total debits			
45	Balance in reserve at end of year	31738		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			



Line

## SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 20\_\_)

1	Common - (Shares	, \$	par)	N/A		List persons owning more than 5% of outstanding stock
2	Preferred - (Shares	, \$	par)			and number of shares owned by each:
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	N/A							
6								
7								
8	Totals							

## SCHEDULE F - INCOME STATEMENT

9	Operating revenues	xxxxxxxxxxx
10	460 Unmetered water revenue	
11	462 Fire protection revenue	
12	465 Irrigation revenue	
13	470 Metered water revenue	27634
14	480 Other water revenue	
15	Total Operating Revenue	27634
16	Operating revenue deductions	xxxxxxxxxxx
17	Operating expenses	xxxxxxxxxxx
18	610 Purchased water	0
19	615 Purchased power	4215
20	618 Other volume related expenses	0
21	630 Employee labor	0
22	640 Materials	581
23	650 Contract work	2978
24	660 Transportation expenses	916
25	664 Other plant maintenance expense	0
26	670 Office salaries	3054
27	671 Management salaries	792
28	674 Employee pensions and benefits	0
29	676 Uncollectible accounts expense	0
30	678 Office services and rentals	26
31	681 Office supplies and expense	506
32	682 Professional services	315
33	684 Insurance	546
34	688 Regulatory commission expense	387
35	689 General expenses	153
36	Total Operating Expenses	14469
37	403 Depreciation expense	2671
38	407 SDWBA loan amortization expense	0
39	408 Taxes other than income taxes	983
40	409 State income tax expense	800
41	410 Federal income tax expense	1427
42	Total Operating Revenue Deductions	5881
43	Utility Operating Income	
44	421 Non-utility income	
45	426 Miscellaneous non-utility expense	
46	427 Interest expense	
47	Net Income	7284

**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
FIRST STREET	1	10"	23	350	

**OTHER**

Streams or springs location of diversion point	Flow in Priority right		(Unit) Diversions		Annual Quantities Diverted Unit
	Claim	Capacity	Max	Min	
NONE					
Purchased water (unit)			Annual Quantity		
Supplier:					

**SCHEDULE H**

**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	AUG	FEB	896400
Commercial			
Industrial			
Fire Protection			
Irrigation			
Other (specify)			
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				
49	670	Office salaries		3054		3054
50	671	Management salaries		792		792
51		Total		3846		3846

**FACILITIES FEES DATA**

Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: \_\_\_\_\_ N/A  
Address: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commercial**

NAME	AMOUNT
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
\_\_\_\_\_

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

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

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

Size	Meters	Services
5/8 x 3/4-in	70	70
3/4-in		
1-in		
-in		
-in		
Total		

**SCHEDULE L - METER-TESTING DATA**

Number of meters tested during year	
1 Used, before repair...	0
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	59			11			70	
Industrial/Commercial								
Irrigation								
Fire Protection (public)								
Fire Protection (private)	5							
Other (specify)								
Total	59			11				

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 2 1/4 to 4"			Other sizes (specify)	Totals
				2" and under	2 1/4 to 3 1/4	4"		
Concrete			Cast Iron					
Earth			Welded steel					
Wood			Standard screw					
Steel	1	1000	Cement-asbestos					
Other			Plastic			2980	2980	
			Other (specify)					
Total			Total			2980	2980	

**DECLARATION**

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

I, the undersigned (officer, partner or owner) of LOS 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, documents, 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 calendar year.

January 1, 2008 through December 31, 2008.

*Shan Patterson*  
Signed

CO owner

Title  
Date 3-12-09

**FACILITIES FEES DATA**

Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: \_\_\_\_\_ N/A  
Address: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commerical**

NAME	AMOUNT
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
\_\_\_\_\_