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CLASS D  
WATER UTILITIES

RECEIVED  
APR 9 - 2010  
UTILITY AUL... AND  
COMPLIANCE BRANCH  
DIVISION OF WATER AND AUDITS

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

2009  
ANNUAL REPORT  
OF

*Las Flores Water Works*

*The Patterson Trust*

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

*P.O. Box 900*

*Merced Ca 96035*

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE YEAR ENDED DECEMBER 31, 2009

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2010

## INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NOT LATER THAN MARCH 31, 2010**, 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](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 Page12, must be signed by an authorized 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. 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, 2009, through December 31, 2009. Fiscal year reports will not be accepted.

# CLASS D WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

THE PATTERSON TRUST DBA LAS FLORES WATER WORKS

(Name under which corporation, partnership or individual is doing business)

PO BOX 900 GERBER CA 96035

(Official mailing address)

1 MILE NORTH OF GERBER TEHAMA COUNTY CA

(Service Area - Town and County)

Telephone Number:

530-385-1052

Fax Number: 530-385-1305

Email Address: NONE

## 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 CALIFORNIA

(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:

N/A

3. Name, title, 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) 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? N/A

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:

VISTA GRANDE WATER SYSTEM

MIRA MONTE WATER COMPANY

**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	2007
X		03/01/2009
X		08/30/2007

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: 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. N/A

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 2009 N/A

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
	N/A										

## FOR ALL 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: \_\_\_\_\_ N/A  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

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

\$ \_\_\_\_\_ N/A \_\_\_\_\_

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>	N/A	N/A

3. Summary of the bank account activities showing:

Balance at beginning of year	N/A
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	N/A

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

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

**FOR ALL WATER COMPANIES**  
**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)**

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		NON-DEPRECIABLE PLANT	N/A				
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	N/A				

**SCHEDULE A - BALANCE SHEET (AS OF DECEMBER 31, 2009)**

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		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	47899
5	108	Accumulated depreciation of water plant	37080	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	1636	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			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		<b>Total Assets</b>	<b>47899</b>		<b>Total Equity and Liabilities</b>	<b>47899</b>

**SCHEDULE B - WATER 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	0				0
2	303	Land	687				687
3	304	Structures	0				0
4	307	Wells	4672				4672
5	317	Other water source plant	0				0
6	311	Pumping equipment	11075				11075
7	320	Water treatment plant	0				0
8	330	Reservoirs tanks and sandpipes	800				800
9	331	Water mains	36720				36720
10	333	Services and meter installations	11503				11503
11	334	Meters	3596				3596
12	335	Hydrants	2600				2600
13	339	Other equipment	5581				5581
14	340	Office furniture and equipment	1357				1357
15	341	Transportation equipment	4752				4752
16		<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	
1	Balance in reserves at beginning of year	34409		A. Method used to compute depreciation
2	Add: Credits to reserves during year			expense (Acct. 403) and rate. SL 2.2%
3	(a) Charged to Account No. 272			
4	(b) Charged to Account No. 403	2671		
5	(c) Charged to Account No. 407			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	2671		covered by this report \$ 2671
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 SL 2.2%
13	Total debits			
14	Balance in reserve at end of year	37080		
15	(1) Explanation of all other credits			
16	(2) Explanation of all other debits			

SCHEDULE D - CAPITAL STOCK OUTSTANDING (AS OF DECEMBER 31, 2009)					
Line	1	Common - (Shares	\$	N/A par)	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 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	N/A							
2								
3								
4	Total							

SCHEDULE F - INCOME STATEMENT				
Line	Acct.	Operating revenues		
1	460	Unmetered water revenue	0	
2	462	Fire protection revenue	0	
3	465	Irrigation revenue	0	
4	470	Metered water revenue	29329	32
5	480	Other water revenue	0	
		Total Operating Revenue	29329	32
1		Operating revenue deductions		
2		Operating expenses		
3	610	Purchased water	0	
4	615	Purchased power	4636	70
5	618	Other volume related expenses	0	
6	630	Employee labor	0	
7	640	Materials	0	
8	650	Contract work	3168	
9	660	Transportation expenses	1040	
10	664	Other plant maintenance expense	182	88
11	670	Office salaries	3054	
12	671	Management salaries	792	
13	674	Employee pensions and benefits	0	
14	676	Uncollectible accounts expense	148	
15	678	Office services and rentals	16	
16	681	Office supplies and expense	695	34
17	682	Professional services	515	
18	684	Insurance	565	75
19	688	Regulatory commission expense	382	
20	689	General expenses	99	25
21		Total Operating Expenses	15294	92
22	403	Depreciation expense	2671	
23	407	SDWBA loan amortization expense	0	
24	408	Taxes other than income taxes	962	10
25	409	State income tax expense	800	
26	410	Federal income tax expense	1466	
27		Total Operating Revenue Deductions	5899	10
28		Utility Operating Income		
29	421	Non-utility income		
30	426	Miscellaneous non-utility expense		
31	427	Interest expense		
32		Net Income	8135.30	



**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 ST	1	10	23	350	UNKNOWN
<b>OTHER</b>					
Streams or Springs Location of Diversion Point	Flow in Priority Right		Diversions (Unit)		Annual Quantities Diverted
N/A	Claim	Capacity	Max	Min	Unit
Purchased water (unit)					
Supplier:				Annual Quantity	
N/A					

**SCHEDULE H - WATER DELIVERED TO METERED CUSTOMERS**

(If figures are available) (specify unit)

Classification of Service	Month of Year		Annual Total
	Maximum	Minimum	
Residential	142800	36000	870900
Commercial			
Industrial			
Fire Protection			
Irrigation			
Other (specify)			
Total	142800	36000	870900

**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
1	630	Employee Labor				
2	670	Office salaries	1	3054		3054
3	671	Management salaries	1	792		792
4		Total	2	3846		3846

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	59
3/4-in		
1-in		
-in		
-in		
Total	70	59

SCHEDULE L - METER-TESTING DATA	
Number of meters tested during year	N/A
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	59			11			70	
Industrial/Commercial								
Irrigation								
Fire Protection (public)								
Fire Protection (private)								
Other (specify)								
Total	59			11			70	

\* 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"	Other Sizes (Specify)	Total
Cast Iron					
Welded steel					
Standard screw					
Cement-asbestos					
Plastic			2980		2980
Other (specify)					
Total			2980		2980

## FACILITY FEES DATA

Please provide the following information relating to Facility Fees collected for the calendar year 2009, 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:

	AMOUNT
Balance at beginning of year	N/A
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:

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

**DECLARATION**

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

I, the undersigned (authorized officer, partner or owner) of            LAS FLORES WATER WORKS 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 period of January 1, 2009 through December 31, 2009.

Shan Patterson  
Signature

Partner The Patterson Trust  
Title

3-26-10  
Date