

44

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Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

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

2001  
ANNUAL REPORT  
OF

Mira Monte Water Company

Patterson Trust (Pattersons)

(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)

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

*Mira Monte Water Company*

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

*P.O. Box 900 Gerber Ca 96035*

(Official mailing address)

*Mira Monte Subdivision 5mi. West of Red Bluff, Tehama Co. Ca.*

(Service area-town and county)

**GENERAL INFORMATION**

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

1 If a <sup>*Trust*</sup> corporation 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:  
(B) Person responsible for operations and services: *Shan Patterson Trust*  
*Carol Ann 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
		<i>unknown</i>
<i>V</i>		<i>3.2002</i>
<i>V</i>		<i>1976</i>

**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

20 01

NAME OF UTILITY Mira Monte Water Company PHONE 530 385 1052

PERSON RESPONSIBLE FOR THIS REPORT Shan Patterson  
 (Prepared from Information in the 200 Annual Report)

	1/1/	12/31/	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	500	500	500
2 Land and Land Rights	2000	2000	2000
3 Depreciable Plant	30300	30780	30540
4 Gross Plant in Service	32800	33280	33040
5 Less: Accumulated Depreciation	10664	11341	11002
6 Net Water Plant in Service	30300	30780	30540
7 Water Plant Held for Future Use			
8 Construction Work in Progress			
9 Materials and Supplies	105	233	169
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	30405	31013	30709

<b>CAPITALIZATION</b>			
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

2001  
(continued)

NAME OF UTILITY Mira Monte Water Company PHONE 530 385 1052

**INCOME STATEMENT**

	Annual Amount
23 Unmetered Water Revenue	<u>1338</u>
24 Fire Protection Revenue	<u>          </u>
25 Irrigation Revenue	<u>          </u>
26 Metered Water Revenue	<u>15663</u>
27 Total Operating Revenue	<u>17001</u>
28 <u>Operating Expenses</u>	<u>12992</u>
29 Depreciation Expense (Composite Rate <u>2.2%</u> )	<u>677</u>
30 Amortization and Property Losses	<u>          </u>
31 Property Taxes	<u>392</u>
32 Taxes Other Than Income Taxes	<u>          </u>
33 Total Operating Revenue Deduction Before Taxes	<u>12998</u>
34 California Corp. Franchise Tax	<u>400</u>
35 Federal Corporate Income Tax	<u>1000</u>
36 Total Operating Revenue Deduction After Taxes	<u>15401</u>
37 Net Operating Income (Loss) - California Water Operations	<u>1080</u>
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>          </u>
39 Income Available for Fixed Charges	<u>          </u>
40 Interest Expense	<u>          </u>
41 Net Income (Loss) Before Dividends	<u>7080</u>
42 Preferred Stock Dividends	<u>          </u>
43 Net Income (Loss) Available for Common Stock	<u>          </u>

**OTHER DATA**

44 Refunds of Advances for Construction	<u>          </u>
45 Total Payroll Charged to Operating Expenses	<u>2767</u>
46 Purchased Water	<u>          </u>
47 Power	<u>5643</u>

<u>Active Service Connections</u>	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections		<u>39</u>	<u>38</u>	<u>38</u>
49 Flat Rate Service Connections		<u>3</u>	<u>3</u>	<u>3</u>
50 Total Active Service Connections		<u>          </u>	<u>          </u>	<u>          </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:

*none*

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	33280	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	11341	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	800	253	Other deferred credits	
9	141	Accounts receivable - customers	240	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies		282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	233		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	23212		Total Equity and Liabilities	

**SCHEDULE B - WATER PLANT IN SERVICE**

Line	Acct	Title of Account	Balance Beg of Year	PII Additions During year	PII Retirements During year	Other Debits or (Credits)	Balance End of year
16	301	Intangible plant	500				500
17	303	Land	2000				2000
18	304	Structures					
19	307	Wells					
20	317	Other water source plant					
21	311	Pumping equipment	8554				8554
22	320	Water treatment plant					
23	330	Reservoirs tanks and sandpipes	5817				5817
24	331	Water mains	11150				11150
25	333	Services and meter installations 6	735	180			915
26	334	Meters 6	3180	450	150		3480
27	335	Hydrants	150				150
28	339	Other equipment					714
29	340	Office furniture and equipment	714				
30	341	Transportation equipment					
31		Total water plant in service	32800				33280

\* 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	10664		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate. 2.2%
34	(a) Charged to Account No. 403	677		<i>Straight Line</i>
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	11341		covered by this report <i>unknown</i>
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			<i>straight line</i>
45	Balance in reserve at end of year	11341		
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)		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								
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9		Operating revenues	XXXXXXXXXX
10	460	Unmetered water revenue	1338
11	462	Fire protection revenue	
12	465	Irrigation revenue	
13	470	Metered water revenue	15663
14	480	Other water revenue	
15		Total Operating Revenue	17001
16		Operating revenue deductions	XXXXXXXXXX
17		Operating expenses	XXXXXXXXXX
18	610	Purchased water	
19	615	Power	57643
20	618	Other volume related expenses <sup>water dept</sup>	507
21	630	Employee labor	717
22	640	Materials	433
23	650	Contract work	1459
24	660	Transportation expenses	1242
25	664	Other plant maintenance expense	
26	670	Office salaries	2050
27	671	Management salaries	
28	674	Employee pensions and benefits	
29	676	Uncollectible accounts expense	
30	678	Office services and rentals	456
31	681	Office supplies and expense	148
32	682	Professional services	100
33	684	Insurance	238
34	688	Regulatory commission expense	245
35	689	General expenses + phone	214
36		Total Operating Expenses	13452
37	403	Depreciation expense	677
38	407	SDWBA loan amortization expense	
39	408	Taxes other than income taxes	392
40	409	State corporate income tax expense	400
41	410	Federal corporate income tax expense	1000
42		Total Operating Revenue Deductions	15921
43		Utility Operating Income	1080
44	421	Non-utility income	
45	426	Miscellaneous non-utility expense	
46	427	Interest expense	
47		Net Income	1080

**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
Alta Vista CE	1	10	150	150	unknown
Alta Vista NW	1	8	150		unknown

**OTHER**

Streams or springs location of diversion point	Flow in		(Unit) Diversions		Annual quantities diverted (Unit)
	Priority right		Max	Min	
<i>none</i>					
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			

**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		717		717
49	670	Office salaries				
50	671	Management salaries	1	2050		2050
51		Total		2767		2767

### SCHEDULE J - ADVANCES FOR CONSTRUCTION

Balance beginning of year	
Additions during year	
Subtotal - Beginning balance plus additions during year	
Refunds	<i>none</i>
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	<i>35</i>	
3/4-in	<i>3</i>	
1-in		
-in		
-in <i>flat</i>	<i>3</i>	
<b>Total</b>		

### 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 connection	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	<i>38</i>	<i>3</i>	<i>41</i>	<i>2</i>		<i>2</i>		
Industrial								
Other (specify)								
Subtotal								
Fire protection (Hydrants)	<i>6</i>							
<b>Total</b>	<i>44</i>	<i>3</i>	<i>41</i>	<i>2</i>		<i>2</i>		

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	<i>3</i>	<i>1900</i>
Other		
<b>Total</b>	<i>3</i>	<i>1900</i>

### SCHEDULE O - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)

Description	2" and under		2 1/4 to 3 1/4		4"		Other sizes (specify)		Totals
Cast Iron									
Welded steel									
Standard screw									
Cement-asbestos									
Plastic	<i>1000</i>	<i>6000</i>							<i>7000</i>
Other (specify)									
<b>Total</b>	<i>1000</i>	<i>6000</i>							<i>7000</i>

### DECLARATION

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

I, the undersigned (officer, partner or owner) of *Caretaker, Patterson Trust* (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*, 20*01*, to and including *Dec 31*, 20*01*

Signed *Shan Patterson*  
*Caretaker, Patterson Trust*  
 Title *3-5,02*  
 Date \_\_\_\_\_

**Summary of Earnings**  
**Test Year 2001**

Account Number	Operating Revenue	
470	Metered	15663
460	Unmetered	1338
465	Irrigation	
462-480	Private Fire Protection	
	<b>Total Revenue</b>	17001
	<b>Operating Expenses</b>	
610	Purchased Water	
615	Purchased Power	5643
	Pump Taxes	
	Purchased Chemicals	
618	Other Vol. Related exp.	
630	Employee Labor	717
640	Materials	433
650	Contract Work	1459
	Water Testing	
660	Transportation Expense	1242
664	Other Plant Maintenance #20	507
670	Office Salaries	
671	Management Salaries	2050
674	Employee Pensions and Benefits	
676	Uncollectables	
678	Office Service and Rentals	456
681	Office Supplies and Expense	148
682	Professional Services	100
684	Insurance	238
688	Regulatory Expense	245
689	General Expense	214
	<b>Subtotal</b>	12992
403	Depreciation Expense	677
	Ad Valorem Taxes	
	Payroll taxes	
408	Taxes other than income	392
409	State Income Tax	400
410	Federal Income Tax	1000
	<b>Total Deductions</b>	15921
	<b>Net Revenue</b>	1080
	<b>Rate Base</b>	
	Average Plant	33040
	Average Depreciation Reserve	11002
	Net Plant	30540
	Less: Advances	
	Less: Contributions	
	Plus: Construction Work in Progress	
	Plus: Working Cash	800
	Plus: Material & Supplies	233
	<b>Rate Base</b>	33280
	<b>ROR=Net Rev/Rate Base</b>	

## **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.