

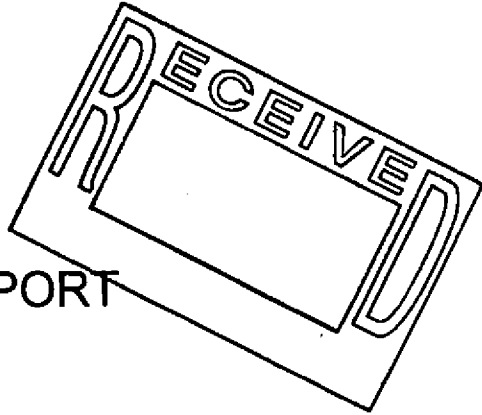
Just

Received \_\_\_\_\_  
Examined \_\_\_\_\_

CLASS D  
WATER UTILITIES

U# WTD401

2005  
ANNUAL REPORT  
OF



Mira Monte Water Company dba 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, 2005

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2006  
(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  
ATTENTION: KAYODE KAJOPAIYE  
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.

Utility: Mira Monte Water Company dba The Patterson Trust

2005 Summary of Earnings

Account Number		
	<b>Operating Revenue</b>	XXXXX
460	Unmetered Water Revenue	1,703
462	Fire Protection Revenue	0
465	Irrigation Revenue	0
470	Metered Water Revenue	20,789
480	Other Water Revenue	0
	<b>Total Operating Revenue</b>	20,789
		XXXXX
	<b>Operating Expenses</b>	XXXXX
610	Purchased Water	0
615	Power	3,240
618	Other Volume Related Expenses	13
	Pump Taxes (Included in 618)	0
	Purchased Chemicals (Included in 618)	13
630	Employee Labor	900
640	Materials	62
650	Contract Work	5,002
	Water Testing (Included in 650)	1,002
660	Transportation Expense	1,746
664	Other Plant Maintenance Expense	195
670	Office Salaries	0
671	Management Salaries	1,500
674	Employee Pensions and Benefits	0
676	Uncollectible Accounts Expense	0
678	Office Service and Rentals	850
681	Office Supplies and Expense	238
682	Professional Services	150
684	Insurance	432
688	Regulatory Commission Expense	732
689	General Expenses	175
	<b>Subtotal Operating Expenses</b>	15,235
403	Depreciation Expense	679
408	Taxes Other Than Income Taxes	418
	Ad Valorem Taxes (included in 408)	418
	Payroll taxes (Included in 408)	0
409	State Corporate Income Tax Expense	800
410	Federal Corporate Income Tax Expense	804
	<b>Total Deductions</b>	17,936
		XXXXX
	<b>Net Revenue</b>	2,853
		XXXXX
	<b>Rate Base</b>	XXXXX
	Average Plant	33,355
	Average Depreciation Reserve	13,925
	<b>Net Plant</b>	19,430
	Less: Advances	0
	Less: Contributions	0
	Plus: Construction Work in Progress	0
	Plus: Working Cash	1,800
	Plus: Material & Supplies	483
	<b>Rate Base</b>	21,712
		XXXXX
	<b>Rate Of Return = Net Revenue/Rate Base</b>	13.1%

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

Mira Monte Water Company dba The Patterson Trust  
(Name under which corporation, partnership or individual is doing business)

P.O. Box 900, Gerber, CA 96035  
(Official mailing address)

Las Flores subdivision, 8 miles South of Red Bluff, Tehama County  
(Service area-town and county)

**GENERAL INFORMATION**

RETURN ORIGINAL TO COMMISSION NO PHOTOCOPIES
--

1 If a corporation show:  
 (A) Date of organization 04/28/92 incorporated in the State of California  
 (B) Names, titles and addresses of principal officers:

**Shan & Shirley Patterson (dba The Patterson Trust), Caretakers of The Patterson Trust, P.O. Box 900, Gerber, CA 96035**

2 If unincorporated give the name and address of owner or of each partner:

**N/A**

3 Name and telephone number of:  
 (A) One person listed above to receive correspondence:

**Shan Patterson, (530) 385-1052**

(B) Person responsible for operations and services:

**Shan Patterson**

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) **Yes**  
 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?

**Office work and meter reading. Made to Phyllis Rwy in the amount of \$4,000 per year. Charged to Acct. #650.**

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:

**Las Flores Water Works and Vista Grande Water System**

**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	Nov. 2002
X		Mar. 2006
X		1976
		N/A
		N/A

**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  
2005

NAME OF UTILITY: Mira Monte Water Company dba The Patterson Trust

PHONE: (530) 385-1052

PERSON RESPONSIBLE FOR THIS REPORT: Shan Patterson

(Prepared from information in the 2005 Annual Report)

	1/1/2005	12/31/2005	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	500	500	500
2 Land and Land Rights	2,000	2,000	2,000
3 Depreciable Plant	30,705	31,005	30,855
4 Gross Plant in Service	33,205	33,505	33,355
5 Less: Accumulated Depreciation	13,586	14,265	13,925
6 Net Water Plant in Service	19,619	19,240	19,430
7 Plus: Water Plant Held for Future Use	0	0	0
8 Plus: Construction Work in Progress	0	0	0
9 Plus: Materials and Supplies	465	500	483
10 Less: Advances for Construction	0	0	0
11 Less: Contribution in Aid of Construction	0	0	0
12 Less: Accumulated Deferred Income and Investment Tax Credits	0	0	0
13 Net Plant Investment	<u>20,084</u>	<u>19,740</u>	<u>19,912</u>
<b>CAPITALIZATION</b>			
14 Common Stock	0	0	0
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	0	0	0
17 Retained Earnings	0	0	0
18 Common Stock and Equity (Lines 14 through 17)	0	0	0
19 Preferred Stock	0	0	0
20 Long-Term Debt	0	0	0
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u>0</u>	<u>0</u>	<u>0</u>

(Revised 3/06)

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES  
2005  
(continued)

NAME OF UTILITY: Mira Monte Water Company dba The Patterson Trust

PHONE: (530) 385-1052

<b>INCOME STATEMENT</b>	Annual Amount
<u>Operating Revenues</u>	
	xxxxx
23 Unmetered Water Revenue	1,703
24 Fire Protection Revenue	0
25 Irrigation Revenue	0
26 Metered Water Revenue	20,789
27 Other	0
28	Total Operating Revenue <u>22,492</u>
<u>Operating Expenses</u>	
	xxxxx
29 Depreciation Expense (Composite Rate 2.2%)	679
30 Amortization and Property Losses	0
31 Property Taxes	418
32 Taxes Other Than Income Taxes	0
33	Total Operating Revenue Deduction Before Taxes <u>1,097</u>
34 California Corporate Income Tax	800
35 Federal Corporate Income Tax	804
36	Total Operating Revenue Deduction After Taxes <u>2,701</u>
37	Net Operating Income (Loss) - California Water Operations <u>19,791</u>
38 Other Operating and Non-operating Income and Expense - Net (Exclude Interest Expense)	15,235
39 Income Available for Fixed Charges	0
40 Interest Expense	0
41	Net Income (Loss) Before Dividends <u>0</u>
42 Preferred Stock Dividends	0
43	Net Income (Loss) Available for Common Stock <u>0</u>
	xxxxx
	xxxxx
<b>OTHER DATA</b>	
44 Refunds of Advances for Construction	0
45 Total Payroll Charged to Operating Expenses	2,400
46 Purchased Water	0
47 Power	3,240

<u>Active Service Connections (Exclude Fire Protection)</u>	Jan. 1	Dec. 31	Annual Average
48 Metered Service Connections	40	40	40
49 Flat Rate Service Connections	3	3	3
50 Total Active Service Connections	43	43	43

**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	_____ <u>0</u>

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	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant	0	0	0	0	0
			XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
5		DEPRECIABLE PLANT	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
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	0	0	0	0	0
20		Total water plant in service	0	0	0	0	0

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2005)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	33,505	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	14,265	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	
7	124	Other investments		252	Advances for construction	
8	131	Cash	1,800	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 depr.	
11	151	Materials and supplies	500	283	Accumulated deferred income taxes - other	
12	174	Other current assets		271	Contributions in aid of construction	
13	180	Deferred charges		272	Accumulated amortization of contributions	
14						
15		Total Assets	50,070		Total Equity and Liabilities	0

**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	500				500
17	303	Land	2,000				2,000
18	304	Structures	0				0
19	307	Wells	0				0
20	317	Other water source plant	0				0
21	311	Pumping equipment	8,554				8,554
22	320	Water treatment plant	0				0
23	330	Reservoirs tanks and sandpipes	5,817				5,817
24	331	Water mains	11,150				11,150
25	333	Services and meter installations	915	150			1,065
26	334	Meters	3,480	150			3,630
27	335	Hydrants	150				150
28	339	Other equipment	0				0
29	340	Office furniture and equipment	639				639
30	341	Transportation equipment	0				0
31		Total water plant in service	33,205	300	0	0	33,505

\* 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	A. Method used to compute depreciation expense (Acct. 403) and rate.
32	Balance in reserves at beginning of year	13,586		
33	Add: Credits to reserves during year	XXXXX	XXXXX	Straight Line @ 2.2%
34	(a) Charged to Account No. 403	679		
35	(b) Charged to Account No. 272	0		
36	(c) Charged to clearing accounts	0		
37	(d) Salvage recovered	0		
38	(e) All other credits	0		
39	Total credits	679	0	
40	Deduct: Debits to reserves during year	XXXXX	XXXXX	Unknown
41	(a) Book cost of property retired	0		
42	(b) Cost of removal	0		
43	(c) All other debits	0		
44	Total debits	0	0	
45	Balance in reserve at end of year	14,265	0	Straight Line @ 2.2%
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

Utility: Mira Monte Water Company dba The Patterson Trust

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2005)**

Line				
1	Common - (Shares	\$	par)	None
2	Preferred - (Shares	\$	par)	None
3	Dividends - Common Rate -	\$		None
4	- Preferred Rate -	\$		None

List persons owning more than 5% of outstanding stock and number of shares owned by each:

**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	XXXXX	XXXXX	0	0	XXXXX	0	0

**SCHEDULE F - INCOME STATEMENT**

9	Operating revenues	XXXXX
10	460 Unmetered water revenue	1,703
11	482 Fire protection revenue	0
12	485 Irrigation revenue	0
13	470 Metered water revenue	20,789
14	480 Other water revenue	0
15	Total Operating Revenue	22,492
16	Operating revenue deductions	XXXXX
17	Operating expenses	XXXXX
18	810 Purchased water	0
19	815 Power	3,240
20	818 Other volume related expenses	13
21	830 Employee labor	900
22	840 Materials	62
23	850 Contract work	5,002
24	860 Transportation expenses	1,748
25	864 Other plant maintenance expense	195
26	870 Office salaries	0
27	871 Management salaries	1,500
28	874 Employee pensions and benefits	0
29	878 Uncollectible accounts expense	0
30	878 Office services and rentals	850
31	881 Office supplies and expense	238
32	882 Professional services	150
33	884 Insurance	432
34	888 Regulatory commission expense	732
35	889 General expenses	175
36	Total Operating Expenses	15,235
37	403 Depreciation expense	679
38	407 SDWBA loan amortization expense	0
39	408 Taxes other than income taxes	418
40	409 State corporate income tax expense	800
41	410 Federal corporate income tax expense	804
42	Total Operating Revenue Deductions	17,936
43	Non-Utility Operating Income	XXXXX
44	421 Non-utility income	0
45	426 Miscellaneous non-utility expense	0
46	427 Interest expense	0
47	Net Income	4,556

**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 Court	1	10"	150 ft.	150	Unknown
Alta Vista Drive	1	8"	150 ft.	Unknown	Unknown

**OTHER**

Streams or springs location of diversion point	Flow in (Unit)		Diversion (Unit)		Annual quantities diverted (Unit)
	Priority right	Capacity	Max	Min	
None					
Purchased water (unit)					Annual quantity
Supplier:					
None					

**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	Unknown	Unknown	Unknown
Industrial	0	0	0
Public authorities	0	0	0
Irrigation	0	0	0
Other (specify)	XXXXX	XXXXX	XXXXX
None	0	0	0
Total	Unknown	Unknown	Unknown

**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	1	900	0	900
49	870	Office salaries	0	0	0	0
50	871	Management salaries	1	1,500	0	1,500
51		Total	2	2,400	0	2,400

Utility: Mira Monte Water Company dba The Patterson Trust

**SCHEDULE J - ADVANCES FOR CONSTRUCTION**

Balance beginning of year	0
Additions during year	0
Subtotal - Beginning balance plus additions during year	0
Refunds	0
Transfers to Acct. 271 - Contributions in Aid of Construction	0
Balance end of year	0

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

Size	Meters	Services
5/8 x 3/4-in	40	40
3/4-in	0	0
1-in	0	0
1-1/2-in	0	0
-in	0	0
Total	40	40

**SCHEDULE L - METER-TESTING DATA**

Number of meters tested during year	
1	0
2	0
3	0
Numbers of meters in service requiring test per General Order No. 103 .....	
	0

**SCHEDULE M - SERVICE CONNECTIONS AT END OF YEAR**

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	40	3	43	0	0	0	40	3
Industrial	0	0	0	0	0	0	0	0
Other (specify)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
	0	0	0	0	0	0	0	0
Subtotal	40	3	43	0	0	0	40	3
Fire protection (Hydrants)	0	5	5	0	0	0	0	5
Total	40	11	48	0	0	0	40	8

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	Other sizes (specify)					Totals
				2" and under	2 1/4 to 3 1/4	4"	6"		
Concrete			Cast Iron						0
Earth			Welded steel						0
Wood			Standard screw						0
Steel	2	2,000	Cement-asbestos						0
Other			Plastic		1,000	6,000			7,000
			Other (specify)						0
									0
Total	2	2,000	Total	0	1,000	6,000	0	0	7,000

**DECLARATION**

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

I, the undersigned (officer, partner or owner) of Mira Monte Water Company dba The 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 January 1, 2005, to and including December 31, 2005.

*Shawn Patterson*  
Signed

Caretaker, The Patterson Trust

Title  
4-01-04  
Date