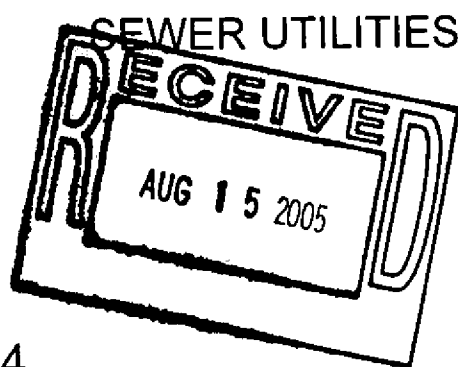


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Examined \_\_\_\_\_



U# 280-SWR

2004  
ANNUAL REPORT  
OF

ROLLING GREEN UTILITIES, INC.

SEWER DIVISION

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

139 ELMCREST STREET, BIG PINE, CA 93513

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2004

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2005  
(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.

# CLASS D SEWER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

ROLLING GREEN UTILITIES, INC.  
SEWER DIVISION

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

139 ELMCREST STREET, BIG PINE CA 93513  
(Official mailing address)

BIG PINE, INYO COUNTY  
(Service area-town and county)

## GENERAL INFORMATION

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

- 1 If a corporation show:
  - (A) Date of organization: 3/29 65 incorporated in the State of: CALIFORNIA
  - (B) Names, titles and addresses of principal officers: DON KANEN, V.P., P.O. BOX 995, ALAMOSA CO 81101  
ARNOLD PETERSON, GENERAL MANAGER, 139 ELMCREST STREET, BIG PINE CA 93513  
KATHY PETERSON, SECRETARY, 139 ELMCREST STREET, BIG PINE CA 93513
- 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: KATHY PETERSON (760) 938-3311
  - (B) Person responsible for operations and services: ARNOLD PETERSON (760) 938-3311
- 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?
- 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:  
PALISADES GAS, INC.

### 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		Dec-04

**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 - Sewer 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 D SEWER COMPANIES  
2004

NAME OF UTILITY ROLLING GREEN UTILITIES, INC.  
SEWER DIVISION

PHONE (760) 938-3311

PERSON RESPONSIBLE FOR THIS REPORT: MARINO A. RODRIGUEZ

(Prepared from Information in the 2004 Annual Report)

	1/1/2004	12/31/2004	Average
<b>BALANCE SHEET DATA</b>			
1 Intangible Plant	0	0	0
2 Land and Land Rights	8,608	8,608	8,608
3 Depreciable Plant	180,654	180,654	180,654
4 Gross Plant in Service	189,262	189,262	189,262
5 Less: Accumulated Depreciation	(150,481)	(154,817)	(152,649)
6 Net Water Plant in Service	38,781	34,445	36,613
7 Water Plant Held for Future Use	_____	_____	_____
8 Construction Work in Progress	_____	_____	_____
9 Materials and Supplies	_____	_____	_____
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	<u>38,781</u>	<u>34,445</u>	<u>36,613</u>
 <b>CAPITALIZATION</b>			
14 Common Stock	_____	_____	_____
15 Proprietary Capital (Individual or Partnership)	_____	_____	_____
16 Paid-in Capital	_____	_____	_____
17 Retained Earnings	(110,828)	(104,037)	(107,433)
18 Common Stock and Equity (Lines 14 through 17)	(110,828)	(104,037)	(107,433)
19 Preferred Stock	_____	_____	_____
20 Long-Term Debt	_____	_____	_____
21 Notes Payable	48,885	46,506	47,696
22 Total Capitalization (Lines 18 through 21)	<u>(61,943)</u>	<u>(57,531)</u>	<u>(59,737)</u>

(Revised 10/97)

NAME OF UTILITY: ROLLING GREEN UTILITIES  
SEWER DIVISION

PHONE (760) 938-3311

		Annual Amount
<b>INCOME STATEMENT</b>		
23	Unmetered Revenue	<u>75,417</u>
24	Metered Revenue	
25	Total Operating Revenue	<u>75,417</u>
26	<u>Operating Expenses</u>	<u>57,853</u>
27	Depreciation Expense (Composite Rate: 2.4%)	<u>4,336</u>
28	Amortization and Property Losses	<u>0</u>
29	Property Taxes	<u>642</u>
30	Taxes Other Than Income Taxes	<u>3,855</u>
31	Total Operating Revenue Deduction Before Taxes	<u>66,686</u>
32	California Corp. Franchise Tax	<u>637</u>
33	Federal Corporate Income Tax	<u>985</u>
34	Total Operating Revenue Deduction After Taxes	<u>68,308</u>
35	Net Operating Income (Loss) - California Water Operations	<u>7,109</u>
36	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	<u>1,096</u>
37	Income Available for Fixed Charges	<u>8,205</u>
38	Interest Expense	<u>1,414</u>
39	Net Income (Loss) Before Dividends	<u>6,791</u>
40	Preferred Stock Dividends	<u>0</u>
41	Net Income (Loss) Available for Common Stock	<u>6,791</u>

<b>OTHER DATA</b>		N/A
42	Refunds of Advances for Construction	<u>27,550</u>
43	Total Payroll Charged to Operating Expenses	<u>0</u>
44	Purchased Water	
45	Power	

<u>Active Service Connections</u>		(Exc. Fire Protect.)		Annual Average
		Jan. 1	Dec. 31	
46	Metered Service Connections			
47	Flat Rate Service Connections	<u>276</u>	<u>280</u>	<u>278</u>
48	Total Active Service Connections	<u>276</u>	<u>280</u>	<u>278</u>

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2004)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Plant in service	189,262	201	Common Stock (Corporations only)	
2	103	Plant held for future use		211	Other paid-in capital (Corporations only)	
3	104	Plant purchased or sold		215	Retained earnings	(104,037)
4	105	Plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of plant	(154,817)	224	Long term debt	46,506
6	114	Plant acquisition adjustments			Current Liabilities	2,798
7	124	Other investments		252	Advances for construction	
8	131	Cash		253	Inter-department accounts payable	90,854
9	141	Accounts receivable - customers	1,676	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>36,121</b>		<b>Total Equity and Liabilities</b>	<b>36,121</b>

**SCHEDULE B - SEWER 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	8,608				8,608
18	304	Structures	2,325				2,325
19	307	Sewer system	152,914				152,914
20	317	Other source plant					
21	311	Sewer pumps	257				257
22	320	Treatment plant					
23	330	Reservoirs					
24	331	Mains					
25	333	Services and meter installations					
26	334	Meters					
27	339	Other equipment	13,696				13,696
28	340	Office furniture and equipment	9,708				9,708
29	341	Transportation equipment	1,754				1,754
30		<b>Total Plant in service</b>	<b>189,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,262</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 Plant	
32	Balance in reserves at beginning of year	150,481	A. Method used to compute depreciation
33	Add: Credits to reserves during year		expense (Acct. 403) and rate.
34	(a) Charged to Account No. 403	4,336	SL REMAINING LIFE - 2.4%
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	<b>Total credits</b>	<b>4336</b>	<b>covered by this report \$</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, DB
44	<b>Total debits</b>	<b>0</b>	
45	<b>Balance in reserve at end of year</b>	<b>154,817</b>	
46	(1) Explanation of all other credits		
47	(2) Explanation of all other debits		

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2004)**

Line				
1	Common - (Shares	\$	par)	List persons owning more than 5% of outstanding stock and number of shares owned by each:
2	Preferred - (Shares	\$	par)	
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	D.W. KNIGHT AND SONS	1965	Sep-08	73,555	46,506	11%		
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9		Operating revenues	xxxxxxxxxx
10	460	Unmetered revenue	75,417
11	470	Metered revenue	
12	480	Other revenue	
13		Total Operating Revenue	75,417
14		Operating revenue deductions	xxxxxxxxxx
15		Operating expenses	xxxxxxxxxx
16	610	Purchased water	
17	615	Power	
18	618	Other volume related expenses	
19	630	Employee labor	3,010
20	640	Materials	2,386
21	650	Contract work	384
22	660	Transportation expenses	2,806
23	664	Other plant maintenance expense	5,399
24	670	Office salaries	4,540
25	671	Management salaries	20,000
26	674	Employee pensions and benefits	5,653
27	676	Uncollectible accounts expense	
28	678	Office services and rentals	900
29	681	Office supplies and expense	2,965
30	682	Professional services	3,504
31	684	Insurance	1,794
32	688	Regulatory commission expense	1,723
33	689	General expenses	2,789
34		Total Operating Expenses	57,853
35	403	Depreciation expense	4,336
36	408	Taxes other than income taxes	4,497
37	409	State corporate income tax expense	637
38	410	Federal corporate income tax expense	985
39		Total Operating Revenue Deductions	68,308
40		Utility Operating Income	7,109
41	421	Non-utility income	1,207
42	426	Miscellaneous non-utility expense	111
43	427	Interest expense	1,414
44		Net Income	6,791

**SCHEDULE G - 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
45	630	Employee Labor	1	3,010		3,010
46	670	Office salaries	2	4,540		4,540
47	671	Management salaries	1	20,000		20,000
48		Total	4	27,550		27,550



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

Size	Meters	Services
-in		
-in		
-in		
-in		
-in		
Total		

**SCHEDULE J - METER-TESTING DATA**

Number of meters tested during year	
1	Used, before repair...
2	Used, after repair .....
3	Fast, requiring refund ..

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

Classification	Active			Inactive			Total connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences		280	280					280
Industrial								
Other (specify)								
Total		280	280					280

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

**SCHEDULE L - STORAGE FACILITIES**

**SCHEDULE M - FOOTAGES OF PIPE (EXCLUDING SERVICE PIPES)**


Description	No.	Combined capacity in gallons	Description	2" and under				Other sizes (specify)	Totals
				2"	2 1/4"	3 1/4"	4"		
Concrete			Cast Iron						
Earth			Welded steel						
Wood			Standard screw						
Steel			Cement-asbestos						
Other			Plastic						
			Other (specify)						
Total			Total						

**DECLARATION**

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

I, the undersigned (officer, partner or owner) General Manager of Rolling Green Utilities, Inc. (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, 2004, to and including December 31, 2004.

  
 Signed \_\_\_\_\_  
 Title Manager  
 Date 8-10-05