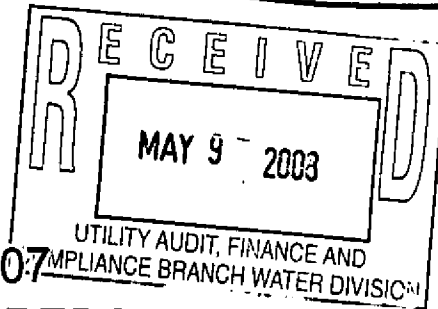


J 4

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

**SEWER UTILITIES**

U# 280



2007

**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, 2007**

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2008  
(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 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 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 calander year, from Janauary 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)

Telephone Number: 760-937-5681 Fax Number: 760-938-2349 Email Address: rgu@cebridge.net

## GENERAL INFORMATION

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

- 1 If a corporation show:
  - (A) Date of organization 3/29/1965 incorporated in the State of California
  - (B) Names, titles and addresses of principal officers: **Don Kanen, VP, PO Box 995 Alamosa, CO 81101;**  
**Arnold Peterson, GM, 139 Elmcrest St. Big Pine, CA 93513; Kathy Peterson, Sec., 139 Elmcrest St., Big Pine, CA 93513**
- 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: **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)  
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
<b>X</b>		<b>12/04/07</b>

- 11 List Name, Grade, and License Number of all Licensed Operators:  
Arnie Peterson, Grade I

### SPECIAL INSTRUCTIONS

**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 companies 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 by each individual non-tariffed good and service provided in 200 :

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 Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account)	Regulated Asset Account Number
	N/A										

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 2007)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Plant in service	191,708	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	(106,450)
4	105	Plant construction work in progress		218	Proprietary capital	
5	108	Accumulated depreciation of plant	(167,885)	224	Long term debt	31,758
6	114	Plant acquisition adjustments			Current Liabilities	11,374
7	124	Other investments		252	Advances for construction	
8	131	Cash	776	253	Other deferred credits	94,304
9	141	Accounts receivable -	3,668	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	543	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>28,809</b>		<b>Total Equity and Liabilities</b>	<b>30,986</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					
17	303	Land	\$ 8,608				\$ 8,608
18	304	Structures	\$ 2,325				\$ 2,325
19	307	Sewer System	\$ 152,969				\$ 152,969
20	317	Other source plant					\$ -
21	311	Pumping equipment	\$ 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	2,391			\$ 16,087
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>\$ 189,317</b>				<b>\$ 191,708</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	163,491	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	4,394	Straight line 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	Total credits	4,394	covered by this report \$
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		
45	Balance in reserve at end of year	167,885	
46	(1) Explanation of all other credits	N/A	
47	(2) Explanation of all other debits	N/A	

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

Line

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 - \$			<b>The Company's common stock is reported on the water utility annual report.</b>
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. Night & Sons	1965	Sep-08	\$73,555	\$ 31,758	11%		\$ 4,135
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9	Operating revenues	xxxxxxxxxxx
10	460 Unmetered revenue	81,239
11	470 Metered revenue	
12	480 Other revenue	2,177
13	Total Operating Revenue	83,416
14	Operating revenue deductions	xxxxxxxxxxx
15	Operating expenses	xxxxxxxxxxx
16	610 Purchased water	
17	615 Power	
18	618 Other volume related expenses	
19	630 Employee labor	7,267
20	640 Materials	5,061
21	650 Contract work	432
22	660 Transportation expenses	3,827
23	664 Other plant maintenance expense	1,459
24	670 Office salaries	4,154
25	671 Management salaries	20,000
26	674 Employee pensions and benefits	872
27	676 Uncollectible accounts expense	
28	678 Office services and rentals	8,763
29	681 Office supplies and expense	3,141
30	682 Professional services	5,135
31	684 Insurance	5,920
32	688 Regulatory commission expense	2,123
33	689 General expenses	2,222
34	Total Operating Expenses	70,376
35	403 Depreciation expense	4,394
36	408 Taxes other than income taxes	5,455
37	409 State corporate income tax expense	4,434
38	410 Federal corporate income tax expense	-
39	Total Operating Revenue Deductions	84,659
40	Utility Operating Income	(1,243)
41	421 Non-utility income	
42	426 Miscellaneous non-utility expense	
43	427 Interest expense	(4,135)
44	Net Income	(5,378)

**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	\$ 7,267	-	\$ 7,267
46	670	Office salaries	2	\$ 4,154	-	\$ 4,154
47	671	Management salaries	1	\$ 20,000	-	\$ 20,000
48		Total	4	\$ 31,421	-	\$ 31,421

**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	N/A

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

Size	Meters	Services
-in		
-in		
-in		
-in		
-in		
Total		N/A

**SCHEDULE J - METER-TESTING DATA**

Number of meters tested during year	N/A
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			0					
Other (specify)			0					
Commercial			0					
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)**

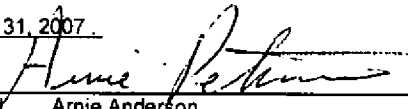
Description	No.	Combined capacity in gallons	Description	2" and	2 1/4 to	4"	Other sizes (specify)		Totals
				under	3 1/4		6"		
Concrete	3	66,000	Cast Iron						
Earth			Welded steel						
Wood			Standard screw						
Steel			Cement-asbestos						
Other			Plastic				2,000		2,000
			Other (specify)						
			Transite				2,000		2,000
Total	3	66,000	Total				4,000		4,000

**DECLARATION**

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

I, the undersigned (officer, partner or owner) Arnie Anderson, General Manager of Rolling Green Utilities, Inc. 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, 2007, to and including DECEMBER 31, 2007.

Signed  Arnie Anderson

Title General Manager

Date 5-5-08