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Received \_\_\_\_\_

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CLASS D  
WATER UTILITIES

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

2004  
ANNUAL REPORT  
OF

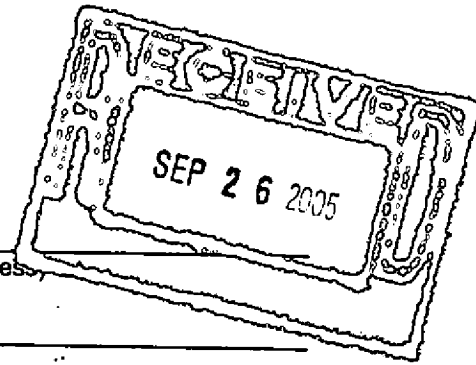
\_\_\_\_\_  
Live Oak Springs Water Company  
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

\_\_\_\_\_  
37820 Old Highway 80; P. O. Box 1241, Boulevard, CA 9 905  
(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)

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



Live Oak Springs Water Company  
(Name under which corporation, partnership or individual is doing business)

37820 Old Highway 80; P. O. Box 1241, Boulevard, CA 91905  
(Official mailing address)

Live Oak Springs, San Diego County  
(Service area-town and county)

**GENERAL INFORMATION**

RETURN ORIGINAL  
TO COMMISSION  
NO PHOTOCOPIES

- 1 If a corporation show:
  - (A) Date of organization \_\_\_\_\_ incorporated in the State of \_\_\_\_\_
  - (B) Names, titles and addresses of principal officers: \_\_\_\_\_
- 2 If unincorporated give the name and address of owner or of each partner:
  - NAZAR NAJOR  
PO BOX 1321  
BOULEVARD, CA 91915
  - RIMSEY NAJOR  
32802 VALLE ROAD #69
- 3 Name and telephone number of:
  - (A) One person listed above to receive correspondence: NAZAR NAJOR - 619-766-4288
  - (B) Person responsible for operations and services: NAZAR NAJOR 619-889-8666 MOBIL
- 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: NONE

**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		
X		
X		5/4/05
N/A		
N/A		

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

NONE

SPECIAL INSTRUCTIONS (over)

**SCHEDULE A - BALANCE SHEET (DECEMBER 31, 20 04)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	197,683	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	2,873
5	108	Accumulated depreciation of water plant	78,142	224	Long term debt	115,571
6	114	Water plant acquisition adjustments			Current Liabilities	5,302
7	124	Other investments		252	Advances for construction	
8	131	Cash	310	253	Other deferred credits	
9	141	Accounts receivable - customers	334	255	Accumulated deferred investment tax credits	
10	142	Receivables from associated companies	3,561	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		Total Assets	123,746		Total Equity and Liabilities	123,746

**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
16	301	Intangible plant					
17	303	Land	2,300				2,300
18	304	Structures	434				434
19	307	Wells	2,525				2,525
20	317	Other water source plant	6,949				6,949
21	311	Pumping equipment	13,143				13,143
22	320	Water treatment plant	7,865				7,865
23	330	Reservoirs tanks and sandpipes					
24	331	Water mains	83,861	8,321			92,182
25	333	Services and meter installations	19,472				19,472
26	334	Meters	4,508				4,508
27	335	Hydrants	2,000	2,000			14,000
28	339	Other equipment	3,500				3,500
29	340	Office furniture and equipment	7,000				7,000
30	341	Transportation equipment	23,805				23,805
31		Total water plant in service	187,362				197,683

\* 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	72,281		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	5,861		straight-line Remaining Life
35	(b) Charged to Account No. 272			3%
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	78,142		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	78,142		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

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

Live Oak Springs Liabilities & Equity

LP Mgt	53,907
J. Najor	61,664
<b>Total</b>	<b>115,571</b>
Deposits	1,636
Accts. Pay	701
Taxes Payable	2,195
Water Co. - Gen	770
	<b>5,302</b>

	Balance	Acct.	Equity and Liabilities	Balance
	197,683	201	Common Stock (Corporations only)	
		211	Other paid-in capital (Corporations only)	
		215	Retained earnings	
in progress		218	Proprietary capital	2,873
Water plant	78,142	224	Long term debt	115,571
Liabilities			Current Liabilities	5,302
		252	Advances for construction	
	310	253	Other deferred credits	
Assets	334	255	Accumulated deferred investment tax credits	
Companies	3,561	282	Accumulated deferred income taxes - Acrs	
			depreciation	
		283	Accumulated deferred income taxes - other	
		271	Contributions in aid of construction	
		272	Accumulated amortization of contributions	
	123,746		<b>Total Equity and Liabilities</b>	123,746

**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					
17	303	Land	2,300				2,300
18	304	Structures	434				434
19	307	Wells	2,525				2,525
20	317	Other water source plant	6,949				6,949
21	311	Pumping equipment	13,143				13,143
22	320	Water treatment plant	7,865				7,865
23	330	Reservoirs tanks and sandpipes					
24	331	Water mains	83,861	8,321			92,182
25	333	Services and meter installations	19,472				19,472
26	334	Meters	4,508				4,508
27	335	Hydrants	2,000	2,000			14,000
28	339	Other equipment	3,500				3,500
29	340	Office furniture and equipment	7,000				7,000
30	341	Transportation equipment	23,805				23,805
31		<b>Total water plant in service</b>	<b>187,362</b>				<b>197,683</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	
32	Balance in reserves at beginning of year	72,281		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	5,861		straight-line Remaining Life
35	(b) Charged to Account No. 272			3%
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>78,142</b>		covered by this report \$
40	Deduct: Debits to reserves during year			
41	(a) Book cost of property retired			
42	(b) Cost of removal			
43	(c) All other debits			C. State method used to compute tax
44	<b>Total debits</b>			depreciation.
45	<b>Balance in reserve at end of year</b>	<b>78,142</b>		
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			



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

Size	Meters	Services
5/8 x 3/4-in		
3/4-in	93	129
1-in		
-in		
-in		
Total		

**SCHEDULE L - METER-TESTING DATA**

Number of meters tested during year	
1	Used, before repair... 0
2	Used, after repair ..... 0
3	Fast, requiring refund .. 0
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	93	12	105	0	10	10	93	16
Industrial	2	10		0	0		2	10
Other (specify)								
Subtotal							95	26
Fire protection (Hydrants)	0	6						6
Total								

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	Pipe Sizes				Totals
				2" and under	2 1/4 to 3 1/4	4"	Other sizes (specify)	
Concrete			Cast iron					
Earth			Welded steel				6200'	1 MILE
Wood			Standard screw					
Steel	3	60,000	Cement-asbestos				6200'	1,000
Other			Plastic				6200'	1 MILE
			Other (specify)					
Total			Total					(2) MILES

**DECLARATION**

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

I, the undersigned (officer, partner or owner) of Live Oak Springs Water Company (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 1 January, 20 04 to and including 31 December, 20 04

Signed Ramon Lopez  
OWNER

Title 9-17-05

Date

LIVE OAK SPRINGS WATER COMPANY  
 Schedule of Plant in Service  
 From 1990 through 2004

Table :  
 Date : 18 July 2005  
 Auditor : H. Chow

Reference : From Nazar Najor's memory without verification nor inclusion of retirements.

Acct. No.	Account Title	1990-1994 End Bal	Additions										Total Plant				
			1995	1996	1997	1998	1999	2000	2001	2002	2003	2004					
303	Land	2,300															2,300
304	Structure	134	100	100	50	50											434
307	Well	2,525															2,525
311	Pump	13,143															13,143 ✓
317	Oth Source	5,365				735											6,949
320	Treatment	7,865													849		7,865 ✓
331	Mains	2,335	10,000	10,000	10,000	11,015	5,546	7,374	6,472	10,958	10,161	8,321					92,182 ✓
333	Services	19472															19,472 ✓
334	Meters	1,605	200	200	200	195	1,054	1,054									4,508 ✓
335	Hydrants	0	500	500	500	500	2,000	2,000	2,000	2,000	2,000	2,000					14,000 ✓
339	Oth Equip	1,509	500	500	500	491											3,500 ✓
340	Office Furn	5,899	300	300	300	201											7,000 ✓
341	Transp Eq	16,192	1,000	1,000	1,000	808	3,805										23,805 ✓
Total		78,344	12,600	12,600	12,550	13,995	8,600	14,233	8,472	12,958	13,010	10,321					197,683

LIVE OAK SPRINGS WTR. CO.

	1990	1995	1996	1997	1998	1999	2000
303 LAND	2,300-	<del>0</del>	0	0	0	0	
304 STRUC	134-	100	100	50	384 <del>434</del> <del>300</del>		
307 WELL	2,525-				2525		
317 OTHER	5,365-				5365 <del>6100</del>		
311 PUMP	13,448 <del>80</del>				13448 <sup>3</sup>		
320 TREAT	7,865-	<del>0</del>	0	0	0		
331 MAIN LARGE	2,335-	10,000	10,000	10,000	22,335 <del>40,335</del>	5546	7374
333 SERV	19,472-				19,472		
334 METER	160484	200	200	200	2205 <del>4400</del>	1054	1054
335 HYDR	-	500	500	500	1500 <del>2700</del>	2000	2000
339 OTH. E.	1509-	500	500	500	3009 <del>1700</del>		
340 OFFICE	5,89931	300	300	300	6799 <del>7000</del>		
341 TRANS	16,192-	1,000	1,000	1,000	19,192 <del>20,000</del>		3805.21

78,343.56 12,600 112,600 112,550 113,792  
~~102,557-~~



# LIVE OAK SPRINGS

	2001	2002	2003	2004	END BAL 2004
LAND 303					2300 ✓
STRUC 304					884 ✓
WELL 307					2525 ✓
OTHER 317			849		6214 ✓
ROAD 311					13143 ✓
TRUCK 320					7865 ✓
INSTR 331	6472	10958	10161	8821	82187 ✓
SECU 333					19472 ✓
MACH 334					4508 ✓
FUEL 335	2000	2000	2000	2000	14000 ✓
OTHER 339					3569 ✓
OFFICE 340					7000 ✓
TRUCKS 341					23905 ✓

LIVE OAK SPRINGS WATER COMPANY  
 Computation of Depreciation and Allowance for Depreciation  
 For the years from 1990 through 2004

Table :  
 Date : 18 July 2005  
 Auditor : H. Chow

Reference : Notes from Nazar Najor memory without including retirements.

Year	Begin Bal & Add	Cumulative Plant	Depreciation*	Cumul Deprec
1990	76,044**	76,044	2,281	26,115
1991	0	76,044	2,281	28,396
1992	0	76,044	2,281	30,678
1993	0	76,044	2,281	32,959
1994	0	76,044	2,281	35,240
1995	12,600	88,644	2,659	37,900
1996	12,600	101,244	3,037	40,937
1997	12,550	113,794	3,414	44,351
1998	13,995	127,789	3,834	48,184
1999	8,600	136,389	4,092	52,276
2000	14,233	150,622	4,519	56,795
2001	8,472	159,094	4,773	61,568
2002	12,958	172,052	5,162	66,729
2003	13,010	185,062	5,552	72,281
2004	10,321	195,383	5,861	78,142

Note :

\* Depreciation rate is computed at 3%.

\*\* Depreciable plant excludes Land.