

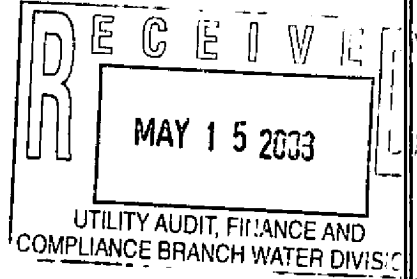
*ax J A4*

Received \_\_\_\_\_

Examined \_\_\_\_\_

**CLASS D  
WATER UTILITIES**

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



**2007  
ANNUAL REPORT  
OF**

**Live Oak Springs Water Company**

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

**PO Box 1241 Boulevard, CA 91905**

(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 Kajoypaiye  
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, typed or computer generated.
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 flow 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 WATER UTILITIES

(HAVING LESS THAN 500 SERVICE CONNECTIONS)

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

**Post Office Box 1241, Boulevard, CA 91905**  
 (Official mailing address)

**Boulevard, CA, San Diego County**  
 (Service area-town and county)

Telephone Number:

Fax Number:

Email Address: **liveoaksprings@hu**

fax 619-766-4944 Phone 619

### GENERAL INFORMATION

(Attach a supplementary statement, if necessary)

RETURN ORIGINAL TO COMMISSION, NO PHOTOCOPIES.

- 1 If a corporation show:  
 (A) Date of organization 18-Oct-02 incorporated in the State of Neveda  
 (B) Names, titles and addresses of principal officers: **Lauren Najor 37715 Royal Oak Place Boulevard,**  
**Daniel Najor 3155 East Patric Lane Las Vegas N**
- 2 If unincorporated provide the name and address of the owner(s) or the partners:

- 3 Name, title, and telephone number of:  
 (A) One person listed above to receive correspondence: **Lauren Najor**  
 (B) Person responsible for operations and services:  
**Nazar Najor PO Box 1241 Boulevard, CA 91905**

- 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
X		
X		
X		12/26/2005
		5/4/2007

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

**Rocky Vandergriff**

**Grade T3 certified.**

**Class D1 distribution license no. 16986**

**Class III Water Treatment License No. 02521**

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-016, 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.00-07-016, 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

**CLASS A, B, C AND D WATER COMPANIES  
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent: *N/A*

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Account Number: \_\_\_\_\_  
 Date Hired: \_\_\_\_\_

2. Total surcharge collected from customers during the 12 month reporting period:

\$ \_\_\_\_\_

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
3/4 inch	_____	_____
1 inch	_____	_____
1 1/2 inch	_____	_____
2 inch	_____	_____
3 inch	_____	_____
4 inch	_____	_____
6 inch	_____	_____
Number of Flat Rate Customers	_____	_____
<b>Total</b>	_____	_____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	_____
Interest earned for calendar year	_____
Withdrawals from this account	_____
Balance at end of year	_____

**CLASS A, B, C AND D WATER COMPANIES**

**SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (cont.)**

5. Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service which were funded using SDWBA or SRF 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	<b>NON-DEPRECIABLE PLANT</b>						
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5	<b>DEPRECIABLE PLANT</b>						
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, 2007)**

Line	Acct.	Assets	Balance	Acct.	Equity and Liabilities	Balance
1	101	Water plant in service	\$ 222,857	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	\$ 551	218	Proprietary capital	\$ 83,007
5	108	Accumulated depreciation of water plant	\$ (78,455)	224	Long term debt	
6	114	Water plant acquisition adjustments			Current Liabilities	\$ 63,884
7	124	Other investments		252	Advances for construction	
8	131	Cash	\$ (597)	253	Other deferred credits	\$ 2,068
9	141	Accounts receivable - customers	\$ 2,348	255	Accumulated deferred investment tax credits	\$ 2,194
10	142	Receivables from associated companies	\$ 1,686	282	Accumulated deferred income taxes - Acrs	
11	151	Materials and supplies	\$ 1,127		depreciation	\$ 50
12	174	Other current assets	\$ 1,686	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>\$ 151,203</b>		<b>Total Equity and Liabilities</b>	<b>\$ 151,203</b>

**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	\$ 134	\$ 1,744			\$ 1,878
19	307	Wells	\$ 2,865	\$ 18,749	\$ 842		\$ 20,772
20	317	Other water source plant	\$ 14,643				\$ 14,643
21	311	Pumping equipment	\$ 5,961	\$ 3,614			\$ 9,575
22	320	Water treatment plant	\$ 12,697	\$ 193			\$ 12,890
23	330	Reservoirs tanks and sandpipes					\$ -
24	331	Water mains	\$ 98,380	\$ 7,077			\$ 105,457
25	333	Services and meter installations	\$ 20,079	\$ 1,694			\$ 21,773
26	334	Meters	\$ 4,954	\$ 158			\$ 5,112
27	335	Hydrants	\$ 1,320	\$ 2,347			\$ 3,667
28	339	Other equipment	\$ 1,618				\$ 1,618
29	340	Office furniture and equipment	\$ 5,899				\$ 5,899
30	341	Transportation equipment	\$ 17,273				\$ 17,273
31		<b>Total water plant in service</b>	<b>\$ 188,123</b>	<b>\$ 35,576</b>	<b>\$ 842</b>	<b>\$ -</b>	<b>\$ 222,857</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	\$ 71,796		A. Method used to compute depreciation
33	Add: Credits to reserves during year			expense (Acct. 403) and rate.
34	(a) Charged to Account No. 272			
35	(b) Charged to Account No. 403	\$ 6,659		
36	(c) Charged to Account No. 407			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			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	\$ 78,455	\$ -	
46	(1) Explanation of all other credits			
47	(2) Explanation of all other debits			

**SCHEDULE D - CAPITAL STOCK OUTSTANDING (DECEMBER 31, 2007)**

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								
6								
7								
8	Totals							

**SCHEDULE F - INCOME STATEMENT**

9	Operating revenues	xxxxxxxxxx
10	460 Unmetered water revenue	
11	462 Fire protection revenue	
12	465 Irrigation revenue	
13	470 Metered water revenue	\$ 40,259
14	480 Other water revenue	
15	Total Operating Revenue	\$ 40,259
16	Operating revenue deductions	xxxxxxxxxx
17	Operating expenses	xxxxxxxxxx
18	610 Purchased water	
19	615 Purchased power	\$ 2,403
20	618 Other volume related expenses	\$ 2,401
21	630 Employee labor	
22	640 Materials	\$ 321
23	650 Contract work	\$ 647
24	660 Transportation expenses	\$ 823
25	664 Other plant maintenance expense	\$ 2,414
26	670 Office salaries	\$ 3,215
27	671 Management salaries	\$ 13,000
28	674 Employee pensions and benefits	
29	676 Uncollectible accounts expense	
30	678 Office services and rentals	\$ 3,828
31	681 Office supplies and expense	\$ 857
32	682 Professional services	\$ 8,422
33	684 Insurance	
34	688 Regulatory commission expense	\$ 373
35	689 General expenses	\$ 1,953
36	Total Operating Expenses	\$ 40,657
37	403 Depreciation expense	\$ 6,659
38	407 SDWBA loan amortization expense	
39	408 Taxes other than income taxes	\$ 1,485
40	409 State income tax expense	
41	410 Federal income tax expense	
42	Total Operating Revenue Deductions	\$ 8,144
43	Utility Operating Income	\$ 48,801
44	421 Non-utility income	
45	426 Miscellaneous non-utility expense	
46	427 Interest expense	\$ 3,817
47	Net Income	\$ (12,359)



**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
609-050-03 37650 Old Hwy 80	1	6	40	55	
37761 Old Hwy 80	2	4	200	5	6,619.00
Totals					6,619.00

**OTHER**

Streams or springs location of diversion point	Flow in Priority right		(Unit) Diversions		Annual Quantities Diverted Unit
	Claim	Capacity	Max	Min	
Purchased water (unit)					Annual Quantity
Supplier:					

**SCHEDULE H**

**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			
Commercial			
Industrial			
Fire Protection			
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				
49	670	Office salaries	1	\$ 3,215		\$ 3,215
50	671	Management salaries	1	\$ 13,000		\$ 13,000
51		Total				\$ 16,215

**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		
1-in		
-in		
-in		
Total		

**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 connections	
	Metered	Flat	Total	Metered	Flat	Total	Metered	Flat
Residences	93		93	0	0	0	93	0
One RV Park	1		1				1	0
15 Mobile Homes	1		1				1	0
3 Small Business's	1		1				1	0
Restaurant, Deli & 10 Unit Motel	1		1				1	0
Other (specify)							0	0
Total	97	0	97			0	97	0

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	2" and under			Other sizes (specify)			Totals
				2 1/4 to 3 1/4	4"					
Concrete			Cast Iron						0	
Earth			Welded steel						0	
Wood			Standard screw						0	
Steel	2	10,500	Cement-asbestos						0	
Other			Plastic						0	
			Other (specify)						0	
Total	2	10,500	Total						0	

**DECLARATION**

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

I, the undersigned (officer, partner or owner) Nazar Najor of (Name of utility), Live Oak Springs Water Company under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, documents, 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 calendar year.

January 1, 2007 through December 31, 2007 .

Signed Nazar Najor  
 Title MANAGER  
 Date 5-13-2008

**FACILITIES FEES DATA**

**Not Applicable**

Please provide the following information relating to Facilities Fees collected for the calendar year, pursuant to Resolution No. W-4110.

1. Trust Account Information:

Bank Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Account Number: \_\_\_\_\_  
Date Opened: \_\_\_\_\_

2. Facilities Fees collected for new connections during the calendar year:

**A. Commerical**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

**B. Residential**

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

\_\_\_\_\_  
\_\_\_\_\_