

Received _____

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U# 314-W

2018
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

LIBERTY UTILITIES (PARK WATER) CORP. (CENTRAL BASIN DIVISION)

(NAME OF CORPORATION)

Name of District: Central Basin Location: 9750 Washburn Rd, Downey, Los Angeles
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2019**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@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 Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
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. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the schedules by filling in the uncolored boxes where appropriate.
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. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2018, through December 31, 2018. Fiscal year reports will not be accepted.

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	5,517				\$ 5,517
3	302	Franchises and Consents (Schedule A-1c)	23,376				\$ 23,376
4	303	Other Intangible Plant	9,294				\$ 9,294
5		Total Intangible Plant	\$ 38,187	\$ -	\$ -	\$ -	\$ 38,187
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 13,025,663	\$ 405,456		\$ (1,306)	\$ 13,429,813
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	1,836,121	849,081			\$ 2,685,202
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	1,954,146				\$ 1,954,146
18		Total Source of Supply Plant	\$ 3,790,267	\$ 849,081	\$ -	\$ -	\$ 4,639,348
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,407,313	1,167,732	(56,388)		\$ 3,518,657
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	3,205,931	1,079,050	(36,520)		\$ 4,248,461
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 5,613,244	\$ 2,246,782	\$ (92,908)	\$ -	\$ 7,767,118
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	3,819,475	589,655	(7,572)		\$ 4,401,558
31		Total Water Treatment Plant	\$ 3,819,475	\$ 589,655	\$ (7,572)	\$ -	\$ 4,401,558

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks	1,520,380				\$ 1,520,380
35	343	Transmission and Distribution Mains	41,787,502	996,277	(6,620)		\$ 42,777,159
36	344	Fire Mains	-				\$ -
37	345	Services	14,959,745	1,155,099	(137,148)		\$ 15,977,696
38	346	Meters	6,178,385	1,196,081	(45)		\$ 7,374,421
39	347	Meter Installations	-				\$ -
40	348	Hydrants	6,640,082	684,634	(28,683)		\$ 7,296,033
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 71,086,094	\$ 4,032,091	\$ (172,496)	\$ -	\$ 74,945,689
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	4,624,106	1,495,359	(181,602)		\$ 5,937,863
46	372	Office Furniture and Equipment	2,031,819	76,858	(60,574)		\$ 2,048,103
47	373	Transportation Equipment	1,214,010	96,259	(2,173)		\$ 1,308,096
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	982	2,351	(227)		\$ 3,106
50	376	Communication Equipment	3,858,336	326,970	(117,815)		\$ 4,067,491
51	377	Power Operated Equipment	985,284	98,415	(59,959)		\$ 1,023,740
52	378	Tools, Shop and Garage Equipment	427,322	67,941	(12,155)		\$ 483,108
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 13,210,278	\$ 2,164,153	\$ (434,505)	\$ -	\$ 14,939,926
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	416,012				\$ 416,012
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 416,012	\$ -	\$ -	\$ -	\$ 416,012
61		Total Utility Plant in Service	\$ 110,999,219	\$ 10,287,218	\$ (707,481)	\$ (1,306)	\$ 120,577,650

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	L.A. County Franchise Ordinance #12251	11/14/05	15		20,585
2	Santa Fe Springs City Ordinance #1014	08/06/10	10		2,791
3					
4					
5		Total			\$ 23,376

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	120,577,650	110,999,219
3		Construction Work in Progress	15,317,963	11,802,679
4		General Office Prorate	(778,397)	1,536,667
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 135,117,216	\$ 124,338,565
6		Less Accumulated Depreciation		
7		Plant in Service	30,213,142	22,434,337
8		General Office Prorate	1,009,215	2,000,361
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 31,222,357	\$ 24,434,698
10		Less Other Reserves		
11		Deferred Income Taxes	14,625,691	13,835,589
12		Deferred Investment Tax Credit		-
13		Other Reserves		-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 14,625,691	\$ 13,835,589
15		Less Adjustments		
16		Contributions in Aid of Construction	6,468,504	6,619,145
17		Advances for Construction	1,108,400	1,046,487
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,576,904	\$ 7,665,632
20		Add Materials and Supplies	200,777	177,169
21		Add Working Cash (=Line 34)	3,363,434	3,288,698
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 85,256,475	\$ 81,868,513
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	18,156,610	18,339,502
26		Purchased Power & Commodity for Resale*	4,421,011	5,822,461
27		Meter Revenues: Bimonthly Billing	34,437,555	31,353,961
28		Other Revenues: Flat Rate Monthly Billing	587,696	487,814
29		Total Revenues (=Line 27 + Line 28)	\$ 35,025,251	\$ 31,841,776
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0168	0.0153
31		5/24 x Line 25 x (100% - Line 30)	3,719,158	3,762,196
32		1/24 x Line 25 x Line 30	12,694	11,707
33		1/12 x Line 26	368,418	485,205
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 3,363,434	\$ 3,288,698
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	22,434,337	18,494			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,531,953	1,674			
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	314,207				
7	(e) Charged to clearing accounts	135,607				
8	(f) Salvage recovered	16,524				
	(g) Main Office Depreciation Allocation	(157,514)				
9	(h) All other credits ¹	66,850				
10	Total credits	\$ 2,907,627	\$ 1,674	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	707,484				
13	(b) Cost of removal	68,153				
14	(c) All other debits ¹					
15	Total debits	\$ 775,637	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 24,566,327	\$ 20,168	\$ -	\$ -	\$ -
17						
18	State method of determining depreciation charges.					
19						
20						
21						
22						
23	Report the depreciation claimed in your Federal Income Tax Return for the year - not available.					
24						
25	¹ Indicate the nature of these items and show the accounts affected by the contra entries.					
26	Depreciation charged from General Office					-19,436
27	Depreciation charged to General Office					86,286
28	Total other credits					66,850
29						
30						
31	Depreciation allocated from Main Office to Central Basin					157,514
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	124,555	50,413			\$ 174,968
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant	809,791	41,623			\$ 851,414
9		Total Source of Supply Plant	\$ 934,346	\$ 92,036	\$ -	\$ -	\$ 1,026,382
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	431,883	112,709	(56,389)		\$ 488,203
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	639,859	153,978	(36,520)		\$ 757,317
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 1,071,742	\$ 266,687	\$ (92,909)	\$ -	\$ 1,245,520
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	931,560	210,458	(7,572)		\$ 1,134,446
22		Total Water Treatment Plant	\$ 931,560	\$ 210,458	\$ (7,572)	\$ -	\$ 1,134,446
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	816,131	31,776			\$ 847,907
27	343	Transmission and Distribution Mains	6,546,679	807,590	(6,620)		\$ 7,347,649
28	344	Fire Mains					\$ -
29	345	Services	3,218,822	396,009	(137,148)	(36,458)	\$ 3,441,225
30	346	Meters	766,192	209,439	(45)	16,511	\$ 992,097
31	347	Meter Installations					\$ -
32	348	Hydrants	1,334,026	156,800	(28,683)		\$ 1,462,143
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 12,681,850	\$ 1,601,614	\$ (172,496)	\$ (19,947)	\$ 14,091,021
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	774,824	102,538	(181,602)	(31,695)	\$ 664,065
38	372	Office Furniture and Equipment	1,403,248	165,748	(60,574)	13	\$ 1,508,435
39	373	Transportation Equipment	734,286	26,734	(2,173)		\$ 758,847
40	374	Stores Equipment	58,460	2,429			\$ 60,889
41	375	Laboratory Equipment	1,471	139	(227)		\$ 1,383
42	376	Communication Equipment	2,715,976	299,577	(117,815)		\$ 2,897,738
43	377	Power Operated Equipment	577,539	83,877	(59,959)		\$ 601,457
44	378	Tools, Shop and Garage Equipment	257,829	22,624	(12,155)		\$ 268,298
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	291,206	16,640			\$ 307,846
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 6,814,839	\$ 720,306	\$ (434,505)	\$ (31,682)	\$ 7,068,958
49		Total	\$ 22,434,337	\$ 2,891,101	\$ (707,482)	\$ (51,629)	\$ 24,566,327

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	33,191,642	31,730,916	\$ 1,460,726
6		601-3 Industrial Sales	248,107	284,720	\$ (36,613)
7		601-4 Sales to Public Authorities	1,869,784	1,925,539	\$ (55,755)
8		Sub-total	\$ 35,309,533	\$ 33,941,175	\$ 1,368,358
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service	204,101	233,970	\$ (29,869)
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	402,015	(81,456)	\$ 483,471
26		Sub-total	\$ 606,116	\$ 152,514	\$ 453,602
27		Total Water Service Revenues	\$ 35,915,649	\$ 34,093,689	\$ 1,821,960
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(2,846,293)		\$ (2,846,293)
30	611	Miscellaneous Service Revenues	364,858	258,191	\$ 106,667
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	1,026,352	906,738	\$ 119,614
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ (1,455,083)	\$ 1,164,929	\$ (2,620,012)
36	501	Total operating revenues	\$ 34,460,566	\$ 35,258,618	\$ (798,052)

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			4,412 \$ (4,412)	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B		168,772	118,889 \$ 49,883	
6	703	Miscellaneous expenses	A			3,104,129	2,251,204 \$ 852,925	
7	704	Purchased water	A	B	C	3,945,731	5,451,405 \$ (1,505,674)	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A			90	\$ 90	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B		42,924	17,473 \$ 25,451	
19		Total source of supply expense				\$ 7,261,646	\$ 7,843,383 \$ (581,737)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		978	224 \$ 754	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				158 \$ (158)	
25	722	Power production labor, expenses and fuel		B			0 \$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B		299,081	361,006 \$ (61,925)	
28	725	Miscellaneous expenses	A			22,273	24,520 \$ (2,247)	
29	726	Fuel or power purchased for pumping	A	B	C	475,280	371,056 \$ 104,224	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		57,140	59,829 \$ (2,689)	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		100,010	59,687 \$ 40,323	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 954,762	\$ 876,480 \$ 78,282	

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B			\$ -	
41	741	Operation supervision, labor and expenses			C		\$ -	
42	742	Operation labor and expenses	A			215,913	158,403	\$ 57,510
43	743	Miscellaneous expenses	A	B		22,335	7,905	\$ 14,430
44	744	Chemicals and filtering materials	A	B		67,382	55,296	\$ 12,086
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			0	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B			0	\$ -
49	748	Maintenance of water treatment equipment	A	B		33,174	19,806	\$ 13,368
50		Total water treatment expenses				\$ 338,804	\$ 241,410	\$ 97,394
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		99,642	80,849	\$ 18,793
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			193,611	217,346	\$ (23,735)
58	754	Meter expenses	A			522,472	98,748	\$ 423,724
59	755	Customer installations expenses	A			139,518	104,997	\$ 34,521
60	756	Miscellaneous expenses	A			59,667	196,028	\$ (136,361)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		6,834	10,041	\$ (3,207)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B		83,057	81,614	\$ 1,443
66	761	Maintenance of trans. and distribution mains	A			271,331	255,977	\$ 15,354
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			148,718	92,038	\$ 56,680
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			36,926	21,438	\$ 15,488
72	765	Maintenance of hydrants	A			34,837	76,963	\$ (42,126)
73	766	Maintenance of miscellaneous plant	A			13,519	18,773	\$ (5,254)
74		Total transmission and distribution expenses				\$ 1,610,132	\$ 1,254,812	\$ 355,320

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B			\$ -	
78	771	Superv., meter read., other customer acct expenses			C		\$ -	
79	772	Meter reading expenses	A	B		233,873	184,943 \$ 48,930	
80	773	Customer records and collection expenses	A			760,776	671,285 \$ 89,491	
81	773	Customer records and accounts expenses		B			\$ -	
82	774	Miscellaneous customer accounts expenses	A			22,054	28,862 \$ (6,808)	
83	775	Uncollectible accounts	A	B	C	209,861	134,831 \$ 75,030	
84		Total customer account expenses				\$ 1,226,564	\$ 1,019,921 \$ 206,643	
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B			\$ -	
88	781	Sales expenses			C		\$ -	
89	782	Demonstrating selling expenses	A			429,173	314,880 \$ 114,293	
90	783	Advertising expenses	A				\$ -	
91	784	Miscellaneous, jobbing and contract work	A				\$ -	
92	785	Merchandising, jobbing and contract work	A				\$ -	
93		Total sales expenses				\$ 429,173	\$ 314,880 \$ 114,293	
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses					\$ -	
97		Total recycled water expenses				\$ -	\$ - \$ -	
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,578,082	1,391,021 \$ 187,061	
101	792	Office supplies and other expenses	A	B	C	415,728	346,713 \$ 69,015	
102	793	Property insurance	A				\$ -	
103	793	Property insurance, injuries and damages		B	C		0 \$ -	
104	794	Injuries and damages	A			294,620	358,443 \$ (63,823)	
105	795	Employees' pensions and benefits	A	B	C	1,272,822	1,345,520 \$ (72,698)	
106	796	Franchise requirements	A	B	C	148,227	139,250 \$ 8,977	
107	797	Regulatory commission expenses	A	B	C	224,266	224,266 \$ -	
108	798	Outside services employed	A			81,923	49,106 \$ 32,817	
109	798	Miscellaneous other general expenses		B			\$ -	
110	798	Miscellaneous other general operation expenses			C		\$ -	
111	799	Miscellaneous general expenses	A			2,860,220	2,332,980 \$ 527,240	
		Main Office Allocation				1,003,491	960,189 \$ 43,302	
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	153,042	109,218 \$ 43,824	
114		Total administrative and general expenses				8,032,421	7,256,706 \$ 775,715	
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				(720,767)	- \$ (720,767)	
117	811	Rents	A	B	C		\$ -	
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,646,965)	(819,897) \$ (827,068)	
119	813	Duplicate charges - Cr.	A	B	C		\$ -	
	9XX	Miscellaneous-Clearings				418,558	385,718 \$ 32,840	
120		Total miscellaneous				\$ (1,949,174)	\$ (434,179) \$ (1,514,995)	
121		Total operating expenses				\$ 17,904,328	\$ 18,373,413 \$ (469,085)	

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ -				
2	California corporate franchise taxes	\$ -				
3	Property taxes	\$ 949,355	949,355			
4	Other taxes	\$ 83,600	83,600			
5	Taxes on real and personal property	\$ -				
6	State unemployment insurance tax	\$ 15,079	12,665		489	1,925
7	Federal unemployment insurance tax	\$ 5,902	5,219		65	618
8	Federal insurance contributions act	\$ 369,286	322,745		8,731	37,811
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 1,423,222	\$ 1,373,583	\$ -	\$ 9,286	\$ 40,353

**SCHEDULE D-1
Sources of Supply and Water Developed**

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Un	Remarks
Line No.	Diverted into	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS								Annual Quantities Pumped AF (Unit) ²	Remarks
Line No.	At Plant name or Number	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM(Unit) ²			
6	4B	12535 Harris, Lynwood		16" X 422'		110	720	322.95	
7	6E	11518 E. Excelsior, Norwalk		16" X 270'		N/A	550	0.00	Offline
8	9D	2435 E. Greenleaf, Lynwood		18" X 600'		120	1200	798.06	
9	19C	1743 118th St., Los Angeles		16" X 780'		175	2000	1,202.25	
10	28B	13415 S. Regentview, Bellflower		16" X 644'		105	1200	1,203.34	
11	29H	12214 E. Alondra, Norwalk		16" X 462'		N/A	600	0.00	Offline
12	40B	9937 E. Lindale, Bellflower		16" X 1052'		N/A	620	0.00	Offline
13	40D	12915 S. Hanwell, Downey		16" X 606'		115	790	986.09	
14	41A	12312 Curtis & King, Norwalk		16" X 527'		132	100	1,126.35	
15	46C	13902 Halcourt, Norwalk		16" X 728'		101	1150	1,201.96	
TUNNELS AND SPRINGS				FLOW IN(Unit) ²				Annual Quantities Used(Un	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	Central Basin Municipal Water District							
17	Annual quantities purchased	2,979.03	potable	AF	(Unit chosen)²				
18		Reclaimed	320.25	AF					
19									

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

² The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting reservoirs			
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete	1	1,985,000 Gallons	
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	2	750,000 Gallons	
31	Concrete			
32	Totals	3	2,735,000 Gallons	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
 Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded
 Capacities in Cubic Feet Per Second or Miner's Inches (State Which)

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Totals								

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron			2,171			352,027		273,735	165,838
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Ductile iron						2,207		22,869	79,555
17	Screw or welded casing									
18	Cement - asbestos						41,297		77,796	76,193
19	Welded steel			1,186			798		3,658	2,263
20	Plastic			118			3,762		12,124	26,963
21	Other (specify)									
22	Totals			3,475			400,091		390,182	350,812

B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Concluded

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes) 22"	Total All Sizes
23	Cast Iron	7,155	20,149	18	823		2,322		824,238
24	Cast Iron (cement lined)								0
25	Concrete								0
26	Copper								0
27	Riveted steel								0
28	Ductile iron	3,764	72,610	5,149	1,988		2,134		190,276
29	Screw or welded casing	115	447	1,406	36	32	342	142	2,520
30	Cement - asbestos	10,201	9,818	15,977					231,282
31	Welded steel	426	905	254	248				9,738
32	Plastic	3,028	21,308	2,828	4,030				74,161
33	Other (specify)								0
34	Totals	24,689	125,237	25,632	7,125	32	4,798	142	1,332,215

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	25,228	25,260		
Commercial	1,718	1,756		
Industrial	4	5		
Public authorities	202	208		
Irrigation	26	26		
Other (specify)	2	0		
Subtotal	27,180	27,255		
Private fire connections	209	209		
Public fire hydrants	1,896	1,911		
Total	29,285	29,375		

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	25,900	XXXXXXXXXXXXXXXXXXXX
3/4 - in	0	25,891
1 - in	683	635
1 1/2 - in	240	241
2 - in	317	316
3 - in	65	68
4 - in	78	75
6 - in	106	108
Other	83	82
Total	27,472	27,416

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	0
2. Used, before repair	128
3. Used, after repair	44
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	27,484
2. More than 10, but less than 15 years	5
3. More than 15 years	1

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in _____ hundreds of cubic feet _____ (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial (incl Residential)	355,739	322,983	262,220	259,652	296,982	326,759	363,046	2,187,381
Industrial	3,283	3,035	3,163	3,337	3,282	2,772	3,123	21,995
Public authorities	15,028	15,854	13,053	13,182	14,455	20,812	21,868	114,252
Irrigation	-	-	-	-	-	-	-	-
Other (specify)								-
Fire Service	5,816	(4,888)	231	(279)	558	417	902	2,757
Temporary	239	50	(1,279)	75	1,836	950	868	2,739
Recycled	19,385	6,967	4,829	8,507	9,718	14,338	23,564	87,308
Total	399,490	344,001	282,217	284,474	326,831	366,048	413,371	2,416,432

Classification of Service	During Current Year						Total	Total Prior Year
	August	September	October	November	December	Subtotal		
Commercial	350,635	380,566	328,656	314,809	319,686	1,694,352	3,881,733	3,732,256
Industrial	3,265	3,156	2,880	3,616	3,641	16,558	38,553	37,976
Public authorities	25,936	26,801	27,049	24,405	19,695	123,886	238,138	222,558
Irrigation	-	-	-	-	-	-	-	-
Other (specify)						-	-	
Fire Service	366	397	82	75	85	1,005	3,762	7,668
Temporary	730	735	447	412	399	2,723	5,462	8,350
Recycled	16,131	14,216	14,745	12,416	4,056	61,564	148,872	90,391
Total	397,063	425,871	373,859	355,733	347,562	1,900,088	4,316,520	4,099,199

¹ Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total acres irrigated n/a

Total population served 29,191

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	\$ <u><u>200,777</u></u>
100-3	Construction Work in Progress	\$ <u><u>15,317,963</u></u>
241	Advances for Construction	\$ <u><u>1,108,400</u></u>
265	Contributions in Aid of Construction	\$ <u><u>6,468,504</u></u>

DECLARATION

(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)

I, the undersigned _____ Christopher G. Alario _____

of _____ Central Basin _____ District

of _____ LIBERTY UTILITIES (PARK WATER) CORP. _____

at _____ 9750 Washburn Road, Downey, CA 90241 _____

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books,

President, California



Signature

(562) 299-5167
Telephone Number

5/31/19
Date

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