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U# 314-W

2019
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, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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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, 2020**, 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, 2019, through December 31, 2019. 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	\$ 13,429,813	\$ 182,456		\$ 264,641	\$ 13,876,911
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	2,685,202				\$ 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	\$ 4,639,348	\$ -	\$ -	\$ -	\$ 4,639,348
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	3,518,657	25,502			\$ 3,544,159
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	4,248,461	134,160	(30,444)		\$ 4,352,177
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 7,767,118	\$ 159,662	\$ (30,444)	\$ -	\$ 7,896,336
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	4,401,558	166,146	(9,959)		\$ 4,557,746
31		Total Water Treatment Plant	\$ 4,401,558	\$ 166,146	\$ (9,959)	\$ -	\$ 4,557,746

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			976,931	\$ 2,497,311
35	343	Transmission and Distribution Mains	42,777,159	2,402,418	(3,559)	900,586	\$ 46,076,604
36	344	Fire Mains	-				\$ -
37	345	Services	15,977,696	249,913	(8,874)	(42,653)	\$ 16,176,082
38	346	Meters	7,374,421			121,286	\$ 7,495,707
39	347	Meter Installations	-				\$ -
40	348	Hydrants	7,296,033	285,673	(1,637)	79,769	\$ 7,659,838
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 74,945,689	\$ 2,938,004	\$ (14,070)	\$ 2,035,919	\$ 79,905,543
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,937,863	6,834,443	(840)		\$ 12,771,466
46	372	Office Furniture and Equipment	2,048,103	160,934	(20,263)		\$ 2,188,774
47	373	Transportation Equipment	1,308,096	110,832			\$ 1,418,927
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	3,106				\$ 3,106
50	376	Communication Equipment	4,067,491	51,367	(12,853)		\$ 4,106,005
51	377	Power Operated Equipment	1,023,740	1,579	(1,100)		\$ 1,024,219
52	378	Tools, Shop and Garage Equipment	483,108	69,768	(2,789)		\$ 550,087
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 14,939,926	\$ 7,228,923	\$ (37,846)	\$ -	\$ 22,131,003
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	\$ 120,577,650	\$ 10,675,192	\$ (92,318)	\$ 2,300,561	\$ 133,461,084

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				75,178	\$ 75,178
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ 75,178	\$ 75,178

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 12/31/2019 (b)	Balance 1/1/2019 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	133,536,262	120,577,650
3		Construction Work in Progress	22,055,355	15,317,963
4		General Office Prorate	(502,804)	1,665,966
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 155,088,813	\$ 137,561,579
6		Less Accumulated Depreciation		
7		Plant in Service	27,665,635	24,566,327
8		General Office Prorate	2,539,678	2,447,012
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 30,205,313	\$ 27,013,339
10		Less Other Reserves		
11		Deferred Income Taxes	5,639,345	14,625,691
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 5,639,345	\$ 14,625,691
15		Less Adjustments		
16		Contributions in Aid of Construction	6,170,298	6,468,504
17		Advances for Construction	1,086,010	1,108,400
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,256,308	\$ 7,576,904
20		Add Materials and Supplies	213,129	200,777
21		Add Working Cash (=Line 34)	2,734,102	3,363,434
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 114,935,078	\$ 91,909,856
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 14,337,032	18,156,610
26		Purchased Power & Commodity for Resale*	\$ 2,632,356	4,421,011
27		Meter Revenues: Bimonthly Billing	\$ 33,936,480	34,437,555
28		Other Revenues: Flat Rate Monthly Billing	\$ 481,325	587,696
29		Total Revenues (=Line 27 + Line 28)	\$ 34,417,805	\$ 35,025,251
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0140	0.0168
31		5/24 x Line 25 x (100% - Line 30)	2,945,111	3,719,158
32		1/24 x Line 25 x Line 30	8,354	12,694
33		1/12 x Line 26	219,363	368,418
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 2,734,102	\$ 3,363,434
		* 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	24,566,327	20,168			
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,770,937				
4	(b) Charged to Account 504		1,674			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	315,758				
7	(e) Charged to clearing accounts	142,455				
8	(f) Salvage recovered	24,054				
	(g) Main Office Depreciation Allocation	(139,961)				
9	(h) All other credits ¹	78,992				
10	Total credits	\$ 3,192,235	\$ 1,674	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	92,318				
13	(b) Cost of removal	609				
14	(c) All other debits ¹					
15	Total debits	\$ 92,927	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 27,665,635	\$ 21,842	\$ -	\$ -	\$ -
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					(19,556)
27	Depreciation charged to General Office					92,606
28	Depreciation charged to CalPeco					5,942
29	Total other credits					78,992
30						
31	Depreciation allocated from Main Office to Central Basin					139,961
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	174,968	59,880			\$ 234,848
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant	851,414	41,623			\$ 893,038
9		Total Source of Supply Plant	\$ 1,026,382	\$ 101,503	\$ -	\$ -	\$ 1,127,886
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	488,203	134,423			\$ 622,626
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	757,317	177,603	(30,444)		\$ 904,476
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 1,245,520	\$ 312,026	\$ (30,444)	\$ -	\$ 1,527,102
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	1,134,446	229,358	(9,959)		\$ 1,353,845
22		Total Water Treatment Plant	\$ 1,134,446	\$ 229,358	\$ (9,959)	\$ -	\$ 1,353,845
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	847,907	41,985			\$ 889,892
27	343	Transmission and Distribution Mains	7,347,649	848,554	(3,559)		\$ 8,192,644
28	344	Fire Mains					\$ -
29	345	Services	3,441,225	412,462	(8,874)		\$ 3,844,813
30	346	Meters	992,097	230,394		10,445	\$ 1,232,937
31	347	Meter Installations					\$ -
32	348	Hydrants	1,462,143	168,253	(1,637)		\$ 1,628,759
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 14,091,021	\$ 1,701,648	\$ (14,070)	\$ 10,445	\$ 15,789,044
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	664,065	181,792	(840)		\$ 845,017
38	372	Office Furniture and Equipment	1,508,435	173,559	(20,263)		\$ 1,661,731
39	373	Transportation Equipment	758,847	28,906			\$ 787,754
40	374	Stores Equipment	60,889	2,429			\$ 63,318
41	375	Laboratory Equipment	1,383	211			\$ 1,594
42	376	Communication Equipment	2,897,738	308,930	(12,853)		\$ 3,193,816
43	377	Power Operated Equipment	601,457	85,502	(1,100)	13,000	\$ 698,859
44	378	Tools, Shop and Garage Equipment	268,298	25,675	(2,789)		\$ 291,183
45	379	Other General Plant					\$ -
46	390	Other Tangible Property	307,846	16,640			\$ 324,486
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 7,068,958	\$ 823,645	\$ (37,846)	\$ 13,000	\$ 7,867,758
49		Total	\$ 24,566,327	\$ 3,168,180	\$ (92,318)	\$ 23,445	\$ 27,665,634

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	34,107,688	33,191,642	\$ 916,046
6		601-3 Industrial Sales	253,824	248,107	\$ 5,717
7		601-4 Sales to Public Authorities	1,783,751	1,869,784	\$ (86,033)
8		Sub-total	\$ 36,145,263	\$ 35,309,533	\$ 835,730
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	215,500	204,101	\$ 11,399
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	101,069		\$ 101,069
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	(453,177)	402,015	\$ (855,192)
26		Sub-total	\$ (136,608)	\$ 606,116	\$ (742,724)
27		Total Water Service Revenues	\$ 36,008,655	\$ 35,915,649	\$ 93,006
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(3,722,791)	(2,846,293)	\$ (876,498)
30	611	Miscellaneous Service Revenues	472,477	364,858	\$ 107,619
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	840,460	1,026,352	\$ (185,892)
34	615	Recycled Water Revenues	-		\$ -
35		Total Other Water Revenues	\$ (2,409,854)	\$ (1,455,083)	\$ (954,771)
36	501	Total operating revenues	\$ 33,598,801	\$ 34,460,566	\$ (861,765)

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	-	0	\$ -	
4	701	Operation supervision, labor and expenses			-	0	\$ -	
5	702	Operation labor and expenses	A	B	185,555	168,772	\$ 16,783	
6	703	Miscellaneous expenses	A		4,174,205	3,104,129	\$ 1,070,076	
7	704	Purchased water	A	B	2,021,086	3,945,731	\$ (1,924,645)	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	16	0	\$ 16	
10	706	Maintenance of structures and facilities					\$ -	
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	38,630	42,924	\$ (4,294)	
19		Total source of supply expense			\$ 6,419,492	\$ 7,261,646	\$ (842,154)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	-	978	\$ (978)	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A			0	\$ -	
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	440,411	299,081	\$ 141,330	
28	725	Miscellaneous expenses	A		37,145	22,273	\$ 14,872	
29	726	Fuel or power purchased for pumping	A	B	611,270	475,280	\$ 135,990	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	62,720	57,140	\$ 5,580	
34	731	Maintenance of power production equipment	A	B	2,484	0	\$ 2,484	
35	732	Maintenance of power pumping equipment	A	B	90,544	100,010	\$ (9,466)	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 1,244,574	\$ 954,762	\$ 289,812	

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			330,249	215,913	\$ 114,336
43	743	Miscellaneous expenses	A	B		24,742	22,335	\$ 2,407
44	744	Chemicals and filtering materials	A	B		175,310	67,382	\$ 107,928
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		69,937	33,174	\$ 36,763
50		Total water treatment expenses				\$ 600,238	\$ 338,804	\$ 261,434
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		89,371	99,642	\$ (10,271)
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			187,907	193,611	\$ (5,704)
58	754	Meter expenses	A			326,570	522,472	\$ (195,902)
59	755	Customer installations expenses	A			120,713	139,518	\$ (18,805)
60	756	Miscellaneous expenses	A			23,394	59,667	\$ (36,273)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	6,834	\$ (6,834)
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		81,815	83,057	\$ (1,242)
66	761	Maintenance of trans. and distribution mains	A			214,895	271,331	\$ (56,436)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			190,034	148,718	\$ 41,316
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			8,234	36,926	\$ (28,692)
72	765	Maintenance of hydrants	A			48,088	34,837	\$ 13,251
73	766	Maintenance of miscellaneous plant	A			19,371	13,519	\$ 5,852
74		Total transmission and distribution expenses				\$ 1,310,392	\$ 1,610,132	\$ (299,740)

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		251,678	233,873	\$ 17,805
80	773	Customer records and collection expenses	A			724,408	760,776	\$ (36,368)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			32,205	22,054	\$ 10,151
83	775	Uncollectible accounts	A	B	C	110,104	209,861	\$ (99,757)
84		Total customer account expenses				\$ 1,118,395	\$ 1,226,564	\$ (108,169)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			223,293	429,173	\$ (205,880)
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				\$ 223,293	\$ 429,173	\$ (205,880)
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	1,382,058	1,578,082	\$ (196,024)
101	792	Office supplies and other expenses	A	B	C	482,480	415,728	\$ 66,752
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C		0	\$ -
104	794	Injuries and damages	A			226,932	294,620	\$ (67,688)
105	795	Employees' pensions and benefits	A	B	C	1,296,502	1,272,822	\$ 23,680
106	796	Franchise requirements	A	B	C	150,376	148,227	\$ 2,149
107	797	Regulatory commission expenses	A	B	C	87,536	224,266	\$ (136,730)
108	798	Outside services employed	A			167,185	81,923	\$ 85,262
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			3,153,340	2,860,220	\$ 293,120
		Main Office Allocation				1,030,197	1,003,491	\$ 26,706
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	157,529	153,042	\$ 4,487
114		Total administrative and general expenses				\$ 8,134,135	\$ 8,032,421	\$ 101,714
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				(498,780)	(720,767)	\$ 221,987
117	811	Rents	A	B	C	15,750	-	\$ 15,750
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,641,546)	(1,646,965)	\$ 5,419
119	813	Duplicate charges - Cr.	A	B	C			\$ -
	9XX	Miscellaneous-Clearings				460,807	418,558	\$ 42,249
120		Total miscellaneous				\$ (1,663,769)	\$ (1,949,174)	\$ 285,405
121		Total operating expenses				\$ 17,386,750	\$ 17,904,328	\$ (517,578)

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	\$ 2,421,446	2,421,446			
2	California corporate franchise taxes	\$ 827,380	827,380			
3	Property taxes	\$ 1,081,199	1,081,199			
4	Other taxes	\$ 84,100	84,100			
5	Taxes on real and personal property	\$ -				
6	State unemployment insurance tax	\$ 15,678	14,391		374	913
7	Federal unemployment insurance tax	\$ 2,684	2,460		61	163
8	Federal insurance contributions act	\$ 395,679	362,815		9,052	23,813
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 4,828,166	\$ 4,793,791	\$ -	\$ 9,486	\$ 24,889

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions	(Unit)	
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS								Annual Quantities Pumped	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	Depth to Water	Pumping Capacity GPM(Unit) ²	AF (Unit) ²		
6	4B	12535 Harris, Lynwood		16" X 422'	110	720	594.90		
7	6E	11518 E. Excelsior, Norwalk		16" X 270'	N/A	550	0.00		
8	9D	2435 E. Greenleaf, Lynwood		18" X 600'	120	1200	884.38		
9	19C	1743 118th St., Los Angeles		16" X 780'	175	2000	787.45		
10	28B	13415 S. Regentview, Bellflower		16" X 644'	105	1200	1,287.43		
11	29H	12214 E. Alondra, Norwalk		16" X 462'	N/A	600	0.00		
12	40B	9937 E. Lindale, Bellflower		16" X 1052'	N/A	620	0.00		
13	40D	12915 S. Hanwell, Downey		16" X 606'	115	790	751.75		
14	41A	12312 Curtis & King, Norwalk		16" X 527'	132	100	1,126.35		
15	46C	13902 Halcourt, Norwalk		16" X 728'	101	1150	1,718.19		
16	12C	1517 Grandee Ave. Compton		16" X 650'	123	2500	22.94		
TUNNELS AND SPRINGS				FLOW IN(Unit) ²				Annual Quantities Used	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum(Unit)			
17									
18									
19									
20									
21									
Purchased Water for Resale									
22	Purchased from	Central Basin Municipal Water District/Foothill Municipal Water District							
23	Annual quantities purchased	1,225.36 Potable	AF	(Unit chosen) ²					
24		241.14 Reclaimed	AF						
25									

* 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
26	A. Collecting reservoirs			
27	Concrete			
28	Earth			
29	Wood			
30	B. Distribution reservoirs			
31	Concrete	1	1,985,000 Gallons	
32	Earth			
33	Wood			
34	C. Tanks			
35	Wood			
36	Metal	5	4,250,000 Gallons	
37	Concrete			
38	Totals	6	6,235,000 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			352,016		273,732	165,823
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Ductile iron						2,207		22,868	82,342
17	Screw or welded casing									
18	Cement - asbestos						44,481		89,316	84,117
19	Welded steel			1,079			938		6,112	2,824
20	Plastic			118			3,762		12,124	26,963
21	Other (specify)									
22	Totals			3,368			403,404		404,152	362,069

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)		Total All Sizes
								22"		
23	Cast Iron	7,155	20,149	18	823		2,322			824,209
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Ductile iron	3,764	74,448	5,149	1,988		2,134			194,900
29	Screw or welded casing	115	447	1,406	36	32	342	142		2,520
30	Cement - asbestos	15,105	29,226	15,977						278,222
31	Welded steel	445	3,936	254	248					15,836
32	Plastic	3,028	21,308	2,828	4,030					74,161
33	Other (specify)									-
34	Totals	29,612	149,514	25,632	7,125	32	4,798	142		1,389,848

**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	25,260	26,093		
Commercial	1,756	1,731		
Industrial	5	4		
Public authorities	208	208		
Irrigation	26	26		
Other (specify)	-	-		
Subtotal	27,255	28,062		
Private fire connections	209	211		
Public fire hydrants	1,911	2,056		
Total	29,375	30,329		

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

Size	Meters	Services
5/8 x 3/4 - in	26,075	xxxxxxxxxxxxxxxxxxxx
3/4 - in	-	25,845
1 - in	1,301	1,390
1 1/2 - in	243	245
2 - in	328	320
3 - in	66	80
4 - in	81	80
6 - in	107	108
Other	78	83
Total	28,279	28,151

**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	55
3. Used, after repair	4
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	23,211
2. More than 10, but less than 15 years	4,045
3. More than 15 years	1,023

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							Subtotal
	January	February	March	April	May	June	July	
Commercial (incl Residential)	278,160	276,546	247,732	256,885	290,210	289,849	378,800	2,018,182
Industrial	2,669	3,195	2,726	2,867	3,036	3,274	3,454	21,221
Public authorities	9,735	10,349	7,035	10,112	16,728	19,124	19,134	92,217
Irrigation	-	-	-	-	-	-	-	-
Other (specify)								-
Fire Service	219	94	54	66	442	205	526	1,606
Temporary	112	25	(2,600)	2	247	17	156	(2,041)
Recycled	2,220	1,012	1,197	6,146	9,724	-	23,870	44,169
Total	293,115	291,221	256,144	276,078	320,387	312,469	425,940	2,175,354

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Commercial	373,146	393,666	367,896	364,872	308,171	1,807,751	3,825,933	3,881,733	
Industrial	2,864	3,468	3,365	3,738	3,917	17,352	38,573	38,553	
Public authorities	27,168	24,431	29,308	24,434	18,167	123,508	215,725	238,138	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)						-	-	-	
Fire Service	75	955	479	534	296	2,339	3,945	3,762	
Temporary	83	119	49	665	(539)	377	(1,664)	5,462	
Recycled	14,565	16,309	17,231	8,032	1,726	57,863	102,032	148,872	
Total	417,901	438,948	418,328	402,275	331,738	2,009,190	4,184,544	4,316,520	

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 123,260

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>213,129</u>
100-3	Construction Work in Progress	\$ <u>22,055,355</u>
241	Advances for Construction	\$ <u>1,086,010</u>
265	Contributions in Aid of Construction	\$ <u>6,170,298</u>

DECLARATION

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

I, the undersigned Crystal Greene
of Central Basin District
of Liberty Utilites (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, 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 of January 1, 2019, through December 31, 2019.

Vice President - Finance, West Region

Crystal L Greene
Signature

(623) 298-3744

Telephone Number

7/31/2020

Date

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