

Received _____
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U# 314-W

2020
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

LIBERTY UTILITIES (PARK WATER) CORP. (GENERAL OFFICE)
(NAME OF CORPORATION)

Name of District: General Office Location: 9750 Washburn Road, Downey, Los Angeles
(TOWN OR CITY) (COUNTY)

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2020

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2021

TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Instructions | 3 |
| Schedule A-1a - Account 100.1 - Utility Plant in Service | 4-5 |
| Schedule A-1b - Account 101 - Recycled Water Utility Plant | 5 |
| Schedule A-1c - Account 302 - Franchises and Consents | 5 |
| Schedule A-4 - District Rate Base and Working Cash | 6 |
| Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves | 7 |
| Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve | 8 |
| Schedule B-1 - Account 501 - Operating Revenues | 9 |
| Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities | 10-12 |
| Schedule B-4 - Account 507 - Taxes Charged During Year | 13 |
| Schedule D-1 - Sources of Supply and Water Developed | 14 |
| Schedule D-2 - Description of Storage Facilities | 14 |
| Schedule D-3 - Description of Transmission and Distribution Facilities | 15 |
| Schedule D-4 - Number of Active Service Connections | 16 |
| Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year | 16 |
| Schedule D-6 - Meter Testing Data | 16 |
| Schedule D-7 - Water Delivered to Metered Customers by Months and Years | 17 |
| End of Year Balances in Selected Accounts | 18 |
| Declaration | 19 |
| Index | 20 |

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2021**, 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, 2020, through December 31, 2020. 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 | 173,741 | | | | \$ 173,741 |
| 3 | 302 | Franchises and Consents (Schedule A-1c) | | | | | \$ - |
| 4 | 303 | Other Intangible Plant | | | | | \$ - |
| 5 | | Total Intangible Plant | \$ 173,741 | \$ - | \$ - | \$ - | \$ 173,741 |
| 6 | | | | | | | |
| 7 | | II. LANDED CAPITAL | | | | | |
| 8 | 306 | Land and Land Rights | | | | | \$ - |
| 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 | | | | | \$ - |
| 16 | 316 | Supply Mains | | | | | \$ - |
| 17 | 317 | Other Source of Supply Plant | | | | | \$ - |
| 18 | | Total Source of Supply Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | | | | | | | |
| 20 | | IV. PUMPING PLANT | | | | | |
| 21 | 321 | Structures and Improvements | | | | | \$ - |
| 22 | 322 | Boiler Plant Equipment | | | | | \$ - |
| 23 | 323 | Other Power Production Equipment | | | | | \$ - |
| 24 | 324 | Pumping Equipment | | | | | \$ - |
| 25 | 325 | Other Pumping Plant | | | | | \$ - |
| 26 | | Total Pumping Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 27 | | | | | | | |
| 28 | | V. WATER TREATMENT PLANT | | | | | |
| 29 | 331 | Structures and Improvements | | | | | \$ - |
| 30 | 332 | Water Treatment Equipment | | | | | \$ - |
| 31 | | Total Water Treatment Plant | \$ - | \$ - | \$ - | \$ - | \$ - |

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 | | | | | \$ - |
| 35 | 343 | Transmission and Distribution Mains | | | | | \$ - |
| 36 | 344 | Fire Mains | | | | | \$ - |
| 37 | 345 | Services | | | | | \$ - |
| 38 | 346 | Meters | | | | | \$ - |
| 39 | 347 | Meter Installations | | | | | \$ - |
| 40 | 348 | Hydrants | | | | | \$ - |
| 41 | 349 | Other Transmission and Distribution Plant | | | | | \$ - |
| 42 | | Total Transmission and Distribution Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 43 | | | | | | | |
| 44 | | VII. GENERAL PLANT | | | | | |
| 45 | 371 | Structures and Improvements | | | | | \$ - |
| 46 | 372 | Office Furniture and Equipment | 8,539,471 | 14,473 | | | \$ 8,553,944 |
| 47 | 373 | Transportation Equipment | 58,190 | | | | \$ 58,190 |
| 48 | 374 | Stores Equipment | | | | | \$ - |
| 49 | 375 | Laboratory Equipment | 1,333 | | | | \$ 1,333 |
| 50 | 376 | Communication Equipment | 349,113 | 2,084 | | | \$ 351,197 |
| 51 | 377 | Power Operated Equipment | | | | | \$ - |
| 52 | 378 | Tools, Shop and Garage Equipment | | | | | \$ - |
| 53 | 379 | Other General Plant | | | | | \$ - |
| 54 | | Total General Plant | \$ 8,948,107 | \$ 16,557 | \$ - | \$ - | \$ 8,964,664 |
| 55 | | | | | | | |
| 56 | | VIII. UNDISTRIBUTED ITEMS | | | | | |
| 57 | 390 | Other Tangible Property | | | | | \$ - |
| 58 | 391 | Utility Plant Purchased | | | | | \$ - |
| 59 | 392 | Utility Plant Sold | | | | | \$ - |
| 60 | | Total Undistributed Items | \$ - | \$ - | \$ - | \$ - | \$ - |
| 61 | | Total Utility Plant in Service | \$ 9,121,848 | \$ 16,557 | \$ - | \$ - | \$ 9,138,405 |

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 | Not applicable | | | | |
| 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 | Not applicable | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | Total | \$ - |

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 12/31/2020 (b) | Balance 1/1/2020 (c) |
|----------|-------|--|------------------------------|----------------------------|
| | | RATE BASE | | |
| 1 | | Utility Plant | | |
| 2 | | Plant in Service | 9,138,405 | 9,121,848 |
| 3 | | Construction Work in Progress | 1,526,865 | 1,243,881 |
| 4 | | General Office Prorate | 5,672,442 | 7,066,445 |
| 5 | | Total Gross Plant (=Line 2 + Line 3 + Line 4) | \$ 16,337,711 | \$ 17,432,174 |
| 6 | | Less Accumulated Depreciation | | |
| 7 | | Plant in Service | 6,152,419 | 5,895,445 |
| 8 | | General Office Prorate | 554,112 | 668,013 |
| 9 | | Total Accumulated Depreciation (=Line 7 + Line 8) | \$ 6,706,531 | \$ 6,563,458 |
| 10 | | Less Other Reserves | | |
| 11 | | Deferred Income Taxes | 587,389 | 626,594 |
| 12 | | Deferred Investment Tax Credit | | - |
| 13 | | Other Reserves | | |
| 14 | | Total Other Reserves (=Line 11 + Line 12 + Line 13) | \$ 587,389 | \$ 626,594 |
| 15 | | Less Adjustments | | |
| 16 | | Contributions in Aid of Construction | - | - |
| 17 | | Advances for Construction | - | - |
| 18 | | Other | | - |
| 19 | | Total Adjustments (=Line 16 + Line 17 + Line 18) | \$ - | \$ - |
| 20 | | Add Materials and Supplies | - | - |
| 21 | | Add Working Cash (=Line 34) | - | - |
| 22 | | TOTAL DISTRICT RATE BASE | | |
| 23 | | (=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21) | \$ 9,043,791 | \$ 10,242,122 |
| | | Working Cash | | |
| 24 | | Determination of Operational Cash Requirement | | |
| 25 | | Operating Expenses, Excluding Taxes, Depreciation & Uncollectible | | |
| 26 | | Purchased Power & Commodity for Resale* | | |
| 27 | | Meter Revenues: Bimonthly Billing | | |
| 28 | | Other Revenues: Flat Rate Monthly Billing | | |
| 29 | | Total Revenues (=Line 27 + Line 28) | \$ - | \$ - |
| 30 | | Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29) | \$ - | \$ - |
| 31 | | 5/24 x Line 25 x (100% - Line 30) | \$ - | \$ - |
| 32 | | 1/24 x Line 25 x Line 30 | \$ - | \$ - |
| 33 | | 1/12 x Line 26 | \$ - | \$ - |
| 34 | | Operational Cash Requirement (=Line 31 + Line 32 - Line 33) | \$ - | \$ - |
| | | 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 | 5,895,445 | | | | |
| 2 | Add: Credits to reserves during year | | | | | |
| 3 | (a) Charged to Account 503 | 423,491 | | | | |
| 4 | (b) Charged to Account 504 | | | | | |
| 5 | (c) Charged to Account 505 | | | | | |
| 6 | (d) Charged to Account 265 | | | | | |
| 7 | (e) Charged to clearing accounts | 3,206 | | | | |
| 8 | (f) Salvage recovered | | | | | |
| 9 | (g) All other credits ¹ | | | | | |
| 10 | Total credits | \$ 426,697 | \$ - | \$ - | \$ - | \$ - |
| 11 | Deduct: Debits to reserves during year | | | | | |
| 12 | (a) Book cost of property retired | - | | | | |
| 13 | (b) Cost of removal | - | | | | |
| 14 | (c) All other debits ¹ | 169,723 | | | | |
| 15 | Total debits | \$ 169,723 | \$ - | \$ - | \$ - | \$ - |
| 16 | Balance in reserve at end of year | \$ 6,152,419 | \$ - | \$ - | \$ - | \$ - |
| 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 | <u>Debits</u> | | | | | |
| 27 | Depreciation charged to Operations (Central Basin) | \$ (3,250) | | | | |
| 28 | Depreciation charged from Operations (Central Basin) | 75,195 | | | | |
| 29 | Depreciation charged from Operations to West Region | 62,054 | | | | |
| 30 | Depreciation charged from Operations to California | 36,102 | | | | |
| 31 | Depreciation charged to Operations (CalPeco) | (378) | | | | |
| 32 | | | | | | |
| 33 | Total | 169,723 | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | | | | | | |

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 | | | | | \$ - |
| 7 | 316 | Supply Mains | | | | | \$ - |
| 8 | 317 | Other Source of Supply Plant | | | | | \$ - |
| 9 | | Total Source of Supply Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | | | | | | | |
| 11 | | II. PUMPING PLANT | | | | | |
| 12 | 321 | Structures and Improvements | | | | | \$ - |
| 13 | 322 | Boiler Plant Equipment | | | | | \$ - |
| 14 | 323 | Other Power Production Equipment | | | | | \$ - |
| 15 | 324 | Pumping Equipment | | | | | \$ - |
| 16 | 325 | Other Pumping Plant | | | | | \$ - |
| 17 | | Total Pumping Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | | | | | | | |
| 19 | | III. WATER TREATMENT PLANT | | | | | |
| 20 | 331 | Structures and Improvements | | | | | \$ - |
| 21 | 332 | Water Treatment Equipment | | | | | \$ - |
| 22 | | Total Water Treatment Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | | | | | | | |
| 24 | | IV. TRANS. AND DIST. PLANT | | | | | |
| 25 | 341 | Structures and Improvements | | | | | \$ - |
| 26 | 342 | Reservoirs and Tanks | | | | | \$ - |
| 27 | 343 | Transmission and Distribution Mains | | | | | \$ - |
| 28 | 344 | Fire Mains | | | | | \$ - |
| 29 | 345 | Services | | | | | \$ - |
| 30 | 346 | Meters | | | | | \$ - |
| 31 | 347 | Meter Installations | | | | | \$ - |
| 32 | 348 | Hydrants | | | | | \$ - |
| 33 | 349 | Other Transmission and Distribution Plant | | | | | \$ - |
| 34 | | Total Transmission and Distribution Plant | \$ - | \$ - | \$ - | \$ - | \$ - |
| 35 | | | | | | | |
| 36 | | V. GENERAL PLANT | | | | | |
| 37 | 371 | Structures and Improvements | | | | | \$ - |
| 38 | 372 | Office Furniture and Equipment | 5,527,994 | 211,484 | | | \$ 5,739,478 |
| 39 | 373 | Transportation Equipment | 118,735 | 3,206 | | | \$ 121,941 |
| 40 | 374 | Stores Equipment | - | | | | \$ - |
| 41 | 375 | Laboratory Equipment | 1,395 | - | | | \$ 1,395 |
| 42 | 376 | Communication Equipment | 247,322 | 42,284 | | | \$ 289,606 |
| 43 | 377 | Power Operated Equipment | | | | | \$ - |
| 44 | 378 | Tools, Shop and Garage Equipment | | | | | \$ - |
| 45 | 379 | Other General Plant | | | | | \$ - |
| 46 | 390 | Other Tangible Property | | | | | \$ - |
| 47 | 391 | Water Plant Purchased | | | | | \$ - |
| 48 | | Total General Plant | \$ 5,895,445 | \$ 256,974 | \$ - | \$ - | \$ 6,152,420 |
| 49 | | Total | \$ 5,895,445 | \$ 256,974 | \$ - | \$ - | \$ 6,152,420 |

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 | Not Applicable | | |
| 3 | | 601-1.1 Residential Sales | | | \$ - |
| 4 | | 601-1.2 Residential Low Income Discount (Debit) | | | \$ - |
| 5 | | 601-2 Commercial Sales | | | \$ - |
| 6 | | 601-3 Industrial Sales | | | \$ - |
| 7 | | 601-4 Sales to Public Authorities | | | \$ - |
| 8 | | Sub-total | \$ - | \$ - | \$ - |
| 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 | | | \$ - |
| 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 | | | \$ - |
| 26 | | Sub-total | \$ - | \$ - | \$ - |
| 27 | | Total Water Service Revenues | \$ - | \$ - | \$ - |
| 28 | | II. OTHER WATER REVENUES | | | |
| 29 | 610 | Customer Surcharges | | | \$ - |
| 30 | 611 | Miscellaneous Service Revenues | | | \$ - |
| 31 | 612 | Rent from Water Property | | | \$ - |
| 32 | 613 | Interdepartmental Rents | | | \$ - |
| 33 | 614 | Other Water Revenues | | | \$ - |
| 34 | 615 | Recycled Water Revenues | | | \$ - |
| 35 | | Total Other Water Revenues | \$ - | \$ - | \$ - |
| 36 | 501 | Total operating revenues | \$ - | \$ - | \$ - |

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 | 701 | Operation supervision, labor and expenses | | | C | | | \$ - |
| 5 | 702 | Operation labor and expenses | A | B | | | | \$ - |
| 6 | 703 | Miscellaneous expenses | A | | | | | \$ - |
| 7 | 704 | Purchased water | A | B | C | | | \$ - |
| 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 | | | | | \$ - |
| 17 | 712 | Maintenance of supply mains | A | | | | | \$ - |
| 18 | 713 | Maintenance of other source of supply plant | A | B | | | | \$ - |
| 19 | | Total source of supply expense | | | | \$ - | \$ - | \$ - |
| 20 | | II. PUMPING EXPENSES | | | | | | |
| 21 | | Operation | | | | | | |
| 22 | 721 | Operation supervision and engineering | A | B | | | | \$ - |
| 23 | 721 | Operation supervision labor and expense | | | C | | | \$ - |
| 24 | 722 | Power production labor and expenses | A | | | | | \$ - |
| 25 | 722 | Power production labor, expenses and fuel | | B | | | | \$ - |
| 26 | 723 | Fuel for power production | A | | | | | \$ - |
| 27 | 724 | Pumping labor and expenses | A | B | | | | \$ - |
| 28 | 725 | Miscellaneous expenses | A | | | | | \$ - |
| 29 | 726 | Fuel or power purchased for pumping | A | B | C | | | \$ - |
| 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 | | | | \$ - |
| 34 | 731 | Maintenance of power production equipment | A | B | | | | \$ - |
| 35 | 732 | Maintenance of power pumping equipment | A | B | | | | \$ - |
| 36 | 733 | Maintenance of other pumping plant | A | B | | | | \$ - |
| 37 | | Total pumping expenses | | | | \$ - | \$ - | \$ - |

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 | | | | \$ - | |
| 43 | 743 | Miscellaneous expenses | A | B | | | \$ - | |
| 44 | 744 | Chemicals and filtering materials | A | B | | | \$ - | |
| 45 | | Maintenance | | | | | | |
| 46 | 746 | Maintenance supervision and engineering | A | B | | | \$ - | |
| 47 | 746 | Maintenance of structures and equipment | | | C | | \$ - | |
| 48 | 747 | Maintenance of structures and improvements | A | B | | | \$ - | |
| 49 | 748 | Maintenance of water treatment equipment | A | B | | | \$ - | |
| 50 | | Total water treatment expenses | | | | \$ - | \$ - | \$ - |
| 51 | | IV. TRANS. AND DIST. EXPENSES | | | | | | |
| 52 | | Operation | | | | | | |
| 53 | 751 | Operation supervision and engineering | A | B | | | \$ - | |
| 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 | | | | \$ - | |
| 58 | 754 | Meter expenses | A | | | | \$ - | |
| 59 | 755 | Customer installations expenses | A | | | | \$ - | |
| 60 | 756 | Miscellaneous expenses | A | | | | \$ - | |
| 61 | | Maintenance | | | | | | |
| 62 | 758 | Maintenance supervision and engineering | A | B | | | \$ - | |
| 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 | | | \$ - | |
| 66 | 761 | Maintenance of trans. and distribution mains | A | | | | \$ - | |
| 67 | 761 | Maintenance of mains | | B | | | \$ - | |
| 68 | 762 | Maintenance of fire mains | A | | | | \$ - | |
| 69 | 763 | Maintenance of services | A | | | | \$ - | |
| 70 | 763 | Maintenance of other trans. and distribution plant | | B | | | \$ - | |
| 71 | 764 | Maintenance of meters | A | | | | \$ - | |
| 72 | 765 | Maintenance of hydrants | A | | | | \$ - | |
| 73 | 766 | Maintenance of miscellaneous plant | A | | | | \$ - | |
| 74 | | Total transmission and distribution expenses | | | | \$ - | \$ - | \$ - |

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 | | | | \$ - |
| 80 | 773 | Customer records and collection expenses | A | | | 1,728 | 3,282 | \$ (1,554) |
| 81 | 773 | Customer records and accounts expenses | | B | | | | \$ - |
| 82 | 774 | Miscellaneous customer accounts expenses | A | | | | | \$ - |
| 83 | 775 | Uncollectible accounts | A | B | C | | | \$ - |
| 84 | | Total customer account expenses | | | | \$ 1,728 | \$ 3,282 | \$ (1,554) |
| 85 | | VI. SALES EXPENSES | | | | | | |
| 86 | | Operation | | | | | | |
| 87 | 781 | Supervision | A | B | | | | \$ - |
| 88 | 781 | Sales expenses | | | C | | | \$ - |
| 89 | 782 | Demonstrating selling expenses | A | | | 264,179 | | \$ 264,179 |
| 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 | | | | \$ 264,179 | \$ - | \$ 264,179 |
| 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 | 3,847,282 | 3,665,908 | \$ 181,374 |
| 101 | 792 | Office supplies and other expenses | A | B | C | 222,476 | 351,359 | \$ (128,883) |
| 102 | 793 | Property insurance | A | | | - | - | \$ - |
| 103 | 793 | Property insurance, injuries and damages | | B | C | | | \$ - |
| 104 | 794 | Injuries and damages | A | | | (206,591) | 49,486 | \$ (256,077) |
| 105 | 795 | Employees' pensions and benefits | A | B | C | 2,160,795 | 653,568 | \$ 1,507,227 |
| 106 | 796 | Franchise requirements | A | B | C | - | - | \$ - |
| 107 | 797 | Regulatory commission expenses | A | B | C | - | - | \$ - |
| 108 | 798 | Outside services employed | A | | | 210,123 | 609,485 | \$ (399,362) |
| 109 | 798 | Miscellaneous other general expenses | | B | | | | \$ - |
| 110 | 798 | Miscellaneous other general operation expenses | | | C | | | \$ - |
| 111 | 799 | Miscellaneous general expenses | A | | | 124,276 | 582,657 | \$ (458,381) |
| | | Main Office allocation | | | | (6,169,723) | (5,450,753) | \$ (718,970) |
| 112 | | Maintenance | | | | | | \$ - |
| 113 | 805 | Maintenance of general plant | A | B | C | 440,990 | 449,425 | \$ (8,435) |
| 114 | | Total administrative and general expenses | | | | \$ 629,628 | \$ 911,135 | \$ (281,507) |
| 115 | | XI. MISCELLANEOUS | | | | | | |
| 116 | 810 | Customer surcredits | | | | | | \$ - |
| 117 | 811 | Rents | A | B | C | - | - | \$ - |
| 118 | 812 | Administrative expenses transferred - Cr. | A | B | C | (1,343,425) | (1,237,319) | \$ (106,106) |
| 119 | 813 | Duplicate charges - Cr. | A | B | C | | | \$ - |
| 120 | 9XX | Miscellaneous-Clearings | | | | (2,981) | 14,650 | \$ (17,631) |
| 121 | | Total operating expenses | | | | \$ (450,871) | \$ (308,252) | \$ (142,619) |

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 | \$ 99,258 | 99,258 | | | |
| 4 | Other taxes | \$ - | | | | |
| 5 | State unemployment insurance tax | \$ 5,319 | 4,001 | | - | 1,317 |
| 6 | Federal unemployment insurance tax | \$ 1,039 | 786 | | - | 253 |
| 7 | Federal insurance contributions act | \$ 236,091 | 184,831 | | - | 51,260 |
| 8 | | \$ - | | | | |
| 9 | | \$ - | | | | |
| 10 | | \$ - | | | | |
| 11 | | \$ - | | | | |
| 12 | | \$ - | | | | |
| 13 | | \$ - | | | | |
| 14 | Total | \$ 341,706 | \$ 288,876 | \$ - | \$ - | \$ 52,830 |

SCHEDULE D-1 Sources of Supply and Water Developed

| STREAMS | | | | FLOW IN(unit) ² | | | | Annual Quantities Diverted(Unit) ² | Remarks |
|----------|----------------|-----------------------------|-----------------------------|----------------------------------|----------|------------|------|--|---------|
| Line No. | Diverted into* | From Stream or Creek (Name) | Location of Diversion Point | Priority Right | | Diversions | | | |
| | | | | Claim | Capacity | Max. | Min. | | |
| 1 | Not applicable | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |

| WELLS | | | | | | | Annual Quantities Pumped(Unit) ² | Remarks |
|----------|---------------------------|----------|--------|------------|-----------------------------|---|--|----------------|
| Line No. | At Plant (Name or Number) | Location | Number | Dimensions | ¹ Depth to Water | Pumping Capacity(Unit) ² | | |
| | | | | | | | 6 | Not applicable |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |

| TUNNELS AND SPRINGS | | | | FLOW IN(Unit) ² | | Annual Quantities Used(Unit) ² | Remarks |
|---------------------|-------------|----------|--------|----------------------------------|----------------|--|---------|
| Line No. | Designation | Location | Number | Maximum | Minimum | | |
| | | | | 11 | Not applicable | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |

| Purchased Water for Resale | |
|----------------------------|--|
| 16 | Purchased from Not applicable |
| 17 | Annual quantities purchased (Unit chosen) ² |
| 18 | |
| 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 |
|----------|----------------------------|--------|--|---------|
| 1 | A. Collecting reservoirs | | Not applicable | |
| 2 | Concrete | | | |
| 3 | Earth | | | |
| 4 | Wood | | | |
| 5 | B. Distribution reservoirs | | | |
| 6 | Concrete | | | |
| 7 | Earth | | | |
| 8 | Wood | | | |
| 9 | C. Tanks | | | |
| 10 | Wood | | | |
| 11 | Metal | | | |
| 12 | Concrete | | | |
| 13 | Total | - | - | |

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 | Not applicable | | | | | | | |
| 2 | Flume | | | | | | | | |
| 3 | Lined conduit | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | Total | - | - | - | - | - | - | - | - |

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES -Continued
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 | Not applicable | | | | | | | - |
| 7 | Flume | | | | | | | | - |
| 8 | Lined conduit | | | | | | | | - |
| 9 | | | | | | | | | |
| 10 | Total | - | - | - | - | - | - | - | - |

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 | Not applicable | | | | | | | | |
| 12 | Cast Iron (cement lined) | | | | | | | | | |
| 13 | Concrete | | | | | | | | | |
| 14 | Copper | | | | | | | | | |
| 15 | Riveted steel | | | | | | | | | |
| 16 | Standard screw | | | | | | | | | |
| 17 | Screw or welded casing | | | | | | | | | |
| 18 | Cement - asbestos | | | | | | | | | |
| 19 | Welded steel | | | | | | | | | |
| 20 | Wood | | | | | | | | | |
| 21 | Other | | | | | | | | | |
| 22 | Total | - | - | - | - | - | - | - | - | - |

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

| Line No. | | 10 | 12 | 14 | 16 | 18 | 20 | Other Sizes (Specify Sizes) | | Total All Sizes |
|----------|--------------------------|----------------|----|----|----|----|----|-----------------------------|---|-----------------|
| | | | | | | | | | | |
| 23 | Cast Iron | Not applicable | | | | | | | | - |
| 24 | Cast Iron (cement lined) | | | | | | | | | - |
| 25 | Concrete | | | | | | | | | - |
| 26 | Copper | | | | | | | | | - |
| 27 | Riveted steel | | | | | | | | | - |
| 28 | Standard screw | | | | | | | | | - |
| 29 | Screw or welded casing | | | | | | | | | - |
| 30 | Cement - asbestos | | | | | | | | | - |
| 31 | Welded steel | | | | | | | | | - |
| 32 | Wood | | | | | | | | | - |
| 33 | Other | | | | | | | | | - |
| 34 | Total | - | - | - | - | - | - | - | - | - |

| 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 | Not applicable | | | |
| Commercial | | | | |
| Industrial | | | | |
| Public authorities | | | | |
| Irrigation | | | | |
| Other (specify) | | | | |
| Agriculture | | | | |
| Subtotal | - | - | - | - |
| Private fire connections | | | | |
| Public fire hydrants | | | | |
| Total | - | - | - | - |

| SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year | | |
|--|----------------|-----------------------------------|
| Size | Meters | Active Service Connections |
| 5/8 x 3/4 - in | Not applicable | |
| 3/4 - in | | |
| 1 - in | | |
| - in | | |
| - in | | |
| - in | | |
| - in | | |
| - in | | |
| - in | | |
| Other | | |
| Total | - | - |

| 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 | Not applicable |
| 2. Used, before repair | |
| 3. Used, after repair | |
| 4. Found fast, requiring billing adjustment | |
| B. Number of Meters in Service Since Last Test | |
| 1. Ten years or less | |
| 2. More than 10, but less than 15 years | |
| 3. More than 15 years | |

SCHEDULE D-7

Water Delivered to Metered Customers by Months and Years in _____ CCF _____ (Unit Chosen)¹

| Classification of Service | During Current Year | | | | | | | Subtotal |
|---------------------------|---------------------|----------|-------|-------|-----|------|------|----------|
| | January | February | March | April | May | June | July | |
| Residential | Not applicable | | | | | | | - |
| Commercial | | | | | | | | - |
| Industrial | | | | | | | | - |
| Public authorities | | | | | | | | - |
| Irrigation | | | | | | | | - |
| Other (specify) | | | | | | | | - |
| | | | | | | | | - |
| Total | - | - | - | - | - | - | - | - |

| Classification of Service | During Current Year | | | | | | | Total Prior Year |
|---------------------------|---------------------|-----------|---------|----------|----------|----------|-------|------------------|
| | August | September | October | November | December | Subtotal | Total | |
| Residential | | | | | | - | - | |
| Commercial | | | | | | - | - | |
| Industrial | | | | | | - | - | |
| Public authorities | | | | | | - | - | |
| Irrigation | | | | | | - | - | |
| Other (specify) | | | | | | - | - | |
| | | | | | | - | - | |
| Total | - | - | - | - | - | - | - | - |

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

Total acres irrigated _____

Total population served _____

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>Not Applicable</u> |
| 100-3 | Construction Work in Progress | \$ <u>1,526,865</u> |
| 241 | Advances for Construction | \$ <u>Not Applicable</u> |
| 265 | Contributions in Aid of Construction | \$ <u>Not Applicable</u> |

DECLARATION

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

I, the undersigned

Christopher Alario

Officer, Partner, or Owner (Please Print)

of

General Office, District

of

LIBERTY UTILITIES (PARK WATER) CORP.

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 properly for the period of January 1, 2020, through December 31, 2020.

President

Title (Please Print)



Signature

(562) 923-0711

Telephone Number

June 1, 2021

Date

INDEX

| | <u>PAGE</u> |
|--|-------------|
| Acres Irrigated | 17 |
| Advances for construction | 18 |
| Construction work in progress | 18 |
| Contributions in aid of construction | 18 |
| Depreciation and amortization reserves | 7 |
| Materials and supplies | 18 |
| Meters and services on pipe system | 16 |
| Operating expenses | 10-12 |
| Operating revenues | 9 |
| Population served | 17 |
| Rate base | 6 |
| Service connections, active | 16 |
| Signature | 19 |
| Sources of supply and water developed | 14 |
| Storage facilities | 14 |
| Taxes | 13 |
| Transmission and distribution facilities | 15 |
| Utility plant in service | 4-5 |