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U# 314-W



2021
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, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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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 APRIL 30, 2022**, 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, 2021, through December 31, 2021. 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			5,000	\$ 28,376
4	303	Other Intangible Plant	9,294				\$ 9,294
5		Total Intangible Plant	\$ 38,187	\$ -	\$ -	\$ 5,000	\$ 43,187
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 18,743,699				\$ 18,743,699
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		(137)		\$ 2,685,065
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	\$ -	\$ (137)	\$ -	\$ 4,639,211
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,056,417	80,690	(4,758)		\$ 5,132,349
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	4,835,978	400,866	(10,441)		\$ 5,226,403
25	325	Other Pumping Plant	2,726,688	40,840			\$ 2,767,529
26		Total Pumping Plant	\$ 12,619,083	\$ 522,396	\$ (15,199)	\$ -	\$ 13,126,280
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	4,560,875	200,005	(59,224)		\$ 4,701,656
31		Total Water Treatment Plant	\$ 4,560,875	\$ 200,005	\$ (59,224)	\$ -	\$ 4,701,656

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	6,801,427	83,729			\$ 6,885,156
35	343	Transmission and Distribution Mains	51,338,783	2,513,769	(16,320)		\$ 53,836,232
36	344	Fire Mains	-				\$ -
37	345	Services	17,985,992	1,396,871	(21,414)		\$ 19,361,449
38	346	Meters	7,495,707	517,915	(407,146)		\$ 7,606,476
39	347	Meter Installations	-				\$ -
40	348	Hydrants	9,207,464	812,288	(20,585)		\$ 9,999,167
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 92,829,374	\$ 5,324,571	\$ (465,465)	\$ -	\$ 97,688,480
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	12,879,834	38,785			\$ 12,918,619
46	372	Office Furniture and Equipment	2,335,434	247,446	(119,083)	(1,137)	\$ 2,462,661
47	373	Transportation Equipment	1,675,574	186,951	(48,075)		\$ 1,814,450
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	3,106				\$ 3,106
50	376	Communication Equipment	4,956,081	118,923	(6,237)		\$ 5,068,767
51	377	Power Operated Equipment	931,121	148,440			\$ 1,079,561
52	378	Tools, Shop and Garage Equipment	514,179	22,461			\$ 536,640
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 23,363,748	\$ 763,007	\$ (173,395)	\$ (1,137)	\$ 23,952,224
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	\$ 157,210,325	\$ 6,809,979	\$ (713,420)	\$ 3,864	\$ 163,310,749

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			1,137	\$ 76,315
4		Total Recycled Water Utility Plant	\$ 75,178	\$ -	\$ -	\$ 1,137	\$ 76,315

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	20		25,586
2	Santa Fe Springs City Ordinance #1014	08/06/10	10		2,791
3					
4					
5				Total	\$ 28,377

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 12/31/2021 (b)	Balance 1/1/2021 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	163,387,063	157,285,503
3		Construction Work in Progress	15,461,768	10,482,755
4		General Office Prorate	999,384	1,111,913
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 179,848,215	\$ 168,880,172
6		Less Accumulated Depreciation		
7		Plant in Service	33,192,571	29,409,272
8		General Office Prorate	2,811,722	2,904,116
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 36,004,293	\$ 32,313,388
10		Less Other Reserves		
11		Deferred Income Taxes	8,457,098	6,071,744
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 8,457,098	\$ 6,071,744
15		Less Adjustments		
16		Contributions in Aid of Construction	6,081,872	5,872,010
17		Advances for Construction	1,293,542	1,368,214
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,375,414	\$ 7,240,224
20		Add Materials and Supplies	149,626	193,433
21		Add Working Cash (=Line 34)	3,047,193	4,366,126
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 131,208,229	\$ 127,814,374
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 18,015,023	\$ 24,486,454
26		Purchased Power & Commodity for Resale*	\$ 8,231,952	\$ 7,960,735
27		Meter Revenues: Bimonthly Billing	\$ 38,546,452	\$ 34,686,497
28		Other Revenues: Flat Rate Monthly Billing	\$ 257,716	\$ 621,396
29		Total Revenues (=Line 27 + Line 28)	\$ 38,804,168	\$ 35,307,893
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0066	0.0176
31		5/24 x Line 25 x (100% - Line 30)	3,728,204	5,011,564
32		1/24 x Line 25 x Line 30	4,985	17,956
33		1/12 x Line 26	685,996	663,395
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 3,047,193	\$ 4,366,126
		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	29,409,272	23,377	-	-	42,810
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,872,494				2,173
4	(b) Charged to Account 504		666			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	337,256				
7	(e) Charged to clearing accounts	260,342				
8	(f) Salvage recovered	16,856				
	(g) Main Office Depreciation Allocation	(232,714)				
9	(h) All other credits ¹	242,484				1,473
10	Total credits	\$ 4,496,718	\$ 666	\$ -	\$ -	\$ 3,646
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	713,419				
13	(b) Cost of removal	-				
14	(c) All other debits ¹	-				
15	Total debits	\$ 713,419	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 33,192,571	\$ 24,043	\$ -	\$ -	\$ 46,456
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	Late TY 2019 GRC Depr Rate PY Adjust					17,058
27	Depreciation charged to General Office					208,294
28	Depreciation charged to CalPeco					17,131
29	Total other credits					242,484
30						
31	Depreciation allocated from Main Office to Central Basin					232,714
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	294,728	67,392	(138)		\$ 361,982
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	934,661	35,372			\$ 970,033
9		Total Source of Supply Plant	\$ 1,229,389	\$ 102,764	\$ (138)	\$ -	\$ 1,332,015
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	765,543	210,216	(4,757)		\$ 971,002
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	1,067,729	239,453	(10,442)		\$ 1,296,740
16	325	Other Pumping Plant	51,125	128,805			\$ 179,931
17		Total Pumping Plant	\$ 1,884,397	\$ 578,474	\$ (15,198)	\$ -	\$ 2,447,672
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	1,585,190	269,343	(59,225)		\$ 1,795,308
22		Total Water Treatment Plant	\$ 1,585,190	\$ 269,343	\$ (59,225)	\$ -	\$ 1,795,308
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	987,064	(61,095)			\$ 925,968
27	343	Transmission and Distribution Mains	9,056,148	818,405	(16,319)		\$ 9,858,233
28	344	Fire Mains	-				\$ -
29	345	Services	2,953,771	498,056	(21,414)		\$ 3,430,413
30	346	Meters	1,466,655	279,977	(407,147)	10,556	\$ 1,350,042
31	347	Meter Installations	-				\$ -
32	348	Hydrants	1,740,162	231,391	(20,585)		\$ 1,950,967
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 16,203,799	\$ 1,766,734	\$ (465,465)	\$ 10,556	\$ 17,515,624
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,090,217	335,002			\$ 1,425,219
38	372	Office Furniture and Equipment	1,729,121	387,803	(119,076)	(1,473)	\$ 1,996,375
39	373	Transportation Equipment	796,086	140,199	(48,075)	6,300	\$ 894,511
40	374	Stores Equipment	65,747	1,895			\$ 67,642
41	375	Laboratory Equipment	1,804	(211)			\$ 1,593
42	376	Communication Equipment	3,543,606	764,267	(6,237)		\$ 4,301,636
43	377	Power Operated Equipment	687,947	97,352			\$ 785,299
44	378	Tools, Shop and Garage Equipment	250,843	21,069			\$ 271,911
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	341,127	16,643			\$ 357,769
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 8,506,497	\$ 1,764,019	\$ (173,389)	\$ 4,827	\$ 10,101,955
49		Total	\$ 29,409,271	\$ 4,481,334	\$ (713,415)	\$ 15,384	\$ 33,192,573.36

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	26,342,519	24,854,053	\$ 1,488,466
4		601-1.2 Residential Low Income Discount (Debit)	(1,034,490)	(967,555)	\$ (66,935)
5		601-2 Commercial Sales	7,855,392	7,338,637	\$ 516,756
6		601-3 Industrial Sales	185,431	211,726	\$ (26,296)
7		601-4 Sales to Public Authorities	2,160,181	1,644,675	\$ 515,507
8		Sub-total	\$ 35,509,033	\$ 33,081,536	\$ 2,427,497
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	214,949	215,043	\$ (94)
21	605	Public Fire Protection Service	-	0	\$ -
22	606	Sales to Other Water Utilities for Resale		302,268	\$ (302,268)
23	607	Sales to Governmental Agencies by Contracts	-	0	\$ -
24	608	Interdepartmental Sales	-	0	\$ -
25	609	Other Sales or Service	-	-	\$ -
26		Sub-total	\$ 214,949	\$ 517,311	\$ (302,362)
27		Total Water Service Revenues	\$ 35,723,982	\$ 33,598,847	\$ 2,125,135
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,277,312	3,477,891	\$ (200,579)
30	611	Miscellaneous Service Revenues	42,767	104,087	\$ (61,320)
31	612	Rent from Water Property	-	0	\$ -
32	613	Interdepartmental Rents	-	0	\$ -
33	614	Other Water Revenues	1,809,332	2,856,507	\$ (1,047,175)
34	615	Recycled Water Revenues	709,254	637,403	\$ 71,851
35		Total Other Water Revenues	\$ 5,838,665	\$ 7,075,889	\$ (1,237,223)
36	501	Total operating revenues	\$ 41,562,648	\$ 40,674,736	\$ 887,912

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	215,871	229,619	\$ (13,747)	
6	703	Miscellaneous expenses	A		2,532,850	2,964,071	\$ (431,221)	
7	704	Purchased water	A	B	C	7,424,695	7,228,953	\$ 195,742
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	-	82	\$ (82)	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	-	96	\$ (96)	
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		-	275	\$ (275)	
17	712	Maintenance of supply mains	A		-	-	\$ -	
18	713	Maintenance of other source of supply plant	A	B	34,396	82,100	\$ (47,703)	
19		Total source of supply expense			\$ 10,207,813	\$ 10,505,195	\$ (297,382)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	-	-	\$ -	
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			\$ -	
26	723	Fuel for power production	A		-	0	\$ -	
27	724	Pumping labor and expenses	A	B	494,814	582,903	\$ (88,089)	
28	725	Miscellaneous expenses	A		23,639	70,734	\$ (47,094)	
29	726	Fuel or power purchased for pumping	A	B	C	807,257	731,782	\$ 75,475
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	-	0	\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	70,150	83,776	\$ (13,626)	
34	731	Maintenance of power production equipment	A	B	147	274	\$ (127)	
35	732	Maintenance of power pumping equipment	A	B	132,632	136,133	\$ (3,501)	
36	733	Maintenance of other pumping plant	A	B	-		\$ -	
37		Total pumping expenses			\$ 1,528,640	\$ 1,605,601	\$ (76,962)	

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			162,043	200,138	\$ (38,095)
43	743	Miscellaneous expenses	A	B		18,467	8,535	\$ 9,932
44	744	Chemicals and filtering materials	A	B		109,174	125,806	\$ (16,632)
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		114	0	\$ 114
49	748	Maintenance of water treatment equipment	A	B		21,374	42,086	\$ (20,713)
50		Total water treatment expenses				\$ 311,171	\$ 376,566	\$ (65,394)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		54,786	71,693	\$ (16,907)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	0	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			196,404	219,382	\$ (22,978)
58	754	Meter expenses	A			76,703	22,520	\$ 54,183
59	755	Customer installations expenses	A			114,286	127,146	\$ (12,860)
60	756	Miscellaneous expenses	A			30,105	26,990	\$ 3,115
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	15,043	\$ (15,043)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	830	\$ (830)
65	760	Maintenance of reservoirs and tanks	A	B		80,297	85,174	\$ (4,877)
66	761	Maintenance of trans. and distribution mains	A			249,495	271,550	\$ (22,055)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	0	\$ -
69	763	Maintenance of services	A			151,005	123,948	\$ 27,057
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			36,384	11,960	\$ 24,424
72	765	Maintenance of hydrants	A			37,293	41,445	\$ (4,152)
73	766	Maintenance of miscellaneous plant	A			15,826	2,792	\$ 13,033
74		Total transmission and distribution expenses				\$ 1,042,584	\$ 1,020,474	\$ 22,110

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		271,976	302,833	\$ (30,856)
80	773	Customer records and collection expenses	A			635,403	786,494	\$ (151,091)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			6,519	12,414	\$ (5,895)
83	775	Uncollectible accounts	A	B	C	(102,842)	404,493	\$ (507,335)
84		Total customer account expenses				\$ 811,056	\$ 1,506,233	\$ (695,177)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			171,395	266,342	\$ (94,947)
90	783	Advertising expenses	A			-	0	\$ -
91	784	Miscellaneous, jobbing and contract work	A			-	0	\$ -
92	785	Merchandising, jobbing and contract work	A			-	0	\$ -
93		Total sales expenses				\$ 171,395	\$ 266,342	\$ (94,947)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				216,670	191,602	\$ 25,067
97		Total recycled water expenses				\$ 216,670	\$ 191,602	\$ 25,067
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,490,515	1,354,260	\$ 136,255
101	792	Office supplies and other expenses	A	B	C	378,118	539,175	\$ (161,057)
102	793	Property insurance	A			-	1,055	\$ (1,055)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			388,441	407,201	\$ (18,759)
105	795	Employees' pensions and benefits	A	B	C	(135,259)	2,463,451	\$ (2,598,710)
106	796	Franchise requirements	A	B	C	125,503	156,644	\$ (31,141)
107	797	Regulatory commission expenses	A	B	C	(103,626)	125,910	\$ (229,535)
108	798	Outside services employed	A			309,782	183,137	\$ 126,644
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			9,722	2,843,690	\$ (2,833,968)
		Main Office Allocation				5,258,114	2,330,740	\$ 2,927,374
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	468,104	599,766	\$ (131,662)
114		Total administrative and general expenses				\$ 8,189,414	\$ 11,005,029	\$ (2,815,614)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				1,983,638	-	\$ 1,983,638
117	811	Rents	A	B	C	-	7,000	\$ (7,000)
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,288,093)	(1,444,399)	\$ 156,306
119	813	Duplicate charges - Cr.	A	B	C	-	0	\$ -
	9XX	Miscellaneous-Clearings						\$ -
120		Total miscellaneous				\$ 695,545	\$ (1,437,399)	\$ 2,132,944
121		Total operating expenses				\$ 23,174,288	\$ 25,039,644	\$ (1,865,356)

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	\$ 3,606,247	3,606,247			
2	California corporate franchise taxes	\$ -	-			
3	Property taxes	\$ 1,007,909	1,007,909			
4	Other taxes	\$ 100,587	100,587			
5	Taxes on real and personal property	\$ -				
6	State unemployment insurance tax	\$ 16,137	11,191		161	4,786
7	Federal unemployment insurance tax	\$ (1,935)	(225)		28	(1,739)
8	Federal insurance contributions act	\$ 431,935	310,986		4,788	116,161
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 5,160,880	\$ 5,036,694	\$ -	\$ 4,977	\$ 119,209

**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 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	648.30		
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	902.74		
9	19C	1743 118th St., Los Angeles		16" X 780'		175	2000	2,048.70		
10	28B	13415 S. Regentview, Bellflower		16" X 644'		105	1200	0.00	Offline	
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	644.02		
14	41A	12312 Curtis & King, Norwalk		16" X 527'		132	100	0.42		
15	46C	13902 Halcourt, Norwalk		16" X 728'		101	1150	0.00	Offline	
16	12C	1517 Grandee Ave. Compton		16" X 650'		123	2500	692.69		
TUNNELS AND SPRINGS					FLOW IN(Unit) ²			Annual Quantities Used(Unit) ²	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum					
17			NOT APPLICABLE							
18										
19										
20										
21										
Purchased Water for Resale										
22	Purchased from	Central Basin Municipal Water District/Foothill Municipal Water District								
23	Annual quantities purchased	5,887.41 Potable AF		(Unit chosen) ²						
24		273.43 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	2	2,635,000 Gallons	
32	Earth			
33	Wood			
34	C. Tanks			
35	Wood			
36	Metal	5	4,250,000 Gallons	
37	Concrete			
38	Totals	7	6,885,000 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)

0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100

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)

101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths

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

1	1 1/2	2	2 1/2	3	4	5	6	8
		2,171			343,879		264,472	163,095
					2,496		23,277	89,046
					44,477		89,229	84,150
		1,186			938		6,044	2,798
		124			3,762		12,082	26,963
		3,481			395,552		395,104	366,052

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

10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
6,968	20,149	18	823		2,322	22"	803,897
							-
							-
							-
3,764	85,332	5,149	1,988		2,134		213,186
115	447	1,406	36	32	421	142	2,599
15,068	29,226	15,977					278,127
445	4,258	254	248				16,171
3,028	21,308	2,828	4,030				74,125
							-
29,388	160,720	25,632	7,125	32	4,877	142	1,388,105

**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	26,100	26144		
Commercial	1,748	1762		
Industrial	4	4		
Public authorities	207	208		
Irrigation	26	26		
Other (specify)	-	0		
		0		
Subtotal	28,085	28,130		
Private fire connections	200	204		
Public fire hydrants	2,018	2,061		
Total	30,303	30,395		

**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	26204	26099
3/4 - in	2	2
1 - in	1367	1349
1 1/2 - in	260	251
2 - in	334	328
3 - in	71	70
4 - in	82	81
6 - in	100	97
Other	75	71
Total	28,495	28,348

**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		348
3. Used, after repair		-
4. Found fast, requiring billing adjustment		0
B. Number of Meters in Service Since Last Test		
1. Ten years or less		26,828
2. More than 10, but less than 15 years		1,611
3. More than 15 years		56

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)	342,387	299,457	282,499	319,073	345,076	349,223	385,906	2,323,621
Industrial	2,488	2,295	2,339	2,555	2,496	2,192	2,102	16,467
Public authorities	19,902	14,045	13,791	21,348	19,313	22,858	24,374	135,631
Irrigation	-	-	-	-	-	-	-	-
Other (specify)								
Fire Service	237	284	53	247	199	167	197	1,384
Temporary	272	343	136	153	322	42	72	1,340
Recycled	6,418	4,192	6,061	10,450	9,233	13,057	13,586	62,997
Total	371,704	320,616	304,879	353,826	376,639	387,539	426,237	2,541,440

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Commercial	404,536	394,123	366,558	322,521	310,271	1,798,009	4,121,630	4,139,809	
Industrial	2,280	2,164	2,587	2,046	2,463	11,540	28,007	33,497	
Public authorities	29,951	25,729	27,679	20,927	21,598	125,884	261,515	200,709	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)									
Fire Service	176	111	144	115	52	598	1,982	4,289	
Temporary	404	438	184	28	11	1,065	2,405	2,903	
Recycled	13,545	13,645	13,069	8,705	7,170	56,134	119,131	109,929	
Total	450,892	436,210	410,221	354,342	341,565	1,993,230	4,534,670	4,491,136	

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 123,559

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>149,626</u>
100-3	Construction Work in Progress	\$ <u>15,461,768</u>
241	Advances for Construction	\$ <u>1,293,542</u>
265	Contributions in Aid of Construction	\$ <u>6,081,872</u>

DECLARATION

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

I, the undersigned _____ Crystal Greene _____
Name of District Manager or Equivalent (Please Print)
of _____ Central Basin _____ District
Name of District
of _____ Liberty Utilites (Park Water) Corp. _____
Name of Utility
at _____ 9750 Washburn Road, Downey, CA 90241 _____
Address of District Office

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, 2021, through December 31, 2021.

Vice President, Finance West Region
Title (Please Print)

Crystal L Greene
Signature

(623) 298-3744
Telephone Number

6/15/2022
Date

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