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U# 314-W



2022
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, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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 APRIL 30, 2023**, 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, 2022, through December 31, 2022. 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)	28,376				\$ 28,376
4	303	Other Intangible Plant	9,294				\$ 9,294
5		Total Intangible Plant	\$ 43,187	\$ -	\$ -	\$ -	\$ 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	2,685,065				\$ 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	\$ 4,639,211	\$ -	\$ -	\$ -	\$ 4,639,211
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,132,349	57,330			\$ 5,189,679
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	5,226,403				\$ 5,226,403
25	325	Other Pumping Plant	2,767,529	47,526			\$ 2,815,054
26		Total Pumping Plant	\$ 13,126,280	\$ 104,856	\$ -	\$ -	\$ 13,231,136
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	4,701,656	44,521	(24,374)		\$ 4,721,804
31		Total Water Treatment Plant	\$ 4,701,656	\$ 44,521	\$ (24,374)	\$ -	\$ 4,721,804

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	6,885,156	39,403	(12,094)		\$ 6,912,465
35	343	Transmission and Distribution Mains	53,836,232	3,765,643	(124,874)		\$ 57,477,001
36	344	Fire Mains	-				\$ -
37	345	Services	19,361,449	1,518,086	(53,227)	1,153	\$ 20,827,462
38	346	Meters	7,606,476	2,498,023	(782,425)		\$ 9,322,074
39	347	Meter Installations	-				\$ -
40	348	Hydrants	9,999,167	1,290,245	(29,635)	49,013	\$ 11,308,790
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 97,688,480	\$ 9,111,401	\$ (1,002,255)	\$ 50,166	\$ 105,847,792
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	12,918,619	104,579	(6,468)		\$ 13,016,730
46	372	Office Furniture and Equipment	2,462,661	22,432	(5,007)		\$ 2,480,085
47	373	Transportation Equipment	1,814,450	382,419	(129,325)		\$ 2,067,544
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	3,106				\$ 3,106
50	376	Communication Equipment	5,068,767	248,416	(45,068)	(49,013)	\$ 5,223,102
51	377	Power Operated Equipment	1,079,561		(98,415)		\$ 981,146
52	378	Tools, Shop and Garage Equipment	536,640	65,077	(7,870)		\$ 593,847
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 23,952,224	\$ 822,923	\$ (292,154)	\$ (49,013)	\$ 24,433,979
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	\$ 163,310,749	\$ 10,083,701	\$ (1,734,795)	\$ 1,153	\$ 171,660,808

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	76,315				\$ 76,315
4		Total Recycled Water Utility Plant	\$ 76,315	\$ -	\$ -	\$ -	\$ 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 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	171,737,122	163,387,063
3		Construction Work in Progress	20,119,485	15,461,768
4		General Office Prorate	(560,705)	999,384
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 191,295,903	\$ 179,848,215
6		Less Accumulated Depreciation		
7		Plant in Service	35,425,962	33,192,571
8		General Office Prorate	2,562,261	2,811,722
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 37,988,223	\$ 36,004,293
10		Less Other Reserves		
11		Deferred Income Taxes	8,898,390	8,457,098
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 8,898,390	\$ 8,457,098
15		Less Adjustments		
16		Contributions in Aid of Construction	6,595,863	6,081,872
17		Advances for Construction	1,227,366	1,293,542
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,823,230	\$ 7,375,414
20		Add Materials and Supplies	159,515	149,626
21		Add Working Cash (=Line 34)	3,884,191	3,047,193
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 140,629,766	\$ 131,208,229
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 22,077,854	\$ 18,015,023
26		Purchased Power & Commodity for Resale*	\$ 8,105,702	\$ 8,231,952
27		Meter Revenues: Bimonthly Billing	\$ 36,089,327	\$ 38,546,452
28		Other Revenues: Flat Rate Monthly Billing	\$ 395,493	\$ 257,716
29		Total Revenues (=Line 27 + Line 28)	\$ 36,484,820	\$ 38,804,168
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0108	0.0066
31		5/24 x Line 25 x (100% - Line 30)	4,549,694	3,728,204
32		1/24 x Line 25 x Line 30	9,972	4,985
33		1/12 x Line 26	675,475	685,996
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 3,884,191	\$ 3,047,193
		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	33,192,571	24,043	-	-	46,456
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	3,844,610				2,125
4	(b) Charged to Account 504		0			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	350,441				
7	(e) Charged to clearing accounts	214,003				
8	(f) Salvage recovered	141,452				
	(g) Main Office Depreciation Allocation	(239,389)				
9	(h) All other credits ¹	222,994				
10	Total credits	\$ 4,534,111	\$ 0	\$ -	\$ -	\$ 2,125
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	1,734,794				
13	(b) Cost of removal	614,507				
14	(c) All other debits ¹	-				
15	Total debits	\$ 2,349,301	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 35,377,381	\$ 24,043	\$ -	\$ -	\$ 48,581
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					
27	Depreciation charged to General Office					208,294
28	Depreciation charged to CalPeco					14,700
29	Total other credits					222,994
30						
31	Depreciation allocated from Main Office to Central Basin					239,389
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	361,982	63,636			\$ 425,618
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	970,033	38,497			\$ 1,008,529
9		Total Source of Supply Plant	\$ 1,332,015	\$ 102,133	\$ -	\$ -	\$ 1,434,148
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	971,002	204,782			\$ 1,175,784
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	1,296,740	228,217			\$ 1,524,957
16	325	Other Pumping Plant	179,931	122,150			\$ 302,081
17		Total Pumping Plant	\$ 2,447,672	\$ 555,149	\$ -	\$ -	\$ 3,002,821
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	1,795,308	255,528	(24,374)		\$ 2,026,462
22		Total Water Treatment Plant	\$ 1,795,308	\$ 255,528	\$ (24,374)	\$ -	\$ 2,026,462
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	925,968	20,170	(12,094)		\$ 934,045
27	343	Transmission and Distribution Mains	9,858,233	963,007	(124,874)	(15,239)	\$ 10,681,127
28	344	Fire Mains	-				\$ -
29	345	Services	3,430,413	527,947	(53,227)	(584,395)	\$ 3,320,738
30	346	Meters	1,350,042	301,068	(782,425)	14,157	\$ 882,841
31	347	Meter Installations	-				\$ -
32	348	Hydrants	1,950,967	251,262	(29,635)	(14,874)	\$ 2,157,720
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 17,515,624	\$ 2,063,454	\$ (1,002,255)	\$ (600,351)	\$ 17,976,472
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,425,219	294,977	(6,468)		\$ 1,713,727
38	372	Office Furniture and Equipment	1,996,375	304,925	(5,007)		\$ 2,296,293
39	373	Transportation Equipment	894,511	89,286	(129,325)	127,295	\$ 981,767
40	374	Stores Equipment	67,642	2,162			\$ 69,804
41	375	Laboratory Equipment	1,593				\$ 1,593
42	376	Communication Equipment	4,301,636	594,108	(45,068)		\$ 4,850,676
43	377	Power Operated Equipment	785,299	96,104	(98,415)		\$ 782,987
44	378	Tools, Shop and Garage Equipment	271,911	26,514	(7,870)		\$ 290,555
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	357,769	8,320	(416,011)		\$ (49,921)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 10,101,955	\$ 1,416,395	\$ (708,165)	\$ 127,295	\$ 10,937,481
49		Total	\$ 33,192,573	\$ 4,392,659	\$ (1,734,794)	\$ (473,055)	\$ 35,377,383.46

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	26,018,750	26,342,519	\$ (323,769)
4		601-1.2 Residential Low Income Discount (Debit)	(1,100,595)	(1,034,490)	\$ (66,105)
5		601-2 Commercial Sales	7,289,850	7,855,392	\$ (565,543)
6		601-3 Industrial Sales	191,758	185,431	\$ 6,327
7		601-4 Sales to Public Authorities	1,847,574	2,160,181	\$ (312,608)
8		Sub-total	\$ 34,247,336	\$ 35,509,033	\$ (1,261,698)
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	213,146	214,949	\$ (1,803)
21	605	Public Fire Protection Service	-	0	\$ -
22	606	Sales to Other Water Utilities for Resale	-	0	\$ -
23	607	Sales to Governmental Agencies by Contracts	-	0	\$ -
24	608	Interdepartmental Sales	-	0	\$ -
25	609	Other Sales or Service	-	-	\$ -
26		Sub-total	\$ 213,146	\$ 214,949	\$ (1,803)
27		Total Water Service Revenues	\$ 34,460,482	\$ 35,723,982	\$ (1,263,500)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,049,187	3,277,312	\$ (228,125)
30	611	Miscellaneous Service Revenues	182,347	42,767	\$ 139,580
31	612	Rent from Water Property		0	\$ -
32	613	Interdepartmental Rents		0	\$ -
33	614	Other Water Revenues	339,328	1,809,332	\$ (1,470,003)
34	615	Recycled Water Revenues	741,397	709,254	\$ 32,142
35		Total Other Water Revenues	\$ 4,312,259	\$ 5,838,665	\$ (1,526,406)
36	501	Total operating revenues	\$ 38,772,741	\$ 41,562,648	\$ (2,789,906)

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			C	-	0 \$ -	
5	702	Operation labor and expenses	A	B		299,737	215,871 \$ 83,866	
6	703	Miscellaneous expenses	A			2,466,738	2,532,850 \$ (66,112)	
7	704	Purchased water	A	B	C	7,194,745	7,424,695 \$ (229,950)	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	0 \$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B		-	0 \$ -	
12	708	Maintenance of collect and impound reservoirs	A			-	0 \$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A			-	0 \$ -	
15	710	Maintenance of springs and tunnels	A			-	0 \$ -	
16	711	Maintenance of wells	A			-	0 \$ -	
17	712	Maintenance of supply mains	A			-	0 \$ -	
18	713	Maintenance of other source of supply plant	A	B		83,502	34,396 \$ 49,105	
19		Total source of supply expense				\$ 10,044,722	\$ 10,207,813 \$ (163,090)	
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			-	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		492,699	494,814 \$ (2,114)	
28	725	Miscellaneous expenses	A			43,627	23,639 \$ 19,987	
29	726	Fuel or power purchased for pumping	A	B	C	910,957	807,257 \$ 103,700	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			0 \$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		72,662	70,150 \$ 2,512	
34	731	Maintenance of power production equipment	A	B		-	147 \$ (147)	
35	732	Maintenance of power pumping equipment	A	B		85,792	132,632 \$ (46,840)	
36	733	Maintenance of other pumping plant	A	B		-	0 \$ -	
37		Total pumping expenses				\$ 1,605,737	\$ 1,528,640 \$ 77,097	

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			161,749	162,043	\$ (293)
43	743	Miscellaneous expenses	A	B		25,948	18,467	\$ 7,481
44	744	Chemicals and filtering materials	A	B		154,408	109,174	\$ 45,234
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		853	114	\$ 739
49	748	Maintenance of water treatment equipment	A	B		25,279	21,374	\$ 3,905
50		Total water treatment expenses				\$ 368,238	\$ 311,171	\$ 57,067
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		60,811	54,786	\$ 6,025
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			111,016	196,404	\$ (85,388)
58	754	Meter expenses	A			67,772	76,703	\$ (8,931)
59	755	Customer installations expenses	A			118,520	114,286	\$ 4,234
60	756	Miscellaneous expenses	A			20,291	30,105	\$ (9,814)
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		49,768	80,297	\$ (30,530)
66	761	Maintenance of trans. and distribution mains	A			396,965	249,495	\$ 147,470
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			191,792	151,005	\$ 40,787
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			38,339	36,384	\$ 1,955
72	765	Maintenance of hydrants	A			11,413	37,293	\$ (25,880)
73	766	Maintenance of miscellaneous plant	A			11,365	15,826	\$ (4,461)
74		Total transmission and distribution expenses				\$ 1,078,050	\$ 1,042,584	\$ 35,466

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		323,797	271,976	\$ 51,821
80	773	Customer records and collection expenses	A			562,839	635,403	\$ (72,564)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			14,213	6,519	\$ 7,694
83	775	Uncollectible accounts	A	B	C	409,754	(102,842)	\$ 512,596
84		Total customer account expenses				\$ 1,310,603	\$ 811,056	\$ 499,547
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			360,038	171,395	\$ 188,643
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				\$ 360,038	\$ 171,395	\$ 188,643
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				237,707	216,670	\$ 21,037
97		Total recycled water expenses				\$ 237,707	\$ 216,670	\$ 21,037
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,355,376	1,490,515	\$ (135,139)
101	792	Office supplies and other expenses	A	B	C	512,005	378,118	\$ 133,887
102	793	Property insurance	A			5,576	0	\$ 5,576
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			536,953	388,441	\$ 148,511
105	795	Employees' pensions and benefits	A	B	C	180,438	(135,259)	\$ 315,697
106	796	Franchise requirements	A	B	C	129,160	125,503	\$ 3,656
107	797	Regulatory commission expenses	A	B	C	87,060	(103,626)	\$ 190,686
108	798	Outside services employed	A			351,324	309,782	\$ 41,543
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			44,590	9,722	\$ 34,868
		Main Office Allocation				4,710,146	5,258,114	\$ (547,968)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	395,857	468,104	\$ (72,247)
114		Total administrative and general expenses				\$ 8,308,484	\$ 8,189,414	\$ 119,070
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				701,669	1,983,638	\$ (1,281,968)
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,527,641)	(1,288,093)	\$ (239,548)
119	813	Duplicate charges - Cr.	A	B	C	-	0	\$ -
	9XX	Miscellaneous-Clearings						\$ -
120		Total miscellaneous				\$ (825,971)	\$ 695,545	\$ (1,521,516)
121		Total operating expenses				\$ 22,487,608	\$ 23,174,288	\$ (686,680)

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	\$ 2,502,703	2,502,703			
2	California corporate franchise taxes	\$ -	-			
3	Property taxes	\$ 1,701,260	1,701,260			
4	Other taxes	\$ 143,592	143,592			
5	Taxes on real and personal property	\$ -				
6	State unemployment insurance tax	\$ 13,872	10,487		70	3,315
7	Federal unemployment insurance tax	\$ 2,706	2,043		14	649
8	Federal insurance contributions act	\$ 462,126	333,654		2,065	126,408
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 4,826,259	\$ 4,693,739	\$ -	\$ 2,149	\$ 130,371

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			
				Claim	Capacity	Max.	Min.(Unit) ²	
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	406.24	
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	1,077.49	
9	19C	1743 118th St., Los Angeles		16" X 780'	175	2000	2,221.85	
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	554.99	
14	41A	12312 Curtis & King, Norwalk		16" X 527'	132	100	0.26	
15	46C	13902 Halcourt, Norwalk		16" X 728'	101	1150	0.00	Offline
16	12C	1517 Grandee Ave, Compton		16" X 650'	123	2500	368.20	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designator	Location	Number	Maximum	Minimum		
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	5,443.90 Potable	AF (Unit chosen) ²
24		300.79 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)

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			341,053		263,778	163,076
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Ductile iron						2,586		22,699	95,786
17	Screw or welded casing									
18	Cement - asbestos						44,486		88,712	83,764
19	Welded steel			782			938		6,023	2,796
20	Plastic			118			3,592		12,082	26,963
21	Other (Cement Lined Steel)									10
22	Totals			3,071			392,655		393,294	372,395

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	6,966	20,149	18	823		2,322			800,356
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Ductile iron	3,758	87,314	5,149	1,988		2,134			221,414
29	Screw or welded casing	115	447	1,406	36		421	142		2,599
30	Cement - asbestos	13,644	29,206	15,977						275,789
31	Welded steel	448	4,048	254	248					15,537
32	Plastic	3,028	21,308	2,828	4,030					73,949
33	Other (Cement Lined Steel)		76							86
34	Totals	27,959	162,548	25,632	7,125	32	4,877	142		1,389,730

**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	26144	26124		
Commercial	1762	1772		
Industrial	4	4		
Public authorities	208	192		
Irrigation	26	28		
Other (specify)	0	2		
	0	0		
Subtotal	28,144	28,122		
Private fire connections	204	209		
Public fire hydrants	2061	1790		
Total	30,409	30,121		

**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	26214	26076
3/4 - in	5	5
1 - in	1371	1353
1 1/2 - in	263	247
2 - in	339	324
3 - in	71	69
4 - in	83	83
6 - in	101	98
Other	81	76
Total	28,528	28,331

**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	417
3. Used, after repair	85
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	27,117
2. More than 10, but less than 15 years	1,285
3. More than 15 years	126

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)	300,430	289,249	285,715	311,722	330,925	338,745	358,833	2,215,619
Industrial	2,377	2,055	2,093	2,397	2,437	2,600	2,638	16,597
Public authorities	15,667	13,019	15,245	22,710	18,480	24,861	20,304	130,286
Irrigation	-	-	-	-	-	-	-	-
Other (specify)								-
Fire Service	43	46	41	59	55	50	49	343
Temporary	13	11	57	157	162	1,022	151	1,573
Recycled	5,290	5,633	7,233	9,535	12,257	16,716	15,662	72,326
Total	323,820	310,013	310,384	346,580	364,316	383,994	397,637	2,436,744

Classification of Service	During Current Year						Total	Total Prior Year
	August	September	October	November	December	Subtotal		
Commercial	353,566	370,229	359,631	299,416	288,169	1,671,011	3,886,630	4,121,630
Industrial	2,773	2,720	2,710	2,533	2,547	13,283	29,880	28,007
Public authorities	30,175	24,982	24,647	17,761	15,291	112,856	243,142	261,515
Irrigation	-	-	-	-	-	-	-	-
Other (specify)						-	-	-
Fire Service	55	55	58	43	66	277	620	1,982
Temporary	1,058	3,422	1,410	177	81	6,148	7,721	2,405
Recycled	15,560	15,429	12,729	9,318	5,703	58,739	131,065	119,131
Total	403,187	416,837	401,185	329,248	311,857	1,862,314	4,299,058	4,534,670

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>159,515</u>
100-3	Construction Work in Progress	\$ <u>20,119,485</u>
241	Advances for Construction	\$ <u>1,227,366</u>
265	Contributions in Aid of Construction	\$ <u>6,595,863</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, 2022, through December 31, 2022.

Vice President, Finance West Region
Title (Please Print)

Crystal L Greene
Signature

(623) 298-3744
Telephone Number

6/30/2023
Date

INDEX

	<u>PAGE</u>
Acres Irrigated	17
Advances for construction	6
Construction work in progress	6
Contributions in aid of construction	6
Depreciation and amortization reserves	7
Materials and supplies	6, 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