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U# 314-W

2023
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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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, 2024**, 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, 2023, through December 31, 2023. 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	5,189,679				\$ 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	2,815,054				\$ 2,815,054
26		Total Pumping Plant	\$ 13,231,136	\$ -	\$ -	\$ -	\$ 13,231,136
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	4,721,804	9,521			\$ 4,731,324
31		Total Water Treatment Plant	\$ 4,721,804	\$ 9,521	\$ -	\$ -	\$ 4,731,324

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	6,912,465				\$ 6,912,465
35	343	Transmission and Distribution Mains	57,477,001				\$ 57,477,001
36	344	Fire Mains	-				\$ -
37	345	Services	20,827,462				\$ 20,827,462
38	346	Meters	9,322,074				\$ 9,322,074
39	347	Meter Installations	-				\$ -
40	348	Hydrants	11,308,790				\$ 11,308,790
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 105,847,792	\$ -	\$ -	\$ -	\$ 105,847,792
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	13,016,730				\$ 13,016,730
46	372	Office Furniture and Equipment	2,480,085	501,624.83	(30,856.81)		\$ 2,950,853
47	373	Transportation Equipment	2,067,544	31,365	(50,766)		\$ 2,048,144
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	3,106				\$ 3,106
50	376	Communication Equipment	5,223,102				\$ 5,223,102
51	377	Power Operated Equipment	981,146	17,520.69	(13,184.85)		\$ 985,482
52	378	Tools, Shop and Garage Equipment	593,847				\$ 593,847
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 24,433,979	\$ 550,511	\$ (94,807)	\$ -	\$ 24,889,683
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	\$ 171,660,808	\$ 560,031	\$ (94,807)	\$ -	\$ 172,126,032

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 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	172,202,346	171,737,122
3		Construction Work in Progress	28,863,821	20,119,485
4		General Office Prorate	8,403,256	(560,705)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 209,469,423	\$ 191,295,903
6		Less Accumulated Depreciation		
7		Plant in Service	39,387,165	35,425,962
8		General Office Prorate	2,933,320	2,562,261
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 42,320,485	\$ 37,988,223
10		Less Other Reserves		
11		Deferred Income Taxes	11,465,374	8,898,390
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 11,465,374	\$ 8,898,390
15		Less Adjustments		
16		Contributions in Aid of Construction	6,261,579	6,595,863
17		Advances for Construction	1,161,191	1,227,366
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,422,770	\$ 7,823,230
20		Add Materials and Supplies	241,703	159,515
21		Add Working Cash (=Line 34)	4,065,045	3,884,191
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 152,567,542	\$ 140,629,766
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 23,160,728	\$ 22,077,854
26		Purchased Power & Commodity for Resale*	\$ 8,520,530	\$ 8,105,702
27		Meter Revenues: Bimonthly Billing	\$ 36,743,841	\$ 36,089,327
28		Other Revenues: Flat Rate Monthly Billing	\$ 482,797	\$ 395,493
29		Total Revenues (=Line 27 + Line 28)	\$ 37,226,639	\$ 36,484,820
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0130	0.0108
31		5/24 x Line 25 x (100% - Line 30)	4,762,574	4,549,694
32		1/24 x Line 25 x Line 30	12,516	9,972
33		1/12 x Line 26	710,044	675,475
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 4,065,045	\$ 3,884,191
		Electric power, gas or other fuel purchased for pumping and/or purchase 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	35,377,381	24,043	-	28,840	48,581
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	2,743,042			1,264	7,599
4	(b) Charged to Account 504		266			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts	297,492				
8	(f) Salvage recovered					
	(g) Main Office Depreciation Allocation					
9	(h) All other credits ¹	1,014,154				
10	Total credits	\$ 4,054,689	\$ 266	\$ -	\$ 1,264	\$ 7,599
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	94,807				
13	(b) Cost of removal	6,008				
14	(c) All other debits ¹	271				
15	Total debits	\$ 101,086	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 39,330,985	\$ 24,309	\$ -	\$ 30,104	\$ 56,180
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.					
29	Depreciation adjustment					271
30	Depreciation adjustment					334,552
31						
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	425,618	61,734			\$ 487,352
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	1,008,529	35,728			\$ 1,044,258
9		Total Source of Supply Plant	\$ 1,434,148	\$ 97,462	\$ -	\$ -	\$ 1,531,610
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,175,784	189,330			\$ 1,365,114
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	1,524,957	207,705			\$ 1,732,661
16	325	Other Pumping Plant	302,081	110,865			\$ 412,946
17		Total Pumping Plant	\$ 3,002,821	\$ 507,900	\$ -	\$ -	\$ 3,510,721
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	2,026,462	245,837			\$ 2,272,300
22		Total Water Treatment Plant	\$ 2,026,462	\$ 245,837	\$ -	\$ -	\$ 2,272,300
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	934,045	64,437			\$ 998,482
27	343	Transmission and Distribution Mains	10,681,127	1,050,404		(6,008)	\$ 11,725,524
28	344	Fire Mains	-				\$ -
29	345	Services	3,320,738	547,613			\$ 3,868,352
30	346	Meters	882,841	312,235			\$ 1,195,077
31	347	Meter Installations	-				\$ -
32	348	Hydrants	2,157,720	263,439			\$ 2,421,159
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 17,976,472	\$ 2,238,128	\$ -	\$ (6,008)	\$ 20,208,593
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,713,727	275,151	(44,374)		\$ 1,944,504
38	372	Office Furniture and Equipment	2,296,293	62,124	(30,857)		\$ 2,327,559
39	373	Transportation Equipment	981,767	261,119	(50,766)		\$ 1,192,120
40	374	Stores Equipment	69,804		(1,385)		\$ 68,419
41	375	Laboratory Equipment	1,593	129			\$ 1,722
42	376	Communication Equipment	4,850,676	279,088			\$ 5,129,765
43	377	Power Operated Equipment	782,987	44,833	(13,185)		\$ 814,635
44	378	Tools, Shop and Garage Equipment	290,555	38,484			\$ 329,039
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	(49,921)	49,921			\$ (0)
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 10,937,481	\$ 1,010,848	\$ (140,567)	\$ -	\$ 11,807,762
49		Total	\$ 35,377,383	\$ 4,100,177	\$ (140,567)	\$ (6,008)	\$ 39,330,985.29

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	26,265,723	26,018,750	\$ 246,973
4		601-1.2 Residential Low Income Discount (Debit)	(1,290,154)	(1,100,595)	\$ (189,559)
5		601-2 Commercial Sales	8,009,705	7,289,850	\$ 719,855
6		601-3 Industrial Sales	200,086	191,758	\$ 8,329
7		601-4 Sales to Public Authorities	1,787,887	1,847,574	\$ (59,687)
8		Sub-total	\$ 34,973,246	\$ 34,247,336	\$ 725,911
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	279,520	213,146	\$ 66,374
21	605	Public Fire Protection Service	-	0	\$ -
22	606	Sales to Other Water Utilities for Resale	19,164	0	\$ 19,164
23	607	Sales to Governmental Agencies by Contracts	-	0	\$ -
24	608	Interdepartmental Sales	-	0	\$ -
25	609	Other Sales or Service	-	-	\$ -
26		Sub-total	\$ 298,684	\$ 213,146	\$ 85,538
27		Total Water Service Revenues	\$ 35,271,931	\$ 34,460,482	\$ 811,449
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	2,845,848	3,049,187	\$ (203,339)
30	611	Miscellaneous Service Revenues	184,113	182,347	\$ 1,766
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	2,211,567	339,328	\$ 1,872,239
34	615	Recycled Water Revenues	480,441	741,397	\$ (260,956)
35		Total Other Water Revenues	\$ 5,721,969	\$ 4,312,259	\$ 1,409,710
36	501	Total operating revenues	\$ 40,993,900	\$ 38,772,741	\$ 2,221,158

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		(46,011)	0 \$ (46,011)	
4	701	Operation supervision, labor and expenses			C	-	0 \$ -	
5	702	Operation labor and expenses	A	B		105,409	299,737 \$ (194,329)	
6	703	Miscellaneous expenses	A			1,938,585	2,466,738 \$ (528,153)	
7	704	Purchased water	A	B	C	7,560,156	7,194,745 \$ 365,410	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		20,739	0 \$ 20,739	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B		12,061	0 \$ 12,061	
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			3,519	0 \$ 3,519	
18	713	Maintenance of other source of supply plant	A	B		102,426	83,502 \$ 18,925	
19		Total source of supply expense				\$ 9,696,884	\$ 10,044,722 \$ (347,839)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		9,793	- \$ 9,793	
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			1,041	0 \$ 1,041	
27	724	Pumping labor and expenses	A	B		526,830	492,699 \$ 34,130	
28	725	Miscellaneous expenses	A			31,515	43,627 \$ (12,111)	
29	726	Fuel or power purchased for pumping	A	B	C	959,334	910,957 \$ 48,377	
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		36,884	72,662 \$ (35,778)	
34	731	Maintenance of power production equipment	A	B		2,015	- \$ 2,015	
35	732	Maintenance of power pumping equipment	A	B		59,740	85,792 \$ (26,052)	
36	733	Maintenance of other pumping plant	A	B		4,547	0 \$ 4,547	
37		Total pumping expenses				\$ 1,631,698	\$ 1,605,737 \$ 25,962	

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		587	-	\$ 587
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			182,091	161,749	\$ 20,342
43	743	Miscellaneous expenses	A	B		39,061	25,948	\$ 13,113
44	744	Chemicals and filtering materials	A	B		82,215	154,408	\$ (72,194)
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		5,645	853	\$ 4,792
49	748	Maintenance of water treatment equipment	A	B		52,404	25,279	\$ 27,125
50		Total water treatment expenses				\$ 362,003	\$ 368,238	\$ (6,235)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		168,605	60,811	\$ 107,794
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			192		\$ 192
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			284,061	111,016	\$ 173,045
58	754	Meter expenses	A			180,194	67,772	\$ 112,422
59	755	Customer installations expenses	A			56,770	118,520	\$ (61,750)
60	756	Miscellaneous expenses	A			59,487	20,291	\$ 39,197
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		45,004		\$ 45,004
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		3,600		\$ 3,600
65	760	Maintenance of reservoirs and tanks	A	B		18,556	49,768	\$ (31,212)
66	761	Maintenance of trans. and distribution mains	A			217,934	396,965	\$ (179,031)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			32		\$ 32
69	763	Maintenance of services	A			181,802	191,792	\$ (9,990)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			82,630	38,339	\$ 44,291
72	765	Maintenance of hydrants	A			41,579	11,413	\$ 30,166
73	766	Maintenance of miscellaneous plant	A			4,953	11,365	\$ (6,412)
74		Total transmission and distribution expenses				\$ 1,345,399	\$ 1,078,050	\$ 267,349

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		197,143	323,797	\$ (126,654)
80	773	Customer records and collection expenses	A			420,857	562,839	\$ (141,982)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			6,226	14,213	\$ (7,987)
83	775	Uncollectible accounts	A	B	C	742,278	409,754	\$ 332,524
84		Total customer account expenses				\$ 1,366,504	\$ 1,310,603	\$ 55,901
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			182,419	360,038	\$ (177,618)
90	783	Advertising expenses	A			65,789	0	\$ 65,789
91	784	Miscellaneous, jobbing and contract work	A			-	0	\$ -
92	785	Merchandising, jobbing and contract work	A			-	0	\$ -
93		Total sales expenses				\$ 248,208	\$ 360,038	\$ (111,829)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				138,903	237,707	\$ (98,803)
97		Total recycled water expenses				\$ 138,903	\$ 237,707	\$ (98,803)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,248,051	1,355,376	\$ (107,325)
101	792	Office supplies and other expenses	A	B	C	852,531	512,005	\$ 340,526
102	793	Property insurance	A			90,398	5,576	\$ 84,822
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			472,661	536,953	\$ (64,292)
105	795	Employees' pensions and benefits	A	B	C	290,261	180,438	\$ 109,822
106	796	Franchise requirements	A	B	C	135,072	129,160	\$ 5,913
107	797	Regulatory commission expenses	A	B	C	87,060	87,060	\$ -
108	798	Outside services employed	A			393,943	351,324	\$ 42,618
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			306,336	44,590	\$ 261,746
		Main Office Allocation				5,995,024	4,710,146	\$ 1,284,879
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	403,013	395,857	\$ 7,156
114		Total administrative and general expenses				\$ 10,274,349	\$ 8,308,484	\$ 1,965,865
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				1,116,493	701,669	\$ 414,824
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,277,436)	(1,527,641)	\$ (749,796)
119	813	Duplicate charges - Cr.	A	B	C	-	0	\$ -
	9XX	Miscellaneous-Clearings						\$ -
120		Total miscellaneous				\$ (1,160,943)	\$ (825,971)	\$ (334,972)
121		Total operating expenses				\$ 23,903,007	\$ 22,487,608	\$ 1,415,399

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 tax	\$ 2,888,400	2,888,400			
2	State Corporate Franchise tax	\$ -	-			
3	Property Taxes	\$ 1,437,423	1,437,423			
4	Other Taxes	\$ 430,237	348,434			81,803
5		\$ -				
6		\$ -	-			-
7		\$ -	-			-
8		\$ -	-			-
9		\$ -				
10	Total	\$ 4,756,060	\$ 4,674,257	\$ -	\$ -	\$ 81,803

**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	635.83		
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	797.20		
9	19C	1743 118th St., Los Angeles		16" X 780'		175	2000	1,919.55		
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	695.18		
14	41A	12312 Curtis & King, Norwalk		16" X 527'		132	100	0.62		
15	46C	13902 Halcourt, Norwalk		16" X 728'		101	1150	0.00	Offline	
16	12C	1517 Grandee Ave. Compton		16" X 650'		123	2500	280.19		
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	4,978.49 Potable AF		(Unit chosen) ²						
24		192.98 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	26124	26181		
Commercial	1772	1773		
Industrial	4	4		
Public authorities	192	192		
Irrigation	28	25		
Other (specify) - Resale	2	2		
Subtotal	28,122	28,177		
Private fire connections	209	195		
Public fire hydrants	1790	1949		
Total	30,121	30,321		

**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	26222	26124
3/4 - in	99	3
1 - in	1383	1353
1 1/2 - in	259	242
2 - in	340	324
3 - in	77	71
4 - in	62	82
6 - in	54	105
Other	42	68
Total	28,538	28,372

**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	117
3. Used, after repair	116
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)	281,476	335,359	196,991	320,784	196,474	356,483	349,456	2,037,023
Industrial	2,563	2,721	2,571	2,416	2,623	1,900	2,379	17,173
Public authorities	11,698	11,308	6,758	14,359	14,548	16,710	14,778	90,159
Irrigation								-
Other (specify)								-
Fire Service	198	85	27	74	155	113	65	717
Temporary	(8)	6	9	43	44	18	25	137
Recycled	3,618	4,712	3,787	4,660	-	13,165	-	29,942
Total	299,545	354,191	210,143	342,336	213,844	388,389	366,703	2,175,151

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Commercial	310,962	319,277	295,534	388,542	251,689	1,566,004	3,603,027	3,886,630	
Industrial	2,431	2,759	963	1,006	4,349	11,508	28,681	29,880	
Public authorities	18,983	26,404	20,971	17,506	16,227	100,091	190,250	243,142	
Irrigation						-	-	-	
Other (specify)						-	-	-	
Fire Service	294	463	41	89	33	920	1,637	620	
Temporary	36	8	45	28	6	123	260	7,721	
Recycled	13,389	11,147	10,278	8,925	4,824	48,563	78,505	131,065	
Total	346,095	360,058	327,832	416,096	277,128	1,727,209	3,902,360	4,299,058	

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>241,703</u>
100-3	Construction Work in Progress	\$ <u>28,863,821</u>
241	Advances for Construction	\$ <u>1,161,191</u>
265	Contributions in Aid of Construction	\$ <u>6,261,579</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, 2023, through December 31, 2023.

Vice President, Finance West Region
Title (Please Print)

Crystal L Greene
Signature

(623) 298-3744
Telephone Number

9/23/24
Date

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