

Received _____
Examined _____

U# 314-W

2023
ANNUAL REPORT
OF
DISTRICT WATER SYSTEM OPERATIONS
OF

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

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

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE YEAR ENDED DECEMBER 31, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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, 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	173,741				\$ 173,741
3	302	Franchises and Consents (Schedule A-1c)					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ 173,741	\$ -	\$ -	\$ -	\$ 173,741
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service (Continued)

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements					\$ -
34	342	Reservoirs and Tanks					\$ -
35	343	Transmission and Distribution Mains					\$ -
36	344	Fire Mains					\$ -
37	345	Services					\$ -
38	346	Meters					\$ -
39	347	Meter Installations					\$ -
40	348	Hydrants					\$ -
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment	8,567,950	16,314,540		(1)	\$ 24,882,489
47	373	Transportation Equipment	58,190			(1)	\$ 58,189
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	1,333			1	\$ 1,334
50	376	Communication Equipment	351,197			1	\$ 351,198
51	377	Power Operated Equipment	-				\$ -
52	378	Tools, Shop and Garage Equipment	-				\$ -
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 8,978,670	\$ 16,314,540	\$ -	\$ -	\$ 25,293,210
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ 9,152,411	\$ 16,314,540	\$ -	\$ -	\$ 25,466,951

SCHEDULE A-1b
Account 101 - Recycled Water Utility Plant

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	Not applicable				
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	Not applicable				
2					
3					
4					
5				Total	\$ -

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 3.

**SCHEDULE A-4
DISTRICT RATE BASE AND WORKING CASH**

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	25,466,951	9,152,411
3		Construction Work in Progress	2,791,971	2,463,725
4		General Office Prorate	8,464,457	7,632,269
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 36,723,379	\$ 19,248,405
6		Less Accumulated Depreciation		
7		Plant in Service	7,865,512	6,971,205
8		General Office Prorate	1,541,238	1,182,471
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 9,406,750	\$ 8,153,676
10		Less Other Reserves		
11		Deferred Income Taxes	1,611,380	895,366
12		Deferred Investment Tax Credit		-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 1,611,380	\$ 895,366
15		Less Adjustments		
16		Contributions in Aid of Construction	-	-
17		Advances for Construction	-	-
18		Other		-
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ -	\$ -
20		Add Materials and Supplies	-	-
21		Add Working Cash (=Line 34)	-	-
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 25,705,249	\$ 10,199,363
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		
26		Purchased Power & Commodity for Resale*		
27		Meter Revenues: Bimonthly Billing		
28		Other Revenues: Flat Rate Monthly Billing		
29		Total Revenues (=Line 27 + Line 28)	\$ -	\$ -
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	\$ -	\$ -
31		5/24 x Line 25 x (100% - Line 30)	\$ -	\$ -
32		1/24 x Line 25 x Line 30	\$ -	\$ -
33		1/12 x Line 26	\$ -	\$ -
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ -	\$ -
		Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

SCHEDULE A-5
Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	6,971,205				
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	894,307				
4	(b) Charged to Account 504					
5	(c) Charged to Account 505					
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits ¹					
10	Total credits	\$ 894,307	\$ -	\$ -	\$ -	\$ -
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	-				
13	(b) Cost of removal	-				
14	(c) All other debits ¹					
15	Total debits	\$ -	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 7,865,512	\$ -	\$ -	\$ -	\$ -
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						
27						
28						
29						
30						
31						
32						
33						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						

SCHEDULE A-5a
Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells					\$ -
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant					\$ -
9		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements					\$ -
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment					\$ -
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment					\$ -
22		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks					\$ -
27	343	Transmission and Distribution Mains					\$ -
28	344	Fire Mains					\$ -
29	345	Services					\$ -
30	346	Meters					\$ -
31	347	Meter Installations					\$ -
32	348	Hydrants					\$ -
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements					\$ -
38	372	Office Furniture and Equipment	6,474,033	980,758			\$ 7,454,791
39	373	Transportation Equipment	120,655	(62,466)			\$ 58,189
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	1,395	(61)			\$ 1,334
42	376	Communication Equipment	375,123	(23,925)			\$ 351,198
43	377	Power Operated Equipment	-				\$ -
44	378	Tools, Shop and Garage Equipment					\$ -
45	379	Other General Plant					\$ -
46	390	Other Tangible Property					\$ -
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 6,971,206	\$ 894,306	\$ -	\$ -	\$ 7,865,512
49		Total	\$ 6,971,206	\$ 894,306	\$ -	\$ -	\$ 7,865,512

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers	Not Applicable		
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales			\$ -
7		601-4 Sales to Public Authorities			\$ -
8		Sub-total	\$ -	\$ -	\$ -
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales			\$ -
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ -	\$ -	\$ -
20	604	Private Fire Protection Service			\$ -
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ -	\$ -	\$ -
27		Total Water Service Revenues	\$ -	\$ -	\$ -
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges			\$ -
30	611	Miscellaneous Service Revenues			\$ -
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues			\$ -
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ -	\$ -	\$ -
36	501	Total operating revenues	\$ -	\$ -	\$ -

SCHEDULE B-2

Account 502 - Operating Expenses - For Class A, B, and C Water Utilities

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B			\$ -	
4	701	Operation supervision, labor and expenses			C	383,479	\$ 383,479	
5	702	Operation labor and expenses	A	B		-	\$ -	
6	703	Miscellaneous expenses	A			-	\$ -	
7	704	Purchased water	A	B	C	-	\$ -	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		-	\$ -	
10	706	Maintenance of structures and facilities			C	-	\$ -	
11	707	Maintenance of structures and improvements	A	B		-	\$ -	
12	708	Maintenance of collect and impound reservoirs	A			-	\$ -	
13	708	Maintenance of source of supply facilities		B		-	\$ -	
14	709	Maintenance of lake, river and other intakes	A			-	\$ -	
15	710	Maintenance of springs and tunnels	A			-	\$ -	
16	711	Maintenance of wells	A			-	\$ -	
17	712	Maintenance of supply mains	A			-	\$ -	
18	713	Maintenance of other source of supply plant	A	B		15,388	\$ 15,388	
19		Total source of supply expense				\$ 398,867	\$ -	\$ 398,867
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		-	\$ -	
23	721	Operation supervision labor and expense			C	-	\$ -	
24	722	Power production labor and expenses	A			-	\$ -	
25	722	Power production labor, expenses and fuel		B		-	\$ -	
26	723	Fuel for power production	A			-	\$ -	
27	724	Pumping labor and expenses	A	B		-	\$ -	
28	725	Miscellaneous expenses	A			693	\$ 693	
29	726	Fuel or power purchased for pumping	A	B	C	-	\$ -	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B		-	\$ -	
32	729	Maintenance of structures and equipment			C	-	\$ -	
33	730	Maintenance of structures and improvements	A	B		4,050	\$ 4,050	
34	731	Maintenance of power production equipment	A	B		-	\$ -	
35	732	Maintenance of power pumping equipment	A	B		-	\$ -	
36	733	Maintenance of other pumping plant	A	B		-	\$ -	
37		Total pumping expenses				\$ 4,743	\$ -	\$ 4,743

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	553	\$ 553	
42	742	Operation labor and expenses	A			-	\$ -	
43	743	Miscellaneous expenses	A	B		4,400	\$ 4,400	
44	744	Chemicals and filtering materials	A	B		8,182	\$ 8,182	
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	\$ -	
47	746	Maintenance of structures and equipment			C	-	\$ -	
48	747	Maintenance of structures and improvements	A	B		-	\$ -	
49	748	Maintenance of water treatment equipment	A	B		-	\$ -	
50		Total water treatment expenses				\$ 13,135	\$ - \$ 13,135	
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B			\$ -	
54	751	Operation supervision, labor and expenses			C	-	\$ -	
55	752	Storage facilities expenses	A			-	\$ -	
56	752	Operation labor and expenses		B		-	\$ -	
57	753	Transmission and distribution lines expenses	A			1,929	\$ 1,929	
58	754	Meter expenses	A			-	\$ -	
59	755	Customer installations expenses	A			-	\$ -	
60	756	Miscellaneous expenses	A			3	\$ 3	
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		2,650	\$ 2,650	
66	761	Maintenance of trans. and distribution mains	A			-	\$ -	
67	761	Maintenance of mains		B		-	\$ -	
68	762	Maintenance of fire mains	A			-	\$ -	
69	763	Maintenance of services	A			-	\$ -	
70	763	Maintenance of other trans. and distribution plant		B		21,146	\$ 21,146	
71	764	Maintenance of meters	A			-	\$ -	
72	765	Maintenance of hydrants	A			-	\$ -	
73	766	Maintenance of miscellaneous plant	A			-	\$ -	
74		Total transmission and distribution expenses				\$ 25,728	\$ - \$ 25,728	

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		29		\$ 29
80	773	Customer records and collection expenses	A				-	\$ -
81	773	Customer records and accounts expenses		B		56,252		\$ 56,252
82	774	Miscellaneous customer accounts expenses	A			-		\$ -
83	775	Uncollectible accounts	A	B	C	-		\$ -
84		Total customer account expenses				\$ 56,281	\$ -	\$ 56,281
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-		\$ -
88	781	Sales expenses			C	-		\$ -
89	782	Demonstrating selling expenses	A			-	-	\$ -
90	783	Advertising expenses	A			42,496		\$ 42,496
91	784	Miscellaneous, jobbing and contract work	A			-		\$ -
92	785	Merchandising, jobbing and contract work	A			-		\$ -
93		Total sales expenses				\$ 42,496	\$ -	\$ 42,496
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	3,635,275	2,796,716	\$ 838,559
101	792	Office supplies and other expenses	A	B	C	580,636	518,150	\$ 62,486
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C	90,511		\$ 90,511
104	794	Injuries and damages	A			188,628	86,533	\$ 102,095
105	795	Employees' pensions and benefits	A	B	C	(244,178)	69,797	\$ (313,975)
106	796	Franchise requirements	A	B	C	-		\$ -
107	797	Regulatory commission expenses	A	B	C	-		\$ -
108	798	Outside services employed	A			1,974,943	280,284	\$ 1,694,658
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			1,409,096	159,800	\$ 1,249,296
		Main Office allocation				(9,349,775)	(2,872,856)	\$ (6,476,919)
112		Maintenance						\$ -
113	805	Maintenance of general plant	A	B	C	234,350	721,181	\$ (486,831)
114		Total administrative and general expenses				\$ (1,480,514)	\$ 1,759,607	\$ (3,240,121)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits						\$ -
117	811	Rents	A	B	C		-	\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,240,052)	(1,596,637)	\$ 356,585
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total operating expenses				\$ (2,179,316)	\$ 162,970	\$ (2,342,285)

Income Statement by Category Code

this was previously reported in 799.2

REVISED

SCHEDULE B-4
Account 507 - Taxes Charged During Year

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account -----) (e)	Capitalized (Omit Account) (f)
1	Federal corporate income taxes	\$ -	-			
2	California corporate franchise taxes	\$ -	-			
3	Property taxes	\$ -	-			
4	Other taxes	\$ -				
5	State unemployment insurance tax	\$ 9,014	6,979		-	2,035
6	Federal unemployment insurance tax	\$ 5,410	4,188		-	1,221
7	Federal insurance contributions act	\$ 320,134	247,850		-	72,284
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 334,557	\$ 259,017	\$ -	\$ -	\$ 75,541

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

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

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

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

Purchased Water for Resale	
16	Purchased from Not applicable
17	Annual quantities purchased (Unit chosen) ²
18	
19	

* State ditch, pipe line, reservoir, etc., with name, if any.

¹ Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs		Not applicable	
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal			
12	Concrete			
13	Total	-	-	

SCHEDULE D-3

Description of Transmission and Distribution Facilities

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch	Not applicable							
2	Flume								
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES -Continued
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) _____

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch	Not applicable							-
7	Flume								-
8	Lined conduit								-
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron	Not applicable								
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Standard screw									
17	Screw or welded casing									
18	Cement - asbestos									
19	Welded steel									
20	Wood									
21	Other									
22	Total	-	-	-	-	-	-	-	-	-

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

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

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	Not applicable			
Commercial				
Industrial				
Public authorities				
Irrigation				
Other (specify)				
Agriculture				
Subtotal	-	-	-	-
Private fire connections				
Public fire hydrants				
Total	-	-	-	-

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

SCHEDULE D-6 Meter Testing Data	
<p>A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:</p>	
1. New, after being received . . .	Not applicable
2. Used, before repair	_____
3. Used, after repair	_____
4. Found fast, requiring billing adjustment	_____
<p>B. Number of Meters in Service Since Last Test</p>	
1. Ten years or less	_____
2. More than 10, but less than 15 years	_____
3. More than 15 years	_____

SCHEDULE D-7

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

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

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

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

Total acres irrigated _____

Total population served _____

End of Year Balances in Selected Accounts

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131	Materials and Supplies	\$ <u>Not Applicable</u>
100-3	Construction Work in Progress	\$ <u>2,791,971</u>
241	Advances for Construction	\$ <u>Not Applicable</u>
265	Contributions in Aid of Construction	\$ <u>Not Applicable</u>

DECLARATION

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

I, the undersigned _____ Crystal Greene
of _____ General Office _____ District
of _____ Liberty Utilities (Park Water) Corp.
at _____ 9750 Washburn Road, Downey, CA 90241

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 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

INDEX

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