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U# 314-W

2025
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, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**
2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KEVIN TRUONG
505 VAN NESS AVENUE, ROOM 3200
SAN FRANCISCO, CALIFORNIA 94102-3298
3. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
4. The Declaration on Page 19 must be signed by an authorized officer, partner, or owner.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. This report must cover the calendar year from January 1, 2025 through December 31, 2025. 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			0.32	28,377
4	303	Other Intangible Plant	9,294			(0.13)	9,294
5		Total Intangible Plant	43,187	-	-	0	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	1,952,845				1,952,845
18		Total Source of Supply Plant	4,637,910	-	-	-	4,637,910
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	10,630,043	114	-		10,630,156
22	322	Boiler Plant Equipment	-	-	-		-
23	323	Other Power Production Equipment	-	-	-		-
24	324	Pumping Equipment	5,246,961	58,388	-		5,305,349
25	325	Other Pumping Plant	5,421,148	853	-		5,422,002
26		Total Pumping Plant	21,298,152	59,355	-	-	21,357,507
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-		-
30	332	Water Treatment Equipment	4,800,388	704,238	-		5,504,626
31		Total Water Treatment Plant	4,800,388	704,238	-	-	5,504,626

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	805,445	-		7,717,910
35	343	Transmission and Distribution Mains	68,331,314	599,178	(10,328)		68,920,163
36	344	Fire Mains	-	-	-		-
37	345	Services	22,750,196	1,949,623	(17,455)		24,682,364
38	346	Meters	11,886,584	12,368	-		11,898,952
39	347	Meter Installations	-	-	-		-
40	348	Hydrants	12,275,176	899,619	(36,492)		13,138,302
41	349	Other Transmission and Distribution Plant	-	-	-		-
42		Total Transmission and Distribution Plant	122,155,734	4,266,232	(64,275)	-	126,357,691
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	13,026,019	-	-		13,026,019
46	372	Office Furniture and Equipment	3,197,372	24,348	-		3,221,720
47	373	Transportation Equipment	2,269,683	-	-		2,269,683
48	374	Stores Equipment	68,419	-	-		68,419
49	375	Laboratory Equipment	3,106	-	-		3,106
50	376	Communication Equipment	5,230,922	498,444	-		5,729,367
51	377	Power Operated Equipment	985,482	-	-		985,482
52	378	Tools, Shop and Garage Equipment	618,178	-	-		618,178
53	379	Other General Plant	-	-	-		-
54		Total General Plant	25,399,179	522,792	-	-	25,921,972
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	0			(0)	-
58	391	Utility Plant Purchased	-				-
59	392	Utility Plant Sold	-				-
60		Total Undistributed Items	0	-	-	(0)	-
61		Total Utility Plant in Service	197,078,250	5,552,618	(64,275)	-	202,566,592

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 End of Year (b)	Balance Beg of Year (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	202,642,907	197,154,564
3		Construction Work in Progress	9,751,150	9,961,362
4		General Office Prorate	14,368,706	12,689,491
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 226,762,762	\$ 219,805,417
6		Less Accumulated Depreciation		
7		Plant in Service	49,150,285	44,481,859
8		General Office Prorate	3,656,979	3,286,141
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 52,807,264	\$ 47,768,000
10		Less Other Reserves		
11		Deferred Income Taxes	16,102,750	13,842,591
12		Deferred Investment Tax Credit	-	-
13		Other Reserves	-	-
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 16,102,750	\$ 13,842,591
15		Less Adjustments		
16		Contributions in Aid of Construction	6,554,485	6,261,579
17		Advances for Construction	1,028,840	1,161,191
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,583,325	\$ 7,422,770
20		Add Materials and Supplies	154,121	141,237
21		Add Working Cash (=Line 34)	4,044,800	4,177,281
22		TOTAL DISTRICT RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 154,468,345	\$ 155,090,573
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 22,756,859	\$ 23,849,317
26		Purchased Power & Commodity for Resale*	\$ 7,807,189	\$ 8,800,656
27		Meter Revenues: Bimonthly Billing	\$ 40,448,543	\$ 38,395,348
28		Other Revenues: Flat Rate Monthly Billing	\$ 492,362	\$ 567,938
29		Total Revenues (=Line 27 + Line 28)	\$ 40,940,905	\$ 38,963,286
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0120	0.0146
31		5/24 x Line 25 x (100% - Line 30)	4,683,996	4,896,184
32		1/24 x Line 25 x Line 30	11,403	14,485
33		1/12 x Line 26	650,599	733,388
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 4,044,800	\$ 4,177,281
		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	44,418,080	25,902	-	-	63,779
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503	4,325,814				8,706
4	(b) Charged to Account 504		1,593			
5	(c) Charged to Account 505					
6	(d) Charged to Account 265	361,836				
7	(e) Charged to clearing accounts	224,224				
8	(f) Salvage recovered	45,275				
	(g) Main Office Depreciation Allocation					
9	(h) All other credits ¹					
10	Total credits	\$ 4,957,149	\$ 1,593	\$ -	\$ -	\$ 8,706
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	64,275				
13	(b) Cost of removal	(5,084)				
14	(c) All other debits ¹	238,238				
15	Total debits	\$ 297,430	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 49,077,800	\$ 27,496	\$ -	\$ -	\$ 72,485
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						
30	Depreciation adjustment					553
31	Depreciation adjustment					237,685
32						238,238
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	549,646	62,294			\$ 611,939
7	316	Supply Mains	-	-			\$ -
8	317	Other Source of Supply Plant	1,079,487	36,518			\$ 1,116,005
9		Total Source of Supply Plant	\$ 1,629,133	\$ 98,812	\$ -	\$ -	\$ 1,727,944
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,875,353	397,565			\$ 2,272,918
13	322	Boiler Plant Equipment	-	-			\$ -
14	323	Other Power Production Equipment	-	-			\$ -
15	324	Pumping Equipment	1,945,794	214,143			\$ 2,159,937
16	325	Other Pumping Plant	676,912	220,655			\$ 897,568
17		Total Pumping Plant	\$ 4,498,060	\$ 832,364	\$ -	\$ -	\$ 5,330,423
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-	-			\$ -
21	332	Water Treatment Equipment	2,523,460	263,493			\$ 2,786,953
22		Total Water Treatment Plant	\$ 2,523,460	\$ 263,493	\$ -	\$ -	\$ 2,786,953
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-	-		-	\$ -
26	342	Reservoirs and Tanks	1,095,948	100,310		-	\$ 1,196,258
27	343	Transmission and Distribution Mains	12,901,500	1,202,921	(553)	(62)	\$ 14,103,805
28	344	Fire Mains	-	-		-	\$ -
29	345	Services	4,461,634	630,834		66	\$ 5,092,534
30	346	Meters	1,590,198	397,973		-	\$ 1,988,171
31	347	Meter Installations	-	-		-	\$ -
32	348	Hydrants	2,693,844	259,531		-	\$ 2,953,375
33	349	Other Transmission and Distribution Plant	-	-		-	\$ -
34		Total Transmission and Distribution Plant	\$ 22,743,123	\$ 2,591,569	\$ (553)	\$ 4	\$ 25,334,143
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	2,225,765	325,736		-	\$ 2,551,502
38	372	Office Furniture and Equipment	2,699,032	144,831		-	\$ 2,843,863
39	373	Transportation Equipment	1,617,598	244,445		50,355	\$ 1,912,398
40	374	Stores Equipment	68,419	-		-	\$ 68,419
41	375	Laboratory Equipment	1,863	141		-	\$ 2,004
42	376	Communication Equipment	5,174,032	58,258		-	\$ 5,232,290
43	377	Power Operated Equipment	872,680	58,045		-	\$ 930,725
44	378	Tools, Shop and Garage Equipment	364,915	36,596		-	\$ 401,511
45	379	Other General Plant	-	-		-	\$ -
46	390	Other Tangible Property	(0)	(44,374)		-	\$ (44,374)
47	391	Water Plant Purchased	-	-		-	\$ -
48		Total General Plant	\$ 13,024,304	\$ 823,677	\$ -	\$ 50,355	\$ 13,898,337
49		Total	\$ 44,418,080	\$ 4,609,914	\$ (553)	\$ 50,359	\$ 49,077,800.04

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	28,638,376	27,278,898	\$ 1,359,478
4		601-1.2 Residential Low Income Discount (Debit)	(1,423,482)	(1,528,539)	\$ 105,057
5		601-2 Commercial Sales	8,711,915	8,247,887	\$ 464,028
6		601-3 Industrial Sales	209,796	200,468	\$ 9,329
7		601-4 Sales to Public Authorities	2,262,008	1,998,498	\$ 263,510
8		Sub-total	\$ 38,398,613	\$ 36,197,212	\$ 2,201,402
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	260,795	318,399	\$ (57,604)
21	605	Public Fire Protection Service	49,651	32,056	\$ 17,595
22	606	Sales to Other Water Utilities for Resale	23,894	23,314	\$ 580
23	607	Sales to Governmental Agencies by Contracts		0	\$ -
24	608	Interdepartmental Sales		0	\$ -
25	609	Other Sales or Service		-	\$ -
26		Sub-total	\$ 334,340	\$ 373,769	\$ (39,430)
27		Total Water Service Revenues	\$ 38,732,953	\$ 36,570,981	\$ 2,161,972
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	2,775,674	4,268,069	\$ (1,492,395)
30	611	Miscellaneous Service Revenues	158,022	194,168	\$ (36,146)
31	612	Rent from Water Property		-	\$ -
32	613	Interdepartmental Rents		-	\$ -
33	614	Other Water Revenues	1,031,006	1,004,059	\$ 26,946
34	615	Recycled Water Revenues	626,448	669,598	\$ (43,150)
35		Total Other Water Revenues	\$ 4,591,150	\$ 6,135,895	\$ (1,544,745)
36	501	Total operating revenues	\$ 43,324,103	\$ 42,706,876	\$ 617,227

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		153,006	55,212	\$ 97,794
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		147,148	201,412	\$ (54,264)
6	703	Miscellaneous expenses	A			3,038,730	2,292,416	\$ 746,314
7	704	Purchased water	A	B	C	6,724,048	7,931,752	\$ (1,207,704)
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		66,465	46,477	\$ 19,988
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			134,387	9,404	\$ 124,983
17	712	Maintenance of supply mains	A			-	5,568	\$ (5,568)
18	713	Maintenance of other source of supply plant	A	B		19,925	5,058	\$ 14,868
19		Total source of supply expense				\$ 10,283,710	\$ 10,547,300	\$ (263,591)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		73,762	21,916	\$ 51,845
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		307,743	652,442	\$ (344,699)
28	725	Miscellaneous expenses	A			126,253	131,726	\$ (5,473)
29	726	Fuel or power purchased for pumping	A	B	C	1,083,141	868,904	\$ 214,238
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		4,073	46,103	\$ (42,031)
34	731	Maintenance of power production equipment	A	B		973	1,289	\$ (316)
35	732	Maintenance of power pumping equipment	A	B		5,044	7,746	\$ (2,702)
36	733	Maintenance of other pumping plant	A	B		34,036	40,487	\$ (6,451)
37		Total pumping expenses				\$ 1,635,024	\$ 1,770,613	\$ (135,590)

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		72,725	-	\$ 72,725
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			163,268	372,014	\$ (208,747)
43	743	Miscellaneous expenses	A	B		1,341	30,466	\$ (29,125)
44	744	Chemicals and filtering materials	A	B		186,941	175,873	\$ 11,067
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		2,025	3,960	\$ (1,935)
49	748	Maintenance of water treatment equipment	A	B		98,438	43,034	\$ 55,404
50		Total water treatment expenses				\$ 524,737	\$ 625,347	\$ (100,611)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		324,212	515,138	\$ (190,926)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			135	1,461	\$ (1,326)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			427,594	572,117	\$ (144,524)
58	754	Meter expenses	A			298,793	426,946	\$ (128,153)
59	755	Customer installations expenses	A			4,992	7,644	\$ (2,652)
60	756	Miscellaneous expenses	A			102,138	122,012	\$ (19,874)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B			95,213	\$ (95,213)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B			-	\$ -
65	760	Maintenance of reservoirs and tanks	A	B			-	\$ -
66	761	Maintenance of trans. and distribution mains	A			509,337	13,162	\$ 496,175
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A				-	\$ -
69	763	Maintenance of services	A			116,203	100,417	\$ 15,786
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			140,076	233,412	\$ (93,336)
72	765	Maintenance of hydrants	A			17,022	35,833	\$ (18,810)
73	766	Maintenance of miscellaneous plant	A			44	607	\$ (563)
74		Total transmission and distribution expenses				\$ 1,940,546	\$ 2,123,961	\$ (183,415)

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			2,766	\$ (2,766)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		65,890	113,716	\$ (47,826)
80	773	Customer records and collection expenses	A			1,200,545	118,588	\$ 1,081,957
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A				-	\$ -
83	775	Uncollectible accounts	A	B	C	168,156	(247,437)	\$ 415,592
84		Total customer account expenses				\$ 1,434,590	\$ (12,367)	\$ 1,446,957
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B			-	\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			149,067	320,980	\$ (171,913)
90	783	Advertising expenses	A			115,993	(9,500)	\$ 125,493
91	784	Miscellaneous, jobbing and contract work	A				0	\$ -
92	785	Merchandising, jobbing and contract work	A				0	\$ -
93		Total sales expenses				\$ 265,060	\$ 311,480	\$ (46,420)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				174,645	195,923	\$ (21,278)
97		Total recycled water expenses				\$ 174,645	\$ 195,923	\$ (21,278)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	716,910	860,197	\$ (143,288)
101	792	Office supplies and other expenses	A	B	C	349,090	425,788	\$ (76,698)
102	793	Property insurance	A			548,007	332,231	\$ 215,776
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			252,079	203,699	\$ 48,380
105	795	Employees' pensions and benefits	A	B	C	491,204	704,208	\$ (213,004)
106	796	Franchise requirements	A	B	C	213,438	233,536	\$ (20,097)
107	797	Regulatory commission expenses	A	B	C	144,024	(43,232)	\$ 187,256
108	798	Outside services employed	A			223,193	481,534	\$ (258,341)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			218,814	111,981	\$ 106,833
		Main Office Allocation				5,158,222	5,933,018	\$ (774,797)
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	402,429	668,924	\$ (266,495)
114		Total administrative and general expenses				\$ 8,717,409	\$ 9,911,884	\$ (1,194,474)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				(37)	(476)	\$ 439
117	811	Rents	A	B	C	(16)	-	\$ (16)
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,050,653)	(1,871,897)	\$ (178,756)
119	813	Duplicate charges - Cr.	A	B	C		111	\$ (111)
120		Total miscellaneous				\$ (2,050,706)	\$ (1,872,262)	\$ (178,444)
121		Total operating expenses				\$ 22,925,015	\$ 23,601,880	\$ (676,865)

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	\$ 3,555,543	3,555,543			
2	State Corporate Franchise tax	\$ -				
3	Property Taxes	\$ 1,179,169	1,179,169			
4	Other Taxes	\$ 240,458	240,458			
5		\$ -				
6		\$ -	-		-	-
7		\$ -	-		-	-
8		\$ -	-		-	-
9		\$ -				
10	Total	\$ 4,975,170	\$ 4,975,170	\$ -	\$ -	\$ -

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	698.35	
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	822.70	
9	19C	1743 118th St., Los Angeles		16" X 780'	175	2000	1,930.36	
10	28B	13415 S. Regentview, Bellflower		16" X 644'	105	1200	410.27	
11	28D	10434 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	495.39	
14	41A	12312 Curtis & King, Norwalk		16" X 527'	132	100	251.29	
15	46C	13902 Halcourt, Norwalk		16" X 728'	101	1150	996.18	
16	12C	1517 Grandee Ave. Compton		16" X 650'	123	2500	264.29	

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	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	3,875.14 Potable AF	(Unit chosen) ²
24		205.55 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		32		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	25,955	26,039		
Commercial	1,734	1,756		
Industrial	4	4		
Public authorities	190	191		
Irrigation	25	24		
Other (specify) - Resale	2	2		
Agriculture	-	-		
Subtotal	27,910	28,016		
Private fire connections	198	187		
Public Auth. Fire Protection	15	28		
Public fire hydrants	2,045	2,047		
Total	30,168	30,278		

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	26354	26092
3/4 - in		
1 - in	1407	1370
1 1/2 - in	261	232
2 - in	342	324
3 - in	80	70
4 - in	61	58
6 - in	52	49
Other	42	36
Total	28,599	28,231

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		1285
3. Used, after repair		150
4. Found fast, requiring billing adjustment		0
B. Number of Meters in Service Since Last Test		
1. Ten years or less		25,306
2. More than 10, but less than 15 years		1,747
3. More than 15 years		1,546

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	95,762	63,180	83,121	55,857	91,264	65,086	117,801	572,071
Residential	263,430	182,449	238,772	171,386	263,058	200,316	305,626	1,625,037
Industrial	3,428	2,167	2,199	1,890	2,608	2,247	2,555	17,094
Public authorities	14,866	16,572	13,000	13,271	18,498	22,326	21,973	120,505
Irrigation								-
Other (specify)								-
Fire Service	80	33	72	36	52	82	58	413
Temporary	48	90	123	147	86	71	119	684
Resale				42				42
Recycled	10,776	5,384	2,825	5,553	5,208	8,684	18,090	56,520
Total	388,390	269,875	340,112	248,182	380,774	298,812	466,222	2,392,366

Classification of Service	During Current Year							
	August	September	October	November	December	Subtotal	Total	Total Prior Year
Commercial	70,124	120,436	78,080	97,692	57,181	423,513	995,584	916,823
Residential	227,587	340,032	222,455	290,899	179,626	1,260,599	2,885,636	2,765,506
Industrial	1,810	3,453	2,697	3,037	1,778	12,775	29,869	29,065
Public authorities	34,580	22,323	25,993	23,869	12,761	119,526	240,031	205,383
Irrigation						-	-	-
Other (specify)						-	-	-
Fire Service	12	62	33	58	28	193	606	2,437
Temporary	143	51				194	878	1,731
Resale				5		5	47	18
Recycled	5,587	12,171	14,502	3,663	6,491	42,414	98,934	112,830
Total	339,843	498,528	343,760	419,223	257,865	1,859,219	4,251,585	4,033,793

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 125,053

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>154,121</u>
100-3	Construction Work in Progress	\$ <u>9,751,150</u>
241	Advances for Construction	\$ <u>1,028,840</u>
265	Contributions in Aid of Construction	\$ <u>6,554,485</u>

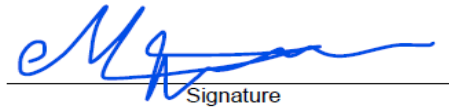
DECLARATION

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

I, the undersigned _____ Moses Thompson
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, 2025, through December 31, 2025.

President
Title (Please Print)


Signature

(623) 695-4342
Telephone Number

6/12/2026
Date

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