

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 346-W

2018
ANNUAL REPORT
OF

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P.O. BOX 7005, APPLE VALLEY, CA

(OFFICIAL MAILING ADDRESS)

2307-7005

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2018

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2019

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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 MARCH 31, 2019**, 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 70 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. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. 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 statements 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, 2018, through December 31, 2018. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 13, Item 12, of this report.

INSTRUCTIONS

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2018

Name of Utility: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP

Telephone: (562) 923-0711

Person Responsible for this Report: _____

CHRISTOPHER ALARIO

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 143,886,277	\$ 153,579,205	\$ 148,732,741
2 Total Utility Plant Reserves	(41,183,935)	(43,772,768)	(42,478,352)
3 Total Utility Plant Less Reserves	102,702,342	109,806,436	106,254,389
4 Advances for Construction	27,120,856	26,653,611	26,887,233
5 Contributions in Aid of Construction	2,487,651	3,057,602	2,772,627
6 Total Accumulated Deferred Taxes	13,514,338	12,751,711	13,133,025
7			
8			
9			
CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	3,750
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	8,468,044	13,436,397	10,952,221
14 Total Capital Stock	71,568,848	76,537,201	74,053,025
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	-	-	-

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2018

Name of Utility: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

Telephone: (562) 923-0711

	Annual Amount
INCOME/EXPENSES DATA	
1 Operating Revenues	\$ 23,844,764
2 Operating Expenses	\$ 11,024,080
3 Depreciation	\$ 3,648,239
4 Taxes	\$ 2,483,700
5 Income from Nonutility Operations (net)	\$ (1,711,094)
6 Interest on Long-Term Debt	\$ -
7 Net Income	\$ 4,968,353
8	
OPERATING EXPENSES DATA	
10 Source of Supply Expense	\$ 139,237
11 Pumping Expenses	\$ 1,510,536
12 Water Treatment Expenses	\$ 127,682
13 Transmission and Distribution Expenses	\$ 1,576,811
14 Customer Account Expenses	\$ 765,020
15 Sales Expenses	\$ 151,591
16 Recycled Water Expenses	\$ 141,667
17 Administrative and General Expenses	\$ 7,474,887
18 Miscellaneous	\$ (863,351)
19 Total Operating Expenses	\$ 11,024,080
20	

OTHER DATA

	Jan. 1	Dec. 31	Annual Average
23 <u>Active Service Connections</u> (Exc. Fire Protect.) _____			
24			
25 Metered Service Connections	20,557	20,684	20,621
26 Flat Rate Service Connections	-	-	-
27 Total Active Service Connections	20,557	20,684	20,621

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2018

Name of Utility: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

Telephone: (562) 923-0711

Person Responsible for this Report: _____

CHRISTOPHER ALARIO

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 143,886,277	\$ 153,579,205	\$ 148,732,741
2 Total Utility Plant Reserves	(41,183,935)	(43,772,768)	(42,478,352)
3 Total Utility Plant Less Reserves	102,702,342	109,806,436	\$ 106,254,389
4 Advances for Construction	27,120,856	26,653,611	\$ 26,887,233
5 Contributions in Aid of Construction	2,487,651	3,057,602	\$ 2,772,627
6 Total Accumulated Deferred Taxes	13,514,338	12,751,711	\$ 13,133,025
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	\$ 3,750
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	8,468,044	13,436,397	\$ 10,952,221
14 Total Capital Stock	71,568,848	76,537,201	\$ 74,053,025
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	-	-	\$ -

INCOME, EXPENSES, AND OTHER DATA Adjusted to Exclude Non-Regulated Activity

Calendar Year 2018

Name of Utility: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

Telephone: (562) 923-0711

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 23,844,764
2	Operating Expenses	\$ 11,024,080
3	Depreciation	\$ 3,648,239
4	Taxes	\$ 2,483,700
5	Income from Nonutility Operations (net)	
6	Interest on Long-Term Debt	
7	Net Income	\$ 6,688,746
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 139,237
11	Pumping Expenses	\$ 1,510,536
12	Water Treatment Expenses	\$ 127,682
13	Transmission and Distribution Expenses	\$ 1,576,811
14	Customer Account Expenses	\$ 765,020
15	Sales Expenses	\$ 151,591
16	Recycled Water Expenses	\$ 141,667
17	Administrative and General Expenses	\$ 7,474,887
18	Miscellaneous	\$ (863,351)
19	Total Operating Expenses	\$ 11,024,080
20		
OTHER DATA		
23	<u>Active Service Connections</u>	Annual Average
24	(Exc. Fire Protect.)_____	
25	Metered Service Connections	20,621
26	Flat Rate Service Connections	-
27	Total Active Service Connections	20,621

	Jan. 1	Dec. 31	Annual Average
20,557	20,557	20,684	20,621
-	-	-	-
20,557	20,557	20,684	20,621

Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

1	Line 5 Early Termination Advance Contracts	384	Non-utility Income
2	Line 5 Interest Customer Deposits	(108)	Non-utility Expense
3	Line 5 Water Association Dues	(23,778)	Non-utility Expense
4	Line 5 Employee Discount Program	(4,147)	Non-utility Expense
5	Line 5 Charitable Contributions	(39,590)	Non-utility Expense
6	Line 5 Non-Utility Property Taxes	(1,340)	Non-utility Expense
7	Condemnation Legal & Consulting	(1,639,023)	Non-utility Expense
8	Miscellaneous	(3,492)	Non-utility Expense
9			
10	Total	(1,711,094)	
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, and D. 04-12-023, the CPUC set forth rules and requirements regarding water utilities provision of non-tariffed services using excess capacity. These decisions require water utilities to: 1) file an advice letter requesting Commission approval of that service, 2) provide information regarding non-tariffed goods/services in each companies Annual Report to the Commission.

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2018:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter											
Row Number	Description of Non-Tariffed Goods/Services	Active or Passive	Total Revenue Derived from Non-tariffed Goods/ Services (by account)	Revenue Account Number	Total Expenses Incurred to Provide Non-tariffed Goods/ Services (by account)	Expense Account Number	Advice Letter and/or Resolution Number Approving Non-tariffed Goods/ Services	Total Income Tax Liability Incurred Because of Non-tariffed Goods/ Services (by account)	Income Tax Liability Account Number	Gross Value of Regulated Assets Used in the Provision of a Non-tariffed Goods/ Services (by account)	Regulated Asset Account Number
1	Please see Attachment A										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											

GENERAL INFORMATION

- 1. Name under which utility is doing business: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
- 2. Official mailing address:
P.O. BOX 7005, APPLE VALLEY, CA 92307-7005
- 3. Name and title of person to whom correspondence should be addressed:
ANTONIO PENNA, GENERL MANAGER/VICE PRESIDENT Telephone: (760) 247-6484
- 4. Address where accounting records are maintained:
21760 OTTAWA ROAD, APPLE VALLET, CA 92308
- 5. Service Area (Refer to district reports if applicable): APPLE VALLEY
- 6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: ANTONIO PENNA Telephone: (760) 247-6484
Address: SEE ABOVE

7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>LIBERTY UTILITIES (PARK WATER) CORP.</u>
	Organized under laws of (state)	<u>CALIFORNIA</u> Date: <u>1947</u>

Principal Officers:

Name: _____	Title: _____
Name: _____	Title: _____
Name: _____	Title: _____
Name: _____	Title: _____

- 8. Names of associated companies:
Algonquin Power & Utilities Corporation
Liberty Utilities Canada Corporation
Liberty Utilities Company
Liberty Utilities Services Corporation

- 9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: NONE Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____

- 10. Use the space below for supplementary information or explanations concerning this report:
NONE

- 11. List Name, Grade, and License Number of all Licensed Operators:
See attached list

- 12. List Name, Address, and Phone Number of your company's external auditor:
Name: Ernst & Young LLP Telephone: (416) 943-3156
Address: Address: 222 Bay Street, P.O. Box 251, Toronto, ON M5K 1J&, Canada

- 13. This annual report was prepared by: NOT APPLICABLE
Name of firm or consultant: _____
Address of firm or consultant: _____
Phone Number of firm or consultant: _____

List of Shared Officers and Directors Between Liberty Utilities (Apple Valley Ranchos Water) Corp. and Its Affiliates

Company Name	Officers & Directors
Algonquin Power & Utilities Corp.	Ian Robertson: Director, CEO
Cordes Lakes Water Co.	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Energy Utilities (New Hampshire) Corp	Ian Robertson: Director Gregory Sorensen: Director
Liberty Utilities (America) Co.	Ian Robertson: Director Gregory Sorensen: President Todd Wiley: Director, Secretary & Treasurer
Liberty Utilities (America) Holdco Inc.	Ian Robertson: Director Gregory Sorensen: Director, President Todd Wiley: Secretary & Treasurer
Liberty Utilities (America) Holdings, LLC	Ian Robertson: Manager Gregory Sorensen: Manger, President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Bella Vista Water) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Black Mountain Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer

Liberty Utilities (CalPeco Electric) LLC	Ian Robertson: Manager Anthony Johnston: Director Dr. Brian J. Brady: Manager Virginia L. Grebbien: Manager Clifford A. Neal: Manager Gregory Sorensen: President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Central) Co.	Ian Robertson: Director Anthony Johnston: Director
Liberty Utilities (East Prairie Water) Corp.	Ian Robertson: Director Anthony Johnston: Director
Liberty Utilities (EnergyNorth Natural Gas) Corp	Ian Robertson: Director Anthony Johnston: Director
Liberty Utilities (Entrada Del Oro Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Environmental Services) LLC	Ian Robertson: Manager Gregory Sorensen: Manager Todd Wiley: Secretary & Treasurer
Liberty Utilities (Fox River Water) LLC	Ian Robertson: Manager Anthony Johnston: Manager
Liberty Utilities (Gold Canyon Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Granite State Electric) Corp	Ian Robertson: Director Anthony Johnston: Director

Liberty Utilities (Litchfield Park Water & Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Luning Holdings) LLC	Gregory Sorensen: President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Midstates Natural Gas) Corp	Ian Robertson: Director Anthony Johnston: Director
Liberty Utilities (Missouri Water) LLC	Ian Robertson: Manager Anthony Johnston: Manager
Liberty Utilities (New England Natural Gas Company) Corp	Ian Robertson: Director Anthony Johnston: Director
Liberty Utilities (Northwest Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Park Water) Corp.	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Gregory Sorensen: President Todd Wiley: Secretary & Treasurer Chris Alario: President
Liberty Utilities (Peach State Natural Gas) Corp. fka LE (Georgia) Corp	Ian Robertson: Director Anthony Johnston: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Pine Bluff Water) Inc.	Ian Robertson: Director Anthony Johnston: Director
Liberty Utilities (Pipeline & Transmission) Corp	Ian Robertson: Director Gregory Sorensen: Director, Secretary & Treasurer

Liberty Utilities (Rio Rico Water & Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Seaside Water) LLC	Ian Robertson: Manager Anthony Johnston: Manager Dr. Brian J. Brady: Manager Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Silverleaf Water) LLC	Ian Robertson: Manager Anthony Johnston: Manager Dr. Brian J. Brady: Manager Virginia L. Grebbien: Manager Clifford A. Neal: Manager Todd Wiley: Secretary & Treasurer
Liberty Utilities (Sub) Corp (formerly Liberty Water Co.)	Ian Robertson: Director Gregory Sorensen: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Tall Timbers Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Turquoise Holdings) LLC	Ian Robertson: Manager Gregory Sorensen: Manager
Liberty Utilities (White Hall Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director
Liberty Utilities (White Hall Water) Corp	Ian Robertson: Director Anthony Johnston: Director

Liberty Utilities (Woodmark Sewer) Corp	Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Woodson-Hensley Water) Corp	Ian Robertson: Director Anthony Johnston: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities Co	Ian Robertson: Director Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (Appliance) Corp	Ian Robertson: Director Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (CNG) Corp	Ian Robertson: Director Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (LNG) Corp	Ian Robertson: Director Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (Solar) Corp	Ian Robertson: Director Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (Solar1) Corp	Ian Robertson: Director Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions Corp.	Ian Robertson: Director Gregory Sorensen: Director, President
Liberty Utilities Finance (US) LLC	Ian Robertson: Manager Gregory Sorensen: Manager, President
Liberty Utilities Service Corp	Ian Robertson: Director Gregory Sorensen: Director, President Todd Wiley: Secretary & Treasurer
Luning Energy LLC	Gregory Sorensen: President Todd Wiley: Secretary, Treasurer, Vice President
Western Water Holdings, LLC.	Ian Robertson: Manager Gregory Sorensen: Manager, CFO, Secretary & Treasurer

The Empire District Electric Company	Ian Robertson: Director Anthony Johnston: Director
The Empire District Gas Company	Ian Robertson: Director Anthony Johnston: Director

Operation & Maintenance Plan
Liberty Utilities (Apple Valley Ranchos Water) Corp.
LIST OF CERTIFIED OPERATORS

Grade 1 = 12 Hours

Grade 2 = 16 Hours

Grade 3 = 24 Hours

Grade 4 = 36 Hours

Grade 5 = 36 Hours

Name	Distribution	Cert. #	Last Exp Date	Exp. Date	Renewal Date	Treatment	Cert. #	Last Exp Date	Exp. Date	Renewal Date
Adam Ambrose	grade 5	28390	2/1/2017	6/1/2020	2/1/2020	grade 2	26133	1/1/2017	1/1/2020	9/1/2019
Austen Clark	grade 2	47913	N/A	12/1/2019	8/1/2019					
Brett Holley	grade 4	14142	9/1/2018	1/1/2022	9/1/2021	grade 2	28948	1/1/2014	1/1/2021	9/1/2020
Brian Keith	grade 4	14141	3/1/2019	3/1/2022	11/1/2021	grade 2	26446	2/1/2017	2/1/2020	10/1/2019
Bryan Walker	grade 2	14156	8/1/2018	8/1/2021	4/1/2021					
David Fortin	grade 4	14139	11/1/2016	3/1/2020	11/1/2019	grade 2	14900	10/1/2017	10/1/2020	6/1/2020
Doug Warren	grade 4	3295	9/1/2018	1/1/2022	9/1/2021	grade 2	29488	7/1/2018	7/1/2021	3/1/2021
Elias De La Torre	grade 2	42581	5/1/2017	5/1/2020	1/1/2020					
Eric Larsen	grade 2	46342	12/1/2018	12/1/2021	8/1/2021	grade 2	40237	N/A	2/1/2020	10/1/2019
Greg Miles	grade 3	35020	4/1/2017	4/1/2020	12/1/2019					
Jayson Moses	grade 2	35021	3/1/2017	3/1/2020	11/1/2019	grade 1	34534	7/1/2018	7/1/2021	3/1/2021
Jeremy Caudell	grade 5	34494	n/a	12/1/2020	8/1/2020	grade 2	29476	7/1/2018	7/1/2021	3/1/2021
Maria Garcia	grade 2	47757	N/A	11/1/2019	7/1/2019					
Mark Beppu	grade 4	14132	9/1/2017	1/1/2021	9/1/2020	grade 2	22338	5/1/2019	5/1/2022	1/1/2022
Mike Cinko	grade 4	14133	3/1/2017	10/1/2019	6/1/2019	grade 2	19189	11/1/2016	11/1/2019	7/1/2019
Mike Lent	grade 4	14144	5/1/2015	3/1/2020	11/1/2019	grade 2	19208	1/1/2019	1/1/2022	9/1/2021
Mike Reese	grade 3	14149	5/1/2015	5/1/2021	1/1/2021	grade 2	14926	10/1/2017	10/1/2020	6/1/2020
Nathan E. Johnson	grade 2	49223	N/A		7/1/2020	grade 1	42097	N/A	7/1/2021	3/1/2021
Randy Vogel	grade 3	14155	5/1/2018	5/1/2022	1/1/2022	grade 1	17990	6/1/2017	6/1/2020	2/1/2020
Ray Griego	grade 3	14140	4/1/2018	4/1/2022	12/1/2021	grade 2	28945	6/1/2018	6/1/2021	2/1/2021
Roman Diaz	grade 5	36137	5/1/2018	7/1/2020	11/1/2020	grade 2	37017	6/1/2018	2/1/2021	6/1/2021
Shay Davidson	grade 2	34493	12/1/2017	12/1/2020	8/1/2020					
T. Nathan Esquer	grade 2	39514	5/2/2019	5/2/2022	1/1/2022	grade 1	37424	6/1/2018	6/1/2021	2/1/2021
Tony Penna	grade 2	43164	11/1/2016	11/1/2019	7/1/2019					
Tony Penna	grade 2	43164	11/1/2016	11/1/2019	7/1/2019					

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		I. UTILITY PLANT				
2	100	Utility Plant	A-1, A-1a	152,979,990	143,886,277	
3	101	Recycled Water Utility Plant	A-1b	599,215	-	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 153,579,205	\$ 143,886,277	
6	250	Reserve for depreciation of utility plant	A-5	(43,582,770)	(41,004,392)	
7	251	Reserve for amortization of limited term utility investments	A-5	(196,941)	(188,453)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	8,100	8,910	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(1,157)	-	
10		Total utility plant reserves		\$ (43,772,768)	\$ (41,183,935)	
11		Total utility plant less reserves		\$ 109,806,436	\$ 102,702,342	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	10,459	10,459	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ 10,459	\$ 10,459	
17	111	Investments in Affiliated Companies	A-6	1,506,642	1,506,642	
18	112	Other Investments	A-7	-	-	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		\$ 1,517,101	\$ 1,517,101	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	(25,451)	(68,334)	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	4,700	4,700	
27	123	Temporary Cash Investments	A-13	-	-	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	3,660,767	3,827,798	
30	126	Receivables from Affiliated Companies	A-16	3,388,089	7,474,529	
31	131	Materials and Supplies	A-17	345,560	339,075	
32	132	Prepayments	A-18	135,278	120,587	
33	133	Other Current and Accrued Assets	A-19	913,609	793,766	
34		Total Current and Accrued Assets		\$ 8,422,551	\$ 12,492,121	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	-	-	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	51,233	40,771	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	-	-	
42	146	Other Deferred Debits	A-26	8,811,127	9,356,226	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 8,862,360	\$ 9,396,997	
45		Total Assets and Other Debits		\$ 128,608,449	\$ 126,108,562	

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	3,750	3,750
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	63,097,054	63,097,054
55	271	Earned Surplus	A-35	13,436,397	8,468,044
56		Total Capital Stock		\$ 76,537,201	\$ 71,568,848
57					
58		II. PROPRIETARY CAPITAL			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		III. LONG-TERM DEBT			
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	-	-
68		Total Long-Term Debt		\$ -	\$ -
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	1,474,903	1,156,651
74	223	Payables to Affiliated Companies	A-46	422,946	168,430
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	134,437	195,579
79	228	Taxes Accrued	A-53	4,104	4,463
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	1,313,833	1,248,003
82		Total Current and Accrued Liabilities		\$ 3,350,223	\$ 2,773,125
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	26,653,611	27,120,856
87	242	Other Deferred Credits	A-55	6,258,100	8,643,744
88		Total Deferred Credits		\$ 32,911,711	\$ 35,764,600
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Other	A-59	12,703,444	13,587,261
	268	Accumulated Deferred Investment Tax Credits	A-60	48,267	(72,923)
		Total Accumulated Deferred Taxes		\$ 12,751,711	\$ 13,514,338
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	-	-
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ -	\$ -
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	3,057,602	2,487,651
100		Total Liabilities and Other Credits		\$ 128,608,449	\$ 126,108,562

SCHEDULE B
Income Statement for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		I. UTILITY OPERATING INCOME		
2	501	Operating Revenues	B-1	23,844,764
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	11,024,080
6	503	Depreciation	A-5	3,648,239
7	504	Amortization of Limited-term Utility Investments	A-5	8,488
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	810
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	2,483,700
11		Total Operating Revenue Deductions		\$ 17,165,316
12		Net Operating Revenues		\$ 6,679,447
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 6,679,447
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	-
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	384
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ 384
26		Net Income before Income Deductions		\$ 6,679,831
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on Long-term Debt	B-15	-
30	531	Amortization of Debt Discount and Expense	B-16	-
31	532	Amortization of Premium on Debt - Cr.	B-17	-
32	533	Taxes Assumed on Interest	B-18	-
33	534	Interest on Debt to Affiliated Companies	B-19	-
34	535	Other Interest Charges	B-20	108
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	1,711,370
38		Total Income Deductions		\$ 1,711,478
39		Net Income		\$ 4,968,353
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 4,968,353
45		Proprietary Accounts scheduled on pages 32-33		

SCHEDULE A-1
Account 100 - 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	100.1	Utility Plant in Service (Schedule A-1a)	140,726,196	8,338,061	(1,218,768)	(599,217)	\$ 147,246,273
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	3,160,082	2,573,635	-	-	\$ 5,733,717
4	100.4	Utility Plant Held for Future Use	-	-	-	-	\$ -
5	100.5	Utility Plant Acquisition Adjustments	-	-	-	-	\$ -
6	100.6	Utility Plant in Process of Reclassification	-	-	-	-	\$ -
7		Total utility plant	\$ 143,886,277	\$ 10,911,697	\$ (1,218,768)	\$ (599,217)	\$ 152,979,990

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	271,976				\$ 271,976
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant	10,966				\$ 10,966
5		Total Intangible Plant	\$ 282,942	\$ -	\$ -	\$ -	\$ 282,942
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 8,498,174			\$ (67,185)	\$ 8,430,989
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	26,805			(3,535)	\$ 23,270
12	312	Collecting and Impounding Reservoirs	-				\$ -
13	313	Lake, River and Other Intakes	-				\$ -
14	314	Springs and Tunnels	-				\$ -
15	315	Wells	3,610,903		(456,783)	(43,342)	\$ 3,110,778
16	316	Supply Mains	-				\$ -
17	317	Other Source of Supply Plant	134,842			(2)	\$ 134,840
18		Total Source of Supply Plant	\$ 3,772,550	\$ -	\$ (456,783)	\$ (46,879)	\$ 3,268,888
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	3,335,004	12,476	(57,258)		\$ 3,290,222
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	6,724,585	200,402	(196,417)	(77,230)	\$ 6,651,340
25	325	Other Pumping Plant	-				\$ -
26		Total Pumping Plant	\$ 10,059,589	\$ 212,878	\$ (253,676)	\$ (77,230)	\$ 9,941,562
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	1,533,070	15,044	(35,338)		\$ 1,512,775
31		Total Water Treatment Plant	\$ 1,533,070	\$ 15,044	\$ (35,338)	\$ -	\$ 1,512,775

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	6,051,982	391,777			\$ 6,443,759
35	343	Transmission and Distribution Mains	71,066,934	4,113,503	(111,461)	(396,978)	\$ 74,671,997
36	344	Fire Mains	-				\$ -
37	345	Services	15,244,738	1,897,748	(145,254)	(6,185)	\$ 16,991,047
38	346	Meters	4,772,269	817,146		(4,760)	\$ 5,584,655
39	347	Meter Installations	-				\$ -
40	348	Hydrants	8,590,730	477,293	(41,631)		\$ 9,026,392
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 105,726,653	\$ 7,697,467	\$ (298,347)	\$ (407,923)	\$ 112,717,850
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,055,149	16,109	(3,140)		\$ 2,068,119
46	372	Office Furniture and Equipment	1,915,194	34,317	(17,811)		\$ 1,931,700
47	373	Transportation Equipment	1,322,513	205,547	(108,387)		\$ 1,419,673
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	887				\$ 887
50	376	Communication Equipment	2,885,281	123,352	(40,553)		\$ 2,968,079
51	377	Power Operated Equipment	1,576,179	13,255			\$ 1,589,434
52	378	Tools, Shop and Garage Equipment	542,148	20,093	(4,734)		\$ 557,507
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 10,297,350	\$ 412,673	\$ (174,624)	\$ -	\$ 10,535,399
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	555,867				\$ 555,867
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 555,867	\$ -	\$ -	\$ -	\$ 555,867
61		Total Utility Plant in Service	\$ 140,726,196	\$ 8,338,061	\$ (1,218,768)	\$ (599,217)	\$ 147,246,273

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				67,185	\$ 67,185
3	395	Recycled Water Depreciable Plant				532,030	\$ 532,030
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ 599,215	\$ 599,215

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	NONE				
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-1d
Account 100.4 - Utility Plant Held for Future Use

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date When Property Will be Placed in Service (c)	Balance End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9	Total			\$ -

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

Line No.	Description of Utility Plant Adjustments (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-3
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	LAND	10,459	10,459
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 10,459	\$ 10,459

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2017 (b)	Balance 1/1/2017 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	147,845,488	140,726,196
3		Construction Work in Progress	5,733,717	3,160,082
4		General Office Prorate	2,821,701	3,733,231
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 156,400,906	\$ 147,619,508
6		Less Accumulated Depreciation		
7		Plant in Service	(43,582,770)	(41,004,392)
8		General Office Prorate	1,345,404	2,018,969
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ (42,237,366)	\$ (38,985,423)
10		Less Other Reserves		
11		Deferred Income Taxes	12,703,444	13,587,261
12		Deferred Investment Tax Credit	48,267	(72,923)
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 12,751,711	\$ 13,514,338
15		Less Adjustments		
16		Contributions in Aid of Construction	3,057,602	2,487,651
17		Advances for Construction	26,653,611	27,120,856
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 29,711,213	\$ 29,608,507
20		Add Materials and Supplies	\$ 345,560	\$ 339,075
21		Add Working Cash (=Line 34)	1,977,684	2,071,920
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 158,498,591	\$ 145,893,081
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 10,115,315	\$ 10,576,060
26		Purchased Power & Commodity for Resale*	\$ 1,117,280	\$ 1,118,273
27		Meter Revenues: Bimonthly Billing	\$ 24,166,865	\$ 23,848,491
28		Other Revenues: Flat Rate Monthly Billing	\$ 535,800	\$ 528,802
29		Total Revenues (=Line 27 + Line 28)	\$ 24,702,665	\$ 24,377,293
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.02169	0.02169
31		5/24 x Line 25 x (100% - Line 30)	2,061,649	2,155,550
32		1/24 x Line 25 x Line 30	9,142	9,559
33		1/12 x Line 26	93,107	93,189
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 1,977,684	\$ 2,071,920
		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	41,004,392	188,453	(8,910)		
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	3,647,082				1,157
4	(b) Charged to Account 504 ⁽¹⁾					
5	(c) Charged to Account 505 ⁽¹⁾		8,488			
6	(d) Charged to Account 265	167,070				
7	(e) Charged to clearing accounts	259,651				
8	(f) Salvage recovered	67,936				
9	(g) All other credits ⁽²⁾			810		
10	Total credits	\$ 4,141,739	\$ 8,488	\$ 810	\$ -	\$ 1,157
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,273,666)				
13	(b) Cost of removal	(154,280)				
14	(c) All other debits ⁽³⁾	(135,414)				
15	Total debits	\$ (1,563,361)	\$ -	\$ -	\$ -	\$ -
16	Balance in reserve at end of year	\$ 43,582,770	\$ 196,941	\$ (8,100)	\$ -	\$ 1,157
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	Account 537 AV Resources Acquisition					810
22						
23						
24						
25						
26						
27						
28						
29	(3) EXPLANATION OF ALL OTHER DEBITS:					
30	ALLOCATION OF DEPRECIATION FROM MAIN OFFICE TO APPLE VALLEY					135,414
31						
32						
33						
34						
35						
36						
37	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
38	(a) Straight Line	()				
39	(b) Liberalized	()				
40	(1) Double declining balance	()				
41	(2) ACRS	()				
42	(3) MACRS	()				
43	(4) Others	()				
44	(c) Both straight line and liberalized	()				

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 (Dr.) 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	27,602	319			\$ 27,921
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	1,418,262	90,043	(456,784)	(147,459)	\$ 904,062
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	62,374	3,344			\$ 65,718
9		Total Source of Supply Plant	\$ 1,508,238	\$ 93,705	\$ (456,784)	\$ (147,459)	\$ 997,701
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,042,775	109,629	(57,258)		\$ 1,095,145
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	-				\$ -
16	325	Other Pumping Plant	1,905,660	252,401	(196,417)		\$ 1,961,644
17		Total Pumping Plant	\$ 2,948,435	\$ 362,030	\$ (253,676)	\$ -	\$ 3,056,789
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	140,264	49,952	(35,338)		\$ 154,878
22		Total Water Treatment Plant	\$ 140,264	\$ 49,952	\$ (35,338)	\$ -	\$ 154,878
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	1,576,679	123,083			\$ 1,699,762
27	343	Transmission and Distribution Mains	21,894,279	1,753,363	(157,098)		\$ 23,490,544
28	344	Fire Mains	-				\$ -
29	345	Services	3,227,756	414,457	(145,254)	(6,036)	\$ 3,490,922
30	346	Meters	(223,413)	146,646		6,959	\$ (69,807)
31	347	Meter Installations	-				\$ -
32	348	Hydrants	2,407,521	200,949	(41,631)	3,652	\$ 2,570,491
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 28,882,822	\$ 2,638,498	\$ (343,984)	\$ 4,576	\$ 31,181,912
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	805,186	58,344	(3,140)		\$ 860,391
38	372	Office Furniture and Equipment	1,686,159	210,729	(17,809)		\$ 1,879,080
39	373	Transportation Equipment	1,024,685	152,283	(108,387)	56,539	\$ 1,125,121
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	887				\$ 887
42	376	Communication Equipment	2,054,725	244,399	(40,554)		\$ 2,258,570
43	377	Power Operated Equipment	1,248,049	74,867	(9,261)		\$ 1,313,655
44	378	Tools, Shop and Garage Equipment	264,096	32,501	(4,734)		\$ 291,863
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	324,414	22,235			\$ 346,649
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 7,408,202	\$ 795,358	\$ (183,884)	\$ 56,539	\$ 8,076,215
49		Total	\$ 40,887,961	\$ 3,939,544	\$ (1,273,666)	\$ (86,344)	\$ 43,467,495

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	ADVANCE	JESS RANCH IRRIGATION	319,427	319,427			
2	ADVANCE	YERMO WATER CO.	1,187,215	1,187,215			
3							
4							
5							
6							
7			\$ 1,506,642	\$ 1,506,642		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ -	\$ -

SCHEDULE A-8
Account 113 - Sinking Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	NONE					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9		\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	NONE					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Business Checking	(68,334)	(25,451)
2			
3			
4			
5	Total	\$ (68,334)	\$ (25,451)

SCHEDULE A-11
Account 121 - Special Deposits

Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance Beg of Year (c)	Balance End of Year (d)
1	NONE			
2				
3				
4				
5				
6	Total		\$ -	\$ -

**SCHEDULE A-12
Account 122 - Working Funds**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Petty Cash & Change Funds	4,700	4,700
2			
3			
4			
5	Total	\$ 4,700	\$ 4,700

**SCHEDULE A-13
Account 123 - Temporary Cash Investments**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE	.	
2			
3			
4			
5	Total	\$ -	\$ -

**SCHEDULE A-14
Account 124 - Notes Receivable**

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	NONE							
2								
3								
4								
5								
6	Total			\$ -	\$ -		\$ -	\$ -

**SCHEDULE A-15
Account 125 - Accounts Receivable**

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	3,812,561	3,645,530
2	125-2	Other Accounts Receivable	15,237	15,237
3				
4				
5	Total		\$ 3,827,798	\$ 3,660,767

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	LIBERTY UTILITIES (PARK WATER) CORP.	7,474,529	3,388,089			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 7,474,529	\$ 3,388,089		\$ -	\$ -

SCHEDULE A-17
Account 131 - Materials and Supplies

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	339,075	345,560
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 339,075	\$ 345,560

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Postage	1,390	1,111
2	Other	119,197	134,167
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 120,587	\$ 135,278

SCHEDULE A-19
Account 133 - Other Current and Accrued Assets

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Post retirement benefits other than pension	793,766	913,609
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 793,766	\$ 913,609

SCHEDULE A-20
Account 140 - Unamortized Debt Discount and Expense

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, relates (b)	Total discount and expense (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	NONE								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ -	\$ -	\$ -	\$ -

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

Line No.	Designation of long-term debt (a)	Principal amount of securities to which premium minus expense, relates (b)	Total Net Premium (c)	AMORTIZATION PERIOD		Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
				From- (d)	To- (e)				
1	NONE								\$ -
2									\$ -
3									\$ -
4									\$ -
5									\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18						\$ -	\$ -	\$ -	\$ -

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	Balance Beg of Year (d)	Written Off During Year		Balance End of year (g)
					Account Charged (e)	Amount (f)	
1	NONE						\$ -
2							\$ -
3							\$ -
4	Total	\$ -	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-23
Account 142 - Preliminary Survey and Investigation Charges

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Preliminary Survey Jobs	40,771	51,233
2			
3			
4			
5	Total	\$ 40,771	\$ 51,233

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	RATE CASE	54,801	268,557
2	PAID TIME OFF	234,667	269,097
3	REGULATORY ACCOUNTS	9,066,758	8,273,473
4	OTHER DEFERRED DEBITS		-
5			
6	Total	\$ 9,356,226	\$ 8,811,127

SCHEDULE A-27
Account 147 - Accumulated Deferred Income Tax Assets

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-28
Account 150 - Discount on Capital Stock

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	NONE		
2			
3	Total	\$ -	\$ -

SCHEDULE A-29
Account 151- Capital Stock Expense

1. Report the balance at end of year of capital stock expense for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance Beg of Year (b)	Balance End of year (c)
1	NONE		
2			
3	Total	\$ -	\$ -

SCHEDULE A-30
Account 200 - Common Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	COMMON STOCK	1,000	\$ 50.00	75	3,750	3,750		
2								
3								
4								
5								
6	Total				\$ 3,750	\$ 3,750		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-30a
Account 201- Preferred Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	NONE							
2								
3								
4								
5								
6	Total				\$ -	\$ -		\$ -

¹ After deduction for amount of reacquired stock held by or for the respondent.

SCHEDULE A-30b
Record of Stockholders at End of Year

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	LU (PARK WATER) CORP.	75		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		75		-

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1			
2			
3			
4			
5	Total		\$ -
		\$ -	\$ -

SCHEDULE A-32
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9	Total	\$ -	\$ -

SCHEDULE A-33
Account 206 - Subchapter S Corporation Accumulated Adjustments Account

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year NOT APPLICABLE	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5		
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10		
11	Balance end of year	\$ -

SCHEDULE A-34
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ 63,097,054
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	\$ -
11	Balance end of year	\$ 63,097,054

SCHEDULE A-35
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 8,468,044
2		CREDITS	
3	400	Credit balance transferred from income account	4,968,353
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 4,968,353
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ -
15		Balance end of year	\$ 13,436,397

SCHEDULE A-36
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	NONE
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	\$ -
14	Balance end of year	\$ -

SCHEDULE A-37
Account 205 - Undistributed Profits
of Proprietorship or Partnership

(The use of this account is optional)

Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	NONE
4	Other credits (specify)	
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year	\$ -

SCHEDULE A-38
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Balance Beg of Year (e)	Balance End of Year (f)	Rate of Interest (g)	Sinking Fund Added in Current Year (h)	Cost of of issuance (i)	Interest Accrued During Year (j)	Interest Paid During Year (k)
1	NONE										
2											
3											
4											
5											
6											
7											
8				Total	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

SCHEDULE A-39
Account 211 - Receivers' Certificates

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	NONE					
2						
3						
4						
5	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-41
Account 213 - Miscellaneous Long-Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	NONE							
2								
3								
4								
5								
6								
7								
8	Total			\$ -	\$ -		\$ -	\$ -

SCHEDULE A-42
Securities Issued or Assumed During Year

Line No.	Class of Security (a)	Commission Authorization (b)	Amount Issued During Year (omit cents) (c)	Discount or Premium (d)	Expenses (e)
1	NONE				
2					
3					
4					
5	Total		\$ -	\$ -	\$ -

SCHEDULE A-43
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	NONE							
2								
3								
4								
5								
6								
7			Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5		Total	\$ -

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Trade payables	1,156,651	1,474,903
2			
3			
4			
5		Total	\$ 1,156,651

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Interco APUC, LABS, LUC, LU Co	168,430	422,946			
2						
3						
4						
5						
6						
7		Total	\$ 168,430	\$ 422,946	\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-48
Account 225 - Matured Long-Term Debt

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	None		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-49
Account 226 - Matured Interest

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deposits Billed	195,579	134,437
2			
3			
4			
5	Total	\$ 195,579	\$ 134,437

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	229-1 Interest Accrued on Long-Term Debt	NONE	
2	229-2 Interest Accrued on Other Liabilities		
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-52
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	ACCRUED PAID TIME OFF	234,667	269,097
2	FRANCHISE FEE	271,557	251,176
3	ACCRUED PAYROLL	537,225	494,276
4	REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS)	31,632	31,315
5	CALIFORNIA PUC SURCHARGE	99,539	88,499
6	DEFINED CONTRIBUTION PLAN		0
7	HOMESERVE	25	0
8	ACCRUED INSURANCE	47,923	164,220
9	MISCELLANEOUS	25,435	15,251
10			
11			
12			
13			
14			
15			
16	Total	\$ 1,248,003	\$ 1,313,833

SCHEDULE A-53 Account 228 - Taxes Accrued

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 48, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Taxes on real and personal property	-		653,857	653,857		-	
2	State corporation franchise tax	-		505,922	505,922		-	
3	State unemployment insurance tax	-		13,506	13,506		-	
4	Other state and local taxes	779		73,789	74,458		110	
5	Federal unemployment insurance tax	(345)		4,225	3,881		-	
6	Fed. ins. contr. act (old age retire.)	4,037		315,642	315,594		4,085	
7	Other federal taxes	(8)		-	83		(91)	
8	Federal income taxes			969,483	969,483			
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 4,463	\$ -	\$ 2,536,424	\$ 2,536,783	\$ -	\$ 4,104	\$ -

(1) Fed. & State income tax on CIAC & Advances

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	27,120,856
2	Additions during year	542,040
3	Subtotal - Beginning balance plus additions during year	\$ 27,662,896
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	1,008,272
8	Present worth basis	1,013
9	Total refunds	\$ 1,009,285
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 1,009,285
16	Balance end of year	\$ 26,653,611

If stock, bonds, etc., were issued in exchange for construction advance contracts give details below:

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock NOT APPLICABLE			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED WORK ORDER DEPOSITS	933,363	298,087
2	DEFERRED REVENUE -CONTRIBUTIONS		-
3	REGULATORY LIABILITY - INCOME TAXES RELATED	3,114,332	3,655,357
4	PENSION FUND DISCLOSURE	4,596,049	2,304,656
5			
6	Total	\$ 8,643,744	\$ 6,258,100

SCHEDULE A-56
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS		CREDITS		Balance End of Year (g)
			Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	
1	254		NONE				\$ -
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ -		\$ -		\$ -	\$ -

SCHEDULE A-57
Account 265 - Contributions in Aid of Construction

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 2,487,651	2,463,228	24,423		
2	Add: Credits to account during year					
3	Contributions received during year	\$ 737,021	737,021			
4	Other credits	\$ -				
5	Total credits	\$ 737,021	\$ 737,021	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (167,070)	(167,070)			
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (167,070)	\$ (167,070)	\$ -	\$ -	\$ -
11	Balance end of year	\$ 3,057,602	\$ 3,033,179	\$ 24,423	\$ -	\$ -

SCHEDULE A-58
Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DO NOT USE PER CPUC LETTER DATED 01/24/19		
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-59
Account 267 - Accumulated Deferred Income Taxes - Liabilities

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED INCOME TAXES	13,587,261	12,703,444
2			
3			
4			
5	Total	\$ 13,587,261	\$ 12,703,444

SCHEDULE A-60
Account 268 - Accumulated Deferred Investment Tax Credits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED INVESTMENT TAX CREDITS	(72,923)	48,267
2			
3			
4			
5	Total	\$ (72,923)	\$ 48,267

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	21,735,944	23,456,027	\$ (1,720,084)
4		601-1.2 Residential Low Income Discount (Debit)	(191,787)	(189,138)	\$ (2,649)
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales	5,324	5,771	\$ (447)
7		601-4 Sales to Public Authorities	1,290,791	1,355,358	\$ (64,567)
8		Sub-total	\$ 22,840,271	\$ 24,628,018	\$ (1,787,747)
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	1,772,098	1,696,851	\$ 75,247
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 1,772,098	\$ 1,696,851	\$ 75,247
20	604	Private Fire Protection Service	396,838	392,160	\$ 4,678
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	(780,167)	(2,291,948)	\$ 1,511,781
26		Sub-total	\$ (383,329)	\$ (1,899,788)	\$ 1,516,459
27		Total Water Service Revenues	\$ 24,229,041	\$ 24,425,081	\$ (196,040)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(554,143)		\$ (554,143)
30	611	Miscellaneous Service Revenues	127,189	119,043	\$ 8,146
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	42,676	31,012	\$ 11,664
34	615	Recycled Water Revenues			\$ -
35		Total Other Water Revenues	\$ (384,278)	\$ 150,055	\$ (534,333)
36	501	Total operating revenues	\$ 23,844,764	\$ 24,575,136	\$ (730,372)

SCHEDULE B-1a
Operating Revenues Apportioned to Cities and Towns

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Regulatory balancing account	(1,334,310)
33	Other water sales	42,676
34	San Bernardino County	92,614
35	Yermo	241,874
36		
37	Operations within incorporated territory	
38	City or town of APPLE VALLEY	24,768,237
39	City or town of VICTORVILLE	33,672
40	City or town of	
41	City or town of	
42	City or town of	
43		
44	Total	\$ 23,844,764

¹ Should be segregated to operating districts.

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	34,891	37,236	\$ (2,345)	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	43,403	105,261	\$ (61,858)	
6	703	Miscellaneous expenses	A		60,414	61,450	\$ (1,036)	
7	704	Purchased water	A	B	C		\$ -	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
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		530	400	\$ 130	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B			\$ -	
19		Total source of supply expense			\$ 139,237	\$ 204,347	\$ (65,109)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B	400,533	245,638	\$ 154,895	
28	725	Miscellaneous expenses	A		26,859	24,756	\$ 2,103	
29	726	Fuel or power purchased for pumping	A	B	C	988,465	1,005,306	\$ (16,841)
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	19,798	18,234	\$ 1,564	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B	74,881	56,697	\$ 18,184	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 1,510,536	\$ 1,350,631	\$ 159,905	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B				\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			94,288	67,919	\$ 26,369
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B		24,652	49,963	\$ (25,311)
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		8,741	11,601	\$ (2,860)
50		Total water treatment expenses				\$ 127,682	\$ 129,483	\$ (1,801)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		238,401	149,214	\$ 89,187
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			23,921	35,004	\$ (11,083)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			139,024	127,572	\$ 11,451
58	754	Meter expenses	A			46,550	28,218	\$ 18,332
59	755	Customer installations expenses	A			77,579	94,050	\$ (16,471)
60	756	Miscellaneous expenses	A			4,171	3,751	\$ 420
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				\$ -
66	761	Maintenance of trans. and distribution mains	A			807,986	653,091	\$ 154,896
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			179	738	\$ (559)
69	763	Maintenance of services	A			128,996	170,156	\$ (41,160)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			87,277	50,756	\$ 36,521
72	765	Maintenance of hydrants	A			4,509	3,268	\$ 1,241
73	766	Maintenance of miscellaneous plant	A			18,219	17,006	\$ 1,213
74		Total transmission and distribution expenses				\$ 1,576,811	\$ 1,332,824	\$ 243,987

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		2,584	3,021	\$ (437)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		127,735	67,278	\$ 60,457
80	773	Customer records and collection expenses	A			541,639	450,230	\$ 91,409
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			10,062	14,338	\$ (4,276)
83	775	Uncollectible accounts	A	B	C	83,001	68,647	\$ 14,354
84		Total customer account expenses				\$ 765,020	\$ 603,514	\$ 161,506
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			151,591	179,936	\$ (28,345)
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 151,591	\$ 179,936	\$ (28,345)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				141,667	122,889	\$ 18,778
97		Total recycled water expenses				\$ 141,667	\$ 122,889	\$ 18,778
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	886,706	1,133,491	\$ (246,785)
101	792	Office supplies and other expenses	A	B	C	426,180	390,422	\$ 35,758
102	793	Property insurance	A			311,619	110,369	\$ 201,250
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			272,534	357,282	\$ (84,748)
105	795	Employees' pensions and benefits	A	B	C	1,413,052	1,359,506	\$ 53,546
106	796	Franchise requirements	A	B	C	236,786	255,491	\$ (18,705)
107	797	Regulatory commission expenses	A	B	C	-	136,053	\$ (136,053)
108	798	Outside services employed	A			417,882	544,118	\$ (126,236)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			29,039	34,425	\$ (5,386)
112		Main Office Allocation	A			3,400,707	2,519,331	\$ 881,376
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	80,381	62,182	\$ 18,199
115		Total administrative and general expenses				\$ 7,474,887	\$ 6,902,670	\$ 572,217
116		XI. MISCELLANEOUS						
117	810	Customer surcredits						\$ -
118	811	Rents	A	B	C	27,389	29,870	\$ (2,481)
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,392,836)	(479,532)	\$ (913,304)
120	813	Duplicate charges - Cr.	A	B	C	502,096	395,632	\$ 106,464
121		Total miscellaneous				\$ (863,351)	\$ (54,030)	\$ (809,321)
122		Total operating expenses				\$ 11,024,080	\$ 10,772,263	\$ 251,817

SCHEDULE B-3
Account 506 - Property Losses Chargeable to Operations

Line No.	Description (a)	Amount
1	NONE	
2		
3		
4		
5		
6		
7		
8	Total	\$ -

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.
3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.
4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.
5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 39.
6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

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 143) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 653,857	653,857			
2	State corp. franchise tax	\$ 505,922	505,922			
3	State unemployment insurance tax	\$ 13,506	10,619		451	2,436
4	Other state and local taxes	\$ 73,789	73,789			
5	Federal unemployment insurance tax	\$ 4,225	2,641		224	1,360
6	Federal insurance contributions act	\$ 315,642	267,390		7,170	41,082
7	Other federal taxes	\$ -				
8	Federal income tax	\$ 969,483	969,483			
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 2,536,424	\$ 2,483,700	\$ -	\$ 7,845	\$ 44,878

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	4,968,353
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	NOT AVAILABLE AT THIS TIME	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 4,968,353
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

SCHEDULE B-6
Account 508 - Income from Utility Plant Leased to Others

Line No.	Acct.	Description of Items (a)	Amount (b)
1	508-1	Revenues from Plant Leased to Others	NONE
2	508-2	Expenses of Plant Leased to Others	
3			
4			
5		Total	\$ -

SCHEDULE B-7
Account 510 - Rent for Lease of Utility Plant

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	NONE			\$ -
2				\$ -
3				\$ -
4				\$ -
5	Totals	\$ -	\$ -	\$ -

SCHEDULE B-9		
Account 522 - Revenues from Lease of Other Physical Property		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-10		
Account 523 - Dividend Revenues		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-11		
Account 524 - Interest Revenues		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-12		
Account 525 - Revenues from Sinking and Other Funds		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	HOMESERVE PROGRAM	-
2	WITNESS FEES	-
3	EARLY TERM ADVANCE CONTRACT	384
4		
5		
6		
7		
8	Total	\$ 384

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-15
Account 530 - Interest on Long-Term Debt

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-16
Account 531 - Amortization of Debt Discount and Expense

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-17
Account 532 - Amortization of Premium on Debt - Cr.

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-19
Account 534 - Interest on Debt to Affiliated Companies

Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	CUSTOMER DEPOSITS	108
2		
3		
4		
5	Total	\$ 108

SCHEDULE B-21		
Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5		Total \$ -

SCHEDULE B-22		
Account 537 - Miscellaneous Amortization		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5		Total \$ -

SCHEDULE B-23		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	WATER ASSOCIATION DUES	23,778
2	EMPLOYEE DISCOUNT PROGRAM	4,147
3	MISCELLANEOUS DONATIONS	39,590
4	PROPERTY TAX NON-UTILITY	1,340
5	CONDEMNATION LEGAL & CONSULTING	1,639,023
6	MISCELLANEOUS	3,492
7	Total	\$ 1,711,370

SCHEDULE B-24		
Account 540 - Miscellaneous Reservations of Net Income		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5		Total \$ -

SCHEDULE C-1

Engineering and Management Fees and Expenses, etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership		
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No _____		
2	Name of each organization or person that was a party to such a contract or agreement		
	<u>Algonquin Power & Utilities Corporation</u>		
	<u>Liberty Utilities Canada Corporation</u>		
	<u>Liberty Utilities Company</u>		
	<u>Liberty Utilities Services Corporation</u>		
3	Date of original contract or agreement.	<u>December 1, 2016</u>	
4	Date of each supplement or agreement.	<u>None</u>	
	Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		
5	Amount of compensation paid during the year for supervision or management:	\$	<u> -</u>
6	To whom paid: _____		
7	Nature of payment (salary, traveling expenses, etc.): _____		
8	Amounts paid for each class of service:		
	Direct Expense	\$	809,448
	Indirect Expense	\$	3,009,131
	Capital Charges	\$	653,756
		\$	<u>4,472,335</u>
9	Base for determination of such amounts	<u>4 factor allocation, others</u>	
10	Distribution of payments:		
	(a) Charged to operating expenses	\$	3,818,579
	(b) Charged to capital accounts	\$	653,756
	(c) Charged to other accounts	\$	-
	Total	\$	<u>4,472,335</u>
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account		
	<u>791 Salaries</u>	\$	293,910
	<u>794 Insurance</u>	\$	263,710
	<u>792 Travel, telephone, registration, mail, office supplies</u>	\$	28,780
	<u>903 Clearings</u>	\$	4,840
	<u>798 Legal, consulting, benefits</u>	\$	18,595
	<u>799 Indirect allocations</u>	\$	3,009,131
	<u>795 Other</u>	\$	199,615
	Total	\$	<u>3,818,579</u>
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Apple Valley).		

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

Do operating expenses include any charge for owner's compensation in the form of salary or wages, rental allowances, or for the use of a private automobile? (If the word "none" truly states the fact it should be given as the answer to this inquiry.)

Line No.	Nature of Allowance (a)	Account Charged (b)	Amount (c)
1			
2			
3	NOT APPLICABLE		
4			
5			
6		Total	\$ -

SCHEDULE C-3

Employees and Their Compensation

(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	5	440,519
3	Employees - Water treatment	1	97,366
4	Employees - Transmission and distribution	14	1,248,178
5	Employees - Customer account	4	378,769
6	Employees - Sales		
7	Employees - Administrative		
8	General officers	1	185,233
9	General office	18	1,299,584
10	Total	43	\$ 3,649,648

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Jan-Mar					-	1	310	5	39,716
2	Apr-Jun					-			3	262,916
3	Jul-Sep					-			4	8,497
4	Oct-Dec					-	1		4	490
5	Total	-	-	-	-	-	2	\$ 310	16	\$ 311,619

¹ Accidents to employees not on duty should be included in "Public" accidents

**SCHEDULE C-5
Expenditures for Political Purposes**

Hereunder report all direct or indirect expenditures incurred or made to elect or defeat a candidate for public office; or to place any measure on the ballot; at any election, or to keep it from being placed on the ballot at any election, or to support or defeat any measure on the ballot; at an election, or to support or defeat any proposed legislation, also name the account or accounts to which the expenditures herein mentioned have been charged. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	NONE	
2		
3		
4		
5		
6		Total \$ -

**SCHEDULE C-6
Loans to Directors, or Officers, or Shareholders**

Show hereunder the amount of loans to directors, or officers, or shareholders and the terms and conditions of such loans. Among other things, show the name of each director, or officer, or shareholder, receiving a loan or loans, the amount of each loan, the rate of interest payable on such loan or loans, the maturity date of each loan or loans, the security given and the date when the shareholders authorized each loan. If such authorization was given. (If the word "none" truly states the fact, it should be given as the answer to this inquiry.)

1	NONE	
2		
3		
4		
5		
6		Total \$ -

**SCHEDULE C-7
Bonuses Paid to Executives & Officers**

Show hereunder the amount of bonuses paid to Executives and Officers, both cash and non-cash. List by the name of each Executive or Officer receiving the bonus, the dollar value of that bonus, and a description of the bonus if it is non-cash.

1	NONE	
2		
3		
4		
5		
6		Total \$ -

**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									
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								
7	PLEASE SEE LIST ON PAGE 48a.							
8								
9								
10								

TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
11							
12							
13							
14							
15							

Purchased Water for Resale	
16	Purchased from
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			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	11	11,697,000	
12	Concrete			
13	Total	11	11,697,000	

SCHEDULE D-1a
Sources of Supply and Water Developed- WELLS

NO.	ADDRESS	DEPTH TO		GPM	ANNUAL PRODUCTION 100 Cu. Ft.
		DIAMETER	WATER		
4	Ptn. SW 1/4, NW 1/4, Sec 27	20"			0.00
7	Ptn. NW 1/4, Sec 34 T6N R4W	14"	69'	301	5,715.00
9	Lot 262, Tract 5885	14"	238'	754	32,962.00
11R	Lot 971, Tract 6115	18"	216'	2,011	624,724.00
12	Ptn. NE 1/4, SW 1/4, Sec 30	16"	99'	1,000	73,793.00
16	Ptn. SE 1/4, Sec 30 T5N R3W	16"	86'	1,262	45,708.00
17R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	63'	638	22,293.00
18	Lot 360, Tract 5704	16"	62'	1,251	528,185.00
19	Lot 1059, Tract 6257	16"	185'	725	6,249.00
20R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	92'	543	46,613.00
21	Ptn. NW 1/4, Sec 28 T5N R3W	20"	167'		0.00
22	Ptn. NE 1/4, SW 1/4, Sec 28	20"	184'	1,994	142,149.00
23	Lot 335, Tract 4053	20"	123'		0.00
25	18555 Tuscola, T5N R4W Sec 13	16"	66'	429	19,411.00
26	18588 Seneca, T5N R4W Sec 13	20"	82'	990	393,653.00
27	21271 Waalew Road (Inactive with SWRCB)	10"	164'		0.00
28	Riverside Drive	18"	52'	950	236,194.00
29	19237 Yucca Loma	20"	72'	2,171	793,639.00
33	12189 Apple Valley Road	20"	98'	2,594	410,746.00
34	12500 Geronimo Road	16"	148'	1,670	87,164.00
R6	Apple Valley Road, South of Poppy Road	20"	86'	3,288	40,575.00
36	19739 Tussing Ranch Road	20"	87'	3,288	537,057.00
30	11401 Apple Valley Road	14"	96'	1,422	109,399.00
31	Apple Valley Road (Out of Service)	14"	0'	0	0.00
3	Agricultural Well	18"	0'	0	0.00
4	Agricultural Well	18"	85'	890	658,772.00
5	Agricultural Well	18"	85'	2,181	1,387,710.00
Marine well 1	38001 Fairway Ave. Yermo, CA	12"	161'	184	24,339.84
Hellbro # 4	Yermo, CA	12"	169'	152	4,846.36
				30,688	6,231,897.20

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	NONE							
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								
7	Flume	NONE							
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	3 1/2	4	5	6
11	Ductile Iron							14		
12	Cast Iron (cement lined)							3,730		
13	Gravity Irrig.									
14	PVC DR 25									
15	Steel (ST, SLC. STC)			11,921	3,458	1,217	477	203,525	6,296	
16	CMLC Steel									
17	PE		775		350	3,731		1,200		
18	Cement - asbestos							5,283		
19	Welded steel	251								
20	PVC DR 18									
21	PVC CL 305-DR14		4	15	16	624		3,106		
22	PVC CL 200					20		13,100		
23	PVC CL 150			5,767		1,997		16,045		
24	Total	251	779	17,703	3,824	7,589	477	246,003	6,296	

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

Line No.		10	12	14	15	16	18	20	24	30
25	Ductile Iron		90,827	3,473		64,731	35	30,550	59	
26	Cast Iron (cement lined)									
27	Gravity Irrig.		5,590						3,785	
28	PVC DR 25			18,153		585	5,795			
29	Steel (ST, SLC. STC)		119,193		4,515	20			2,428	
30	CMLC Steel			17		96		2,095		
31	PE									
32	Cement - asbestos	6,335	85,327	24,169		7,420				
33	Welded steel									
34	PVC DR 18			141		2,370				
35	PVC CL 305-DR14		3,366							
36	PVC CL 200	55	87,534	49		5,239	16			
37	PVC CL 150	1,760	191,767	203		16,984		40		
38	Total	8,150	583,604	46,205	4,515	97,445	5,846	32,685	6,272	

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	18,689	18,811		
Commercial	1,412	1,414		
Industrial	2	2		
Public authorities	47	46		
Irrigation	166	168		
Other (specify)	6	6		
Agriculture				
Subtotal	20,322	20,447	-	-
Private fire connections	235	237		
Public fire hydrants	2,783	2,800		
Total	23,340	23,484	-	-

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	18,285	xxxxxxxxxxxx
3/4 - in	786	
1 - in	980	
1 1/2 - in	168	
2 - in	179	
3 - in	26	
4 - in	70	
6 - in	132	
8 - in	50	
10 - in	7	
12 - in	1	
Total	20,684	-

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 . . .	-
2. Used, before repair	90
3. Used, after repair	-
4. Found fast, requiring billing adjustment	4
B. Number of Meters in Service Since Last Test	
1. Ten years or less	18,364
2. More than 10, but less than 15 years	2,301
3. More than 15 years	19

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	220,060	233,339	195,776	226,791	241,045	311,391	335,554	1,763,956
Industrial	-	58	-	92	-	150	-	300
Public authorities	8,363	5,824	7,496	12,324	16,095	28,180	28,548	106,830
Irrigation-Potable	2,125	-	736	-	2,099	-	7,177	12,137
Irrigation-Landscape	18,408	5,527	9,124	7,411	17,713	17,706	38,779	114,668
Irrigation-Reclaimed	32,967	-	17,296	-	69,107	-	115,197	234,567
								-
Total	281,923	244,748	230,428	246,618	346,059	357,427	525,255	2,232,458

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	381,438	381,650	352,459	291,873	254,796	1,662,216	3,426,172	3,289,121
Industrial	198	-	184	-	128	510	810	743
Public authorities	39,683	30,396	34,710	19,345	11,479	135,613	242,443	248,440
Irrigation-Potable	-	8,969	-	4,031	-	13,000	25,137	30,842
Irrigation-Landscape	24,737	54,072	22,243	33,934	9,131	144,117	258,785	257,502
Irrigation-Reclaimed	-	150,879	-	83,531	-	234,410	468,977	599,054
						-	-	
Total	446,056	625,966	409,596	432,714	275,534	2,189,866	4,422,324	4,425,702

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

Total acres irrigated 0

Total population served 64,978

**SCHEDULE D-8
Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
Answer: Yes X No

2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes X No

3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes X No

4. Date of permit: **APPLE VALLEY SYSTEM** **01/14/57**
- 4A. Date of permit: **YERMO SYSTEM** **09/01/15**

5. If permit is "temporary", what is the expiration date? N/A

6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes No

7. If so, on what date? N/A

**SCHEDULE D-9
Statement of Material Financial Interest**

Use this space to report the information required by Section 2 of General Order No. 104-A. If no material financial interest existed during the year or contemplated at the end of the year, such fact shall be so stated. If additional space is required, attach a supplementary statement with reference made thereto.

No material financial interest existed at the end of 2018.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. IS A SUBSIDIARY OF LIBERTY UTILITIES (PARK WATER) CORP.

SCHEDULE E-1
Balancing & Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2008 Balancing Account-Domestic - Partial A	See Footnote C	80,171			1,672			81,843
2	2010 ICBA-Irrigation	See Footnote B,C	4,373			90			4,463
3	2011 WRAM/MCBA-Domestic	See Footnote A,O	0						0
4	2011 ICBA-Irrigation	See Footnote B,C	2,525			55			2,579
5	2012 WRAM/MCBA-Domestic	See Footnote A,O	0						0
6	2012 ICBA-Irrigation	See Footnote B,C	(6,079)			(126)			(6,205)
7	2013 WRAM/MCBA-Domestic	See Footnote A,O	0						0
8	2013 ICBA-Irrigation	See Footnote B,C	(4,774)		7,161	50			2,438
9	2014 WRAM/MCBA-Domestic	See Footnote A,O	767,159			12,147	(455,642)		323,664
10	2014 ICBA-Irrigation	See Footnote B,C	14,789		(472)	301			14,618
11	2015 WRAM/MCBA-Domestic	See Footnote A,O	112,534			2,347			114,881
12	2015 ICBA-Irrigation	See Footnote B,C	23,623		(370)	489			23,742
13	2016 WRAM/MCBA-Domestic	See Footnote A,O	246,990			5,151			252,141
14	2016 ICBA-Irrigation	See Footnote B,C	1,803		356	45			2,204
15	2017 WRAM/MCBA-Domestic	See Footnote A,O	242,157		(71)	5,092			247,178
16	2017 ICBA-Irrigation	See Footnote A,B,C	4,709			99			4,808
17	2018 WRAM/MCBA-Domestic	See Footnote A,O	0	(568,591)	86,668	(5,149)			(487,072)
18	2018 ICBA-Irrigation	See Footnote A,B,C	0		8,428				8,428
19	CARW Revenue Reallocation Balancing Acct	See Footnote A,D,K	998,006			25,406	(139,143)	331,439	1,215,708
20	Conservation Memo Acct - BMPs	See Footnote F	2,164			44			2,208
21	Outside Services Memo Acct	See Footnote G	77,683			1,608			79,290
22	Cost of Capital Memo Acct-Domestic	See Footnote H	31,339			651			31,990
23	Cost of Capital Memo Acct-Irrigation	See Footnote H	0						0
24	2012 Interim Memo Account - Domestic	See Footnote G	250,509			5,207			255,716
25	2012 Interim Memo Account - Irrigation	See Footnote G	0						0
26	2015 Interim Memo Account - Domestic	See Footnote K	27,984			(1,485)	(98,277)		(71,777)
27	2015 Interim Memo Account - Irrigation	See Footnote K	(353)			(13)	(258)		(624)
28	Employee and Retiree Healthcare Balancing Acct	See Footnote A,G,K	(375,360)		(74,926)	(8,765)			(459,051)
29	Group Pension Balancing Acct	See Footnote A,G,K	(948,968)		(215,987)	(22,161)			(1,187,116)
30	Office Remodel Memo Acct	See Footnote A,G,K	0						0
31	Tax Memorandum Acct	See Footnote I	0						0
32	2013 Cost of Capital Memo Acct-Domestic	See Footnote J	0						0
33	2013 Cost of Capital Memo Acct-Irrigation	See Footnote J	0						0
34	Low Income Data Sharing Memo Acct	See Footnote L	9,079			189			9,268
35	ITRRI-Income Tax Repair Memo Acct	See Footnote A,M	87,974			1,829			89,802
36	TPRC-Tangible Property Reg Memo Acct	See Footnote A,M	(668,526)		(271,529)	(17,131)			(957,187)
37	Conservation Expense One-Way Balancing Acct	See Footnote A,K	8,757						8,757
38	WCMA-Water Conservation Memo	See Footnote A,N	538,091			11,186			549,277
			1,528,358						155,973

SCHEDULE E-1
Balancing & Memorandum Accounts

Note 1: For Columns d, e, f, g, & h, provide those amounts booked in the current year.

Note 2: The detail for each individual account includes the Beginning of Year Balance, End of Year Balance, each Offset Expense adjustment during the year, each Offset Revenue adjustment during the year, each Surcharge adjustment during the year, each Surcredit adjustment during the year, and the decision or resolution number associated with each item of detail.

Footnotes to Schedule E-1

- A: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
- B: A memorandum to the CPUC entitled "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
- C: Decision No. 03-06-072 dated June 19, 2003.
- D: Decision No. 05-12-020 dated December 15, 2005.
- E: Revised to actual amounts in 2017.
- F: Decision No. 08-02-036 dated February 28, 2008.
- G: Decision No. 12-09-004, dated September 13, 2012.
- H: Decision 10-10-035 dated October 28, 2010.
- I: Resolution L-411, dated April 14, 2011.
- J: Decision 13-05-027, dated May 23, 2013.
- K: Decision 15-11-030, dated November 19, 2015.
- L: Decision 11-05-020, Dated May 10, 2011.
- M: Resolution W-4932 dated September 27, 2012.
- N: Resolution W-4976, dated February 27, 2014.
- O: Decision 12-04-048, dated April 19, 2012

(Over Collection)/Under Collection

Schedule E- 2

Description of Low-Income Rate Assistance Program(s)

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

- 1 Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.

The California Alternative Rates for Water (CARW) program consists of a \$8.38 per month service charge discount to customers who meet the income eligibility requirements as established by the Commission (published on the Commission's website at cpuc.ca.gov/static/energy/care.htm). Customers must submit an application and eligibility declaration form to participate in the CARW program.

- 2 Participation rate for Year 2018 (as a percent of total customers served).

Participation in the CARW program at 2018 year end was 3,049 customers which represents approximately 16.80% of all residential customers.

- 3 Detail of balancing or memorandum account authorized to record expenses incurred and revenues collected for low-income rate assistance program.

A CARW revenue reallocation balancing account was established to track the difference between the low-income discounts provided to qualifying customers and the recorded revenues generated by the \$0.69 surcharge to offset the low-income discounts provided to qualifying customers. (See Schedule E-1)

Schedule E- 3

Description of Water Conservation Program(s)

For all water conservation programs offered by water utility, provide detailed responses to the following items:

1. Brief description of each water conservation program provided, by district. This description shall include but not be limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customers) and length of time it was offered.
2. Discuss how each water conservation assistance program is funded, for example, through rates charged to all customers, rates charged to customer receiving water conservation assistance, shareholder contribution, community funding, government funding, or other funding method. Explain why this type of funding was used.
3. Cost of each program.
4. The degree of participation in each district by customer group.

LUAV recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUAV has pursued conservation in an effort to reduce demand and stretch existing water supplies. The following is a description of the conservation programs offered by LUAV in 2018.

Unless otherwise indicated, the conservation activities are funded through rates charged to all customers. This type of funding is generally used to encourage conservation in a manner similar to tiered rates and to avoid undue refinement in the accounting and ratemaking processes. Additionally, unless otherwise specified, participation is not applicable, immaterial or unknown. Costs of conservation activities identified as being funded through the Mojave Water Agency (MWA) are paid by LUAV's customers indirectly as part of the cost of fees paid to the agency.

Single Family Landscape Survey

Water use surveys are available at no cost to residential, institutional and governmental customers. LUAV employees have received special training in the area of water surveys. The survey team completes a customer data form to analyze the customer's water use and estimate water savings. There were 291 surveys performed in 2018 at a total cost of \$14,597.

Single-Family & Multi-Family High Efficiency Toilet Distribution

LUAV offered a program designed to retrofit high consumption toilets with newer high efficiency toilets in single-family and multi-family homes built before 1992. LUAV purchased 439 UHET toilets from Niagra Conservation, Inc for an in-house toilet distribution program. The program was free of charge to the customer. The program was promoted through fliers, customer service representatives, social media, mailers, and website advertisements. UHETs use only .8 gallons per flush, compared to older models which use anywhere from 3 - 7 gallons per flush. This program was offered to LUAV customers from 2011 through 2018. The cost for the program in 2018 was \$64,647.

Extreme Water Makeover

LUAV implemented a program, based on the Extreme Home makeover TV series, focused on water conservation home retrofits, indoor/outdoor. The program was a contest where 20 of LUAV's highest consumption customers were invited to enter a drawing to win the home makeover. 1 lucky winner was selected and received the makeover sponsored by LUAV and local, state, and national vendors. New water saving HE appliances, HE Toilets, indoor plumbing retrofits, outdoors irrigation retrofits, and a pool cover were provided by sponsoring vendors. This makeover was featured at the WaterSmart Innovations Conference, a nationally attended conservation conference, in Las Vegas NV where LUAV's Conservation Coordinator and the winning contestant told their story and promoted the idea to other attending water agencies. The total cost of this program to LUAV was \$4,306.

Garden Hose Timer Program

LUAV offered garden hose timers to elderly and disabled customers who manually watered their landscaping. Customers were recognized through water surveys and were provided one garden hose timer per household. A total of 7 timers were provided during 2018 at a total cost of \$224.

Hot Water Recirculating Pump Rebate Program

LUAV offers a rebate program of \$75 per customer towards the purchase of a hot water recirculating pump. Upon installation, the customer provides LUAV the original pump receipt and proof of pump installation at which point a \$75 rebate is issued to the customer. 2 customers participated in this program during 2018 at a total cost to LUAV of \$150.

Schedule E- 3
Description of Water Conservation Program(s)
Smart Irrigation Controller Program

LUAV offered a Smart Irrigation Controller program in 2018 to encourage customers to reduce irrigation usage by installing high efficiency controller. Workshops were offered to educate LUAV customers on the benefits and water savings associated with controllers. 45 LUAV customers attended the workshops each receiving one controller for their participation. Total cost of program to LUAV was \$8,727

Public Information & Outreach

LUAV has a full-time Water Conservation Coordinator to implement Best Management Practices for water conservation activities and programs. The Water Conservation Coordinator and supporting staff are responsible for the LUAV water conservation activities. The recorded labor costs in 2018 were \$139,765.

Public Information Programs recognize the continued need to maintain and increase the community's awareness of water and the need to use it wisely. Providing current water conservation information is a key part of LUAV's activities. Pamphlets on water conservation are available in the lobby of the company office where customers pay their bills. LUAV provides a website and Facebook page containing conservation information and suggestions on how to reduce water usage. Consumption information for the same month from the previous year is provided on the customer's bill to help customers understand year to year usage. At the Desert Communities Water Awareness Expo an extensive display of low water-use trees, shrubs and plants is maintained that illustrate the aesthetic appeal of water efficient landscaping. The total operational costs for these programs (including labor at special events, community events, workshop booths, etc.) were \$34,653 in 2018.

Cash for Grass Turf Removal Incentive Program

LUAV participates in the Mojave Water Agency's (MWA) Landscape Conservation Program. This program's purpose is to educate landowners about water efficient landscapes. The program developed and produced a handbook entitled "A Guide to High Desert Landscaping", which LUAV distributes to interested customers at no charge. The handbook was specifically designed for the high desert environment, as a guide to designing, planting and maintaining attractive and water efficient native plant landscapes. This program also promotes water conservation by providing tips and incentives to help a customer to reduce their consumption and cost of water. The incentives offered are Large Scale Cash for Grass which pays \$1.00 per square foot of lawn removed by a customer. 24,000 square feet of lawn was removed at the Jess Ranch Master's Association and 21,524 square feet was removed by the Apple Valley School District at their Vangaurd Prep location, totaling 45,524 square feet removed in 2018 at a total cost of \$45,524. This program is administered and funded by MWA.

2014 Water Conservation Memorandum Account

Liberty Utilities Apple Valley has several programs and incentives available to its low-income customers including the following: (1) California Alternative Rates For Water or CARW Program, (2) Water Use Surveys, (3) Multi-Family/Single-Family Home UHET Distribution Program, (4) Drip Irrigation Kits, (5) Cash For Grass, (6) Smart Irrigation Controllers, (7) Garden Hose Timers, and (8) Hot Water Recirculating Pumps. As described above, these programs are promoted through social media, company website, news letters, mailers, and office lobby material. Additionally, these programs are promoted at all conservation and outreach events where LUAV is a participant. At these events, LUAV is able to inform customers of the programs designed to help customers with limited income.

LUAV PUC Annual Report Schedule E-3

Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of units / activities provided, performed	\$ per unit, activity, etc.	Total \$ Spent (D x E)	Designated Water Savings per Unit per Year** (AF)	Unit Lifespan**	Estimated Annual Measure Savings ** (AFY) (D x G)	Estimated Lifetime Measure Savings** (AF) (I x H)
Single Family, HOA, & Large Landscape Survey	<i>Conduct water use surveys</i>		291		\$ 14,597			0	0
Single-Family & Multi-Family High Efficiency Toilet Distribution	<i>Distributed UHET Toilets to Single-Family & Multi-Family Homes</i>		439	\$ 147	\$ 64,647	0.04	20	8	160
Flo Device Program	<i>Devices measure daily water usage</i>		20	\$ 430	\$ 8,600				
Extreme Water Makeover	<i>Contest-Winner received a conservation home makeover with indoor/outdoor retrofits, new watersaving appliances, HE toilets, and a pool cover. Program was co-sponsored by local, state, and national vendors, allowing LUAV costs to be minimum.</i>		1	\$ 4,306	\$ 4,306				
Garden Hose Timer Program	<i>Supplied garden hose timers to elderly & disabled customers who watered manually</i>		7	\$ 32	\$ 224				
Hot Water Recirculating Pump Rebate	<i>\$75 Rebate to Customers that installed recirculating pumps to receive instant hot water</i>		2	\$ 75	\$ 150			15,000 gallons per year	
Smart Irrigation Controller Program			45	\$ 194	\$ 8,727				
All Conservation Programs		\$ 86,967			\$ 86,654				
Public Information & Outreach									
	<i>LUAV full-time Water Conservation Coordinator to implement Best Management Practices for water conservation activities and programs. The Water Conservation Coordinator and supporting staff</i>				\$ 139,765	-	0	0	0
	<i>Community Events & Workshops (labor) to promote water conservation awareness</i>				\$ 10,422	-	0	0	0
	<i>Community Events & Workshops (excluding labor) to promote water conservation awareness</i>	\$ 30,000			\$ 24,231	-	0	0	0

									0
Cash for Grass Turf Removal Incentive Program	<i>Customers receive rebates for grass removal--Third Party, Mojave Water Agency</i>	\$ -	45,524	\$ 1,000	\$ 45,524	0.00	0	80	0
TOTAL		\$ 116,967			\$ 321,193			88,000	

Schedule E-4 Report on Affiliate Transactions

Affiliate includes all related companies including but not limited to Parent, Affiliates, and Subsidiaries.

INSTRUCTIONS:

* For those utilities with specifically authorized affiliate transaction rules, provide all information required by those rules.

* For those utilities with no specifically authorized affiliate transaction rules, or those utilities whose authorized affiliate transaction rules do not provide the following information, provide the following:

1. Summary of all transactions between regulated water utility and its affiliated companies for the previous calendar year. The summary shall include a description of each transaction and an accounting of all dollars associated with each transaction although each transaction need not be separately identified where multiple transactions occur in the same account. These transactions shall include:

- | | |
|---|------------------------------|
| (a) services provided by regulated water utility to any affiliated company; | See Attachment E-4(a) |
| (b) services provided by any affiliated company to regulated water utility; | See Attachment E-4(b) |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; | None |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; | None |
| (e) employees transferred from regulated water utility to any affiliated company; | One |
| (f) employees transferred from any affiliated company to regulated water utility; and | None |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | None |

E-4(a) SERVICES PROVIDED BY THE UTILITY TO THE AFFILIATED COMPANIES

Affiliates Transaction Rules (ATRs) - Rules VI F (Pricing of Goods and Services)

	<u>Direct Charges</u>	<u>Indirect Charges</u>	<u>Capital</u>	<u>Total Charges</u>
Liberty Utilities (Park Water) Corp.	23,801.74	0.00	43,108.68	66,910.42

E-4(b) SERVICES PROVIDED BY THE AFFILIATED COMPANIES TO THE UTILITY

Affiliates Transaction Rules (ATRs) - Rules VI F (Pricing of Goods and Services)

	<u>Direct</u> <u>Charges</u>	<u>Indirect</u> <u>Charges</u>	<u>Capital</u>	<u>Total</u> <u>Charges</u>
Parent Company	359,894.49	1,208,483.00	446,189.76	2,014,567.25
Liberty Utilities (Park Water) Corp.	401,954.50	1,713,691.52	207,566.28	2,323,212.30
Liberty Utilities Service Corp.	47,599.28	86,956.44	0.00	134,555.72
	<hr/>	<hr/>	<hr/>	<hr/>
	809,448.27	3,009,130.96	653,756.04	4,472,335.27

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA**

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) or Safe Drinking Water State Revolving Fund (SRF) loan surcharge collection for the calendar year. Please use one page per loan.

1. Current Fiscal Agent: NOT APPLICABLE

Name: _____
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

2. Total surcharge collected from customers during the 12 month reporting period:

\$ _____

Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
5/8 X 3/4 inch		
3/4 inch		
1 inch		
1 1/2 inch		
2 inch		
3 inch		
4 inch		
6 inch		
Number of Flat Rate Customers		
Total	-	

3. Summary of the bank account activities showing:

Balance at beginning of year	\$ _____
Add: Surcharge collections	_____
Interest earned	_____
Other deposits	_____
Less: Loan payments	_____
Bank charges	_____
Other withdrawals	_____
Balance at end of year	\$ _____ -

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

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	NONE				
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements					\$ -
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE E-5
FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA (Continued)
Account 100.1 - Utility Plant in Service (funded by SDWBA/SRF)**

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)
44		VII. GENERAL PLANT	NONE				
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -

Account 101 - Recycled Water Utility Plant (funded by SDWBA/SRF)

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)
			NONE				
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE E-6 FACILITIES FEES DATA

Please provide the following information relating to Facilities Fees for districts or subsidiaries servicing 2,000 or fewer connections for the calendar year. (Per D.91-04-068)

1. Trust Account Information: NOT APPLICABLE

Bank Name: _____
 Address: _____
 Account Number: _____
 Date Opened: _____

2. Facilities Fees collected for new connections during the calendar year:

A. Commercial

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

B. Residential

NAME	AMOUNT
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

3. Summary of the bank account activities showing:

	AMOUNT
Balance at beginning of year	\$ _____
Deposits during the year	\$ _____
Interest earned for calendar year	\$ _____
Withdrawals from this account	\$ _____
Balance at end of year	\$ _____

4. Reason or Purpose of Withdrawal from this bank account:

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

1. Annual number of active customers in each revenue code
2. Monthly number of residential customers

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y21 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)
2018-01	18,431	1,382	2	44	235	5	165	1	0	254	29	0	3	0	0	14
2018-02	18,441	1,380	2	44	235	5	165	1	0	255	30	0	3	0	0	16
2018-03	18,458	1,380	2	43	235	5	165	1	0	258	30	0	3	0	0	15
2018-04	18,482	1,382	2	43	235	5	165	1	0	258	30	0	3	0	0	15
2018-05	18,511	1,382	2	43	235	5	165	1	0	256	30	0	3	0	0	15
2018-06	18,508	1,384	2	43	236	5	165	1	0	254	30	0	3	0	0	15
2018-07	18,518	1,381	2	43	236	5	166	1	0	254	29	0	3	0	0	11
2018-08	18,532	1,386	2	43	237	5	167	1	0	260	29	0	3	0	0	13
2018-09	18,550	1,382	2	43	237	5	167	1	0	258	29	0	3	0	0	16
2018-10	18,534	1,386	2	43	237	5	167	1	0	259	29	0	3	0	0	12
2018-11	18,540	1,385	2	43	237	5	167	1	0	257	29	0	3	0	0	13
2018-12	18,552	1,385	2	43	237	5	168	1	0	259	29	0	3	0	0	9

3. Monthly number of residential customers over 30 days past due
4. Monthly dollar value of residential accounts over 30 days past due

Report Month	No of Customers	A/R Balance (\$)	0-30 Days (\$)	31-60 Days (\$)	61-90 Days (\$)	91-120 Days (\$)	+121 Days (\$)
2018-01	1,126	\$176,573.36	\$37,764.30	\$131,935.94	\$4,450.55	\$2,292.02	\$130.55
2018-02	1,215	\$169,474.39	\$40,265.99	\$119,221.14	\$8,889.35	\$838.66	\$259.25
2018-03	1,065	\$142,771.30	\$28,062.24	\$109,596.33	\$2,912.07	\$2,067.16	\$133.50
2018-04	1,038	\$129,257.20	\$22,933.74	\$102,068.81	\$3,123.12	\$411.45	\$720.08
2018-05	1,074	\$149,899.12	\$36,512.79	\$106,921.39	\$5,219.16	\$742.16	\$503.62
2018-06	1,111	\$168,365.07	\$39,108.00	\$123,445.94	\$4,863.29	\$544.35	\$403.49
2018-07	1,216	\$211,665.74	\$52,532.30	\$156,203.87	\$2,200.35	\$537.32	\$191.90
2018-08	1,286	\$247,502.17	\$62,636.54	\$174,248.08	\$10,193.52	\$317.44	\$106.59
2018-09	1,539	\$321,045.14	\$86,225.48	\$214,694.26	\$18,536.88	\$1,555.74	\$32.78
2018-10	1,328	\$259,537.08	\$52,936.65	\$197,410.00	\$6,614.60	\$2,245.83	\$330.00
2018-11	1,337	\$247,149.21	\$54,521.50	\$182,542.74	\$8,937.74	\$1,020.35	\$126.88
2018-12	1,734	\$276,682.22	\$53,388.63	\$206,722.07	\$14,435.25	\$2,046.29	\$89.98

5. Monthly number of disconnect notices generated for residential customers.

Report Month	No of Disconnect Notices
2018-01	958
2018-02	937
2018-03	727
2018-04	844
2018-05	816
2018-06	943
2018-07	824
2018-08	984
2018-09	802
2018-10	1084
2018-11	226
2018-12	930

6. Monthly number of residential customers that have had service discontinued for non-payment tracked by the reconnect fee being charged to the account but providing the exact number of disconnections for non-payment.

Report Month	No of Disconnects
2018-01	230
2018-02	139
2018-03	130
2018-04	140
2018-05	142
2018-06	112
2018-07	204
2018-08	125
2018-09	88
2018-10	232
2018-11	159
2018-12	177

7. Monthly number of residential customers who have had service restored after discontinuance for non-payment.

Report Month	No of Reconnects
2018-01	173
2018-02	125
2018-03	104
2018-04	114
2018-05	132
2018-06	100
2018-07	163
2018-08	96
2018-09	85
2018-10	186
2018-11	55
2018-12	158

8. Monthly number of LIRA customers.

Month	No of LIRA Customers
2018-01	3,509
2018-02	3,449
2018-03	3,422
2018-04	3,384
2018-05	3,253
2018-06	3,220
2018-07	3,213
2018-08	3,179
2018-09	3,449
2018-10	3,239
2018-11	3,054
2018-12	3,049

9. Monthly number of LIRA customers over 30 days past due.

11. Monthly dollar value of LIRA customer accounts > 30 days past due.

Report Month	No of Customers	A/R Balance (\$)	0-30 Days (\$)	31-60 Days (\$)	61-90 Days (\$)	91-120 Days (\$)	+121 Days (\$)
2018-01	310	\$39,635.93	\$8,456.73	\$29,285.81	\$1,228.27	\$593.53	\$71.59
2018-02	298	\$35,274.30	\$8,896.58	\$24,863.55	\$1,198.81	\$235.30	\$80.06
2018-03	284	\$32,314.88	\$4,243.74	\$26,980.52	\$544.73	\$412.39	\$133.50
2018-04	246	\$25,394.25	\$4,917.36	\$19,755.47	\$504.48	\$179.43	\$37.51
2018-05	264	\$30,284.01	\$7,100.39	\$21,758.82	\$1,301.82	\$122.98	\$0.00
2018-06	264	\$32,188.41	\$7,412.34	\$23,499.33	\$1,070.43	\$173.18	\$33.13
2018-07	272	\$39,336.04	\$9,900.96	\$28,961.81	\$308.23	\$141.95	\$23.09
2018-08	284	\$44,234.66	\$11,202.44	\$31,672.97	\$1,228.48	\$128.12	\$2.65
2018-09	356	\$65,814.94	\$19,421.76	\$42,488.91	\$3,731.86	\$172.41	\$0.00
2018-10	305	\$50,315.77	\$10,734.12	\$38,077.60	\$1,239.52	\$250.82	\$13.71
2018-11	262	\$39,008.69	\$10,706.04	\$25,928.58	\$2,134.27	\$226.53	\$13.27
2018-12	383	\$50,795.23	\$8,462.84	\$39,790.18	\$2,241.86	\$293.85	\$6.50

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2018-01	245
2018-02	267
2018-03	204
2018-04	238
2018-05	200
2018-06	246
2018-07	177
2018-08	265
2018-09	200
2018-10	257
2018-11	226
2018-12	216

12. Monthly number of LIRA customers that have had service discontinued for non payment.

Report Month	No of Disconnects
2018-01	61
2018-02	33
2018-03	35
2018-04	54
2018-05	35
2018-06	21
2018-07	49
2018-08	31
2018-09	24
2018-10	25
2018-11	55
2018-12	35

13. Monthly number of LIRA customers that have had service restored after discontinuance for nonpayment.

Report Month	No of Reconnects
2018-01	59
2018-02	32
2018-03	33
2018-04	52
2018-05	35
2018-06	21
2018-07	48
2018-08	31
2018-09	24
2018-10	43
2018-11	55
2018-12	35

16. Weather normalized monthly usage data.

We do not calculate and track weather normalized monthly usage data on an ongoing basis between GRCs.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2018

Reporting Month: 2018-01

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y21 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	110,232	9,040	0	10	0	0	867	0	0	1,230	273	0	0	0	0	51	121,703
3/4"	5,484	0	0	0	0	0	28	0	0	40	0	0	0	0	0	0	5,552
1"	3,370	9,525	0	15	0	0	6,451	0	0	0	15	0	0	0	0	0	19,376
1-1/2"	96	5,472	0	215	0	0	4,280	0	0	0	0	0	0	0	0	0	10,063
2"	0	8,998	0	897	0	1,052	5,485	0	0	0	34	0	4	0	0	0	16,470
3"	0	3,659	0	0	0	1,073	1,297	0	0	0	0	0	290	0	0	57	6,376
4"	0	549	0	1,587	1	0	0	0	0	0	0	0	0	0	0	0	2,137
6"	0	3,848	0	5,345	14	0	0	0	0	0	0	0	0	0	0	0	9,207
8"	0	3,687	0	0	36	0	0	0	0	0	0	0	0	0	0	0	3,723
10"	0	0	0	0	39	0	0	32,967	0	0	0	0	0	0	0	0	33,006
Total	119,182	44,778	0	8,069	90	2,125	18,408	32,967	0	1,270	322	0	294	0	0	108	227,613

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	17,918	0	0	0	0	0	0	0	0	90	0	0	0	0	0	0	18,008
3/4"	204	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	217
1"	1,125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,125
1-1/2"	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19,326	0	0	0	0	0	0	0	0	103	0	0	0	0	0	0	19,429

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	4,475	0	0	0	0	0	0	0	0	34	0	0	0	0	0	0	4,509
3/4"	116	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0	125
1"	822	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	822
1-1/2"	147	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	147
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,560	0	0	0	0	0	0	0	0	43	0	0	0	0	0	0	5,603
2018-01	144,068	44,778	0	8,069	90	2,125	18,408	32,967	0	1,416	322	0	294	0	0	108	252,645

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-02

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	100,211	9,053	8	26	0	0	379	0	0	1,411	218	0	0	0	0	3	111,309
3/4"	1,520	33	0	0	0	0	0	0	0	43	0	0	0	0	0	0	1,596
1"	3,645	17,072	0	16	0	0	967	0	0	0	13	0	0	0	0	0	21,713
1-1/2"	205	8,923	50	2	0	0	247	0	0	0	0	0	0	0	0	0	9,427
2"	466	11,306	0	1,386	0	0	2,045	0	0	0	31	0	4	0	0	0	15,238
3"	0	1,327	0	558	0	0	952	0	0	0	0	0	482	0	0	15,691	19,010
4"	0	7,194	0	2,430	2	0	937	0	0	0	0	0	0	0	0	0	10,563
6"	0	278	0	920	20	0	0	0	0	0	0	0	0	0	0	0	1,218
8"	0	4,091	0	0	47	0	0	0	0	0	0	0	0	0	0	0	4,138
10"	0	0	0	0	67	0	0	0	0	0	0	0	0	0	0	0	67
Total	106,047	59,277	58	5,338	136	0	5,527	0	0	1,454	262	0	486	0	0	15,694	194,279

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	15,987	0	0	0	0	0	0	0	0	112	0	0	0	0	0	0	16,099
3/4"	269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	269
1"	1,393	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,393
1-1/2"	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	17,699	0	0	0	0	0	0	0	0	112	0	0	0	0	0	0	17,811

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	5,380	0	0	0	0	0	0	0	0	22	0	0	0	0	0	0	5,402
3/4"	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
1"	436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	436
1-1/2"	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,889	0	0	0	0	0	0	0	0	22	0	0	0	0	0	0	5,911
2018-02	129,635	59,277	58	5,338	136	0	5,527	0	0	1,588	262	0	486	0	0	15,694	218,001

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-03

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	103,188	8,415	0	6	0	0	546	0	0	1,302	170	0	0	0	0	3	113,630
3/4"	4,941	0	0	0	0	0	16	0	0	49	0	0	0	0	0	0	5,006
1"	3,226	9,275	0	23	0	0	2,874	0	0	10	0	0	0	0	0	0	15,408
1-1/2"	67	4,461	0	67	0	0	2,043	0	0	0	0	0	0	0	0	0	6,638
2"	0	9,635	0	382	0	197	2,388	0	0	89	0	3	0	0	0	0	12,694
3"	0	3,019	0	0	0	539	1,257	0	0	0	0	855	0	0	0	24	5,694
4"	0	638	0	1,767	1	0	0	0	0	0	0	0	0	0	0	0	2,406
6"	0	3,181	0	4,393	9	0	0	0	0	0	0	0	0	0	0	0	7,583
8"	0	0	0	0	75	0	0	0	0	0	0	0	0	0	0	0	75
10"	0	0	0	0	33	0	0	17,296	0	0	0	0	0	0	0	0	17,329
Total	111,422	38,624	0	6,638	118	736	9,124	17,296	0	1,351	269	0	858	0	0	27	186,463

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	13,220	0	0	0	0	0	0	0	0	120	0	0	0	0	0	0	13,340
3/4"	58	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	66
1"	953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	953
1-1/2"	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	14,255	0	0	0	0	0	0	0	0	128	0	0	0	0	0	0	14,383

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	2,806	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,806
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	687	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	687
1-1/2"	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,522
2018-03	129,199	38,624	0	6,638	118	736	9,124	17,296	0	1,479	269	0	858	0	0	27	204,368

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-04

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	99,012	8,294	10	49	0	0	586	0	0	1,512	157	0	0	0	0	7	109,627
3/4"	1,552	28	0	0	0	0	0	0	0	40	0	0	0	0	0	0	1,620
1"	3,623	16,209	0	15	0	0	832	0	0	0	12	0	0	0	0	0	20,691
1-1/2"	219	8,565	82	2	0	0	259	0	0	0	0	0	0	0	0	0	9,127
2"	526	11,238	0	1,398	0	0	2,011	0	0	141	0	2	0	0	0	0	15,316
3"	0	1,456	0	1,081	0	0	2,751	0	0	0	0	2,565	0	0	0	4,328	12,181
4"	0	6,776	0	3,578	0	0	972	0	0	0	0	0	0	0	0	0	11,326
6"	0	242	0	3,634	7	0	0	0	0	0	0	0	0	0	0	0	3,883
8"	0	12,046	0	0	38	0	0	0	0	0	0	0	0	0	0	0	12,084
10"	0	0	0	0	18	0	0	0	0	0	0	0	0	0	0	0	18
Total	104,932	64,854	92	9,757	63	0	7,411	0	0	1,552	310	0	2,567	0	0	4,335	195,873

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	16,463	0	0	0	0	0	0	0	0	230	0	0	0	0	0	0	16,693
3/4"	318	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	331
1"	1,469	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,469
1-1/2"	64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	18,314	0	0	0	0	0	0	0	0	243	0	0	0	0	0	0	18,557

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	5,994	0	0	0	0	0	0	0	0	25	0	0	0	0	0	0	6,019
3/4"	418	0	0	0	0	0	0	0	0	16	0	0	0	0	0	0	434
1"	1,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,164
1-1/2"	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,596	0	0	0	0	0	0	0	0	41	0	0	0	0	0	0	7,637
2018-04	130,842	64,854	92	9,757	63	0	7,411	0	0	1,836	310	0	2,567	0	0	4,335	222,067

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-05

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	120,925	9,185	0	17	0	0	834	0	0	1,797	253	0	0	0	0	6	133,017
3/4"	5,996	0	0	0	0	0	15	0	0	60	0	0	0	0	0	0	6,071
1"	3,685	9,724	0	20	0	0	5,970	0	0	0	9	0	0	0	0	0	19,408
1-1/2"	96	5,387	0	188	0	0	3,133	0	0	0	0	0	0	0	0	0	8,804
2"	0	10,868	0	2,740	0	1,035	4,267	0	0	149	0	0	3	0	0	0	19,062
3"	0	3,893	0	0	0	1,064	3,494	0	0	0	0	0	3,220	0	0	233	11,904
4"	0	494	0	2,712	0	0	0	0	0	0	0	0	0	0	0	0	3,206
6"	0	5,479	0	7,195	2	0	0	0	0	0	0	0	0	0	0	0	12,676
8"	0	(8,809)	0	0	109	0	0	0	0	0	0	0	0	0	0	0	(8,700)
10"	0	0	0	0	11	0	0	69,107	0	0	0	0	0	0	0	0	69,118
Total	130,702	36,221	0	12,872	122	2,099	17,713	69,107	0	1,857	411	0	3,223	0	0	239	274,566

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	28,443	0	0	0	0	0	0	0	0	467	0	0	0	0	0	0	28,910
3/4"	275	0	0	0	0	0	0	0	0	19	0	0	0	0	0	0	294
1"	1,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,595
1-1/2"	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	30,409	0	0	0	0	0	0	0	0	486	0	0	0	0	0	0	30,895

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	9,135	0	0	0	0	0	0	0	0	129	0	0	0	0	0	0	9,264
3/4"	70	0	0	0	0	0	0	0	0	28	0	0	0	0	0	0	98
1"	986	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	986
1-1/2"	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,271	0	0	0	0	0	0	0	0	157	0	0	0	0	0	0	10,428
2018-05	171,382	36,221	0	12,872	122	2,099	17,713	69,107	0	2,500	411	0	3,223	0	0	239	315,889

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-06

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	118,996	9,286	13	36	0	0	737	0	0	1,960	341	0	0	0	0	305	131,674
3/4"	1,848	29	0	0	0	0	0	0	0	61	0	0	0	0	0	0	1,938
1"	4,051	19,145	0	19	0	0	2,119	0	0	0	20	0	0	0	0	0	25,354
1-1/2"	250	10,262	137	0	0	0	846	0	0	0	0	0	0	0	0	0	11,495
2"	560	14,994	0	5,073	0	0	2,954	0	0	120	0	1	0	0	0	0	23,702
3"	0	2,017	0	2,844	0	0	7,913	0	0	0	0	1,762	0	0	0	6,094	20,630
4"	0	7,206	0	9,991	0	0	3,137	0	0	0	0	0	0	0	0	0	20,334
6"	0	167	0	8,454	1	0	0	0	0	0	0	0	0	0	0	0	8,622
8"	0	4,497	0	0	178	0	0	0	0	0	0	0	0	0	0	0	4,675
10"	0	0	0	0	38	0	0	0	0	0	0	0	0	0	0	0	38
Total	125,705	67,603	150	26,417	217	0	17,706	0	0	2,021	481	0	1,763	0	0	6,399	248,462

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	42,433	0	0	0	0	0	0	0	0	552	0	0	0	0	0	0	42,985
3/4"	413	0	0	0	0	0	0	0	0	24	0	0	0	0	0	0	437
1"	2,284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,284
1-1/2"	81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	81
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	45,211	0	0	0	0	0	0	0	0	576	0	0	0	0	0	0	45,787

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	26,711	0	0	0	0	0	0	0	0	211	0	0	0	0	0	0	26,922
3/4"	369	0	0	0	0	0	0	0	0	14	0	0	0	0	0	0	383
1"	3,933	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,933
1-1/2"	97	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	97
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	31,110	0	0	0	0	0	0	0	0	225	0	0	0	0	0	0	31,335
2018-06	202,026	67,603	150	26,417	217	0	17,706	0	0	2,822	481	0	1,763	0	0	6,399	325,584

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-07

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	134,270	11,088	0	15	0	0	1,890	0	0	2,050	365	0	0	0	0	12	149,690
3/4"	7,071	0	0	0	0	0	42	0	0	66	0	0	0	0	0	0	7,179
1"	3,896	11,209	0	36	0	0	13,021	0	0	21	0	0	0	0	0	0	28,183
1-1/2"	96	6,668	0	573	0	0	7,426	0	0	0	0	0	0	0	0	0	14,763
2"	0	12,394	0	4,952	0	2,922	8,430	0	0	124	0	3	0	0	0	0	28,825
3"	0	4,606	0	0	0	4,255	7,970	0	0	0	0	1,315	0	0	0	385	18,531
4"	0	587	0	4,872	0	0	0	0	0	0	0	0	0	0	0	0	5,459
6"	0	6,703	0	16,782	1	0	0	0	0	0	0	0	0	0	0	0	23,486
8"	0	0	0	0	21	0	0	0	0	0	0	0	0	0	0	0	21
10"	0	0	0	0	161	0	0	115,197	0	0	0	0	0	0	0	0	115,358
Total	145,333	53,255	0	27,230	183	7,177	38,779	115,197	0	2,116	510	0	1,318	0	0	397	391,495

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	52,138	0	0	0	0	0	0	0	0	662	0	0	0	0	0	0	52,800
3/4"	734	0	0	0	0	0	0	0	0	26	0	0	0	0	0	0	760
1"	2,539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,539
1-1/2"	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	55,507	0	0	0	0	0	0	0	0	688	0	0	0	0	0	0	56,195

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	33,630	0	0	0	0	0	0	0	0	296	0	0	0	0	0	0	33,926
3/4"	27	0	0	0	0	0	0	0	0	54	0	0	0	0	0	0	81
1"	2,933	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,933
1-1/2"	347	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	347
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	36,937	0	0	0	0	0	0	0	0	350	0	0	0	0	0	0	37,287
2018-07	237,777	53,255	0	27,230	183	7,177	38,779	115,197	0	3,154	510	0	1,318	0	0	397	484,977

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-08

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	125,983	10,962	21	41	0	0	1,250	0	0	2,137	442	0	0	0	0	17	140,853
3/4"	2,108	29	0	0	0	0	0	0	0	52	0	0	0	0	0	0	2,189
1"	4,248	23,329	0	36	0	0	2,234	0	0	0	23	0	0	0	0	0	29,870
1-1/2"	261	11,690	177	1	0	0	1,036	0	0	0	0	0	0	0	0	0	13,165
2"	905	17,009	0	9,282	0	0	4,903	0	0	0	126	0	16	0	0	0	32,241
3"	0	2,548	0	4,856	0	0	10,525	0	0	0	0	0	1,094	0	0	7,149	26,172
4"	0	9,017	0	11,790	0	0	4,789	0	0	0	0	0	0	0	0	0	25,596
6"	0	184	0	12,567	4	0	0	0	0	0	0	0	0	0	0	0	12,755
8"	0	3,644	0	0	5	0	0	0	0	0	0	0	0	0	0	0	3,649
10"	0	0	0	0	45	0	0	0	0	0	0	0	0	0	0	0	45
Total	133,505	78,412	198	38,573	54	0	24,737	0	0	2,189	591	0	1,110	0	0	7,166	286,535

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	56,547	0	0	0	0	0	0	0	0	831	0	0	0	0	0	0	57,378
3/4"	590	0	0	0	0	0	0	0	0	24	0	0	0	0	0	0	614
1"	2,459	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,459
1-1/2"	84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	84
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	59,680	0	0	0	0	0	0	0	0	855	0	0	0	0	0	0	60,535

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	54,202	0	0	0	0	0	0	0	0	532	0	0	0	0	0	0	54,734
3/4"	609	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	647
1"	5,957	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,957
1-1/2"	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	60,851	0	0	0	0	0	0	0	0	570	0	0	0	0	0	0	61,421
2018-08	254,036	78,412	198	38,573	54	0	24,737	0	0	3,614	591	0	1,110	0	0	7,166	408,491

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-09

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	136,702	12,388	0	12	0	0	2,271	0	0	1,991	380	0	0	0	0	8	153,752
3/4"	7,913	0	0	0	0	0	67	0	0	70	0	0	0	0	0	0	8,050
1"	3,820	12,609	0	72	0	0	18,304	0	0	0	18	0	0	0	0	0	34,823
1-1/2"	166	8,184	0	1,038	0	0	14,923	0	0	0	0	0	0	0	0	0	24,311
2"	0	14,121	0	5,540	0	3,996	11,235	0	0	0	133	0	1	0	0	0	35,026
3"	0	5,661	0	0	0	4,973	7,259	0	0	0	0	0	1,022	0	0	510	19,425
4"	0	572	0	5,579	0	0	0	0	0	0	0	0	0	0	0	0	6,151
6"	0	8,563	0	17,132	5	0	0	0	0	0	0	0	0	0	0	0	25,700
8"	0	0	0	0	114	0	0	0	0	0	0	0	0	0	0	0	114
10"	0	0	0	0	51	0	0	150,879	0	0	0	0	0	0	0	0	150,930
Total	148,601	62,098	0	29,373	170	8,969	54,059	150,879	0	2,061	531	0	1,023	0	0	518	458,282

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	60,205	0	0	0	0	0	0	0	0	563	0	0	0	0	0	0	60,768
3/4"	1,221	0	0	0	0	0	0	0	0	36	0	0	0	0	0	0	1,257
1"	2,628	0	0	0	0	0	13	0	0	0	0	0	0	0	0	0	2,641
1-1/2"	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	64,150	0	0	0	0	0	13	0	0	599	0	0	0	0	0	0	64,762

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	48,432	0	0	0	0	0	0	0	0	558	0	0	0	0	0	0	48,990
3/4"	384	0	0	0	0	0	0	0	0	28	0	0	0	0	0	0	412
1"	3,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,750
1-1/2"	909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	909
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	53,475	0	0	0	0	0	0	0	0	586	0	0	0	0	0	0	54,061
2018-09	266,226	62,098	0	29,373	170	8,969	54,072	150,879	0	3,246	531	0	1,023	0	0	518	577,105

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-10

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	121,637	10,939	17	28	0	0	1,035	0	0	1,798	286	0	0	0	0	4	135,744
3/4"	1,963	50	0	0	0	0	25	0	0	51	0	0	0	0	0	0	2,089
1"	4,160	22,964	0	25	0	0	2,476	0	0	0	21	0	0	0	0	0	29,646
1-1/2"	181	13,087	167	1	0	0	925	0	0	0	0	0	0	0	0	0	14,361
2"	680	15,258	0	8,958	0	0	4,874	0	0	0	201	0	3	0	0	0	29,974
3"	0	2,712	0	3,669	0	0	7,989	0	0	0	0	0	1,346	0	0	5,867	21,583
4"	0	8,937	0	9,814	1	0	4,919	0	0	0	0	0	0	0	0	0	23,671
6"	0	198	0	10,866	5	0	0	0	0	0	0	0	0	0	0	0	11,069
8"	0	5,455	0	0	112	0	0	0	0	0	0	0	0	0	0	0	5,567
10"	0	0	0	0	156	0	0	0	0	0	0	0	0	0	0	0	156
Total	128,621	79,600	184	33,361	274	0	22,243	0	0	1,849	508	0	1,349	0	0	5,871	273,860

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	50,306	0	0	0	0	0	0	0	0	416	0	0	0	0	0	0	50,722
3/4"	520	0	0	0	0	0	0	0	0	15	0	0	0	0	0	0	535
1"	2,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,225
1-1/2"	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	53,123	0	0	0	0	0	0	0	0	431	0	0	0	0	0	0	53,554

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	41,798	0	0	0	0	0	0	0	0	(210)	0	0	0	0	0	0	41,588
3/4"	855	0	0	0	0	0	0	0	0	19	0	0	0	0	0	0	874
1"	4,574	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,574
1-1/2"	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	47,312	0	0	0	0	0	0	0	0	(191)	0	0	0	0	0	0	47,121
2018-10	229,056	79,600	184	33,361	274	0	22,243	0	0	2,089	508	0	1,349	0	0	5,871	374,535

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-11

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	129,154	10,447	0	17	0	0	1,214	0	0	1,531	199	0	0	0	0	4	142,566
3/4"	7,079	4	0	0	0	0	68	0	0	44	0	0	0	0	0	0	7,195
1"	3,655	10,375	0	24	0	0	11,790	0	0	21	0	0	0	0	0	0	25,865
1-1/2"	83	6,831	0	557	0	0	8,358	0	0	0	0	0	0	0	0	0	15,829
2"	0	12,191	0	2,616	0	2,104	8,465	0	0	0	236	0	2	0	0	0	25,614
3"	0	3,450	0	0	0	1,927	4,039	0	0	0	0	0	1,342	0	0	298	11,056
4"	0	485	0	3,631	0	0	0	0	0	0	0	0	0	0	0	0	4,116
6"	0	6,449	0	11,156	5	0	0	0	0	0	0	0	0	0	0	0	17,610
8"	0	0	0	0	50	0	0	0	0	0	0	0	0	0	0	0	50
10"	0	0	0	0	177	0	0	83,531	0	0	0	0	0	0	0	0	83,708
Total	139,971	50,232	0	18,001	232	4,031	33,934	83,531	0	1,575	456	0	1,344	0	0	302	333,609

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	40,843	0	0	0	0	0	0	0	0	193	0	0	0	0	0	0	41,036
3/4"	646	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	659
1"	1,949	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,949
1-1/2"	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	43,510	0	0	0	0	0	0	0	0	206	0	0	0	0	0	0	43,716

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	19,476	0	0	0	0	0	0	0	0	51	0	0	0	0	0	0	19,527
3/4"	196	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	226
1"	1,947	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,947
1-1/2"	443	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	443
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	22,062	0	0	0	0	0	0	0	0	81	0	0	0	0	0	0	22,143
2018-11	205,543	50,232	0	18,001	232	4,031	33,934	83,531	0	1,862	456	0	1,344	0	0	302	399,468

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-12

14. A - Bi-monthly Non-LIRA Customer Usage - Tier 1

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	110,286	9,655	12	34	0	0	520	0	0	1,294	146	0	0	0	0	0	121,947
3/4"	1,666	82	0	0	0	0	11	0	0	38	0	0	0	0	0	0	1,797
1"	3,703	20,245	0	15	0	0	1,838	0	0	0	19	0	0	0	0	0	25,820
1-1/2"	249	10,066	116	1	0	0	572	0	0	0	0	0	0	0	0	0	11,004
2"	445	11,563	0	2,810	0	0	2,919	0	0	0	105	0	5	0	0	0	17,847
3"	0	1,396	0	1,707	0	0	1,307	0	0	0	0	0	584	0	0	2,030	7,024
4"	0	7,790	0	4,267	0	0	1,964	0	0	0	0	0	0	0	0	0	14,021
6"	0	135	0	2,056	9	0	0	0	0	0	0	0	0	0	0	0	2,200
8"	0	4,828	0	0	8	0	0	0	0	0	0	0	0	0	0	0	4,836
10"	0	0	0	0	104	0	0	0	0	0	0	0	0	0	0	0	104
Total	116,349	65,760	128	10,890	121	0	9,131	0	0	1,332	270	0	589	0	0	2,030	206,600

14. B - Bi-monthly Non-LIRA Customer Usage - Tier 2

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	26,397	0	0	0	0	0	0	0	0	92	0	0	0	0	0	0	26,489
3/4"	255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	255
1"	1,507	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,507
1-1/2"	64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28,223	0	0	0	0	0	0	0	0	92	0	0	0	0	0	0	28,315

14. C - Bi-monthly Non-LIRA Customer Usage - Tier 3

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	14,878	0	0	0	0	0	0	0	0	44	0	0	0	0	0	0	14,922
3/4"	182	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	182
1"	1,495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,495
1-1/2"	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,590	0	0	0	0	0	0	0	0	44	0	0	0	0	0	0	16,634
2018-12	161,162	65,760	128	10,890	121	0	9,131	0	0	1,468	270	0	589	0	0	2,030	251,549
Year 2018	2,260,952	700,714	810	226,519	1,780	25,137	258,785	468,977	0	27,074	4,921	0	15,924	0	0	43,086	4,034,679

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-01

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	25,554	3,412	8.35	78	19	4.79
3/4"	457	48	10.04	0	0	
1"	214	30	9.47	0	0	
Total	26,225	3,490	8.39	78	19	4.79

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,563			13
3/4"	25			0
1"	70			0
Total	2,658			13

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	387			0
3/4"	0			0
1"	0			0
Total	387			0

2018-01	29,270			91
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-02

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	22,129	3,358	7.51	63	16	4.63
3/4"	121	46	3.15	0	0	
1"	261	29	14.52	0	0	
Total	22,511	3,433	25	63	16	4.63

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,599			11
3/4"	24			0
1"	88			0
Total	2,711			11

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	476			0
3/4"	0			0
1"	72			0
Total	548			0

2018-02	25,770			74
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-03

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	23,047	3,330	7.64	71	16	5.50
3/4"	382	47	8.28	0	0	
1"	199	29	9.14	0	0	
Total	23,628	3,406	7.66	71	16	5.50

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	1,961			17
3/4"	7			0
1"	63			0
Total	2,031			17

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	420			0
3/4"	0			0
1"	3			0
Total	423			0

2018-03	26,082			88
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-04

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	21,020	3,292	7.26	76	17	5.82
3/4"	136	47	3.45	0	0	
1"	294	28	15.54	0	0	
Total	21,450	3,367	7.28	76	17	5.82

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,364			13
3/4"	26			0
1"	81			0
Total	2,471			13

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	528			10
3/4"	0			0
1"	60			0
Total	588			10

2018-04	24,509			99
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-05

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	25,058	3,161	9.25	102	18	7.56
3/4"	440	47	9.51	0	0	
1"	269	27	17.48	0	0	
Total	25,767	3,235	9.32	102	18	7.56

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	3,541			25
3/4"	7			0
1"	131			0
Total	3,679			25

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	631			9
3/4"	0			0
1"	72			0
Total	703			9

2018-05	30,149			136
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-06

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	23,546	3,128	9.97	115	18	9.00
3/4"	202	47	5.13	0	0	
1"	259	27	17.33	0	0	
Total	24,007	3,202	9.96	115	18	9.00

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	5,427			37
3/4"	39			0
1"	116			0
Total	5,582			37

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,205			10
3/4"	0			0
1"	93			0
Total	2,298			10

2018-06	31,887			162
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-07

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	28,561	3,120	12.48	120	18	12.67
3/4"	523	47	12.53	0	0	
1"	292	28	24.86	0	0	
Total	29,376	3,195	12.59	120	18	12.67

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	7,550			43
3/4"	57			0
1"	190			0
Total	7,797			43

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,831			65
3/4"	9			0
1"	214			0
Total	3,054			65

2018-07	40,227			228
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-08

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	24,461	3,086	11.81	129	18	12.83
3/4"	226	46	6.26	0	0	
1"	305	29	21.83	0	0	
Total	24,992	3,161	11.83	129	18	12.83

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	7,509			48
3/4"	62			0
1"	170			0
Total	7,741			48

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	4,489			54
3/4"	0			0
1"	158			0
Total	4,647			54

2018-08	37,380			231
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-09

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	31,383	3,343	14.13	127	17	11.12
3/4"	691	59	13.29	0	0	
1"	320	29	27.52	0	0	
Total	32,394	3,431	14.23	127	17	11.12

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	10,335			45
3/4"	77			0
1"	221			0
Total	10,633			45

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	5,520			17
3/4"	16			0
1"	257			0
Total	5,793			17

2018-09	48,820			189
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-10

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	24,470	3,136	10.95	103	17	8.76
3/4"	225	58	4.81	0	0	
1"	253	27	19.56	0	0	
Total	24,948	3,221	10.91	103	17	8.76

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	6,594			37		
3/4"	54			0		
1"	118			0		
Total	6,766			37		

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	3,280			9		
3/4"	0			0		
1"	157			0		
Total	3,437			9		

2018-10	35,151			149		
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-11

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	25,066	2,954	10.90	83	17	6.24
3/4"	583	57	10.79	0	0	
1"	298	25	22.68	0	0	
Total	25,947	3,036	11.00	83	17	6.24

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	5,263			21		
3/4"	32			0		
1"	179			0		
Total	5,474			21		

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	1,879			2		
3/4"	0			0		
1"	90			0		
Total	1,969			2		

2018-11	33,390			2		
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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

Reporting Month: 2018-12

14. A - Bi-monthly LIRA Customer Usage - Tier 1

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	19,773	2,949	7.91	73	17	4.76
3/4"	225	57	4.60	0	0	
1"	225	25	17.40	0	0	
Total	20,223	3,031	7.92	73	17	4.76

14. B - Bi-monthly LIRA Customer Usage - Tier 2

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	2,794			8		
3/4"	37			0		
1"	102			0		
Total	2,933			8		

14. C - Bi-monthly LIRA Customer Usage - Tier 3

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	749			0		
3/4"	0			0		
1"	108			0		
Total	857			0		

2018-12	24,013			81		
YEAR 2018	386,648			1,530		

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018**

15. The monthly customer usage for current month of current year vs. prior year using

15. A - Bi-monthly Non-LIRA - Residential - Tier 1 (11)

	2018	2017	Difference
Jan	119,182	109,668	9,514
Feb	106,047	88,790	17,257
Mar	111,422	91,976	19,446
Apr	104,932	103,376	1,556
May	130,702	123,073	7,629
Jun	125,705	121,160	4,545
Jul	145,333	138,051	7,282
Aug	133,505	127,980	5,525
Sep	148,601	142,144	6,457
Oct	128,621	124,834	3,787
Nov	139,971	134,716	5,255
Dec	116,349	115,148	1,201
Total	1,510,370	1,420,916	89,454

15. B - Bi-monthly Non-LIRA - Residential - Tier 2

	2018	2017	Difference
Jan	19,326	13,558	5,768
Feb	17,699	9,590	8,109
Mar	14,255	8,003	6,252
Apr	18,314	19,873	(1,559)
May	30,409	30,551	(142)
Jun	45,211	44,436	775
Jul	55,507	53,651	1,856
Aug	59,680	58,640	1,040
Sep	64,150	59,318	4,832
Oct	53,123	51,641	1,482
Nov	43,510	41,570	1,940
Dec	28,223	30,737	(2,514)
Total	449,407	421,568	27,839

15. C - Bi-monthly Non-LIRA - Residential - Tier 3

	2018	2017	Difference
Jan	5,560	4,127	1,433
Feb	6,862	4,162	2,700
Mar	3,522	1,881	1,641
Apr	7,596	7,219	377
May	10,271	12,857	(2,586)
Jun	31,110	28,651	2,459
Jul	36,937	36,787	150
Aug	60,851	60,183	668
Sep	53,475	54,602	(1,127)
Oct	47,312	38,247	9,065
Nov	22,062	20,173	1,889
Dec	16,590	16,377	213
Total	302,148	285,266	16,882

15. D - Bi-monthly LIRA - Residential - Tier 1 (11)

	2018	2017	Difference
Jan	26,225	26,913	(688)
Feb	22,511	21,593	918
Mar	23,628	25,349	(1,721)
Apr	21,450	24,909	(3,459)
May	25,767	32,145	(6,378)
Jun	24,007	27,607	(3,600)
Jul	29,376	34,133	(4,757)
Aug	24,992	29,207	(4,215)
Sep	32,394	34,549	(2,155)
Oct	24,948	27,838	(2,890)
Nov	25,947	30,596	(4,649)
Dec	20,223	24,086	(3,863)
Total	301,468	338,925	(37,457)

15. E - Bi-monthly LIRA- Residential - Tier 2

	2018	2017	Difference
Jan	2,658	2,317	341
Feb	2,711	1,815	896
Mar	2,031	1,746	285
Apr	2,471	2,713	(242)
May	3,679	5,154	(1,475)
Jun	5,582	6,139	(557)
Jul	7,797	9,226	(1,429)
Aug	7,741	9,372	(1,631)
Sep	10,633	10,307	326
Oct	6,766	7,251	(485)
Nov	5,474	5,899	(425)
Dec	2,933	4,002	(1,069)
Total	60,476	65,941	(5,465)

15. F - Bi-monthly LIRA - Residential - Tier 3

	2018	2017	Difference
Jan	387	309	78
Feb	548	413	135
Mar	423	102	321
Apr	588	819	(231)
May	703	1,322	(619)
Jun	2,298	2,279	19
Jul	3,054	4,133	(1,079)
Aug	4,647	5,525	(878)
Sep	5,793	4,686	1,107
Oct	3,437	2,994	443
Nov	1,969	1,291	678
Dec	857	1,147	(290)
Total	24,704	25,020	(316)

15. G - Bi-monthly - Business (22&23)

	2018	2017	Difference
Jan	44,778	39,893	4,885
Feb	59,277	54,680	4,597
Mar	38,624	37,638	986
Apr	64,854	56,296	8,558
May	36,221	43,331	(7,110)
Jun	67,603	65,167	2,436
Jul	53,255	53,235	20
Aug	78,412	74,190	4,222
Sep	62,098	59,239	2,859
Oct	79,600	75,648	3,952
Nov	50,232	50,117	115
Dec	65,760	58,922	6,838
Total	700,714	668,356	32,358

15. H - Bi-monthly - Industrial (33&34)

	2018	2017	Difference
Jan	0	0	0
Feb	58	84	(26)
Mar	0	0	0
Apr	92	89	3
May	0	0	0
Jun	150	113	37
Jul	0	0	0
Aug	198	232	(34)
Sep	0	0	0
Oct	184	144	40
Nov	0	0	0
Dec	128	81	47
Total	810	743	67

15. I - Bi-monthly - Public Authority (45&46)

	2018	2017	Difference
Jan	8,069	5,617	2,452
Feb	5,338	5,221	117
Mar	6,638	3,552	3,086
Apr	9,757	9,325	432
May	12,872	18,011	(5,139)
Jun	26,417	31,952	(5,535)
Jul	27,230	27,577	(347)
Aug	38,573	44,123	(5,550)
Sep	29,373	27,809	1,564
Oct	33,361	32,162	1,199
Nov	18,001	15,545	2,456
Dec	10,890	14,989	(4,099)
Total	226,519	235,883	(9,364)

15. J - Bi-monthly - Private Fire Protection Service (52&53)

	2018	2017	Difference
Jan	90	188	(98)
Feb	136	345	(209)
Mar	118	305	(187)
Apr	63	183	(120)
May	122	284	(162)
Jun	217	232	(15)
Jul	183	178	5
Aug	54	122	(68)
Sep	170	279	(109)
Oct	480	140	340
Nov	467	283	184
Dec	(72)	195	(267)
Total	2,028	2,734	(706)

15. K- Bi-monthly - Irrigation Public Authority (73)

	2018	2017	Difference
Jan	2,125	1,587	538
Feb	0	0	0
Mar	736	31	705
Apr	0	0	0
May	2,099	3,491	(1,392)
Jun	0	0	0
Jul	7,177	9,642	(2,465)
Aug	0	0	0
Sep	8,969	10,636	(1,667)
Oct	0	0	0
Nov	4,031	5,455	(1,424)
Dec	0	0	0
Total	25,137	30,842	(5,705)

15. L - Bi-monthly - Irrigation Pressure (74)

	2018	2017	Difference
Jan	18,408	10,461	7,947
Feb	5,527	2,496	3,031
Mar	9,124	4,235	4,889
Apr	7,411	7,513	(102)
May	17,713	21,968	(4,255)
Jun	17,706	22,211	(4,505)
Jul	38,779	40,981	(2,202)
Aug	24,737	28,332	(3,595)
Sep	54,059	48,255	5,804
Oct	22,243	22,640	(397)
Nov	33,934	37,981	(4,047)
Dec	9,131	9,931	(800)
Total	258,772	257,004	1,768

15. L - Bi-monthly - Irrigation Gravity (75)

	2018	2017	Difference
Jan	32,967	25,833	7,134
Feb	0	0	0
Mar	17,296	3,893	13,403
Apr	0	0	0
May	69,107	65,122	3,985
Jun	0	0	0
Jul	115,197	270,180	(154,983)
Aug	0	0	0
Sep	150,879	131,664	19,215
Oct	0	0	0
Nov	83,531	102,362	(18,831)
Dec	0	0	0
Total	468,977	599,054	(130,077)

15. M - Bi-monthly - Apple Valley Country Club (77)

	2018	2017	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	0	0

15. N - Yermo - Non-LIRA - Residential (Y21) - Tier 1

	2018	2017	Difference
Jan	1,270	1,386	(116)
Feb	1,454	1,389	65
Mar	1,351	1,552	(201)
Apr	1,552	1,715	(163)
May	1,857	1,800	57
Jun	2,021	2,237	(216)
Jul	2,116	2,070	46
Aug	2,189	2,327	(138)
Sep	2,061	2,211	(150)
*Oct	1,849	1,743	106
Nov	1,575	1,611	(36)
Dec	1,332	1,536	(204)
Total	20,627	21,577	(950)

15. O - Yermo - Non-LIRA - Residential (Y21) - Tier 2

	2018	2017	Difference
Jan	103	136	(33)
Feb	112	118	(6)
Mar	128	199	(71)
Apr	243	341	(98)
May	486	360	126
Jun	576	855	(279)
Jul	688	724	(36)
Aug	855	850	5
Sep	599	688	(89)
Oct	431	337	94
Nov	206	245	(39)
Dec	92	116	(24)
Total	4,519	4,969	(450)

15. P - Yermo - Non-LIRA - Residential (Y21) - Tier 3

	2018	2017	Difference
Jan	43	29	14
Feb	81	22	59
Mar	0	107	(107)
Apr	41	56	(15)
May	157	110	47
Jun	225	408	(183)
Jul	350	447	(97)
Aug	570	636	(66)
Sep	586	261	325
Oct	(191)	79	(270)
Nov	81	115	(34)
Dec	44	42	2
Total	1,987	2,312	(325)

15. Q - Yermo - LIRA - Residential (Y21) - Tier 1

	2018	2017	Difference
Jan	78	55	23
Feb	63	61	2
Mar	71	65	6
Apr	76	91	(15)
May	102	106	(4)
Jun	115	135	(20)
Jul	120	136	(16)
Aug	129	156	(27)
Sep	127	141	(14)
Oct	103	129	(26)
Nov	83	111	(28)
Dec	73	92	(19)
Total	1,140	1,278	(138)

15. R - Yermo - LIRA - Residential (Y21) - Tier 2

	2018	2017	Difference
Jan	13	2	11
Feb	11	2	9
Mar	17	3	14
Apr	13	1	12
May	25	37	(12)
Jun	37	34	3
Jul	43	30	13
Aug	48	51	(3)
Sep	45	35	10
Oct	37	37	0
Nov	21	26	(5)
Dec	8	7	1
Total	318	265	53

15. S - Yermo - LIRA - Residential (Y21) - Tier 3

	2018	2017	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	10	0	10
May	9	61	(52)
Jun	10	31	(21)
Jul	65	29	36
Aug	54	33	21
Sep	17	11	6
Oct	9	8	1
Nov	2	39	(37)
Dec	0	0	0
Total	176	212	(36)

15. T - Yermo - Business (Y22)

	2018	2017	Difference
Jan	322	251	71
Feb	262	231	31
Mar	269	246	23
Apr	310	285	25
May	411	353	58
Jun	481	629	(148)
Jul	510	555	(45)
Aug	591	737	(146)
Sep	531	540	(9)
Oct	508	312	196
Nov	456	334	122
Dec	270	378	(108)
Total	4,921	4,851	70

15. U - Yermo - Industrial (Y33)

	2018	2017	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	0	0

15. V - Yermo - Public Authority (Y45)

	2018	2017	Difference
Jan	294	226	68
Feb	486	206	280
Mar	858	574	284
Apr	2,567	1,589	978
May	3,223	808	2,415
Jun	1,763	1,681	82
Jul	1,318	1,325	(7)
Aug	1,110	1,731	(621)
Sep	1,023	1,108	(85)
Oct	1,349	1,062	287
Nov	1,344	1,187	157
Dec	589	1,060	(471)
Total	15,924	12,557	3,367

15. W - Yermo - Fire Protection (Y52)

	2018	2017	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	0	0

15. X - Yermo - Private Fire Hydrant (Y61)

	2018	2017	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	0	0

DECLARATION

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

I, the undersigned CHRISTOPHER G. ALARIO
Officer, Partner, or Owner (Please Print)

of LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
Name of Utility

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, 2018, through December 31, 2018.

PRESIDENT, LIBERTY UTILITIES CALIFORNIA
Title (Please Print)


Signature

(562) 299-5167
Telephone Number

5-31-19
Date

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Annual Report of Liberty Utilities (Apple Valley Ranchos Water) Corp.
To the California Public Utilities Commission

ATTACHMENT A

**Report on Excess Capacity Activities
(Non-Tariffed Products & Services or NTP&S)**

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") provides the following information regarding its NTP&S projects in Calendar Year 2018 in this Attachment:

	Page Number
Non-Regulated Operating Income Statement	1
Overview of Revenue Sharing and Cost Allocation	2
Descriptions of NTP&S Projects	3
Regulated Assets used in NTP&S Projects	4

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
Non-Regulated Operating Income Statement
2018

<i>Name of Contract/Service</i>	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Active	39,426.14	(39,426.14)	-	-
Marketing Contract (HomeServe USA)	Passive	3,250.00	(3,250.00)	-	-
Total Miscellaneous		42,676.14	(42,676.14)	-	-
Total		42,676.14	(42,676.14)	-	-

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Liberty Apple Valley's Excess Capacity Activities
(formally called "Non-Tariffed Products & Services" or "NTP&S")

I. Overview

- ◆ Revenue sharing under new rules: Rule X.C defines how revenues from unregulated activities are to be allocated between shareholders and ratepayers, depending on whether the activities are designated as
 - ✓ Active vs. passive activities: The Commission has designated certain activities as active or passive as reflected in the "NTP&S Designation Chart" at the end of the rules. Ten percent (10%) of gross revenues from activities classified as active must be shared with ratepayers, while thirty percent
 - ✓ 100% revenue sharing for first \$100,000: The 10%/30% revenue sharing is applied to active and passive NTP&S activities only after the first \$100,000 of the year's NTP&S revenues are fully allocated (100%) to benefit ratepayers.
 - ✓ Liberty Apple Valley's activities: With the exception of the "Marketing Contract" with HomeServe USA, Liberty Apple Valley's NTP&S activities are all active (requiring 10% sharing).

- ◆ Cost allocation under new rules: Rule X.D defines how costs associated with NTP&S activities must be allocated between regulated and unregulated accounts, generally requiring that "all incremental investments, costs, and taxes due to [NTP&S] shall be absorbed by shareholders, i.e, not recovered through tariffed rates."
 - ✓ Liberty Apple Valley's cost allocations: Charges for NTP&S activity consist of clearly identifiable incremental direct costs that are directly charged to unregulated accounts.

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To the California Public Utilities Commission

II. Descriptions of Excess Capacity Activities

1 HomeServe USA Customer Account Services

Service	Billing services
Description	Liberty Apple Valley provided billing services to HomeServe USA, which provides emergency home warranty repair services, for customers of Home Serve USA that are also customers of Liberty Apple Valley by adding HomeServe charges as line items on regulated water bills.
Allocations	Liberty Apple Valley applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

2 HomeServe USA Marketing contract

Service	Billing set-up and marketing to existing Liberty Apple Valley Ranchos Water customers
Description	At the time that Liberty Apple Valley contracted with HomeServe to provide billing services, HomeServe USA paid Liberty Apple Valley \$40,000 for marketing and set-up fees to start the program. The \$40,000 fee is refundable within the first 5 years of the contract and is being amortized over that 5 years.
Allocations	Liberty Apple Valley applied its standardized NTP&S revenue sharing methodology consistent with the new rules. This is a passive contract.

2018 Annual Report to CPUC (May 2019)
To the California Public Utilities Commission

III. Regulated Assets Used in NTP&S Projects

Liberty Apple 's non-tariffed products and services ("NTP&S") projects generally fall within the below categories. For each category, the regulated assets used for the projects are identified. All of the activities involve the asset of personnel labor.

A. HomeServe USA Contract

For the contract with HomeServe USA, Liberty Apple Valley uses the billing-related regulated assets discussed below under "O&M Contracts with Billing".

The regulated assets used for the O&M with Billing Contract includes:

- General office equipment and buildings for customer service, bill preparation, and payment processing
- + Customer service computer systems – automated systems that direct customer inquiries
- + Hand-held or truck mounted meter-reading devices
- + CIS Infinity Billing System – system that maintains customer information
- + Cash remittance equipment – sorts and opens payment envelopes, counts payments