

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 314-W

2018
ANNUAL REPORT
OF

LIBERTY UTILITIES (PARK WATER) CORP.

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

9750 Washburn Road, Downey, CA 90241

(OFFICIAL MAILING ADDRESS)

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

TABLE OF CONTENTS

	Page
General Instructions	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Utility Plant and Capitalization Data	6
Income, Expenses, and Other Data	7
Utility Plant and Capitalization Data - Adjusted to Exclude Non-Regulated Activity	8
Income, Expenses, and Other Data - Adjusted to Exclude Non-Regulated Activity	9
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	10
Excess Capacity and Non-Tariffed Services	11
General Information	12
Operator Certification February 2019	13
List of Shared Officers and Directors Between Liberty Utilities (Park Water) Corp. and Its Affiliates	14-18
Schedule A - Comparative Balance Sheets - Assets and Other Debits	19
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	20
Schedule B - Income Statement for the Year	21
Schedule A-1 - Account 100 - Utility Plant	22
Schedule A-1a - Account 100.1 - Utility Plant in Service	22-23
Schedule A-1b - Account 101 - Recycled Water Utility Plant	23
Schedule A-1c - Account 302 - Franchises and Consents	23
Schedule A-1d - Account 100.4 - Utility Plant Held for Future Use	24
Schedule A-2 - Account 107 - Utility Plant Adjustments	24
Schedule A-3 - Account 110 - Other Physical Property	24
Schedule A-4 - Rate Base and Working Cash	25
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	26
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	27
Schedule A-6 - Account 111 - Investments in Affiliated Companies	28
Schedule A-7 - Account 112 - Other Investments	28
Schedule A-8 - Account 113 - Sinking Funds	28
Schedule A-9 - Account 114 - Miscellaneous Special Funds	29
Schedule A-10 - Account 120 - Cash	29
Schedule A-11 - Account 121 - Special Deposits	29
Schedule A-12 - Account 122 - Working Funds	30
Schedule A-13 - Account 123 - Temporary Cash Investments	30
Schedule A-14 - Account 124 - Notes Receivable	30
Schedule A-15 - Account 125 - Accounts Receivable	30
Schedule A-16 - Account 126 - Receivables from Affiliated Companies	31
Schedule A-17 - Account 131 - Materials and Supplies	31
Schedule A-18 - Account 132 - Prepayments	31
Schedule A-19 - Account 133 - Other Current and Accrued Assets	31
Schedule A-20 - Account 140 - Unamortized Debt Discount and Expense	32
Schedule A-21 - Account 240 - Unamortized Premium on Debt	32
Schedule A-22 - Account 141 - Extraordinary Property Losses	33
Schedule A-23 - Account 142 - Preliminary Survey and Investigation Charges	33
Schedule A-24 - Account 143 - Clearing Accounts	33
Schedule A-25 - Account 145 - Other Work in Progress	33
Schedule A-26 - Account 146 - Other Deferred Debits	34
Schedule A-27 - Account 147 - Accumulated Deferred Income Tax Assets	34
Schedule A-28 - Account 150 - Discount on Capital Stock	34
Schedule A-29 - Account 151 - Capital Stock Expense	34
Schedule A-30 - Account 200 - Common Capital Stock	35
Schedule A-30a - Account 201 - Preferred Capital Stock	35
Schedule A-30b - Record of Stockholders at End of Year	35
Schedule A-31 - Account 202 - Stock Liability for Conversion	35
Schedule A-32 - Account 203 - Premiums and Assessments on Capital Stock	36
Schedule A-33 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	36
Schedule A-34 - Account 270 - Capital Surplus (For Use by Corporations Only)	37
Schedule A-35 - Account 271 - Earned Surplus (For Use by Corporations Only)	37
Schedule A-36 - Account 204 - Proprietary Capital (Sole Proprietor or Partnership)	38
Schedule A-37 - Account 205 - Undistributed Profits of Proprietorship or Partnership	38
Schedule A-38 - Account 210 - Bonds	39
Schedule A-39 - Account 211 - Receivers' Certificates	40
Schedule A-40 - Account 212 - Advances from Affiliated Companies	40
Schedule A-41 - Account 213 - Miscellaneous Long-Term Debt	40
Schedule A-42 - Securities Issued or Assumed During Year	40
Schedule A-43 - Account 220 - Notes Payable	41
Schedule A-44 - Account 221 - Notes Receivable Discounted	41
Schedule A-45 - Account 222 - Accounts Payable	41

TABLE OF CONTENTS

	<u>Page</u>
Schedule A-46 - Account 223 - Payables to Affiliated Companies	41
Schedule A-47 - Account 224 - Dividends Declared	42
Schedule A-48 - Account 225 - Matured Long-Term Debt	42
Schedule A-49 - Account 226 - Matured Interest	42
Schedule A-50 - Account 227 - Customers' Deposits	43
Schedule A-51 - Account 229 - Interest Accrued	43
Schedule A-52 - Account 230 - Other Current and Accrued Liabilities	43
Schedule A-53 - Account 228 - Taxes Accrued	44
Schedule A-54 - Account 241 - Advances for Construction	45
Schedule A-55 - Account 242 - Other Deferred Credits	46
Schedule A-56 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	46
Schedule A-57 - Account 265 - Contributions in Aid of Construction	47
Schedule A-58 - Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	48
Schedule A-59 - Account 267 - Accumulated Deferred Income Taxes - Other	48
Schedule A-60 - Account 268 - Accumulated Deferred Investment Tax Credits	48
Schedule B-1 - Account 501 - Operating Revenues	49
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	49
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	50-52
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	53
Schedule B-4 - Account 507 - Taxes Charged During Year	53
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	54
Schedule B-6 - Account 508 - Income from Utility Plant Leased to Others	55
Schedule B-7 - Account 510 - Rent for Lease of Utility Plant	55
Schedule B-8 - Account 521 - Income from Nonutility Operations	55
Schedule B-9 - Account 522 - Revenues from Lease of Other Physical Property	56
Schedule B-10 - Account 523 - Dividend Revenues	56
Schedule B-11 - Account 524 - Interest Revenues	56
Schedule B-12 - Account 525 - Revenues from Sinking and Other Funds	56
Schedule B-13 - Account 526 - Miscellaneous Nonoperating Revenues	57
Schedule B-14 - Account 527 - Nonoperating Revenue Deductions	57
Schedule B-15 - Account 530 - Interest on Long-Term Debt	57
Schedule B-16 - Account 531 - Amortization of Debt Discount and Expense	57
Schedule B-17 - Account 532 - Amortization of Premium on Debt - Cr.	58
Schedule B-18 - Account 533 - Taxes Assumed on Interest	58
Schedule B-19 - Account 534 - Interest on Debt to Affiliated Companies	58
Schedule B-20 - Account 535 - Other Interest Charges	58
Schedule B-21 - Account 536 - Interest Charged to Construction - Cr.	59
Schedule B-22 - Account 537 - Miscellaneous Amortization	59
Schedule B-23 - Account 538 - Miscellaneous Income Deductions	59
Schedule B-24 - Account 540 - Miscellaneous Reservations of Net Income	59
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	60
Schedule C-2 - Compensation of Individual Proprietor or Partner	61
Schedule C-3 - Employees and Their Compensation	61
Schedule C-4 - Record of Accidents During Year	61
Schedule C-5 - Expenditures for Political Purposes	62
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	62
Schedule C-7 - Bonuses Paid to Executives & Officers	62
Schedule D-1 - Sources of Supply and Water Developed	63
Schedule D-2 - Description of Storage Facilities	63
Schedule D-3 - Description of Transmission and Distribution Facilities	64
Schedule D-4 - Number of Active Service Connections	65
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	65
Schedule D-6 - Meter Testing Data	65
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	66
Schedule D-8 - Status with State Board of Public Health	67
Schedule D-9 - Statement of Material Financial Interest	67
Schedule E-1 - Balancing and Memorandum Accounts	68
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	69
Schedule E-3 - Description of Water Conservation Program(s)	70-75
Schedule E-4 - Report on Affiliate Transactions	76-78
Schedule E-5 - For All Water Companies - Safe Drinking Water Bond Act / State Revolving Fund Data	79-81
Schedule E-6 - Facilities Fees Data	82
Supplemental Conservation Schedules	83
Declaration	84
Index	85
Attachment A	

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.

I N S T R U C T I O N S

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: _____

Telephone: _____

Person Responsible for this Report: _____

	<u>1/1/2018</u>	<u>12/31/2018</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 130,664,612	\$ 144,853,178	\$ 137,758,895
2 Total Utility Plant Reserves	(27,868,339)	(30,233,310)	(29,050,825)
3 Total Utility Plant Less Reserves	102,796,273	114,619,868	108,708,071
4 Advances for Construction	1,046,488	1,108,399	1,077,444
5 Contributions in Aid of Construction	6,619,145	6,468,504	6,543,825
6 Total Accumulated Deferred Taxes	16,113,315	16,910,611	16,511,963
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	10	10	10
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	(A) 43,450,931	47,279,148	45,365,040
14 Total Capital Stock	7,615,899	11,444,116	9,530,008
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	(B) 105,193,854	99,987,238	102,590,546

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2018

Name of Utility: _____

Telephone: _____

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 34,460,566
2	Operating Expenses	\$ 17,904,328
3	Depreciation	\$ 2,531,953
4	Taxes	\$ 4,803,928
5	Income from Nonutility Operations (net)	\$ 354,816
6	Interest on Long-Term Debt	\$ -
7	Net Income	\$ 9,573,499
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 7,261,646
11	Pumping Expenses	\$ 954,762
12	Water Treatment Expenses	\$ 338,804
13	Transmission and Distribution Expenses	\$ 1,610,132
14	Customer Account Expenses	\$ 1,226,564
15	Sales Expenses	\$ 429,173
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 8,032,421
18	Miscellaneous	\$ (1,949,174)
19	Total Operating Expenses	\$ 17,904,328
20		
OTHER DATA		
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Annual Average
24		
25	Metered Service Connections	27,223
26	Flat Rate Service Connections	-
27	Total Active Service Connections	27,223

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2018

Name of Utility: Liberty Utilities (Park Water) Company Telephone: (562) 299-5109

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	\$ 118,441,716	\$ 128,373,454	\$ 123,407,585
2 Total Utility Plant Reserves	(27,849,846)	(30,213,142)	\$ (29,031,494)
3 Total Utility Plant Less Reserves	90,591,870	98,160,312	\$ 94,376,091
4 Advances for Construction	1,046,488	1,108,399	\$ 1,077,444
5 Contributions in Aid of Construction	6,619,145	6,468,504	\$ 6,543,825
6 Total Accumulated Deferred Taxes	14,369,970	15,159,072	\$ 14,764,521
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	10	10	\$ 10
12 Preferred Capital Stock			\$ -
13 Earned Surplus (A)	43,450,931	47,279,148	\$ 45,365,040
14 Total Capital Stock	7,615,899	11,444,116	\$ 9,530,008
15 Total Proprietary Capital (Individual or Partnership)			\$ -
16 Total Long-Term Debt (B)	105,193,854	99,987,238	\$ 102,590,546

Note:

(A) Includes Nonutility Retained Earnings

(B) 2017 balance includes Associated Companies' intercompany balances of \$105,193,854 and 2018 balance includes Associated Companies' intercompany balances of \$99,987,238.

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2018

Name of Utility: _____

Telephone: _____

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 34,460,566
2	Operating Expenses	\$ 17,904,328
3	Depreciation	\$ 2,531,953
4	Taxes	\$ 4,803,928
5	Income from Nonutility Operations (net)	\$ -
6	Interest on Long-Term Debt	\$ -
7	Net Income	\$ 9,218,683
8		
9	OPERATING EXPENSES DATA	
10	Source of Supply Expense	\$ 7,261,646
11	Pumping Expenses	\$ 954,762
12	Water Treatment Expenses	\$ 338,804
13	Transmission and Distribution Expenses	\$ 1,610,132
14	Customer Account Expenses	\$ 1,226,564
15	Sales Expenses	\$ 429,173
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 8,032,421
18	Miscellaneous	\$ (1,949,174)
19	Total Operating Expenses	\$ 17,904,328
20		
21	OTHER DATA	
22		
23	<u>Active Service Connections</u> (Exc. Fire Protect.) _____	Annual Average
24		
25	Metered Service Connections	Jan. 1 Dec. 31
26	Flat Rate Service Connections	27,190 27,255 27,223
27	Total Active Service Connections	- - -
		27,190 27,255 27,223

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	1 Line 38 Payroll	\$	787	Ratemaking disallowances & non-utility employees
2	2 Line 38 Payroll Related		(502,961)	Ratemaking disallowances & non-utility employees
3	3 Line 38 Miscellaneous Operating Expenses		395,045	Ratemaking disallowances & non-utility employees
4	4 Line 38 Investment Income		(51,015)	Non-utility Revenue
5	5 Line 38 Charitable Contributions		31,115	Non-utility expense
6	6 Line 38 Unregulated Transactions		(227,790)	Portion of Excess Capacity activities attributable to
7				shareholders; portion attributable to customers is included in
8				operating revenues.

9 _____

10 _____

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	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 (Park Water) Corp.

2 Official mailing address: P.O. Box 7002
Downey, CA 90241-7002 ZIP 90241

3 Name and title of person to whom correspondence should be addressed:
Christopher G. Alario, President, California Telephone: (562) 923-0711

4 Address where accounting records are maintained: 9750 Washburn Road, Downey, CA 90241

5 Service Area (Refer to district reports if applicable):
Portions of Los Angeles County

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Frank Heldman Telephone: (562) 923-0711
Address: Same as above.

7 OWNERSHIP. Check and fill in appropriate line:
 Individual (name of owner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Partnership (name of partner) _____
 Corporation (corporate name) Liberty Utilities (Park Water) Corp.
Organized under laws of (state) California Date: 1937

Principal Officers:
(Name) Greg Sorensen (Title) President, West Region
(Name) Christopher Alario (Title) President, California
(Name) Todd Wiley (Title) Secretary

8 Names of associated companies: Liberty Utilities (Apple Valley Ranchos Water) Corp., Western Holdings, LLC, Algonquin Power & Utilities Corp., Liberty Utilities (Canada) Corp., Liberty Utilities Company, Liberty Utilities Service Corp.

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:
Date:
Date:
Date:
Date:

10 Use the space below for supplementary information or explanations concerning this report:

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

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Ernst & Young Telephone: (416) 932-4876
Address: 222 Bay, M5K 1J7, Ontario, Canada

Operator Certification February 2019

DISTRIBUTION OPERATORS				TREATMENT OPERATORS			
NAME	OPERATOR #	CERT. GRADE	RENEWAL DATE	NAME	OPERATOR #	CERT. GRADE	RENEWAL DATE
Aaron Gutierrez	39523	2	1/20 -5/20	Armando Gonzalez	41207	2	1/1/21
Aaron Seja	30001	1	8/20-12/20	Brian Mayfield	29850	2	3/20-7/20
Armando Gonzalez	31993	3	2/18-6/18	Brett Ommen	33082	2	3/20-7/20
Brian Mayfield	23631	3	1/19-5/19	Darith Kim	27707	2	3/21-7/21
Brett Ommen	36745	5	8/18-12/18	Frank Heldman	12799	4	4/20-8/20
Darith Kim	14449	3	6/19-10/19	Frank Valverde	27291	2	3/21-7/21
Ed Jackson	18966	2	12/19-4/19	Gabriel Gomez	30346	2	9/20-1/21
Frank Heldman	6987	5	10/18-2/19	Gary Akopyan	28837	1	3/19-7/19
Frank Valverde	14443	3	4/20-8/20	Harold Christiancy	11643	5	12/18-4/19
Gabriel Gomez	9809	4	7/20-11/20	Leo Maldonado	14649	3	2/20-6/20
Gary Akopyan	29916	2	3/21-7/21	Lorenzo Mendoza	19521	2	8/19-12/19
Harold Christiancy	3213	5	3/20-7/20	Marc Sanchez	42557	1	12/1/21
Janelle Rellosa	18921	2	12/19-4/20	Michael Vasquez	29369	1	9/19-1/20
Jim Elliott	14196	2	11/20-3/21	Michael Tapia	41420	2	1/1/2021
Jonathan Garcia	43124	2	7/20-11/20	Omar Garcia	41192	1	1/1/21
Jose Lacomba	18976	2	8/19-12/19	Saul Smith	33305	2	3/20-7/20
Larry Garcia	49475	2	8/20-12/20	Victor Ortiz	27293	2	3/19-7/19
Leo Maldonado	14649	3	2/20-6/20				
Leonard Tinoco	34539	1	12/19-4/20				
Lorenzo Mendoza	6508	4	3/21-7/21				
Marc Flores	38763	2	1/21-5/21				
Marc Sanchez	14446	3	4/20-8/20				
Matt Contreras	38759	2	1/21-5/21				
Michael Tapia	49813	2	5/1/21				
Michael Vasquez	31289	4	10/20-2/21				
Norm Cluck	14451	3	3/19-7/19				
Omar Garcia	49034	2	5/1/21				
Saul Smith	33122	3	3/21-7/21				
Tiffany Thong	47430	2	6/19-10/19				
Victor Ortiz	28224	3	6/19-10/19				

**List of Shared Officers and Directors Between Liberty Utilities
(Park 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 (Apple Valley Ranchos 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 Chris Alario: President
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 (Peach State Natural Gas) Corp. fka LE (Georgia) Corp	Ian Robertson: Director Anthony Johnston: Director Gregory Sorensen: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Pine Bluff Water) Inc.	Ian Robertson: Director Anthony Johnston: Director David Pasioka: 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 David Pasieka: 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 David Pasieka: 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
Mountain Water Company	Gregory Sorensen: Director, President Chris Alario: Secretary &, Treasurer
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

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	144,778,000	130,664,612
3	101	Recycled Water Utility Plant	A-1b	75,178	-
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 144,853,178	\$ 130,664,612
6	250	Reserve for depreciation of utility plant	A-5	(30,213,142)	(27,849,845)
7	251	Reserve for amortization of limited term utility investments	A-5	(20,168)	(18,494)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	-	-
10		Total utility plant reserves		\$ (30,233,310)	\$ (27,868,339)
11		Total utility plant less reserves		\$ 114,619,868	\$ 102,796,273
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	63,942	62,636
15	253	Reserve for depreciation and amortization of other property	A-5	(23,297)	(21,909)
16		Other physical property less reserve		\$ 40,645	\$ 40,727
17	111	Investments in Affiliated Companies	A-6	26,477,030	26,331,585
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		\$ 26,517,675	\$ 26,372,312
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	1,086,475	2,523,560
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	8,200	10,380
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	834,309	860,269
29	125	Accounts Receivable	A-15	6,258,181	6,120,537
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	200,777	177,169
32	132	Prepayments	A-18	960,017	930,649
33	133	Other Current and Accrued Assets	A-19	1,938,353	7,105,756
34		Total Current and Accrued Assets		\$ 11,286,312	\$ 17,728,320
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	-	-
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	331,632	196,118
42	146	Other Deferred Debits	A-26	18,960,142	18,126,367
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 19,291,774	\$ 18,322,485
45		Total Assets and Other Debits		\$ 171,715,629	\$ 165,219,390

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	10	10	
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	(35,835,042)	(35,835,042)	
55	271	Earned Surplus	A-35	47,279,148	43,450,931	
56		Total Capital Stock		\$ 11,444,116	\$ 7,615,899	
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	99,987,238	105,193,854	
67	213	Miscellaneous Long-Term Debt	A-41	-	-	
68		Total Long-Term Debt		\$ 99,987,238	\$ 105,193,854	
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	4,214,276	4,846,453	
74	223	Payables to Affiliated Companies	A-46	-	-	
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	116,748	117,057	
79	228	Taxes Accrued	A-53	12,211,374	7,805,991	
80	229	Interest Accrued	A-51	-	-	
81	230	Other Current and Accrued Liabilities	A-52	2,942,001	2,447,636	
82		Total Current and Accrued Liabilities		\$ 19,484,399	\$ 15,217,137	
83						
84		V. DEFERRED CREDITS				
85	240	Unamortized Premium on Debt	A-21	-	-	
86	241	Advances for Construction	A-54	1,108,399	1,046,488	
87	242	Other Deferred Credits	A-55	16,312,362	13,413,552	
88		Total Deferred Credits		\$ 17,420,761	\$ 14,460,040	
		VI. ACCUMULATED DEFERRED TAXES				
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-	
	267	Accumulated Deferred Income Taxes - Liabilities	A-59	16,910,611	16,113,315	
	268	Accumulated Deferred Investment Tax Credits	A-60	-	-	
		Total Accumulated Deferred Taxes		\$ 16,910,611	\$ 16,113,315	
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	6,468,504	6,619,145	
100		Total Liabilities and Other Credits		\$ 171,715,629	\$ 165,219,390	

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	34,460,566
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	17,904,328
6	503	Depreciation	A-5	2,531,953
7	504	Amortization of Limited-term Utility Investments	A-5	1,674
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	4,803,928
11		Total Operating Revenue Deductions		\$ 25,241,883
12		Net Operating Revenues		\$ 9,218,683
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		\$ 9,218,683
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	363,795
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	227,790
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ 591,585
26		Net Income before Income Deductions		\$ 9,810,268
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	1,862
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	234,907
38		Total Income Deductions		\$ 236,769
39		Net Income		\$ 9,573,499
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 9,573,499
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)	118,441,716	10,722,917	(714,695)	(76,484)	\$ 128,373,454
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	12,211,724	4,183,246			\$ 16,394,970
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	11,172			(1,596)	\$ 9,576
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 130,664,612	\$ 14,906,163	\$ (714,695)	\$ (78,080)	\$ 144,778,000

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	179,258				\$ 179,258
3	302	Franchises and Consents	23,377				\$ 23,377
4	303	Other Intangible Plant	9,294				\$ 9,294
5		Total Intangible Plant	\$ 211,929	\$ -	\$ -	\$ -	\$ 211,929
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 13,025,664	\$ 405,456		\$ (1,306)	\$ 13,429,814
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	1,836,122	849,081			\$ 2,685,203
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant	1,954,146				\$ 1,954,146
18		Total Source of Supply Plant	\$ 3,790,268	\$ 849,081	\$ -	\$ -	\$ 4,639,349
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	2,407,313	1,167,732	(56,388)		\$ 3,518,657
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	3,205,934	1,079,050	(36,520)		\$ 4,248,464
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 5,613,247	\$ 2,246,782	\$ (92,908)	\$ -	\$ 7,767,121
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	3,819,476	589,655	(7,572)		\$ 4,401,559
31		Total Water Treatment Plant	\$ 3,819,476	\$ 589,655	\$ (7,572)	\$ -	\$ 4,401,559

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	1,520,380				\$ 1,520,380
35	343	Transmission and Distribution Mains	41,787,501	996,277	(6,620)		\$ 42,777,158
36	344	Fire Mains					\$ -
37	345	Services	14,959,744	1,155,099	(137,148)	(66,783)	\$ 15,910,912
38	346	Meters	6,178,386	1,196,081	(45)	(8,395)	\$ 7,366,027
39	347	Meter Installations					\$ -
40	348	Hydrants	6,640,082	684,634	(28,683)		\$ 7,296,033
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 71,086,093	\$ 4,032,091	\$ (172,496)	\$ (75,178)	\$ 74,870,510
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	4,624,105	1,495,359	(181,602)		\$ 5,937,862
46	372	Office Furniture and Equipment	8,898,821	504,811	(66,929)		\$ 9,336,703
47	373	Transportation Equipment	1,272,199	96,258	(2,173)		\$ 1,366,284
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	2,315	2,351	(227)		\$ 4,439
50	376	Communication Equipment	4,200,562	334,717	(118,674)		\$ 4,416,605
51	377	Power Operated Equipment	985,285	98,415	(59,959)		\$ 1,023,741
52	378	Tools, Shop and Garage Equipment	427,322	67,941	(12,155)		\$ 483,108
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 20,479,028	\$ 2,599,852	\$ (441,719)	\$ -	\$ 22,637,161
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	416,011				\$ 416,011
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 416,011	\$ -	\$ -	\$ -	\$ 416,011
61		Total Utility Plant in Service	\$ 118,441,716	\$ 10,722,917	\$ (714,695)	\$ (76,484)	\$ 128,373,454

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant		75,178			\$ 75,178
4		Total Recycled Water Utility Plant	\$ -	\$ 75,178	\$ -	\$ -	\$ 75,178

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	L.A. County Franchise Ordinance #12251	11/14/05	15		20,586
2	Santa Fe Springs City Ordinance #1014	08/06/10	10		2,791
3					
4					
5			Total	xxxxxxxxxxxxxxxxxxxxxxxx	\$ 23,377

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

SCHEDULE A-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	6,276	7,582
2	Structures and Improvements	56,360	56,360
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 62,636	\$ 63,942

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2018 (b)	Balance 1/1/2018 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	128,458,208	118,452,888
3		Construction Work in Progress	16,394,970	12,211,724
4		General Office Prorate	(7,206,845)	(5,805,734)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 137,646,333	\$ 124,858,878
6		Less Accumulated Depreciation		
7		Plant in Service	30,213,142	27,849,845
8		General Office Prorate	(3,199,803)	(2,952,347)
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 27,013,339	\$ 24,897,498
10		Less Other Reserves		
11		Deferred Income Taxes	15,159,072	14,369,970
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 15,159,072	\$ 14,369,970
15		Less Adjustments		
16		Contributions in Aid of Construction	6,468,504	6,619,145
17		Advances for Construction	1,108,399	1,046,488
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,576,903	\$ 7,665,633
20		Add Materials and Supplies	\$ 200,777	\$ 177,169
21		Add Working Cash (=Line 34)	3,363,434	3,288,698
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 91,461,230	\$ 81,391,644
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 18,156,610	18,339,502
26		Purchased Power & Commodity for Resale*	\$ 4,421,011	5,822,461
27		Meter Revenues: Bimonthly Billing	\$ 34,437,555	31,353,961
28		Other Revenues: Flat Rate Monthly Billing	\$ 587,696	487,814
29		Total Revenues (=Line 27 + Line 28)	\$ 35,025,251	31,841,776
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0168	0.02
31		5/24 x Line 25 x (100% - Line 30)	3,719,158	3,762,196
32		1/24 x Line 25 x Line 30	12,694	11,707
33		1/12 x Line 26	368,418	485,205
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 3,363,434	3,288,698
		* 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 Item No.		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	\$ 27,849,845	\$ 18,494	\$ -	\$ 21,909	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	2,531,953			1,388	
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾		1,674			
4	(d) Charged to Account 265	314,207				
5	(e) Charged to clearing accounts	138,813				
6	(f) Salvage recovered	16,524				
7	(g) All other credits ⁽²⁾	144,651				
8	Total credits	\$ 3,146,148	\$ 1,674	\$ -	\$ 1,388	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	714,698				
11	(b) Cost of removal	68,153				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ 782,851	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 30,213,142	\$ 20,168	\$ -	\$ 23,297	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.42%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20	Main Office depreciation					300,792
	Main Office communication depreciation allocated to CalPeco					1,373
21	Main Office depreciation allocated to C. Basin					(157,514)
22						144,651
23						
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

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					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	124,555	50,413			\$ 174,968
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant	809,791	41,623			\$ 851,414
9		Total Source of Supply Plant	\$ 934,346	\$ 92,036	\$ -	\$ -	\$ 1,026,382
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	431,883	112,709	(56,389)		\$ 488,203
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	639,859	153,978	(36,520)		\$ 757,317
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 1,071,742	\$ 266,687	\$ (92,909)	\$ -	\$ 1,245,520
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	931,560	210,458	(7,572)		\$ 1,134,446
22		Total Water Treatment Plant	\$ 931,560	\$ 210,458	\$ (7,572)	\$ -	\$ 1,134,446
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	816,131	31,776			\$ 847,907
27	343	Transmission and Distribution Mains	6,546,679	807,590	(6,620)		\$ 7,347,649
28	344	Fire Mains					\$ -
29	345	Services	3,218,822	396,009	(137,148)	(36,458)	\$ 3,441,225
30	346	Meters	766,192	209,439	(45)	16,511	\$ 992,097
31	347	Meter Installations					\$ -
32	348	Hydrants	1,334,026	156,800	(28,683)		\$ 1,462,143
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 12,681,850	\$ 1,601,614	\$ (172,496)	\$ (19,947)	\$ 14,091,021
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	774,824	102,538	(181,602)	(31,695)	\$ 664,065
38	372	Office Furniture and Equipment	6,540,509	359,444	(66,929)	13	\$ 6,833,037
39	373	Transportation Equipment	846,612	29,940	(2,173)		\$ 874,379
40	374	Stores Equipment	58,461	2,429			\$ 60,890
41	375	Laboratory Equipment	2,867	138	(227)		\$ 2,778
42	376	Communication Equipment	2,880,504	341,196	(118,674)		\$ 3,103,026
43	377	Power Operated Equipment	577,537	83,877	(59,959)		\$ 601,455
44	378	Tools, Shop and Garage Equipment	257,831	22,624	(12,155)		\$ 268,300
45	379	Other General Plant					\$ -
46	390	Other Tangible Property	291,203	16,640			\$ 307,843
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 12,230,348	\$ 958,826	\$ (441,719)	\$ (31,682)	\$ 12,715,773
49		Total	\$ 27,849,846	\$ 3,129,621	\$ (714,696)	\$ (51,629)	\$ 30,213,142

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	Mountain Water Company	18,258,670	18,333,608			
2	Advance	Apple Valley Ranchos Water	4,281,079	4,310,478			
3	Advance	Liberty Utilities	3,791,836	3,832,944			
4							
5							
6							
7			\$ 26,331,585	\$ 26,477,030		\$ -	\$ -

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	Cash in bank	2,523,560	1,086,475
2			
3			
4			
5	Total	\$ 2,523,560	\$ 1,086,475

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	10,380	8,200
2			
3			
4			
5	Total	\$ 10,380	\$ 8,200

SCHEDULE A-13
Account 123 - Temporary Cash Investments

Line No.	Description of Items (a)	Balance Beg of Year	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	Advance Refund-Jess Ranch			79,252	74,590			
2	Water rights - Santa Paula			781,017	759,719			
3								
4								
5								
6	Total			\$ 860,269	\$ 834,309		\$ -	\$ -

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	5,667,764	6,019,643
2	125-2	Other Accounts Receivable	452,773	238,538
3				
4				
5	Total		\$ 6,120,537	\$ 6,258,181

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	Included with Investments in Associated Companies					
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ -		\$ -	\$ -

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	177,169	200,777
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 177,169	\$ 200,777

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	(59,497)	(243,046)
2	Property Taxes	39,343	39,512
3	Postage	37,770	37,217
4	Leased Water Rights	612,762	827,025
5	Other	300,271	299,309
6			
7			
8			
9			
10	Total	\$ 930,649	\$ 960,017

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	Accrued Post Retirement Benefits Other Than Pension	3,085,873	1,928,154
2	Accrued Post Retirement Benefits Other Than Pension	4,019,883	10,199
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 7,105,756	\$ 1,938,353

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						\$ -	\$ -	\$ -	\$ -

Note: Bonds were paid off in June 2017; balance in unamortized issue costs was transferred to long term miscellaneous debits account.

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	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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	Reimbursable capital projects	196,118	331,632
2			
3			
4			
5	Total	\$ 196,118	\$ 331,632

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Balancing/Memorandum/Regulatory Accounts	9,065,494	9,335,864
2	Rate Case Costs	161,097	116,551
3	Paid Time Off	795,222	629,122
4	Pension Fund Disclosure	4,116,369	3,916,916
5	Split Dollar Life	35,174	35,174
6	Other	3,573,777	4,628,088
7	Tank Coatings	379,234	298,427
8	Total	\$ 18,126,367	\$ 18,960,142

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	25,000	\$0.01	1,000.00	10	10		
2								
3								
4								
5								
6	Total				\$ 10	\$ 10		\$ -

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	Western Water Holdings, LLC	1,000.00		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1,000	Total number of shares	-

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	NONE		
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 NONE	
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-35
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 43,450,931
2		CREDITS	
3	400	Credit balance transferred from income account	9,573,499
4	401	Miscellaneous credits to surplus (specify)	
5		Adjustments to other comprehensive income for retirement plans	254,718
6		Total credits	\$ 9,828,217
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	6,000,000
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ 6,000,000
15		Balance end of year	\$ 47,279,148

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	
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 NONE	

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	
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 NONE	

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 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	Mountain Water	87,728,162	85,561,453			
2	Western Water Utilities	61,117	60,817			
3	Apple Valley Ranchos	14,123,204	12,304,193			
4	Liberty Utilities	3,260,865	2,056,705			
5	CalPeco	17,262	-			
6	Empire	3,244	4,070			
7	Total	105,193,854	\$ 99,987,238		\$ -	\$ -

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	Vouchered Accounts Payable	2,811,721	3,040,507
2	Unvouchered Accounts Payable	1,411,839	969,546
3	Miscellaneous Accounts Payable	622,893	204,223
4			
5	Total	\$ 4,846,453	\$ 4,214,276

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	NONE					
2						
3						
4						
5						
6						
7	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1		-	-
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		117,057	116,748
2			
3			
4			
5	Total	\$ 117,057	\$ 116,748

SCHEDULE A-51
Account 229 - Interest Accrued

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	NONE		
2			
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 Payroll	677,533	1,228,779
2	Paid Time Off	795,222	629,122
3	California PUC Charge	124,669	133,186
4	Replenishment Charges	393,410	684,871
5	City Water Tax	23,376	37,964
6	Accounting Fees	233,369	30,441
7	Franchise Fees	144,045	151,937
8	Miscellaneous	56,012	45,701
9			
10			
11			
12			
13			
14			
15			
16	Total	\$ 2,447,636	\$ 2,942,001

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	2,835	39,343	949,355	952,190		-	39,512
2	State corporation franchise tax	1,200,411		1,038,073	(160,527)		2,399,011	
3	State unemployment insurance tax	(147)		12,665	12,325		193	
4	Other state and local taxes				-		-	
5	Federal unemployment insurance tax	19		5,219	5,184		54	
6	Fed. ins. contr. act (old age retire.)	3,983		322,745	319,267		7,461	
7	Other federal taxes				-			
8	Federal income taxes	6,598,890		2,392,272	(813,493)		9,804,655	
9	Licenses				-			
10	Miscellaneous			83,600	83,600			
11								
12								
13								
14	Total	\$ 7,805,991	\$ 39,343	\$ 4,803,928	\$ 398,545	\$ -	\$ 12,211,374	\$ 39,512

(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	1,046,488
2	Additions during year	115,833
3	Subtotal - Beginning balance plus additions during year	\$ 1,162,321
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	53,922
8	Present worth basis	
9	Total refunds	\$ 53,922
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	\$ 53,922
16	Balance end of year	\$ 1,108,399

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			
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	Advances for discontinued operations	33,256	55,928
2	Regulatory Liabilities	4,466,778	6,261,441
3	Pension Fund Disclosure	8,399,071	9,344,174
4	Miscellaneous	514,447	650,819
5			
6	Total	\$ 13,413,552	\$ 16,312,362

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						\$ -
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ -	NONE	\$ -		\$ -	\$ -

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	\$ 6,619,145			6,619,145	
2	Add: Credits to account during year					
3	Contributions received during year	\$ 163,566			163,566	
4	Other credits	\$ -				
5	Total credits	\$ 163,566		\$ -	\$ 163,566	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ 314,207			314,207	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ 314,207	\$ -	\$ -	\$ 314,207	\$ -
11	Balance end of year	\$ 6,468,504	\$ -	\$ -	\$ 6,468,504	\$ -

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	NONE		
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	16,113,315	16,910,611
2			
3			
4			
5	Total	\$ 16,113,315	\$ 16,910,611

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	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	33,191,642	31,730,916	\$ 1,460,726
6		601-3 Industrial Sales	248,107	284,720	\$ (36,613)
7		601-4 Sales to Public Authorities	1,869,784	1,925,539	\$ (55,755)
8		Sub-total	\$ 35,309,533	33,941,175	\$ 1,368,358
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales		0	\$ -
11		602-1.2 Residential Low Income Discount (Debit)		0	\$ -
12		602-2 Commercial Sales		0	\$ -
13		602-3 Industrial Sales		0	\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	0	\$ -
16	603	Sales to Irrigation Customers		0	
17		603.1 Metered sales		0	\$ -
18		603.2 Flat Rate Sales		0	\$ -
19		Sub-total	\$ -		\$ -
20	604	Private Fire Protection Service	204,101	233,970	\$ (29,869)
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	402,015	(81,456)	\$ 483,471
26		Sub-total	\$ 606,116	152,514	\$ 453,602
27		Total Water Service Revenues	\$ 35,915,649	34,093,689	\$ 1,821,960
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	(2,846,293)		\$ (2,846,293)
30	611	Miscellaneous Service Revenues	364,858	258,191	\$ 106,667
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	1,026,352	906,738	\$ 119,614
34	615	Recycled Water Revenues			
35		Total Other Water Revenues	\$ (1,455,083)	1,164,929	\$ (2,620,012)
36	501	Total operating revenues	\$ 34,460,566	35,258,618	\$ (798,052)

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	Los Angeles County	
33	Orange County	
34		
35	Operations within incorporated territory	
36	City or town of Artesia	159,374
37	City or town of Bellflower	5,934,363
38	City or town of Compton	9,385,931
39	City or town of Los Angeles	3,578,981
40	City or town of Lynwood	1,794,027
41	City or town of Norwalk	12,840,015
42	City or town of Santa Fe Springs	365,860
43	Balancing Account Revenue	402,015
44	Total	\$ 34,460,566

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			4,412 \$ (4,412)	
4	701	Operation supervision, labor and expenses			C		\$ -	
5	702	Operation labor and expenses	A	B		168,772	118,889 \$ 49,883	
6	703	Miscellaneous expenses	A			3,104,129	2,251,204 \$ 852,925	
7	704	Purchased water	A	B	C	3,945,731	5,451,405 \$ (1,505,674)	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A			90	\$ 90	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B		42,924	17,473 \$ 25,451	
19		Total source of supply expense				\$ 7,261,646	\$ 7,843,383 \$ (581,737)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		978	224 \$ 754	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A				158 \$ (158)	
25	722	Power production labor, expenses and fuel		B			0 \$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B		299,081	361,006 \$ (61,925)	
28	725	Miscellaneous expenses	A			22,273	24,520 \$ (2,247)	
29	726	Fuel or power purchased for pumping	A	B	C	475,280	371,056 \$ 104,224	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		57,140	59,829 \$ (2,689)	
34	731	Maintenance of power production equipment	A	B			\$ -	
35	732	Maintenance of power pumping equipment	A	B		100,010	59,687 \$ 40,323	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses				\$ 954,762	\$ 876,480 \$ 78,282	

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			215,913	158,403	\$ 57,510
43	743	Miscellaneous expenses	A	B		22,335	7,905	\$ 14,430
44	744	Chemicals and filtering materials	A	B		67,382	55,296	\$ 12,086
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			0	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B			0	\$ -
49	748	Maintenance of water treatment equipment	A	B		33,174	19,806	\$ 13,368
50		Total water treatment expenses				\$ 338,804	\$ 241,410	\$ 97,394
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		99,642	80,849	\$ 18,793
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			193,611	217,346	\$ (23,735)
58	754	Meter expenses	A			522,472	98,748	\$ 423,724
59	755	Customer installations expenses	A			139,518	104,997	\$ 34,521
60	756	Miscellaneous expenses	A			59,667	196,028	\$ (136,361)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		6,834	10,041	\$ (3,207)
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		83,057	81,614	\$ 1,443
66	761	Maintenance of trans. and distribution mains	A			271,331	255,977	\$ 15,354
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			148,718	92,038	\$ 56,680
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			36,926	21,438	\$ 15,488
72	765	Maintenance of hydrants	A			34,837	76,963	\$ (42,126)
73	766	Maintenance of miscellaneous plant	A			13,519	18,773	\$ (5,254)
74		Total transmission and distribution expenses				\$ 1,610,132	\$ 1,254,812	\$ 355,320

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		233,873	184,943	\$ 48,930
80	773	Customer records and collection expenses	A			760,776	671,285	\$ 89,491
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			22,054	28,862	\$ (6,808)
83	775	Uncollectible accounts	A	B	C	209,861	134,831	\$ 75,030
84		Total customer account expenses				\$ 1,226,564	\$ 1,019,921	\$ 206,643
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			429,173	314,880	\$ 114,293
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				\$ 429,173	\$ 314,880	\$ 114,293
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,578,082	1,391,021	\$ 187,061
101	792	Office supplies and other expenses	A	B	C	415,728	346,713	\$ 69,015
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C		0	\$ -
104	794	Injuries and damages	A			294,620	358,443	\$ (63,823)
105	795	Employees' pensions and benefits	A	B	C	1,272,822	1,345,520	\$ (72,698)
106	796	Franchise requirements	A	B	C	148,227	139,250	\$ 8,977
107	797	Regulatory commission expenses	A	B	C	224,266	224,266	\$ -
108	798	Outside services employed	A			81,923	49,106	\$ 32,817
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			2,860,220	2,332,980	\$ 527,240
		Main Office allocation				1,003,491	960,189	
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	153,042	109,218	\$ 43,824
114		Total administrative and general expenses				\$ 8,032,421	\$ 7,256,706	\$ 775,715
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				(720,767)	-	\$ (720,767)
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,646,965)	(819,897)	\$ (827,068)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120	9XX	Miscellaneous-Clearings	A	B	C	418,558	385,718	
121		Total miscellaneous				\$ (1,949,174)	\$ (434,179)	\$ (1,514,995)
122		Total operating expenses				\$ 17,904,328	\$ 18,373,413	\$ (469,085)

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 -----) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 954,360	949,355	5,005		
2	State corp. franchise tax	\$ 1,038,073	1,038,073			
3	State unemployment insurance tax	\$ 16,412	12,665	-	489	3,258
4	Other state and local taxes	\$ -	-			
5	Federal unemployment insurance tax	\$ 7,285	5,219		65	2,001
6	Federal insurance contributions act	\$ 403,353	322,745		8,731	71,877
7	Other federal taxes	\$ -				
8	Federal income tax	\$ 2,392,272	2,392,272			
9	Miscellaneous	\$ 83,600	83,600			
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 4,895,355	\$ 4,803,928	\$ 5,005	\$ 9,286	\$ 77,136

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	
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	\$ -
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	NONE		
2			
3			
4			
5		Total	\$ -

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

Line No.	Acct.	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	Interest Income	52,877		\$ 52,877
2	Payroll and Payroll Related		(502,174)	\$ 502,174
3	Office Supplies, Maintenance, Depreciation, Clearings & Misc.		106,768	\$ (106,768)
4	Outside Services Employed		84,488	\$ (84,488)
5	Loss on Disposition of Property			
6				\$ -
7	Totals	\$ 52,877	\$ (310,918)	\$ 363,795

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	Revenue from Other Activities	227,790
2		
3		
4		
5		
6		
7		
8	Total	\$ 227,790

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 Deposit Interest	1,705
2	Miscellaneous	157
3		
4		
5	Total	\$ 1,862

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	Charitable Contributions	40,327
2	Miscellaneous	4,869
3	Legal Fees - Lawsuit	126,625
4	Non Deductible Portion of Dues	34,722
5	Legal Fees - Other	28,364
6	Total	\$ 234,907

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 X No _____

2 Name of each organization or person that was a party to such a contract or agreement
 Algonquin Power & Utilities Corporation
 Liberty Utilities Canada Corporation
 Liberty Utilities Company
 Liberty Utilities Service Company

3 Date of original contract or agreement. December 1, 2016

4 Date of each supplement or agreement. None
 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: _____

6 To whom paid: _____

7 Nature of payment (salary, traveling expenses, etc.): _____

8 Amounts paid for each class of service:

	Direct Expense	\$	605,994
	Indirect Expense		1,682,027
	Capital Charges		713,446
			3,001,468

9 Base for determination of such amounts 4 factor allocation, others

10 Distribution of payments:

(a) Charged to operating expenses	\$		2,288,021
(b) Charged to capital accounts	\$		713,446
(c) Charged to other accounts	\$		-
Total	\$		3,001,468

11 Distribution of charges to operating expenses by primary accounts.

	Number and Title of Account							
	791	Salaries						302,166
	794	Insurance						251,252
	792	Travel, telephone, registration, mail, office supplies						27,208
	903	Clearings						4,001
	798	Legal, consulting, benefits						13,048
	799	Indirect allocations						1,682,027
	795	Other						8,318
	Total							2,288,021

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 (Park Water) Corp.

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	NOT APPLICABLE		
3			
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	238,356
2	Employees - Pumping	6	393,443
3	Employees - Water treatment	1	86,662
4	Employees - Transmission and distribution	9	885,236
5	Employees - Customer account	17	922,819
6	Employees - Sales		
7	Employees - Administrative		
8	General officers		
9	General office	13	1,357,524
10	Total	48	\$ 3,884,040

SCHEDULE C-4

Record of Accidents During Year - 2018

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)
17	1/29/2018		1			1				
18	8/13/2018		1			1				
19	8/24/2018		1			1				
20	Totals		3			3				

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	Greg Sorensen	80,287
2	Chris Alario	37,597
3		
4		
5		
6		Total \$ 117,884

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Un	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 AF (Unit) ²	Remarks
Line No.	At Plant Name or Number	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM(Unit) ²			
6	4B	12535 Harris, Lynwood		16" X 422'		110	720	322.95	
7	6E	11518 E. Excelsior, Norwalk		16" X 270'		N/A	550	0.00	Offline
8	9D	2435 E. Greenleaf, Lynwood		18" X 600'		120	1200	798.06	
9	19C	1743 118th St., Los Angeles		16" X 780'		175	2000	1,202.25	
10	28B	13415 S. Regentview, Bellflower		16" X 644'		105	1200	1,203.34	
11	29H	12214 E. Alondra, Norwalk		16" X 462'		N/A	600	0.00	Offline
12	40B	9937 E. Lindale, Bellflower		16" X 1052'		N/A	620	0.00	Offline
13	40D	12915 S. Hanwell, Downey		16" X 606'		115	790	986.09	
14	41A	12312 Curtis & King, Norwalk		16" X 527'		132	100	1,126.35	
15	46C	13902 Halcourt, Norwalk		16" X 728'		101	1150	1,201.96	
TUNNELS AND SPRINGS				FLOW IN(Unit) ²				Annual Quantities Used(Un	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
15									
Purchased Water for Resale									
16	Purchased from	Central Basin Municipal Water District							
17	Annual quantities purchased	2,979.03 potable		AF		(Unit chosen)²			
18		Reclaimed 320.25		AF					
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
20	A. Collecting reservoirs			
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete	1	1,985,000 Gallons	
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	2	750,000 Gallons	
31	Concrete			
32	Totals	3	2,735,000 Gallons	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Totals								

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron			2171			352027			273735
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Ductile iron						2207		22869	79555
17	Screw or welded casing									
18	Cement - asbestos						41297		77796	76193
19	Welded steel			1186			798		3658	2263
20	Plastic			118			3762		12124	26963
21	Other (specify)									
22	Totals			3475			400091		390182	350812

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)	Total All Sizes
23	Cast Iron	7155	20149	18	823		2322	22"	824238
24	Cast Iron (cement lined)								0
25	Concrete								0
26	Copper								0
27	Riveted steel								0
28	Ductile iron	3764	72610	5149	1988		2134		190276
29	Screw or welded casir	115	447	1406	36	32	342	142	2520
30	Cement - asbestos	10201	9818	15977					231282
31	Welded steel	426	905	254	248				9738
32	Plastic	3028	21308	2828	4030				74161
33	Other (specify)								0
34	Totals	24689	125237	25632	7125	32	4798	142	1332215

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	25,229	25260		
Commercial	1,718	1756		
Industrial	5	5		
Public authorities	202	208		
Irrigation	26	26		
Other (specify)	10	0		
Subtotal	27190	27255		
Private fire connections	209	209		
Public fire hydrants	1896	1911		
Total	29295	29375		

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	25900	XXXXXXXXXXXXXXXXXXXX
3/4 - in	0	25891
1 - in	683	635
1 1/2 - in	240	241
2 - in	317	316
3 - in	65	68
4 - in	78	75
6 - in	106	108
Other	83	82
Total	27472	27416

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:		
1. New, after being received . . .		0
2. Used, before repair		128
3. Used, after repair		44
4. Found fast, requiring billing adjustment		0
B. Number of Meters in Service Since Last Test		
1. Ten years or less		27484
2. More than 10, but less than 15 years		5
3. More than 15 years		1

SCHEDULE D-7

Water delivered to Metered Customers by Months and Years in hundreds of cubic feet (Unit Chosen)¹

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial (incl Residential)	355,739	322,983	262,220	259,652	296,982	326,759	363,046	2,187,381
Industrial	3,283	3,035	3,163	3,337	3,282	2,772	3,123	21,995
Public authorities	15,028	15,854	13,053	13,182	14,455	20,812	21,868	114,252
Irrigation	-	-	-	-	-	-	-	-
Other (specify)								
Fire Service	5,816	(4,888)	231	(279)	558	417	902	2,757
Temporary	239	50	(1,279)	75	1,836	950	868	2,739
Recycled	19,385	6,967	4,829	8,507	9,718	14,338	23,564	87,308
Total	399,490	344,001	282,217	284,474	326,831	366,048	413,371	2,416,432

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Commercial	350,635	380,566	328,656	314,809	319,686	1,694,352	3,881,733	3,732,256	
Industrial	3,265	3,156	2,880	3,616	3,641	16,558	38,553	37,976	
Public authorities	25,936	26,801	27,049	24,405	19,695	123,886	238,138	222,558	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)									
Fire Service	366	397	82	75	85	1,005	3,762	7,668	
Temporary	730	735	447	412	399	2,723	5,462	8,350	
Recycled	16,131	14,216	14,745	12,416	4,056	61,564	148,872	90,391	
Total	397,063	425,871	373,859	355,733	347,562	1,900,088	4,316,520	4,099,199	

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

Total acres irrigated n/a

Total population served 29,191

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 No
2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes No
3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes No
4. Date of permit: 1/17/17
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? _____

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 as of year end 2018.

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	2009 WRAM/MCBA	See Footnote F	0						0
2	2010 WRAM/MCBA	See Footnote F	0						0
3	2011 WRAM/MCBA	See Footnote F	0						0
4	2012 WRAM/MCBA	See Footnote F	0						0
5	2013 WRAM/MCBA	See Footnote F	0						0
6	2014 WRAM/MCBA	See Footnote F	0						0
7	2015 WRAM/MCBA	See Footnote F	842,602			8,931	(799,898)		51,635
8	2016 WRAM/MCBA	See Footnote F	3,237,755			65,798	(552,033)		2,751,520
9	2017 WRAM/MCBA	See Footnote F,C	3,497,276			72,987			3,570,263
10	2018 WRAM/MCBA	See Footnote F,C	0	3,865,192	(2,617,381)	17,418			1,265,229
11	2009 ICBA - Reclaimed Water	See Footnote A,B	0						0
12	2010 ICBA - Reclaimed Water	See Footnote A,B	0						0
13	2011 ICBA - Reclaimed Water	See Footnote A,B	965			20			985
14	2012 ICBA - Reclaimed Water	See Footnote A,B	0						0
15	2013 ICBA - Reclaimed Water	See Footnote A,B	0						0
16	2014 ICBA - Reclaimed Water	See Footnote A,B	0						0
17	2015 ICBA - Reclaimed Water	See Footnote A,B	0						0
18	2016 ICBA - Reclaimed Water	See Footnote A,B	0						0
19	2017 ICBA - Reclaimed Water	See Footnote A,B,C	0						0
20	2018 ICBA - Reclaimed Water	See Footnote A,B,C	0						0
21	CARW Revenue Reallocation Balancing Acct	See Footnote G	(809,073)			(24,381)	(1,494,467)	720,767	(1,607,153)
22	One Way Conservation Balancing Acct	See Footnote C,G	(304,300)		(23,863)	(6,411)			(334,574)
23	WCMA-Water Conservation Memo	See Footnote C,H	106,414			2,240			108,654
24	2013/2016 Interim Rates Memo Acct	See Footnote C,F,G	342,234			7,245			349,479
25	TPRC - Tangible Property Regulations Memo Acct	See Footnote C,I	(374,410)		(136,111)	(9,421)			(519,942)
26	Consolidated Expense Balancing Account	See Footnote J	18,642			393	58		19,093
27	Group Pension Balancing Account	See Footnote C,G	(1,706,829)		(776,260)	(44,337)			(2,527,426)
28									
Total			4,851,277						3,127,764

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: A memorandum to the CPUC entitled "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
- B: Decision No. 03-06-072 dated June 19, 2003.
- C: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
- D: Decision No. 06-08-015 dated August 24, 2006.
- E: Decision No. 08-02-036 dated February 28, 2008.
- F: D.13-09-005, dated September 5, 2013.
- G: Decision 16-01-009, dated January 14, 2016.
- H: Resolution W-4976, dated February 27, 2014, Advice Letter 261-W
- I: Resolution W-4932, dated September 27, 2012.
- J: Advice Letter 266-W-A authorized the establishment of the Consolidated Expense Balancing Account.

(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 flat \$7.70 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 are required to submit an application and eligibility declaration form to participate in the CARW program. Currently there is no monthly surcharge applicable to General Metered Service to fund the CARW program.

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

The participation in the program at 2018 year end was 5,689 customers which represents approximately 22.5% 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 surcharges used to fund the CARW program. (See Schedule E-1).

Schedule E- 3
Description of Water Conservation Programs

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.

Liberty Park Water recognizes water use efficiency as an integral component of its current and future water strategy for the service area. Liberty has pursued conservation programs in an effort to ensure future water supplies for our customers, and to prepare for future or current dry periods. Following is a description of the conservation programs offered in 2018.

Liberty Park Water has a Conservation Coordinator to develop and implement conservation programs that fulfill Liberty Park Water's requirements as a signatory to the California Water Use Efficiency Partnership (CalWEP)'s Memorandum of Understanding. The Conservation Coordinator and supporting staff are responsible for water conservation activities. The cost of employees' time spent on conservation activities is funded through rates charged to all customers.

Liberty Park Water has been a signatory member of the Partnership's Memorandum of Understanding since 2006.

Liberty Park Water's Public Information Programs include conservation information distributed through bill inserts, newsletters, brochures, website, community speakers and special events. Pamphlets on water conservation are available in the lobby of the office where customers pay their bill, they can view conservation tips from our website, and they can speak with their Conservation Coordinator. Information is also provided through Central Basin Municipal Water District (CBMWD), the Metropolitan Water District of Southern California (MWD), and the American Water Works Association (AWWA). Consumption information for the same month from the previous year is provided on the customer's bill. In 2018, Liberty Park Water hosted an event where we provided hands-on demonstrations on sustainable gardening, leak detection, and a booth with Customer Service to better understand bills and usage. The cost of our program for 2018 was \$62,586.

Free water conservation devices such as kitchen/bathroom aerators, shower timers, garden hose nozzles, soil moisture sensors and leak detection tablets are offered to customers in our office and during community events, and Water Awareness Month. The cost of this program for 2018 was \$4,446.56

Liberty Park Water provides educational workshops, resources, and training on irrigation principles and California friendly landscaping, and leak detection. In 2018, we hosted two workshops and two speaking engagements throughout our service area on indoor leak detection, irrigation basics, weather-based irrigation controllers, and drought-tolerant landscaping. The total cost of the program was \$3,150.

School Education Programs promote water conservation and other resource efficiencies to students at school facilities. CBMWD provides conservation education programs such as "Think Earth It's Magic" for grades K-5 and "Water Squad Investigations" for grades 4-12. These programs are offered to all schools in Liberty Park Water's service area.

Schedule E- 3
Description of Water Conservation Programs (continued)

Liberty Park Water offers rebates to our residential customers through the SoCal WaterSmart Rebate Program. This program offered through CBMWD, in partnership with Liberty and MWD, provides incentives to residential customers who purchase and install WaterSense approved devices. The regional program has been offered to our customers since 2009. It has also been offered to our Commercial, Industrial and Institutional (CII) customers. The program offers rebates for weather based irrigation controllers, rotating nozzles, rain barrels, soil moisture sensor systems, high-efficiency clothes washers, cisterns, high-efficiency toilets and waterless urinals. Liberty paid a total of \$8,560 in supplemental funding for 91 devices in the program in 2018.

Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW). Additionally, this program installs low-flow showerheads, faucet aerators, and thermostatic shower valve (TSV), thermostatic tub spouts in qualifying homes. In 2018, there were 51 participants. The cost of the program was \$15,173.

The CARW Toilet Direct Install Program is offered to our CARW qualifying customers and implemented with a diversity supplier vendor, EcoTech Services, Inc. The program offers the installation of up to two UHET toilets at no cost to qualified Low Income Customers with existing water wasting toilets of 3 gallons per flush or higher. The program was promoted through direct mail postcards, customer service representatives, website advertisements, and at events. The toilets that are offered are WaterSense approved 0.8 GPF Ultra High Efficiency Toilets manufactured by Niagara Conservation. We currently offer two types of toilets (round and elongated) to allow for comfort and bathroom size. In 2018, we successfully installed 216 toilets. The cost for this program was \$63,755 in 2018.

Liberty Park Water internal Toilet Direct Program with a diversity supplier vendor, EcoTech Services, Inc., offers immediate response to customer demands and allows us to target our residential customers that may not otherwise have the means to participate in a rebate. The program was promoted through a direct mail postcard that targeted customers that have not participated in our previous toilet programs. The toilets offered are WaterSense approved 0.8 GPF Ultra High Efficiency Toilets manufactured by Niagara Conservation. We currently offer two types of toilets (round and elongated) to allow for comfort and bathroom size. Liberty Park Water entered into an agreement with CBMWD and MWD to receive a \$40 per rebate for each participant in the program through December. In 2018, we successfully delivered 611 toilets. The cost of the program was \$153,715 in 2018.

The Multi-Family Retrofit Program replaced water wasting toilets at multi-family apartment buildings that used anywhere from 3 - 7 gallons per flush. The toilets that were offered are WaterSense approved 0.8 GPF Ultra High Efficiency Toilets manufactured by Niagara Conservation. This program has been offered to our customers since 2009. We installed 220 toilets in 2018, and the total cost for this program was \$68,155.

The Residential/Outdoor Surveys Program provides comprehensive indoor and outdoor surveys for single family and multi-family customers to assess water use and provide a customized report and program suggestions to cut down usage. The top customers with highest water use were targeted. Liberty Park Water entered into an agreement with Valley Soil, Inc. to provide this service to a much broader range of customers than we could if this service was provided internally. We provided 209 surveys in 2018, and the total cost for this program was \$43,209.50.

Liberty Park Water's School Incentives Program targets schools within its services area and identifies water efficiency potential; it also provides retrofits with water saving devices. In 2015, Liberty Park Water entered into an agreement with EcoTech Services, Inc. to repair broken sprinklers, rotors, and install weather base irrigation systems at schools in our service area. In 2018, Liberty Park Water and EcoTech Services identified 10,000 square feet of turfgrass at Albert Baxter Elementary School that were not being utilized for recreation or other purposes but were being maintained and watered. We partnered with the school and replaced 10,000 square feet with a native, mediterranean, and meadow demonstration garden with educational signage. This project had multiple benefits, in addition to water savings, it created an opportunity to educate both students and the local community. Total project cost was \$50,000.

The Customized CII Incentive Program offers a free water use survey to CII customers. Customized incentives for water-saving measures that are not funded under Metropolitan Water District's (MWD) SoCal Watersmart program. The Excelsior Hotel in Artesia, Ca was eligible for retrofit of existing toilets using 3.5 gallons or higher. To streamline the process for our customer, we offered installation and delivery of 80 toilets to replace existing toilets with 0.8 gallons per flush ultra-high efficiency models. Total project cost was \$20,000.

Liberty Park Water entered into an agreement with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District of Southern California (MWD) to utilize funding from the Member Agency Administered Project. Liberty Park Water requested to receive a \$40 per toilet credit for each toilet distributed to a participant in the Toilet Direct or Toilet Installation programs. In 2018, we received \$65,280 in funding from Metropolitan's partnership program which comprised of activity credits for 2018 in addition to prior years caused by a delay in processing time at partnering agencies.

**Liberty Utilities-Park Water Co. - Central Basin Division
2018 Schedule E-3 Table**

A	B	C	D	E	F	G	H	I	J	K
Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
1 Education and Public Information Programs Conservation Devices			\$ 75,000							
	Soil Moisture Meterprobe This moisture meter encouraging proper watering practices and eliminating water waste.			144	\$ 3	\$ 378.54	0	0	0	0
	Leak Detecting Dye Tablet Leak Detection Toilet Dye Tablets are used to rapidly identify a leaky toilet tank which can waste thousands of gallons of water per year. Damaged flappers can leak water undetected down your drain. A year toilet flapper as an alternative in a customer needs replacement and cannot or is unwilling to replace toilet.			3000	\$ 0	\$ 462.00	0	0	0	0
	Toilet Flapper Deteriorated toilet flappers can waste up to 200 gallons of water a day. Replacing Seven Spray Water Saving Water Hose Nozzle is built for pressure compensation for consistent water savings regardless of water pressure.			192	\$ 2	\$ 375.90	0	5	0	0
	High Efficiency Hose Nozzle Automatic Lawn Sprinkler Timer helps conserve water and time by automatically shutting off post watering cycle. The built-in timer, set to your specifications, helps prevent overwatering of your lawn and garden.			0	\$ 2	\$ -	0	0	0	0
	Automatic Lawn Sprinkler Timer Dual-spray kitchen swivel aerator provides a powerful and efficient 1.5 GPM flow that delivers a forceful stream/spray while using less water.			200	\$ 12	\$ 2,354	0	5	0	0
	Dual Spray Kitchen Aerator The 0.5 GPM faucet aerators produce forceful streams at a reduced flow rate.			400	\$ 2	\$ 876	0.00616	5	2.464	12.32
	Bathroom Aerator Bill inserts, Communication handouts, seed packets, kids activities booklet, bags, dye tablets, etc.			0	\$ 2	\$ -	0.00616	5	0	0
Public Outreach and Community event promotional items				1	\$ 55,814	\$ 55,814.03				
Outdoor Use Education and Training Programs				4	\$ 788	\$ 3,150				
Conservation Celebration Event				1	\$ 6,772	\$ 6,772				
Total			\$ 71,000	3942	\$ 63,397	\$ 70,182			2.464	12.32
2 Residential Rebate Programs - WaterSmart			\$ 12,000							
	The Regional SoCal Water Smart Rebate Program offers rebates for water efficient devices to residential customers is in partnership with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District (MWD).									

**Liberty Utilities-Park Water Co. - Central Basin Division
2018 Schedule E-3 Table**

A	B	C	D	E	F	G	H	I	J	K
Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
HECW	High Efficiency Clothes Washer (HECW) Rebate offered through the Regional SoCal Water Smart Rebate Program in partnership with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District (MWD).			1	\$ 200	\$ 200	0.03	20	0.03	0.6
UHET	Ultra-High Efficiency Toilet (HET) Rebate offered through the Regional SoCal Water Smart Rebate Program in partnership with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District (MWD).			82	\$ 100	\$ 8,200.0	0.0246	20	0.4182	8.364
CARW HECW rebate program in partnership with Southern California Gas Company	High Efficiency Clothes Washer (HECW), TSV, Showerhead, and Aerators installation provided to Liberty's qualified CARW customers in partnership with the SoCal Gas Energy Saving Program (EAS).		\$ 31,000	51	\$ 298	\$ 15,173	0.03	20	1.53	30.6
2a Rotary nozzles				0	\$ 4	\$ -	0.0044	5	0.2728	1.364
Weather Based Irrigation Controller				0	\$ 130	\$ -				
Rain Barrels Turf Removal Rebate	Turf Removal Program offers a rebate per square foot of live turf removed. The program is offered through the Regional SoCal Water Smart Rebate Program in partnership with Central Basin Municipal Water District (CBMWD) and			8	\$ 20	\$ 160				

**Liberty Utilities-Park Water Co. - Central Basin Division
2018 Schedule E-3 Table**

A	B	C	D	E	F	G	H	I	J	K
Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
Total			\$ 43,000	142		\$ 23,733			2.251	40.928
7 CII Rebate Programs	The SoCal WaterSmart Regional Rebate Program for Commercial, Industrial and Institutional (CII), offered through CBMWD in partnership with Liberty and MWD provides rebates for WaterSense devices.		\$ 3,000							
HE Urinal				0	\$ 200	\$ -	0.069	20	0	0
ULV Urinal				0	\$ 200	\$ -	0.081	20	0	0
Weather Based Irrigation Controller				0	\$ 35	\$ -				
Total			\$ 3,000	0	\$ -	\$ -	0		0	0
3 Retrofit Programs - Low Income Customers-CARW Toilet Direct UHET Installation Program	The program offers the installation of a UHET to customer our low-income (CARW) and disabled customers that may not otherwise have the means to participate in our toilet direct program. Program advertised through direct mail postcards.		\$ 64,000	216	\$ 295	\$ 63,755.00	0.07	20	15.12	302.4
Total			\$ 64,000	216	295	\$ 63,755			15.12	302.4
Total										
4 Toilet Direct Program Toilet Direct UHET (Ultra High Efficiency Toilet) Program	The program targets our residential customers that have existing high water use toilets (1.6 gpf or greater) the delivery of up-to two UHET's per qualified customer. Per the terms of the program, each qualified customer is responsible for the installation of the		\$ 154,000	611	\$ 252	\$ 153,715	0.07	20	42.77	855.4
Total			\$ 154,000	611	\$ 251.58	\$ 153,715			42.77	855.4

**Liberty Utilities-Park Water Co. - Central Basin Division
2018 Schedule E-3 Table**

A	B	C	D	E	F	G	H	I	J	K
Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
Customized CII Incentive Program	The program offers customized incentives for water-saving measures that are not funded under MWD's SoCal Watersmart. We offered installation of 80 toilets at a local hotel to replace existing toilets using 3.5 gallons or higher.	74	\$ 20,000	80	\$ 250.00	\$ 20,000	0.07	20	5.6	112
Total			\$ 20,000	80	\$ 250.00	\$ 20,000				
5 MF Retrofit Program	Installation of 113 HETs to multi-family homeowners free of charge. HETs use only 1.3 gallons per flush or less, compared to older models which use anywhere from 3 - 7 gallons per flush.		\$ 60,000	220	\$ 310	\$ 68,155.00	0.0246	20	5.412	108.24
Total			\$ 60,000	220	\$ 310	\$ 68,155.00				
Residential Indoor/Outdoor Surveys	Program provides indoor/outdoor water use surveys for existing single family and multi-family residential customers. Targeted those with high water use and provide customized report to owner.		\$ 35,000	209	\$ 206.74	\$ 43,209.50				
Total			\$ 35,000	209	\$ 206.74	\$ 43,209.50				
School Incentives Program	Program targets schools within its services area and identifies water efficiency potential and retrofit with water saving devices. In 2018, Liberty Park Water entered into an agreement with EcoTech Services, Inc. to replace 10,000 square feet of turfgrass with demonstration garden at Albert Baxter Elementary School.		\$ 50,000	10000	\$5	\$ 50,000.00				
Total			\$ 50,000	10000	\$5	\$ 50,000.00				
8 CBMWD Rebates	Member Agency allocation for approved conservation programs.			1632	\$ (40)	\$ (65,280)	0	0	0	0
Total		\$ 451,333.00	\$ 450,000.00	5,131		\$ 427,470	0		62.605	1211.048

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;	None
(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
(h) services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impact; and	None
(i) services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts.	None

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

Affiliates Transaction Rules (ATRs) - Rules VIII.F. (Annual Affiliate Transaction Reports)

	Direct <u>Charges</u>	Indirect <u>Charges (A)</u>	<u>Capital (B)</u>	Total <u>Charges</u>
Liberty Utilities (Apple Valley Ranchos Water Co.)	401,954.50	1,713,691.52 (B)	207,566.28	2,323,212.30
Mountain Water Company	482.64	0.00	0.00	482.64
Liberty Utilities Service Corp.	80,612.70	1,382,495.61	0.00	1,463,108.31
	<u>483,049.84</u>	<u>3,096,187.13</u>	<u>207,566.28</u>	<u>3,786,803.25</u>

Liberty Utilities (Apple Valley Ranchos Water Co.) detail

Payroll, payroll related	194,477.59		70,477.95	
Communications	1,061.60			
Depreciation	135,414.04			
Travel, Lodging & Misc., Meals	1,556.83			
Other A & G	41,353.28			
Miscellaneous income deductions	23,778.11			
Clearings	<u>4,313.05</u>			
Total	401,954.50		70,477.95	

Mountain Water Company detail

Payroll, payroll related	482.64
Total	482.64

Liberty Utilities Service Corp. detail

Payroll, payroll related	32,001.43
Travel, Lodging & Misc., Meals	17,548.76
Other A & G	<u>31,062.51</u>
Total	80,612.70

(A) Indirect charges are expenses that cannot be directly charged to a particular entity, and thus are charged using an allocation percentage. Expense categories include salaries, benefits, legal costs, tax services, insurance, travel, training, membership fees, office expense.

(B) Liberty Utilities (Park Water) Corp. charged capital payroll of \$70,477.95; all other capital represents an allocation of indirect expenses.

E 4b. SERVICES PROVIDED BY THE AFFILIATED COMPANIES TO THE UTILITY

Affiliates Transaction Rules (ATRs) - Rules VIII.F. (Annual Affiliate Transaction Reports)

	Direct <u>Charges</u>	Indirect <u>Charges (A)</u>	<u>Capital (B)</u>	Total <u>Charges</u>
Parent Company	381,015.61	1,429,507.39	515,251.49	2,325,774.49
Liberty Utilities (Apple Valley Ranchos Water) Corp.	23,801.74	0.00	43,108.68	66,910.42
Mountain Water Company	430.76	0.00	0.00	430.76
Liberty Utilities Service Company	200,745.88	252,519.82	155,086.29	608,351.99
	605,993.99	1,682,027.21	713,446.46	3,001,467.66

Parent Company detail

Payroll, payroll related	95,962.19
Communications	14,738.38
Insurance	251,251.96
Travel, Lodging & Misc., Meals	3,904.77
Other A & G	14,528.61
Miscellaneous income deductions	
Clearings	<u>629.70</u>
Total	381,015.61

Liberty Utilities (Apple Valley Ranchos Water) Corp. detail

Payroll, payroll related	19,718.12
Travel, Lodging & Misc., Meals	712.06
Clearings	<u>3,371.56</u>
Total	23,801.74

Mountain Water Company

Communications	430.76
Total	430.76

Liberty Utilities Service Corp. detail

Payroll, payroll related	186,485.75
Other A & G	8,318.15
Travel, Lodging & Misc., Meals	<u>5,941.98</u>
Total	200,745.88

(A) Indirect charges are expenses that cannot be directly charged to a particular entity, and thus are charged using an allocation percentage. Expense categories include salaries, benefits, legal costs, tax services, insurance, travel, training, membership fees, office expense and depreciation.

(B) Liberty Utilities (Apple Valley) Corp. charged capital payroll of \$43,108.68; all other capital represents an allocation of indirect expenses.

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:

Name: NONE
 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)
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:

Bank Name: NONE
 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 (PARK WATER) CORP.
CENTRAL BASIN
Reporting Year 2018

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-Monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant (Bi-monthly)	Resale (Monthly)	Temporary (Bi-monthly)	Metered Sales - Temporary (Monthly)	Reclaimed Water (Monthly)
2018-01	25,242	838	883	1	4	140	62	47	151	11	0	0	8	26
2018-02	25,233	838	881	1	4	142	62	47	150	11	0	0	9	26
2018-03	25,247	842	881	1	4	142	62	47	150	11	0	0	4	26
2018-04	25,247	846	879	1	4	144	64	47	151	11	0	0	5	26
2018-05	25,268	847	878	1	4	145	64	48	151	11	0	0	5	26
2018-06	25,266	857	879	1	4	145	64	49	150	11	0	0	7	26
2018-07	25,278	858	880	1	4	144	64	49	150	11	0	0	7	26
2018-08	25,254	857	876	1	4	144	64	49	150	11	0	0	6	26
2018-09	25,266	858	879	1	4	144	64	49	150	11	0	0	8	26
2018-10	25,269	857	880	1	4	144	64	50	150	11	0	0	8	26
2018-11	25,278	867	876	1	4	145	64	50	150	11	0	0	9	26
2018-12	25,258	881	875	1	4	144	64	50	148	11	0	0	8	26

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	3189	\$644,183.25	\$172,034.45	\$283,183.73	\$55,972.79	\$53,846.27	\$78,844.01
2018-02	2777	\$686,621.46	\$250,680.39	\$252,941.84	\$65,741.49	\$30,911.01	\$86,169.73
2018-03	3187	\$704,601.57	\$206,596.32	\$328,705.74	\$71,291.27	\$28,116.50	\$69,891.74
2018-04	2018	\$427,236.61	\$145,833.39	\$126,669.54	\$65,886.62	\$24,465.47	\$64,280.59
2018-05	2444	\$532,322.20	\$162,513.03	\$235,918.13	\$37,679.71	\$32,100.82	\$64,009.51
2018-06	152	\$118,279.36	\$20,690.65	\$9,652.17	\$18,462.68	\$10,548.71	\$57,925.15
2018-07	2916	\$669,239.02	\$220,626.49	\$330,076.04	\$53,412.17	\$20,351.82	\$43,521.54
2018-08	3805	\$881,704.93	\$252,326.09	\$479,625.74	\$74,597.04	\$32,658.00	\$41,998.06
2018-09	3432	\$815,301.43	\$246,383.25	\$246,383.25	\$246,383.25	\$246,383.25	\$246,383.25
2018-10	2703	\$668,585.95	\$192,202.43	\$192,202.43	\$192,202.43	\$192,202.43	\$192,202.43
2018-11	3168	\$724,186.43	\$208,687.18	\$359,410.95	\$72,875.52	\$31,307.87	\$51,479.91
2018-12	3436	\$845,530.39	\$275,005.35	\$347,421.49	\$119,630.06	\$40,013.44	\$63,035.05

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

Report Month	No of Disconnect Notices
2018-01	488
2018-02	3,440
2018-03	2,254
2018-04	2,966
2018-05	2,904
2018-06	2,647
2018-07	2,655
2018-08	2,918
2018-09	2,824
2018-10	2,963
2018-11	3,673
2018-12	2,668

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	229
2018-02	135
2018-03	303
2018-04	196
2018-05	272
2018-06	269
2018-07	258
2018-08	289
2018-09	316
2018-10	384
2018-11	170
2018-12	157

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

Report Month	No of Reconnects
2018-01	159
2018-02	99
2018-03	224
2018-04	140
2018-05	203
2018-06	216
2018-07	194
2018-08	219
2018-09	215
2018-10	294
2018-11	118
2018-12	95

8. Monthly number of LIRA customers

Month	No of LIRA Customers
2018-01	9,579
2018-02	9,551
2018-03	9,534
2018-04	9,153
2018-05	7,999
2018-06	6,777
2018-07	6,869
2018-08	6,923
2018-09	6,848
2018-10	6,782
2018-11	6,081
2018-12	5,689

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	3,095	\$624,802.36	\$168,578.75	\$270,185.98	\$55,261.18	\$52,568.56	\$77,905.89
2018-02	1,063	\$241,826.98	\$86,792.61	\$89,033.32	\$22,271.53	\$10,473.69	\$33,078.83
2018-03	1,221	\$237,712.90	\$66,935.83	\$111,964.14	\$24,174.01	\$9,039.63	\$25,599.29
2018-04	675	\$129,583.66	\$43,313.85	\$39,364.82	\$17,650.56	\$8,588.20	\$20,666.23
2018-05	720	\$147,588.50	\$46,001.08	\$58,201.24	\$13,433.91	\$6,842.28	\$23,109.99
2018-06	148	\$115,149.64	\$19,623.08	\$9,640.46	\$17,682.56	\$10,537.31	\$56,666.23
2018-07	553	\$131,602.08	\$57,082.70	\$50,462.33	\$6,011.42	\$9,799.94	\$7,995.69
2018-08	946	\$206,947.96	\$66,330.33	\$104,243.15	\$21,383.58	\$5,627.05	\$9,363.85
2018-09	857	\$190,901.03	\$62,214.43	\$97,118.44	\$15,747.81	\$6,964.93	\$8,855.42
2018-10	706	\$152,675.88	\$41,934.95	\$84,615.70	\$12,579.42	\$6,314.03	\$7,231.78
2018-11	689	\$131,485.52	\$39,783.36	\$66,505.22	\$14,574.07	\$4,393.71	\$6,229.16
2018-12	721	\$144,625.57	\$51,919.55	\$63,345.93	\$17,961.46	\$6,793.66	\$4,604.97

10. Monthly number of disconnect notices for LIRA customers

Report Month	No of Disconnect Notices
2018-01	170
2018-02	1,286
2018-03	803
2018-04	990
2018-05	781
2018-06	646
2018-07	647
2018-08	715
2018-09	665
2018-10	163
2018-11	758
2018-12	491

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

Report Month	No of Disconnects
2017-01	198
2017-02	33
2017-03	70
2017-04	40
2017-05	66
2017-06	42
2017-07	35
2017-08	54
2017-09	41
2017-10	64
2017-11	23
2017-12	17

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

Report Month	No of Reconnects
2017-01	47
2017-02	28
2017-03	52
2017-04	28
2017-05	54
2017-06	35
2017-07	29
2017-08	41
2017-09	32
2017-10	56
2017-11	16
2017-12	15

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 (PARK WATER) CORP.
REPORTING YEAR 2018

Reporting Month: 2018-01

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	121,082	8,214	4,780	0	0	240	5	0	0	0	0	0	157	0	134,478
3/4"	31	0	0	0	0	0	0	0	0	0	0	0	0	0	31
1"	1,486	4,748	6,097	0	0	439	59	0	0	0	0	0	0	274	13,103
1-1/2"	0	8,747	8,436	0	0	278	70	0	0	0	0	0	0	251	17,782
2"	0	14,381	23,005	0	0	1,578	380	0	0	0	0	0	0	3,634	42,978
3"	0	4,393	2,146	0	2,527	550	3,078	0	0	0	0	0	82	9,147	21,923
4"	0	4,650	692	0	756	0	1,424	0	1	0	0	0	0	6,079	13,602
6"	0	2,010	2,337	0	0	0	4,389	5,458	349	0	0	0	0	0	14,543
8"	0	0	1,599	0	0	0	2,478	4	4	0	0	0	0	0	4,085
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	122,599	47,143	49,092	0	3,283	3,085	11,883	5,462	354	0	0	0	239	19,385	262,525

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	36,390	15	15	0	0	0	0	0	0	0	0	0	0	0	36,420
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	655	0	0	0	0	0	0	0	0	0	0	0	0	0	655
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	17	0	0	0	60	0	0	0	0	0	0	0	77
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	37,045	15	32	0	0	0	60	0	0	0	0	0	0	0	37,152
2018-01	159,644	47,158	49,124	0	3,283	3,085	11,943	5,462	354	0	0	0	239	19,385	299,677

Reporting Month: 2018-02

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	107,942	6,355	3,310	0	0	135	18	0	0	0	0	0	0	0	117,760
3/4"	17	0	0	0	0	0	0	0	0	0	0	0	0	0	17
1"	544	3,267	3,670	0	0	1,131	209	0	0	0	0	0	0	109	8,930
1-1/2"	0	4,778	4,789	34	0	105	82	0	0	0	0	0	0	113	9,901
2"	0	16,629	12,692	0	0	2,972	357	0	0	0	0	0	0	1,831	34,481
3"	0	4,539	2,032	0	2,216	590	1,942	0	0	0	0	0	50	1,356	12,725
4"	0	4,488	316	0	785	113	1,551	0	0	0	0	0	0	3,558	10,811
6"	0	1,848	2,195	0	0	0	5,548	(5,010)	109	0	0	0	0	0	4,690
8"	0	0	1,774	0	0	0	1,023	0	6	0	0	0	0	0	2,803
10"	0	0	0	0	0	0	0	7	0	0	0	0	0	0	7
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	108,503	41,904	30,778	34	3,001	5,046	10,730	(5,003)	115	0	0	0	50	6,967	202,125

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	40,616	29	0	0	0	0	0	0	0	0	0	0	0	0	40,645
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	340	0	0	0	0	0	0	0	0	0	0	0	0	0	340
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	78	0	0	0	0	0	0	0	78
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	40,956	29	0	0	0	0	78	0	0	0	0	0	0	0	41,063
2018-02	149,459	41,933	30,778	34	3,001	5,046	10,808	(5,003)	115	0	0	0	50	6,967	243,188

Reporting Month: 2018-03

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	96,884	7,850	3,364	0	0	31	23	0	0	0	0	0	0	0	108,152
3/4"	8	0	0	0	0	0	0	0	0	0	0	0	0	0	8
1"	1,405	4,617	4,739	0	0	194	253	0	0	0	0	0	0	108	11,316
1-1/2"	0	5,830	5,850	0	0	151	44	0	0	0	0	0	0	89	11,964
2"	0	11,159	17,154	0	0	1,883	214	0	0	0	0	0	0	1,138	31,548
3"	0	4,063	1,956	0	2,465	141	2,580	0	0	0	0	0	(1,279)	2,741	12,667
4"	0	3,988	479	0	698	0	1,333	0	0	0	0	0	0	753	7,251
6"	0	1,913	2,163	0	0	0	4,171	0	210	0	0	0	0	0	8,457
8"	0	0	1,683	0	0	0	1,952	21	0	0	0	0	0	0	3,656
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	98,297	39,420	37,388	0	3,163	2,400	10,570	21	210	0	0	0	(1,279)	4,829	195,019

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	12,212	16	3	0	0	0	0	0	0	0	0	0	0	0	12,231
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	518	0	24	0	0	0	0	0	0	0	0	0	0	0	542
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	85	0	0	0	83	0	0	0	0	0	0	0	168
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,730	16	112	0	0	0	83	0	0	0	0	0	0	0	12,941
2018-03	111,027	39,436	37,500	0	3,163	2,400	10,653	21	210	0	0	0	(1,279)	4,829	207,960

Reporting Month: 2018-04

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	101,428	6,177	2,793	0	0	122	0	0	0	0	0	0	0	0	110,520
3/4"	16	0	0	0	0	0	0	0	0	0	0	0	0	0	16
1"	503	3,096	2,507	0	0	612	214	0	0	0	0	0	0	74	7,006
1-1/2"	0	5,415	4,508	75	0	161	47	0	0	0	0	0	0	140	10,346
2"	0	12,471	12,299	0	0	2,173	500	0	0	0	0	0	0	2,018	29,461
3"	0	4,723	2,142	0	2,213	505	1,356	0	0	0	0	0	75	3,409	14,423
4"	0	4,288	519	0	1,049	112	1,453	2	3	0	0	0	0	2,866	10,292
6"	0	1,645	2,502	0	0	0	4,673	(447)	158	0	0	0	0	0	8,531
8"	0	0	1,749	0	0	0	1,159	0	1	0	0	0	0	0	2,909
10"	0	0	0	0	0	0	0	4	0	0	0	0	0	0	4
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	101,947	37,815	29,019	75	3,262	3,685	9,402	(441)	162	0	0	0	75	8,507	193,508

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	12,310	62	0	0	0	0	0	0	0	0	0	0	0	0	12,372
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	239	0	0	0	0	0	0	0	0	0	0	0	0	0	239
1-1/2"	0	0	4	0	0	0	0	0	0	0	0	0	0	0	4
2"	0	0	0	0	0	0	95	0	0	0	0	0	0	0	95
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,549	62	4	0	0	0	95	0	0	0	0	0	0	0	12,710
2018-04	114,496	37,877	29,023	75	3,262	3,685	9,497	(441)	162	0	0	0	75	8,507	206,218

Reporting Month: 2018-05

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	110,643	8,095	3,821	0	0	46	9	0	0	0	0	0	0	0	122,614
3/4"	11	0	0	0	0	0	0	0	0	0	0	0	0	0	11
1"	1,533	4,776	4,808	0	0	229	186	0	0	0	0	0	0	77	11,609
1-1/2"	0	5,818	6,161	0	0	135	47	0	0	0	0	0	0	118	12,279
2"	0	13,451	19,098	0	0	423	247	0	0	0	0	0	0	1,696	34,915
3"	0	4,236	2,276	0	2,266	513	2,925	0	0	0	0	0	1,836	4,845	18,897
4"	0	4,491	416	0	1,016	0	1,765	0	0	0	0	0	0	2,982	10,670
6"	0	1,794	2,897	0	0	0	4,642	0	440	0	0	0	0	0	9,773
8"	0	0	2,023	0	0	0	3,201	1	12	0	0	0	0	0	5,237
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	105	0	0	0	0	0	105
Total	112,187	42,661	41,500	0	3,282	1,346	13,022	1	557	0	0	0	1,836	9,718	226,110

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	29,867	21	4	0	0	0	0	0	0	0	0	0	0	0	29,892
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	640	0	20	0	0	0	0	0	0	0	0	0	0	0	660
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	86	0	0	0	87	0	0	0	0	0	0	0	173
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	30,507	21	110	0	0	0	87	0	0	0	0	0	0	0	30,725
2018-05	142,694	42,682	41,610	0	3,282	1,346	13,109	1	557	0	0	0	1,836	9,718	256,835

Reporting Month: 2018-06

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	135,344	6,715	3,430	0	0	166	14	0	0	0	0	0	0	0	145,669
3/4"	18	0	0	0	0	0	0	0	0	0	0	0	0	0	18
1"	634	3,676	3,681	0	0	1,199	218	0	0	0	0	0	0	74	9,482
1-1/2"	0	4,099	5,305	52	0	331	142	0	0	0	0	0	0	119	10,048
2"	0	18,977	13,516	0	0	2,912	378	0	0	0	0	0	0	1,879	37,662
3"	0	4,962	2,418	0	2,519	652	3,502	0	0	0	0	0	950	7,076	22,079
4"	0	4,485	838	0	201	393	1,427	1	0	0	0	0	0	5,190	12,535
6"	0	2,275	3,074	0	0	0	5,983	1	395	0	0	0	0	0	11,728
8"	0	0	2,487	0	0	0	3,396	1	4	0	0	0	0	0	5,888
10"	0	0	0	0	0	0	0	2	0	0	0	0	0	0	2
12"	0	0	0	0	0	0	0	0	13	0	0	0	0	0	13
Total	135,996	45,189	34,749	52	2,720	5,653	15,060	5	412	0	0	0	950	14,338	255,124

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	41,054	56	85	0	0	0	0	0	0	0	0	0	0	0	41,195
3/4"	3	0	0	0	0	0	0	0	0	0	0	0	0	0	3
1"	519	0	0	0	0	0	0	0	0	0	0	0	0	0	519
1-1/2"	0	0	51	0	0	0	0	0	0	0	0	0	0	0	51
2"	0	0	0	0	0	0	99	0	0	0	0	0	0	0	99
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	41,576	56	136	0	0	0	99	0	0	0	0	0	0	0	41,867
2018-06	177,572	45,245	34,885	52	2,720	5,653	15,159	5	412	0	0	0	950	14,338	296,991

Reporting Month: 2018-07

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	140,197	9,478	4,240	0	0	56	11	0	0	0	0	0	0	0	153,982
3/4"	14	0	0	0	0	0	0	0	0	0	0	0	0	0	14
1"	1,743	5,275	5,382	0	0	272	108	0	0	0	0	0	0	77	12,857
1-1/2"	0	6,177	7,610	0	0	350	(3)	0	0	0	0	0	0	107	14,241
2"	0	13,771	23,404	0	0	1,378	221	0	0	0	0	0	0	2,071	40,845
3"	0	4,190	2,351	0	1,977	725	5,130	0	0	0	0	0	868	8,002	23,243
4"	0	4,720	309	0	1,146	257	2,604	0	8	0	0	0	0	13,307	22,351
6"	0	2,056	3,440	0	0	0	7,046	0	294	0	0	0	0	0	12,836
8"	0	0	2,755	0	0	0	3,623	1	523	0	0	0	0	0	6,902
10"	0	0	0	0	0	0	0	0	68	0	0	0	0	0	68
12"	0	0	0	0	0	0	0	0	8	0	0	0	0	0	8
Total	141,954	45,667	49,491	0	3,123	3,038	18,740	1	901	0	0	0	868	23,564	287,347

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	55,803	19	18	0	0	0	0	0	0	0	0	0	0	0	55,840
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,251	0	19	0	0	0	0	0	0	0	0	0	0	0	1,270
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	99	0	0	0	90	0	0	0	0	0	0	0	189
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	57,054	19	136	0	0	0	90	0	0	0	0	0	0	0	57,299
2018-07	199,008	45,686	49,627	0	3,123	3,038	18,830	1	901	0	0	0	868	23,564	344,646

Reporting Month: 2018-08

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	130,835	7,881	3,059	0	0	225	0	0	0	0	0	0	0	0	142,000
3/4"	18	0	0	0	0	0	0	0	0	0	0	0	0	0	18
1"	632	4,103	3,483	0	0	1,189	117	0	0	0	0	0	0	88	9,612
1-1/2"	0	4,271	5,602	88	0	513	65	0	0	0	0	0	0	110	10,649
2"	0	17,303	13,975	0	0	4,186	323	0	0	0	0	0	0	2,337	38,124
3"	0	4,834	3,036	0	2,148	510	4,691	0	0	0	0	0	730	7,810	23,759
4"	0	5,004	454	0	1,029	387	2,749	1	47	0	0	0	0	5,786	15,457
6"	0	2,456	4,045	0	0	0	6,430	0	256	0	0	0	0	0	13,187
8"	0	0	3,078	0	0	0	4,451	0	46	0	0	0	0	0	7,575
10"	0	0	0	0	0	0	0	1	10	0	0	0	0	0	11
12"	0	0	0	0	0	0	0	0	5	0	0	0	0	0	5
Total	131,485	45,852	36,732	88	3,177	7,010	18,826	2	364	0	0	0	730	16,131	260,397

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	56,939	60	47	0	0	0	0	0	0	0	0	0	0	0	57,046
3/4"	4	0	0	0	0	0	0	0	0	0	0	0	0	0	4
1"	585	0	2	0	0	0	0	0	0	0	0	0	0	0	587
1-1/2"	0	0	577	0	0	0	0	0	0	0	0	0	0	0	577
2"	0	0	0	0	0	1	99	0	0	0	0	0	0	0	100
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	57,528	60	626	0	0	1	99	0	0	0	0	0	0	0	58,314
2018-08	189,013	45,912	37,358	88	3,177	7,011	18,925	2	364	0	0	0	730	16,131	318,711

Reporting Month: 2018-09

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	132,543	10,034	4,879	0	0	47	24	0	0	0	0	0	0	0	147,527
3/4"	14	0	0	0	0	0	0	0	0	0	0	0	0	0	14
1"	1,663	5,679	6,243	0	0	446	196	0	0	0	0	0	0	116	14,343
1-1/2"	0	7,403	8,881	0	0	237	51	0	0	0	0	0	0	105	16,677
2"	0	14,907	23,487	0	0	2,489	243	0	0	0	0	0	0	2,521	43,647
3"	0	5,209	3,025	0	1,965	390	6,436	0	0	0	0	0	735	6,728	24,488
4"	0	5,093	510	0	1,191	172	2,412	0	4	0	0	0	0	4,746	14,128
6"	0	2,711	3,589	0	0	0	9,865	0	367	0	0	0	0	0	16,532
8"	0	0	3,256	0	0	0	3,686	8	16	0	0	0	0	0	6,966
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	2	0	0	0	0	0	2
Total	134,220	51,036	53,870	0	3,156	3,781	22,913	8	389	0	0	0	735	14,216	284,324

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	66,347	45	12	0	0	0	0	0	0	0	0	0	0	0	66,404
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,306	0	22	0	0	0	0	0	0	0	0	0	0	0	1,328
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	141	0	0	0	107	0	0	0	0	0	0	0	248
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	67,653	45	175	0	0	0	107	0	0	0	0	0	0	0	67,980
2017-09	201,873	51,081	54,045	0	3,156	3,781	23,020	8	389	0	0	0	735	14,216	352,304

Reporting Month: 2018-10

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	135,644	6,960	3,331	0	0	181	25	0	0	0	0	0	0	0	146,141
3/4"	17	0	0	0	0	0	0	0	0	0	0	0	0	0	17
1"	535	4,671	3,307	0	0	1,378	63	0	0	0	0	0	0	119	10,073
1-1/2"	0	4,777	5,401	98	0	718	81	0	0	0	0	0	0	114	11,189
2"	0	16,064	15,002	0	0	3,326	340	0	0	0	0	0	0	3,631	38,363
3"	0	4,247	2,787	0	2,020	503	4,996	0	0	0	0	0	447	5,803	20,803
4"	0	4,467	538	0	762	334	2,292	0	1	0	0	0	0	5,078	13,472
6"	0	2,265	2,985	0	0	0	8,861	0	48	0	0	0	0	0	14,159
8"	0	0	2,492	0	0	0	3,866	0	14	0	0	0	0	0	6,372
10"	0	0	0	0	0	0	0	1	8	0	0	0	0	0	9
12"	0	0	0	0	0	0	0	0	10	0	0	0	0	0	10
Total	136,196	43,451	35,843	98	2,782	6,440	20,524	1	81	0	0	0	447	14,745	260,608

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	43,852	44	14	0	0	0	0	0	0	0	0	0	0	0	43,910
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	432	0	2	0	0	0	0	0	0	0	0	0	0	0	434
1-1/2"	0	0	107	0	0	0	0	0	0	0	0	0	0	0	107
2"	0	0	0	0	0	0	85	0	0	0	0	0	0	0	85
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	44,284	44	123	0	0	0	85	0	0	0	0	0	0	0	44,536
2017-10	180,480	43,495	35,966	98	2,782	6,440	20,609	1	81	0	0	0	447	14,745	305,144

Reporting Month: 2018-11

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	127,846	8,530	4,286	0	0	47	85	0	0	0	0	0	0	0	140,794
3/4"	10	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1"	1,717	5,086	5,144	0	0	424	136	0	0	0	0	0	0	126	12,633
1-1/2"	0	6,133	7,977	0	0	225	71	0	0	0	0	0	0	131	14,537
2"	0	11,887	22,285	0	0	3,743	261	0	0	0	0	0	0	2,934	41,110
3"	0	4,393	2,081	0	2,583	259	3,740	0	0	0	0	0	412	5,899	19,367
4"	0	4,354	392	0	1,033	334	2,124	0	2	0	0	0	0	3,326	11,565
6"	0	2,403	3,146	0	0	0	9,334	0	10	0	0	0	0	0	14,893
8"	0	0	2,755	0	0	0	3,521	2	7	0	0	0	0	0	6,285
10"	0	0	0	0	0	0	0	0	45	0	0	0	0	0	45
12"	0	0	0	0	0	0	0	0	9	0	0	0	0	0	9
Total	129,573	42,786	48,066	0	3,616	5,032	19,272	2	73	0	0	0	412	12,416	261,248

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	40,971	110	1	0	0	0	0	0	0	0	0	0	0	0	41,082
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	831	0	19	0	0	0	0	0	0	0	0	0	0	0	850
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	214	0	0	0	101	0	0	0	0	0	0	0	315
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	41,802	110	234	0	0	0	101	0	0	0	0	0	0	0	42,247
2018-11	171,375	42,896	48,300	0	3,616	5,032	19,373	2	73	0	0	0	412	12,416	303,495

Reporting Month: 2018-12

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	149,212	6,996	3,531	0	0	176	66	0	0	0	0	0	29	0	160,010
3/4"	(332)	0	0	0	0	0	0	0	0	0	0	0	0	0	(332)
1"	599	4,457	3,855	0	0	672	46	0	0	0	0	0	0	50	9,679
1-1/2"	0	4,521	5,368	78	0	654	70	0	0	0	0	0	0	135	10,826
2"	0	16,342	13,957	0	0	2,468	303	0	0	0	0	0	0	579	33,649
3"	0	4,738	2,225	0	2,516	392	2,607	0	0	0	0	0	370	2,169	15,017
4"	0	4,496	309	0	1,047	331	2,156	2	6	0	0	0	0	1,123	9,470
6"	0	2,274	2,101	0	0	0	7,072	0	40	0	0	0	0	0	11,487
8"	0	0	2,131	0	0	0	2,625	0	16	0	0	0	0	0	4,772
10"	0	0	0	0	0	0	0	0	16	0	0	0	0	0	16
12"	0	0	0	0	0	0	0	0	5	0	0	0	0	0	5
Total	149,479	43,824	33,477	78	3,563	4,693	14,945	2	83	0	0	0	399	4,056	254,599

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

Report Month	Residential (Bi-monthly)	Multi-Family Res (Bi-monthly & Monthly)	Business (Bi-monthly & Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	TOTAL
5/8"	38,988	22	2	0	0	0	0	0	0	0	0	0	0	0	39,012
3/4"	(31)	0	0	0	0	0	0	0	0	0	0	0	0	0	(31)
1"	352	0	0	0	0	0	0	0	0	0	0	0	0	0	352
1-1/2"	0	0	5	0	0	0	0	0	0	0	0	0	0	0	5
2"	0	0	0	0	0	0	57	0	0	0	0	0	0	0	57
3"	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
6"	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
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	39,309	22	7	0	0	0	57	0	0	0	0	0	0	0	39,395
2018-12	188,788	43,846	33,484	78	3,563	4,693	15,002	2	83	0	0	0	399	4,056	293,994
Year 2018	1,985,429	527,247	481,700	425	38,128	51,210	186,928	61	3,701	0	0	0	5,462	148,872	3,429,163

**LIBERTY UTILITIES (PARK WATER) CORP.
CENTRAL BASIN
REPORTING YEAR 2018**

Reporting Month: 2018-01

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	75,174	0	75,174	9,513	0	7.90	
1"	693	18	711	65	0	10.66	
Total	75,867	18	75,885	9,578	0	7.92	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	23,604	0	23,604				
1"	251	50	301				
Total	23,855	50	23,905				

2018-01	99,722	68	99,790				
----------------	---------------	-----------	---------------	--	--	--	--

Reporting Month: 2018-02

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	71,299	0	71,299	9,482	0	7.52	
1"	292	0	292	67	0	4.36	
Total	71,591	0	71,591	9,549	0	7.50	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	29,097	0	29,097				
1"	96	0	96				
Total	29,193	0	29,193				

2018-02	100,784	0	100,784				
----------------	----------------	----------	----------------	--	--	--	--

Reporting Month: 2018-03

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	58,867	0	58,867	9,464	0	6.22	
1"	626	18	644	67	0	9.34	
Total	59,493	18	59,511	9,531	0	6.24	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	14,452	0	14,452				
1"	188	32	220				
Total	14,640	32	14,672				

2018-03	74,133	50	74,183				
----------------	---------------	-----------	---------------	--	--	--	--

Reporting Month: 2018-04

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	63,609	15	63,624	9,088	0	7.00	
1"	295	0	295	62	0	4.76	
Total	63,904	15	63,919	9,150	0	6.98	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	14,230	0	14,230				
1"	81	0	81				
Total	14,311	0	14,311				

2018-04	78,215	15	78,230				
----------------	---------------	-----------	---------------	--	--	--	--

Reporting Month: 2018-05

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	53,477	18	53,495	7,937	0	6.74	
1"	549	18	567	59	0	9.31	
Total	54,026	36	54,062	7,996	0	6.76	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	15,745	16	15,761				
1"	101	36	137				
Total	15,846	52	15,898				

2018-05	69,872	88	69,960				
----------------	---------------	-----------	---------------	--	--	--	--

Reporting Month: 2018-06

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	52,690	16	52,706	6,724	0	7.84	
1"	264	0	264	48	0	5.50	
Total	52,954	16	52,970	6,772	0	7.82	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	15,912	0	15,912				
1"	145	0	145				
Total	16,057	0	16,057				

2018-06	69,011	16	69,027				
----------------	---------------	-----------	---------------	--	--	--	--

Reporting Month: 2018-07

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	47,634	18	47,652	6,815	0	6.99	
1"	503	18	521	48	0	10.48	
Total	48,137	36	48,173	6,863	0	7.02	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	20,304	29	20,333				
1"	127	44	171				
Total	20,431	73	20,504				

2018-07	68,568	109	68,677				
----------------	---------------	------------	---------------	--	--	--	--

Reporting Month: 2018-08

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	55,677	51	55,728	6,866	0	8.11	
1"	273	0	273	50	0	5.46	
Total	55,950	51	56,001	6,916	0	8.09	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	22,156	8	22,164				
1"	166	0	166				
Total	22,322	8	22,330				

2018-08	78,272	59	78,331				
----------------	---------------	-----------	---------------	--	--	--	--

Reporting Month: 2018-09

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	48,679	36	48,715	6,790	0	7.17	
1"	456	18	474	52	0	8.77	
Total	49,135	54	49,189	6,842	0	7.18	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	24,150	30	24,180				
1"	111	38	149				
Total	24,261	68	24,329				

2018-09	73,396	122	73,518				
----------------	---------------	------------	---------------	--	--	--	--

Reporting Month: 2018-10

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	52,219	36	52,255	6,726	0	7.76	
1"	347	0	347	50	0	6.94	
Total	52,566	36	52,602	6,776	0	7.76	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	15,854	24	15,878				
1"	175	0	175				
Total	16,029	24	16,053				

2018-10	68,595	60	68,655				
----------------	---------------	-----------	---------------	--	--	--	--

Reporting Month: 2018-11

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	39,379	33	39,412	6,028	0	6.53	
1"	418	18	436	46	0	9.09	
Total	39,797	51	39,848	6,074	0	6.55	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	12,112	19	12,131				
1"	166	49	215				
Total	12,278	68	12,346				

2018-11	52,075	119	52,194				
----------------	---------------	------------	---------------	--	--	--	--

Reporting Month: 2018-12

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	42,131	54	42,185	5,642	0	7.47	
1"	220	0	220	40	0	5.50	
Total	42,351	54	42,405	5,682	0	7.45	

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

Meter Size	Residential (Bi-monthly)	Business & Multi-Family	TOTAL				
5/8"	10,975	31	11,006				
1"	118	0	118				
Total	11,093	31	11,124				

2018-12	53,444	85	53,529				
----------------	---------------	-----------	---------------	--	--	--	--

TOTAL 2018	886,087	791	886,878				
-------------------	----------------	------------	----------------	--	--	--	--

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

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

	2018	2017	Difference
Jan	122,599	95,819	26,780
Feb	108,503	92,534	15,969
Mar	98,297	81,355	16,942
Apr	101,947	93,049	8,898
May	112,187	99,703	12,484
Jun	135,996	105,025	30,971
Jul	141,954	110,422	31,532
Aug	131,485	115,987	15,498
Sep	134,220	111,481	22,739
Oct	136,196	114,232	21,964
Nov	129,573	104,674	24,899
Dec	149,479	91,940	57,539
Total	1,502,436	1,216,221	286,215

15. B - Bi-monthly Non-LIRA Residential (11) - Tier 2

	2018	2017	Difference
Jan	37,045	22,068	14,977
Feb	40,956	16,687	24,269
Mar	12,730	12,552	178
Apr	12,549	18,366	(5,817)
May	30,507	25,869	4,638
Jun	41,576	27,982	13,594
Jul	57,054	43,252	13,802
Aug	57,528	41,603	15,925
Sep	67,653	48,033	19,620
Oct	44,284	37,844	6,440
Nov	41,802	32,208	9,594
Dec	39,309	24,369	14,940
Total	482,993	350,833	132,160

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

	2018	2017	Difference
Jan	75,867	64,220	11,647
Feb	71,591	69,921	1,670
Mar	59,493	61,905	(2,412)
Apr	63,904	77,604	(13,700)
May	54,026	67,039	(13,013)
Jun	52,954	78,885	(25,931)
Jul	48,137	67,704	(19,567)
Aug	55,950	77,306	(21,356)
Sep	49,135	67,796	(18,661)
Oct	52,566	76,234	(23,668)
Nov	39,797	63,155	(23,358)
Dec	42,351	60,759	(18,408)
Total	665,771	832,528	(166,757)

15. D - Bi-monthly LIRA - Residential (11) - Tier 2

	2018	2017	Difference
Jan	23,855	16,692	7,163
Feb	29,193	12,958	16,235
Mar	14,640	11,618	3,022
Apr	14,311	16,025	(1,714)
May	15,846	20,082	(4,236)
Jun	16,057	21,228	(5,171)
Jul	20,431	27,839	(7,408)
Aug	22,322	27,292	(4,970)
Sep	24,261	30,110	(5,849)
Oct	16,029	25,586	(9,557)
Nov	12,278	19,764	(7,486)
Dec	11,093	15,461	(4,368)
Total	220,316	244,655	(24,339)

15. E - Bi-monthly/Monthly Non-LIRA - Business (18,19,22&23) - Tier 1

	2018	2017	Difference
Jan	96,235	84,826	11,409
Feb	72,682	67,289	5,393
Mar	76,808	72,342	4,466
Apr	66,834	71,263	(4,429)
May	84,161	86,646	(2,485)
Jun	79,938	78,497	1,441
Jul	95,158	95,955	(797)
Aug	82,584	76,489	6,095
Sep	104,906	99,230	5,676
Oct	79,294	80,569	(1,275)
Nov	90,852	83,935	6,917
Dec	77,301	62,130	15,171
Total	1,006,753	959,171	47,582

15. F - Bi-monthly/Monthly Non-LIRA - Business (18,19,22&23) - Tier 2

	2018	2017	Difference
Jan	32	44	(12)
Feb	0	0	-
Mar	112	28	84
Apr	4	41	(37)
May	110	(23)	133
Jun	136	24	112
Jul	136	83	53
Aug	626	57	569
Sep	175	96	79
Oct	123	21	102
Nov	234	88	146
Dec	7	71	(64)
Total	1,695	530	1,165

15. G - Bi-monthly/Monthly LIRA - Business (18,19,22&23) - Tier 1

	2018	2017	Difference
Jan	18	0	18
Feb	0	0	-
Mar	18	0	18
Apr	15	0	15
May	36	0	36
Jun	16	0	16
Jul	36	0	36
Aug	51	0	51
Sep	54	0	54
Oct	36	0	36
Nov	51	18	33
Dec	54	0	54
Total	385	18	367

15. H - Bi-monthly/Monthly LIRA - Business (18,19,22&23) - Tier 2

	2018	2017	Difference
Jan	0	0	-
Feb	0	0	-
Mar	0	0	-
Apr	0	0	-
May	0	0	-
Jun	0	0	-
Jul	0	0	-
Aug	0	0	-
Sep	0	0	-
Oct	0	0	-
Nov	0	35	(35)
Dec	0	0	-
Total	-	35	(35)

15. I - Bi-monthly/Monthly Industrial (33 & 34)

	2018	2017	Difference
Jan	3,283	3,618	(335)
Feb	3,035	3,257	(222)
Mar	3,163	3,026	137
Apr	3,337	3,341	(4)
May	3,282	3,767	(485)
Jun	2,772	3,769	(997)
Jul	3,123	3,854	(731)
Aug	3,265	3,717	(452)
Sep	3,156	3,665	(509)
Oct	2,880	3,908	(1,028)
Nov	3,616	3,400	216
Dec	3,641	3,399	242
Total	38,553	42,721	(4,168)

15. J - Bi-monthly/Monthly Public Authority (45 & 46)

	2018	2017	Difference
Jan	14,968	11,097	3,871
Feb	15,776	10,851	4,925
Mar	12,970	7,114	5,856
Apr	13,087	16,545	(3,458)
May	14,368	15,091	(723)
Jun	20,713	35,663	(14,950)
Jul	21,778	27,598	(5,820)
Aug	25,836	28,355	(2,519)
Sep	26,694	22,783	3,911
Oct	26,964	23,075	3,889
Nov	24,304	18,837	5,467
Dec	19,638	18,083	1,555
Total	237,096	235,092	2,004

15. K - Bi-monthly/Monthly Fire Protection (52 & 53)

	2018	2017	Difference
Jan	5,816	351	5,465
Feb	(4,888)	90	(4,978)
Mar	231	63	168
Apr	(279)	532	(811)
May	558	893	(335)
Jun	417	899	(482)
Jul	902	609	293
Aug	366	779	(413)
Sep	397	596	(199)
Oct	82	623	(541)
Nov	75	594	(519)
Dec	85	514	(429)
Total	3,762	6,543	(2,781)

15. M - Resale (76)

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

15. N - Bi-monthly/Monthly Temporary (81 & 82)

	2018	2017	Difference
Jan	239	890	(651)
Feb	50	43	7
Mar	(1,279)	812	(2,091)
Apr	75	1,303	(1,228)
May	1,836	1,630	206
Jun	950	1,216	(266)
Jul	868	1,353	(485)
Aug	730	(32)	762
Sep	735	1,470	(735)
Oct	447	2,412	(1,965)
Nov	412	1,481	(1,069)
Dec	399	602	(203)
Total	5,462	13,180	(7,718)

15. O - Monthly Reclaimed (86)

	2018	2017	Difference
Jan	19,385	1,707	17,678
Feb	6,967	1,421	5,546
Mar	4,829	3,521	1,308
Apr	8,507	9,156	(649)
May	9,718	10,445	(727)
Jun	14,338	11,781	2,557
Jul	23,564	14,008	9,556
Aug	16,131	20,987	(4,856)
Sep	14,216	14,151	65
Oct	14,745	14,181	564
Nov	12,416	13,848	(1,432)
Dec	4,056	0	4,056
Total	148,872	115,206	33,666

DECLARATION

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

I, the undersigned _____ Christopher G. Alario

of _____ LIBERTY UTILITIES (PARK 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, California
Title (Please Print)



Signature

(562) 299-5167
Telephone Number

5-31-19
Date

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	61	Operating expenses	50-52
Acres irrigated	66	Operating revenues	49
Advances from affiliated companies	40	Other deferred credits	46
Advances for construction	45	Other deferred debits	34
Affiliate Transactions	76-78	Other investments	28
Assets	19	Other physical property	24
Balance sheet	19-20	Payables to affiliated companies	41
Balancing & Memorandum Accounts	68	Population served	66
Bonds	39	Premium on capital stock	36
Bonuses paid to executives & officers	62	Prepayments	31
Capital stock	35	Proprietary capital	38
Capital surplus	37	Rate base	25
Contributions in aid of construction	47	Receivables from affiliated companies	31
Depreciation and amortization reserves	26	Revenues apportioned to cities and towns	49
Declaration	84	SDWBA/SRF loan data	79-81
Discount on capital stock	34	Service connections	65
Dividends declared	42	Sinking funds	28
Earned surplus	37	Sources of supply and water developed	63
Employees and their compensation	61	Special deposits	29
Engineering and management fees	60	Status with Board of Public Health	67
Excess Capacity and Non-Tariffed Services	Attachment A	Stockholders	35
Facilities Fees	82	Storage facilities	63
Franchises	23	Taxes	53
Income statement	21	Transmission and distribution facilities	64
Income deductions	59	Unamortized debt discount and expense	32
Investments in affiliated companies	28	Unamortized premium on debt	32
Liabilities	20	Undistributed profits	38
Loans to directors, or officers, or shareholders	62	Utility plant	22
Low Income Rate Assistance Program(s)	69	Utility plant in service	22-23
Meters and services	65	Utility plant held for future use	24
Miscellaneous long-term debt	40	Water delivered to metered customers	66
Miscellaneous reserves	46	Water Conservation Program(s)	70-75
Miscellaneous special funds	29	Working Cash	25
Notes payable	41	Supplemental Conservation Schedules	83
Notes receivable	30		
Officers	14-18		

Annual Report of Liberty Utilities (Park Water) Corp.

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 (Park Water) Corp. ("Liberty Park Water") 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 (PARK WATER) CORP.
Non-Regulated Operating Income Statement
2018

<i>Name of Contract/Service</i>	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
<u>Operating and Maintenance Contract</u>					
City of Bell Gardens - contract includes Billing & Meter Reading	Active	390,239.93	(114,079.75)	97,892.85	178,267.33
Total O&M		390,239.93	(114,079.75)	97,892.85	178,267.33
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Active	46,291.94	(17,161.43)	-	29,130.51
Marketing Contract (HomeServe USA)	Passive	4,255.00	(3,152.50)	-	1,102.50
Total Miscellaneous		50,546.94	(20,313.93)	-	30,233.01
Total		440,786.87	(134,393.68)	97,892.85	208,500.34

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

Liberty Park Water'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
 - ✓ 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 (30%) of gross revenues from passive activities must be shared with ratepayers.
 - ✓ 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 Park Water's activities: With the exception of the "Marketing Contract" with HomeServe USA, Liberty Park Water'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 Park Water's cost allocations: Charges for NTP&S activity consist of clearly identifiable incremental direct costs that are directly charged to unregulated accounts.

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

II. Descriptions of Excess Capacity Activities

1 City of Bell Gardens

Service	
Description	Operation, maintenance, and billing contract for water system (approximately 1,650 customers). The City of Bell Gardens owns the water system that serves the City. This contract with the City of Bell Gardens requires that Liberty Park Water provides all qualified, trained, and if required, licensed and certified personnel, direct supervision, fully equipped vehicles, proper tools, equipment, fuels and various supplies to operate and maintain the City's system. Operation of the system includes operating the well, and related treatment equipment, exercising valves, transmission/distribution, repair of leaks, meter maintenance, hydrant inspection and testing, meter reading, customer billing, and 24/7 on-call response.
Allocations	Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

2 HomeServe USA Customer Account Services

Service	Billing services
Description	Liberty Park Water 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 Park Water by adding HomeServe charges as line items on regulated water bills.
Allocations	Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

3 HomeServe USA Marketing contract

Service	Billing set-up and marketing to existing Liberty Park customers
Description	At the time that Liberty Park Water contracted with HomeServe to provide billing services, HomeServe USA paid Liberty Park Water \$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. Amortization of this ended in July 2018.
Allocations	Liberty Park Water 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 Park Water'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. O&M (Operations and Maintenance) Contract

Liberty Park Water fully operates and maintains an unregulated water system through a service contract. Included in Bell Gardens contract is billing and meter-reading services. Additional regulated assets used for billing and meter-reading services are listed separately under **O&M Contracts with Billing**.

The regulated assets used for O&M contract includes:

- + General office equipment and buildings for operations
- + Mainframe and distributed computing hardware and software – for facilities monitoring and controls, communication, support
- + Machinery
- + Warehousing facilities for inventory storage
- + Field instrumentation tools, sampling equipment, chemicals
- + Miscellaneous mechanical hand and power tools
- + Vehicles, fleet management system
- + Landline and mobile communications equipment

B. O&M (Operations and Maintenance) Contract with Billing

In addition to the regulated assets mentioned in item A. above, this contract also uses additional billing and meter-reading services.

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

C. HomeServe USA Contract

For the contract with HomeServe USA, Liberty Park Water uses the billing-related regulated assets discussed above under "O&M Contracts with Billing" to add line item charges for HomeServe products to regulated bills.

LIBERTY UTILITIES (PARK WATER) CORP.

X.E.6. List of employees that provided the non-tariff service

<u>Name</u>	<u>Position</u>	<u>Time Spent (Hours)</u>
<u>Home Serve</u>		
Amy Elison	Manager, Customer Care	3.00
Erika Garcia	Specialist, Customer Service	9.00
Lizette Montiel	Senior Accountant	9.00
Joy Duenas	Manager, Finance	3.00
		24.00
<u>City of Bell Gardens</u>		
Akopyan, Gary K	Engineering Technician II, Engineering	11.00
Alvarez, Hilda A	Senior Accountant	12.00
Cluck, Norman W	Operator III, Production	21.00
Contreras, Mathew D	Operator II, Service	95.00
Duenas, Joy M.	Accounting Manager	40.00
Elliott, James P	Senior Manager, Engineering	65.00
Flores, Marc A	Operator II, Service	104.50
Garcia, Erika A	Customer Service Specialist	225.00
Garcia, Jonathan	Operator II, Service	47.00
Garcia, Lawrence	Operation I, Production	125.50
Gomez, III, Gabriel	Operations Supervisor, Production	40.00
Gonzalez, Armando	Operations Supervisor Field Service	1.00
Jauregui, Luis E	Operator II, Production	3.25
Kim, Darith P	Cross Connection Specialist, Production	62.50
Lacomba, Jose A	Operator II, Service	54.25
Lacomba, Jose A	Operator III, Service	1.50
Ly, Adam C.	Water Quality Manager	9.00
Maldonado, Leopoldo	Operator II, Production	25.50
Mayfield, Brian A	Operator III, Production	75.00
Mendoza, Lorenzo	Operator III, Production	47.00
Ommen, Brett G	Operations Supervisor, Distribution	88.00
Ortiz, Victor	Operator II, Production	72.00
Perez, Ezequiel Jr	Operations III, Production	30.00
Rellosa, Janelle D	Senior Engineer. Engineering	12.00
Roberts, Stacey A.	Water Quality Manager	2.00
Sanchez, Marc E	Operator III, Service	112.00
Seja, Aaron W	Operator II, Service	104.00
Smith, Saul	Operator II, Production	55.50
Tapia, Michael A.	Operations I, Service	32.00
Tinoco, Leonard Jr	Operator III, Service	22.00
Torres, Michael A.	Operator, Service	17.00
Valverde, Frank E	Operator III, Service	39.5
Vasquez, Michael M	Operations Team Leader, Service	20
		1,671.00