

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 346-W



2021
ANNUAL REPORT
OF

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

P.O. BOX 7005, APPLE VALLEY, CA
(OFFICIAL MAILING ADDRESS)

92307-7005
ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2021

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2022

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2022**, 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 85 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, 2021, through December 31, 2021. 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 2021

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

Telephone: (562) 923-0711

Person Responsible for this Report: EDWARD JACKSON

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 173,148,379	\$ 183,287,557	\$ 178,217,968
2 Total Utility Plant Reserves	(49,787,682)	(53,220,603)	(51,504,143)
3 Total Utility Plant Less Reserves	123,360,698	130,066,953	126,713,825
4 Advances for Construction	24,874,633	23,949,865	24,412,249
5 Contributions in Aid of Construction	2,865,726	2,681,846	2,773,786
6 Total Accumulated Deferred Taxes	7,985,803	10,703,595	9,344,699
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	3,750
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	13,721,549	20,522,924	17,122,237
14 Total Capital Stock	76,822,353	83,623,728	80,223,041
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	55,277	53,024	54,151

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

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

Telephone: (562) 923-0711

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 29,500,712
2	Operating Expenses	\$ 13,081,999
3	Depreciation	\$ 4,630,362
4	Taxes	\$ 3,508,678
5	Income from Nonutility Operations (net)	\$ (1,468,999)
6	Interest on Long-Term Debt	\$ -
7	Net Income	\$ 6,801,375
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 133,472
11	Pumping Expenses	\$ 2,010,118
12	Water Treatment Expenses	\$ 172,086
13	Transmission and Distribution Expenses	\$ 1,330,995
14	Customer Account Expenses	\$ 677,906
15	Sales Expenses	\$ 238,937
16	Recycled Water Expenses	\$ 153,853
17	Administrative and General Expenses	\$ 7,563,244
18	Miscellaneous	\$ 801,388
19	Total Operating Expenses	\$ 13,081,999
20		
OTHER DATA		
23	Active Service Connections (Exc. Fire Protect.)	Annual Average
25	Metered Service Connections	20,714
26	Flat Rate Service Connections	-
27	Total Active Service Connections	20,714

UTILITY PLANT AND CAPITALIZATION DATA Adjusted to Exclude Non-Regulated Activity

Calendar Year 2021

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

Telephone: (562) 923-0711

Person Responsible for this Report: EDWARD JACKSON

	<u>1/1/2021</u>	<u>12/31/2021</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 173,148,379	\$ 183,287,557	\$ 178,217,968
2 Total Utility Plant Reserves	(49,787,682)	(53,220,603)	\$ (51,504,143)
3 Total Utility Plant Less Reserves	123,360,698	130,066,953	\$ 126,713,825
4 Advances for Construction	24,874,633	23,949,865	\$ 24,412,249
5 Contributions in Aid of Construction	2,865,726	2,681,846	\$ 2,773,786
6 Total Accumulated Deferred Taxes	7,985,803	10,703,595	\$ 9,344,699
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	\$ 3,750
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	13,721,549	20,522,924	\$ 17,122,237
14 Total Capital Stock	76,822,353	83,623,728	\$ 80,223,041
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	55,277	53,024	\$ 54,151

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

Calendar Year 2021

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

Telephone: (562) 923-0711

		Annual Amount	
INCOME/EXPENSES DATA			
1 Operating Revenues		\$ 29,500,712	
2 Operating Expenses		\$ 13,081,999	
3 Depreciation		\$ 4,630,362	
4 Taxes		\$ 3,508,678	
5 Income from Nonutility Operations (net)			
6 Interest on Long-Term Debt			
7 Net Income		\$ 8,279,672	
8			
OPERATING EXPENSES DATA			
10 Source of Supply Expense		\$ 133,472	
11 Pumping Expenses		\$ 2,010,118	
12 Water Treatment Expenses		\$ 172,086	
13 Transmission and Distribution Expenses		\$ 1,330,995	
14 Customer Account Expenses		\$ 677,906	
15 Sales Expenses		\$ 238,937	
16 Recycled Water Expenses		\$ 153,853	
17 Administrative and General Expenses		\$ 7,563,244	
18 Miscellaneous		\$ 801,388	
19 Total Operating Expenses		\$ 13,081,999	
20			
OTHER DATA			
21			
22			
23 <u>Active Service Connections (Exc. Fire Protect.)</u>	Jan. 1	Dec. 31	Annual Average
24			
25 Metered Service Connections	20,691	20,736	20,714
26 Flat Rate Service Connections	-	-	-
27 Total Active Service Connections	20,691	20,736	20,714

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).

Line Item	Account	12/31/2021	Reason
1	Line 34 Other Interest Charges	535	5,236 Allocated Interest/Non-utility
2	Line 34 Other Interest Charges	535	(16) Interest Customer Deposits/Non-utility
3	Line 37 Misc Income Deductions	538	(4,470) Employee Discount Program/Non-utility
4	Line 37 Misc Income Deductions	538	(15,731) Charitable Contributions/Non-utility
5	Line 37 Misc Income Deductions	538	(1,393,936) Condemnation Legal & Consulting/Non-utility
6	Line 37 Misc Income Deductions	538	(9,560) Miscellaneous/Non-utility
7	Line 37 Misc Income Deductions	538	(49,304) Compliance Audit/Non-utility
8	Line 37 Misc Income Deductions	538	(1,218) Property Tax Non-Utility
9	Total		(1,468,999)
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
		\$	- check

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 2021:

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

GENERAL INFORMATION

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

Name: CAROL THOMAS-KEEFER Telephone: (760) 247-6484
Address: SEE ABOVE

7. OWNERSHIP. Check and fill in appropriate line:

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

Principal Officers:

Name: <u>Gregory Sorensen</u>	Title: <u>President</u>
Name: <u>Ed Jackson</u>	Title: <u>President</u>
Name: <u>Sharon Yang</u>	Title: <u>Secretary</u>
Name: _____	Title: _____

- 8. Names of associated companies: Liberty Utilities (Park Water) Corp., Western Holdings, LLC
Algonquin Power & Utilities Corporation
Liberty Utilities Canada Corporation
Liberty Utilities Company
Liberty Utilities Services Corporation

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

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

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

- 12. List Name, Address, and Phone Number of your company's external auditor:
Name: Ernst & Young LLP Telephone: (416) 943-2346
Address: Address: EY Tower, 100 Adelaide Street West, P.O. Box 1, Toronto, Ontario M5H 0B3, Canada

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

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

Company Name	Officers & Directors
Algonquin Power & Utilities Corp.	Arun Banskota: Director, CEO Anthony Johnston: Chief Operating Officer
Liberty Energy Utilities (New Hampshire) Corp	Arun Banskota: Director Gregory Sorensen: Director
Liberty Utilities (America) Co.	Arun Banskota: Director Gregory Sorensen: President Todd Wiley: Director, Secretary & Treasurer
Liberty Utilities (America) Holdco Inc.	Arun Banskota: Director Gregory Sorensen: Director, President Todd Wiley: Secretary & Treasurer
Liberty Utilities (America) Holdings, LLC	Arun Banskota: Manager Gregory Sorensen: Manager, President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Arkansas Water) Corp.	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Bella Vista Water) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director

Liberty Utilities (Black Mountain Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (CalPeco Electric) LLC	Arun Banskota: Manager Anthony Johnston: Director C. Robert Stump: Manager Virginia L. Grebbien: Manager Brian Thomas: Manager Gregory Sorensen: President Ed Jackson: Secretary & Treasurer Chris Alario: CFO
Liberty Utilities (Central) Co.	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Cordes Lakes Water) Corp.	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Eastern Water Holdings) Corp.	Gregory Sorensen: Manager
Liberty Utilities (EnergyNorth Natural Gas) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Entrada Del Oro Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Environmental Services) LLC	Arun Banskota: Manager Gregory Sorensen: Manager Todd Wiley: Secretary & Treasurer

Liberty Utilities (Fox River Water) LLC	Arun Banskota: Manager Anthony Johnston: Manager
Liberty Utilities (Gold Canyon Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Granite State Electric) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Litchfield Park Water & Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Luning Holdings) LLC	Gregory Sorensen: President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Midstates Natural Gas) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Missouri Water) LLC	Arun Banskota: Manager Anthony Johnston: Manager
Liberty Utilities (New England Natural Gas Company) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (New York Water) Corp	Arun Banskota: Director Anthony Johnston: Director

Liberty Utilities (Northwest Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Park Water) Corp.	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director Gregory Sorensen: President Sharon Yang: Secretary Ed Jackson: CFO
Liberty Utilities (Peach State Natural Gas) Corp. fka LE (Georgia) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Pine Bluff Water) Inc.	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Pipeline & Transmission) Corp	Arun Banskota: Director Gregory Sorensen: Director, Secretary & Treasurer
Liberty Utilities (Rio Rico Water & Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (St. Lawrence Gas) Corp. f.k.a. St. Lawrence Gas Company, Inc.	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (St. Lawrence Gas Service & Merchandising) Corp.	Arun Banskota: Director Anthony Johnston: Director

Liberty Utilities (Seaside Water) LLC	Arun Banskota: Manager Anthony Johnston: Manager C. Robert Stump: Manager Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Silverleaf Water) LLC	Arun Banskota: Manager Anthony Johnston: Manager C. Robert Stump: Manager Virginia L. Grebbien: Manager Brian Thomas: Manager
Liberty Utilities (Sub) Corp (formerly Liberty Water Co.)	Arun Banskota: Director Gregory Sorensen: Director
Liberty Utilities (Tall Timbers Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Turquoise Holdings) LLC	Gregory Sorensen: President
Liberty Utilities (Woodmark Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities Energy Solutions (Appliance) Corp	Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (CNG) Corp	Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (LNG) Corp	Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions (Solar) Corp	Gregory Sorensen: Director, President

Liberty Utilities Energy Solutions (Solar1) Corp	Gregory Sorensen: Director, President
Liberty Utilities Energy Solutions Corp.	Gregory Sorensen: Director, President
Liberty Utilities Finance (US) LLC	Arun Banskota: Manager Gregory Sorensen: Manager, President
Liberty Utilities Service Corp	Arun Banskota: Director Gregory Sorensen: President
Luning Energy LLC	Gregory Sorensen: President
Western Water Holdings, LLC.	Arun Banskota: Manager Gregory Sorensen: Manager, CFO, Secretary & Treasurer
The Empire District Electric Company	Arun Banskota: Director Anthony Johnston: Director
The Empire District Gas Company	Arun Banskota: Director Anthony Johnston: Director
North Fork Ridge Wind Holdings, LLC	Gregory Sorensen: Manager
Turquoise Liberty ProjectCo LLC	Gregory Sorensen: President

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

Grade 1 = 12 Hours

Grade 2 = 16 Hours

Grade 3 = 24 Hours Grade 4 = 36 Hours

Grade 5 = 36 Hours

Name	Distribution Grade	Cert. #	Renewal Date	Expiration Date	Treatment Grade	Cert. #	Renewal Date	Expiration Date
Adam Ambrose	5	28390	02/01/23	06/01/23	2	26133	09/01/22	01/01/23
Mark Beppu	4	14132	09/01/23	01/01/24	2	22338	01/01/25	05/01/25
Jeremy Caudell	5	34494	08/01/23	12/01/23	2	29476	03/01/24	07/01/24
Mike Cinko	4	14133	06/01/22	10/01/22	2	19189	07/01/22	11/01/22
Austen Clark	3	47913	10/01/22	02/01/23	1	43403	04/01/22	08/01/22
Shay Davidson	3	34493	09/01/22	01/01/23	n/a			
Roman Diaz	4	36137	06/01/23	10/01/23	2	37017	02/01/24	06/01/24
Elias De la Torre	2	42581	01/01/23	05/01/23	1	43285	03/01/22	07/01/22
T. Nathan Esquer	2	39514	01/01/25	05/01/25	1	37424	02/01/24	06/01/24
Emilia Fontno	2	43163	07/01/22	11/01/22	2	41464	09/01/23	01/01/24
Maria Garcia	2	47757	07/01/22	11/01/22	n/a			
Allan George	2	48636	01/01/23	05/01/23	1	41463	09/01/23	01/01/24
Ray Griego	3	14140	12/01/24	04/01/25	2	28945	02/01/24	06/01/24
Brett Holley	4	14142	09/01/24	01/01/25	2	28948	09/01/23	01/01/24
Nathan Johnson	3	49223	10/01/22	02/01/23	1	42097	03/01/24	07/01/24
Missy Kadel	3	35790	09/01/22	01/01/23	n/a			
Mike Lent	5	14144	10/01/22	02/01/23	2	19208	09/01/24	01/01/25
Greg Miles	3	35020	12/01/22	04/01/23	n/a			
Jayson Moses	3	35021	02/01/25	06/01/25	1	34534	03/01/24	07/01/24
Kevin Phillips	2	14147	01/01/24	05/01/24	2	37425	02/01/24	06/01/24
Mike Reese	3	14149	01/01/24	05/01/24	2	14926	06/01/23	10/01/23
Carol Thomas-Keefer	3	48567	12/01/24	05/01/25	2	40491	02/01/23	06/01/23
Randy Vogel	3	14155	01/01/25	05/01/25	1	17990	02/01/23	06/01/23
Bryan Walker	2	14156	04/01/24	08/01/24	n/a			
Doug Warren	4	3295	09/01/24	01/01/25	2	29488	03/01/24	07/01/24
Jose Zamora	2	50248	03/01/24	07/01/24	n/a			

**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	182,685,982	172,549,164	
3	101	Recycled Water Utility Plant	A-1b	601,574	599,215	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 183,287,557	173,148,379	
6	250	Reserve for depreciation of utility plant	A-5	(52,951,175)	(49,542,308)	
7	251	Reserve for amortization of limited term utility investments	A-5	(222,406)	(213,918)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	5,670	6,480	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(52,693)	(37,937)	
10		Total utility plant reserves		\$ (53,220,603)	(49,787,682)	
11		Total utility plant less reserves		\$ 130,066,953	123,360,698	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	10,459	10,459	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ 10,459	10,459	
17	111	Investments in Affiliated Companies	A-6	1,506,642	1,506,642	
18	112	Other Investments	A-7	-	-	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		\$ 1,517,101	1,517,101	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	(38,926)	(231,357)	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	4,600	4,600	
27	123	Temporary Cash Investments	A-13	-	-	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	5,264,398	4,792,255	
30	126	Receivables from Affiliated Companies	A-16	7,344,615	-	
31	131	Materials and Supplies	A-17	436,320	405,042	
32	132	Prepayments	A-18	436,347	870,860	
33	133	Other Current and Accrued Assets	A-19	-	-	
34		Total Current and Accrued Assets		\$ 13,447,354	5,841,400	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	-	-	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	51,383	51,383	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	102,120	97,800	
42	146	Other Deferred Debits	A-26	9,646,463	9,548,459	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 9,799,966	9,697,642	
45		Total Assets and Other Debits		\$ 154,831,374	\$ 140,416,841	

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	3,750	3,750
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	63,097,054	63,097,054
55	271	Earned Surplus	A-35	20,522,924	13,721,549
56		Total Capital Stock		\$ 83,623,728	\$ 76,822,353
57					
58		II. PROPRIETARY CAPITAL			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		III. LONG-TERM DEBT			
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	53,024	55,277
68		Total Long-Term Debt		\$ 53,024	\$ 55,277
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	1,539,371	3,102,718
74	223	Payables to Affiliated Companies	A-46	5,655,270	7,432,599
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	21,547	37,550
79	228	Taxes Accrued	A-53	13,474,520	152,187
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	1,045,041	880,080
82		Total Current and Accrued Liabilities		\$ 21,735,749	\$ 11,605,134
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	23,949,865	24,874,633
87	242	Other Deferred Credits	A-55	11,978,943	16,030,246
88		Total Deferred Credits		\$ 35,928,807	\$ 40,904,879
89					
90		VI. ACCUMULATED DEFERRED TAXES			
91	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
92	267	Accumulated Deferred Income Taxes - Other	A-59	10,703,595	7,985,803
93	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
94		Total Accumulated Deferred Taxes		\$ 10,703,595	\$ 7,985,803
95					
96		VII. RESERVES			
97	254	Reserve for Uncollectible Accounts	A-56	104,624	177,669
98	255	Insurance Reserve	A-56	-	-
99	256	Injuries and Damages Reserve	A-56	-	-
100	257	Employees' Provident Reserve	A-56	-	-
101	258	Other Reserves	A-56	-	-
102		Total Reserves		\$ 104,624	\$ 177,669
103					
104		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
105	265	Contributions in Aid of Construction	A-57	2,681,846	2,865,726
106		Total Liabilities and Other Credits		\$ 154,831,374	\$ 140,416,841

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	29,500,712
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	13,081,999
6	503	Depreciation	A-5	4,630,362
7	504	Amortization of Limited-term Utility Investments	A-5	8,488
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	810
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	3,508,678
11		Total Operating Revenue Deductions		\$ 21,230,338
12		Net Operating Revenues		\$ 8,270,374
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		\$ 8,270,374
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	-
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	-
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ -
26		Net Income before Income Deductions		\$ 8,270,374
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	(5,221)
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	1,474,220
38		Total Income Deductions		\$ 1,468,999
39		Net Income		\$ 6,801,375
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 6,801,375
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)	165,123,780	10,060,750	(1,453,929)	(4,612)	\$ 173,725,989
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	7,425,385	1,534,609	-	-	\$ 8,959,994
4	100.4	Utility Plant Held for Future Use	-	-	-	-	\$ -
5	100.5	Utility Plant Acquisition Adjustments	-	-	-	-	\$ -
6	100.6	Utility Plant in Process of Reclassification	-	-	-	-	\$ -
7		Total utility plant	\$ 172,549,164	\$ 11,595,359	\$ (1,453,929)	\$ (4,612)	\$ 182,685,982

SCHEDULE A-1a
Account 100.1 - Utility Plant in Service

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	271,976	-	-	-	\$ 271,976
3	302	Franchises and Consents	-	-	-	-	\$ -
4	303	Other Intangible Plant	10,966	-	-	-	\$ 10,966
5		Total Intangible Plant	\$ 282,942	\$ -	\$ -	\$ -	\$ 282,942
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 8,726,283	-	\$ -	(993)	\$ 8,725,290
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	26,805	-	-	-	\$ 26,805
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	4,167,159	-	-	-	\$ 4,167,159
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	134,840	-	(5,673)	-	\$ 129,168
18		Total Source of Supply Plant	\$ 4,328,805	\$ -	\$ (5,673)	\$ -	\$ 4,323,132
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,647,275	37,467	(18,455)	-	\$ 5,666,287
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	8,288,978	176,507	(141,654)	(2,359)	\$ 8,321,472
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	\$ 13,936,252	\$ 213,974	\$ (160,109)	\$ (2,359)	\$ 13,987,759
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	1,783,915	209,535	(158,494)	-	\$ 1,834,956
31		Total Water Treatment Plant	\$ 1,783,915	\$ 209,535	\$ (158,494)	\$ -	\$ 1,834,956

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		VI. TRANSMISSION AND DIST. PLANT					
33	341	Structures and Improvements	-				\$ -
34	342	Reservoirs and Tanks	6,645,022		(730)		\$ 6,644,292
35	343	Transmission and Distribution Mains	81,623,647	5,719,084	(255,804)		\$ 87,086,927
36	344	Fire Mains	-				\$ -
37	345	Services	19,759,599	2,225,783	(188,827)		\$ 21,796,556
38	346	Meters	5,772,057	665,006	(502,904)		\$ 5,934,158
39	347	Meter Installations	-				\$ -
40	348	Hydrants	10,154,255	664,031	(48,947)		\$ 10,769,339
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 123,954,580	\$ 9,273,904	\$ (997,212)	\$ -	\$ 132,231,271
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,102,518	13,542	(29,053)		\$ 2,087,007
46	372	Office Furniture and Equipment	2,101,276	51,790	(13,650)	(1,260)	\$ 2,138,155
47	373	Transportation Equipment	1,437,829	181,091	(74,227)		\$ 1,544,693
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	887				\$ 887
50	376	Communication Equipment	3,388,925	17,601	(3,413)		\$ 3,403,113
51	377	Power Operated Equipment	1,943,092				\$ 1,943,092
52	378	Tools, Shop and Garage Equipment	580,610	99,314	(12,099)		\$ 667,825
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 11,555,136	\$ 363,337	\$ (132,442)	\$ (1,260)	\$ 11,784,771
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	555,867				\$ 555,867
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ 555,867	\$ -	\$ -	\$ -	\$ 555,867
61		Total Utility Plant in Service	\$ 165,123,780	\$ 10,060,750	\$ (1,453,929)	\$ (4,612)	\$ 173,725,989

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	-				\$ -
2	394	Recycled Water Land and Land Rights	67,185				\$ 67,185
3	395	Recycled Water Depreciable Plant	532,030			2,359	\$ 534,389
4		Total Recycled Water Utility Plant	\$ 599,215	\$ -	\$ -	\$ 2,359	\$ 601,574

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	NONE				
2					
3					
4					
5				Total	\$ -

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

Account 100.4 - Utility Plant Held for Future Use

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

**SCHEDULE A-2
Account 107 - Utility Plant Adjustments**

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

**SCHEDULE A-3
Account 110 - Other Physical Property**

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2021 (b)	Balance 1/1/2021 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	174,327,563	165,722,995
3		Construction Work in Progress	8,959,994	7,425,385
4		General Office Prorate	5,785,467	5,195,973
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 189,073,023	\$ 178,344,352
6		Less Accumulated Depreciation		
7		Plant in Service	53,220,603	49,787,682
8		General Office Prorate	3,037,919	2,648,505
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 56,258,522	\$ 52,436,186
10		Less Other Reserves		
11		Deferred Income Taxes	10,703,595	7,985,803
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 10,703,595	\$ 7,985,803
15		Less Adjustments		
16		Contributions in Aid of Construction	2,681,846	2,865,726
17		Advances for Construction	23,949,865	24,874,633
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 26,631,710	\$ 27,740,359
20		Add Materials and Supplies	\$ 436,320	\$ 405,042
21		Add Working Cash (=Line 34)	2,513,861	2,300,732
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 98,429,377	\$ 92,887,777
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 12,828,687	\$ 11,720,396
26		Purchased Power & Commodity for Resale*	\$ 1,483,146	\$ 1,276,555
27		Meter Revenues: Bimonthly Billing	\$ 25,922,436	\$ 23,217,624
28		Other Revenues: Flat Rate Monthly Billing	\$ 433,742	\$ 419,127
29		Total Revenues (=Line 27 + Line 28)	\$ 26,356,178	\$ 23,636,751
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.01646	0.01773
31		5/24 x Line 25 x (100% - Line 30)	2,628,660	2,398,452
32		1/24 x Line 25 x Line 30	8,797	8,659
33		1/12 x Line 26	123,596	106,380
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 2,513,861	\$ 2,300,732
		* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).		

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

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	Account 259 Recycled Water Utility Plant (f)
1	Balance in reserves at beginning of year	49,542,308	213,918	(6,480)	\$ -	37,937
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	4,616,417				13,945
4	(b) Charged to Account 504 ⁽¹⁾					
5	(c) Charged to Account 505 ⁽²⁾		8,488			
6	(d) Charged to Account 265	184,357				1,160
7	(e) Charged to clearing accounts	241,232				
8	(f) Salvage recovered	22,603				
9	(g) All other credits ⁽²⁾	-		810		
10	Total credits	\$ 5,064,609	\$ 8,488	\$ 810	\$ -	\$ 15,105
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,453,929)				
13	(b) Cost of removal	(3,310)				
14	(c) All other debits ⁽³⁾	(198,503)				(349)
15	Total debits	\$ (1,655,741)	\$ -	\$ -	\$ -	\$ (349)
16	Balance in reserve at end of year	\$ 52,951,175	\$ 222,406	\$ (5,670)	\$ -	\$ 52,693
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.95%
19						
20	(2) EXPLANATION OF ALL OTHER CREDITS:					
21	Account 505 AV Resources Acquisition					810
22	Leased Water Rights, Organization Costs					8,488
23						
24						
25						
26						
27						
28						
29	(3) EXPLANATION OF ALL OTHER DEBITS:					
30	ALLOCATION OF DEPRECIATION FROM MAIN OFFICE TO APPLE VALLEY					198,852
31						
32						
33						
34						
35						
36						
37	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
38	(a) Straight Line	()				
39	(b) Liberalized	()				
40	(1) Double declining balance	()				
41	(2) ACRS	()				
42	(3) MACRS	()				
43	(4) Others	()				
44	(c) Both straight line and liberalized	(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	28,559	448			\$ 29,007
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	1,083,172	118,633			\$ 1,201,805
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	72,406	3,151	(5,673)		\$ 69,884
9		Total Source of Supply Plant	\$ 1,184,137	122,231	(5,673)	-	\$ 1,300,696
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,219,151	202,696	(18,455)	(3,310)	\$ 1,400,083
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	-				\$ -
16	325	Other Pumping Plant	2,141,281	389,561	(141,654)		\$ 2,389,188
17		Total Pumping Plant	\$ 3,360,432	592,257	(160,109)	(3,310)	\$ 3,789,271
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-				\$ -
21	332	Water Treatment Equipment	(81,722)	88,567	(158,494)		\$ (151,648)
22		Total Water Treatment Plant	\$ (81,722)	88,567	(158,494)	-	\$ (151,648)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	1,937,526	133,639	(730)		\$ 2,070,435
27	343	Transmission and Distribution Mains	26,962,244	2,163,703	(255,804)		\$ 28,870,143
28	344	Fire Mains	-				\$ -
29	345	Services	4,122,993	572,231	(188,827)		\$ 4,506,398
30	346	Meters	(527,637)	182,444	(502,904)	10,103	\$ (837,995)
31	347	Meter Installations	-				\$ -
32	348	Hydrants	2,952,579	254,675	(48,947)		\$ 3,158,307
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 35,447,706	3,306,692	(997,212)	10,103	\$ 37,767,288
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	974,324	65,709	(29,053)		\$ 1,010,979
38	372	Office Furniture and Equipment	2,148,553	115,579	(13,650)		\$ 2,250,482
39	373	Transportation Equipment	1,424,328	108,875	(74,227)	12,500	\$ 1,471,476
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	887				\$ 887
42	376	Communication Equipment	2,773,896	313,739	(3,413)		\$ 3,084,223
43	377	Power Operated Equipment	1,485,107	74,032			\$ 1,559,139
44	378	Tools, Shop and Garage Equipment	355,045	44,787	(12,099)		\$ 387,733
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	391,118	25,792			\$ 416,910
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 9,553,259	748,513	(132,442)	12,500	\$ 10,181,830
49		Total	\$ 49,463,812	4,858,260	(1,453,929)	19,293	\$ 52,887,435

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

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

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

**SCHEDULE A-9
Account 114 - Miscellaneous Special Funds**

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year		Deductions During Year (e)	Balance End of Year (f)
			Principal (c)	Income (d)		
1	Misc Vendor Deposits					\$ -
2						\$ -
3						\$ -
4						\$ -
5						\$ -
6						\$ -
7						\$ -
8						\$ -
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE A-10
Account 120 - Cash**

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Business Checking	(231,357)	(38,926)
2			
3			
4			
5	Total	\$ (231,357)	\$ (38,926)

**SCHEDULE A-11
Account 121 - Special Deposits**

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

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

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Petty Cash & Change Funds	4,600	4,600
2			
3			
4			
5	Total	\$ 4,600	\$ 4,600

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

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

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

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

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

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	4,653,584	5,415,939
2	125-2	Other Accounts Receivable	138,670	(151,541)
3				
4				
5	Total		\$ 4,792,255	\$ 5,264,398

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	LIBERTY UTILITIES (PARK WATER) CORP.	0	7,344,615			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ 7,344,615		\$ -	\$ -

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	405,042	436,320
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 405,042	\$ 436,320

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Postage	(35)	(1,022)
2	Other	503,926	437,369
3	Property Taxes	366,970	-
4			
5			
6			
7			
8			
9			
10	Total	\$ 870,860	\$ 436,347

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	None	-	-
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ -	\$ -

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

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

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

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

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

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

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

Line No.	Description of Charges (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Preliminary Survey Jobs	51,383	51,383
2			
3			
4			
5	Total	\$ 51,383	\$ 51,383

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	97,800	102,120
2			
3			
4			
5	Total	\$ 97,800	\$ 102,120

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	RATE CASE	180,107	120,187
2	PAID TIME OFF	125,725	307,315
3	REGULATORY ACCOUNTS	8,092,000	7,800,903
4	POST RETIREMENT BENEFITS OTHER THAN PENSION	1,150,627	1,418,562
5	OTHER DEFERRED DEBITS	-	(503)
6	Total	\$ 9,548,459	\$ 9,646,463

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

- Report the balance at end of year of discount on capital stock for each class and series of capital stock.
- 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

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

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

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

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

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

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

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

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

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

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 13,721,549
2		CREDITS	
3	400	Credit balance transferred from income account	6,801,375
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 6,801,375
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ -
15		Balance end of year	\$ 20,522,924

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

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

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

(The use of this account is optional)

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

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

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Leases Payable-LT Land	Various	n/a	52,741	50,376			
2	Leases Payable	Various	1/21/25	2,536	2,648			
3								
4								
5								
6								
7								
8	Total			\$ 55,277	\$ 53,024		\$ -	\$ -

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Trade payables	3,102,718	1,539,371
2			
3			
4			
5		Total	\$ 3,102,718

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Interco APUC, LABS, LUC, LU Co	3,473,921				
2	LIBERTY UTILITIES (PARK WATER) CORP.	3,958,678	5,655,270			
3						
4						
5						
6						
7		Total	\$ 7,432,599	\$ 5,655,270		\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deposits Billed	37,550	21,547
2			
3			
4			
5	Total	\$ 37,550	\$ 21,547

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	ACCRUED PAID TIME OFF	125,725	307,315
2	FRANCHISE FEE	236,434	259,490
3	ACCRUED PAYROLL	334,260	436,827
4	REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS)	30,727	29,535
5	CALIFORNIA PUC SURCHARGE	93,634	94,482
6	DEFINED CONTRIBUTION PLAN	-	
7	HOMESERVE	-	
8	ACCRUED INSURANCE	3,500	(91,350)
9	MISCELLANEOUS	55,799	8,743
10			
11			
12			
13			
14			
15			
16	Total	\$ 880,080	\$ 1,045,041

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	1,379		762,757	764,136		-	
2	State corporation franchise tax	-		-	-		-	
3	State unemployment insurance tax	19		10,085	10,104		-	
4	Other state and local taxes	5,217		53,429	58,646		-	
5	Federal unemployment insurance tax	5		338	343		-	
6	Fed. ins. contr. act (old age retire.)	130,828		332,923	454,245		9,505	
7	Other federal taxes	14,738		-	14,738		-	
8	Federal income taxes	-		2,407,808	(11,057,207)		13,465,015	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 152,187	\$ -	\$ 3,567,340	\$ (9,754,994)	\$ -	\$ 13,474,520	\$ -

(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	24,874,633
2	Additions during year	83,332
3	Subtotal - Beginning balance plus additions during year	\$ 24,957,965
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	1,008,101
8	Present worth basis	
9	Total refunds	\$ 1,008,101
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 1,008,101
16	Balance end of year	\$ 23,949,865

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED WORK ORDER DEPOSITS	380,394	448,026
2	DEFERRED REVENUE -CONTRIBUTIONS	-	-
3	REGULATORY LIABILITY - INCOME TAXES RELATED	9,519,805	7,846,398
4	PENSION FUND DISCLOSURE	6,130,047	3,684,518
5		-	
6	Total	\$ 16,030,246	\$ 11,978,943

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	177,669	Reserve for Uncollectible Accounts			(73,045)	\$ 104,624
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 177,669		\$ -		\$ (73,045)	\$ 104,624

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

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 2,865,726			2,841,302	24,423
2	Add: Credits to account during year					
3	Contributions received during year	\$ 1,637			1,637	
4	Other credits	\$ -				
5	Total credits	\$ 1,637	\$ -	\$ -	\$ 1,637	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (185,517)			(185,517)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (185,517)	\$ -	\$ -	\$ (185,517)	\$ -
11	Balance end of year	\$ 2,681,846	\$ -	\$ -	\$ 2,657,422	\$ 24,423

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DO NOT USE PER CPUC LETTER DATED 01/24/19 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	7,985,803	10,703,595
2			
3			
4			
5	Total	\$ 7,985,803	\$ 10,703,595

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED INVESTMENT TAX CREDITS 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	23,464,126	20,569,866	\$ 2,894,260
4		601-1.2 Residential Low Income Discount (Debit)	(456,561)	(131,444)	\$ (325,116)
5		601-2 Commercial Sales			\$ -
6		601-3 Industrial Sales	4,833	5,185	\$ (352)
7		601-4 Sales to Public Authorities	1,182,735	1,139,867	\$ 42,867
8		Sub-total	\$ 24,195,132	\$ 21,583,474	\$ 2,611,659
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	1,051,920	1,282,996	\$ (231,077)
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 1,051,920	\$ 1,282,996	\$ (231,077)
20	604	Private Fire Protection Service	429,422	396,918	\$ 32,504
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ 429,422	\$ 396,918	\$ 32,504
27		Total Water Service Revenues	\$ 25,676,474	\$ 23,263,388	\$ 2,413,086
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	2,343,770	378,789	\$ 1,964,981
30	611	Miscellaneous Service Revenues	4,320	22,209	\$ (17,889)
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	1,257,325	2,773,692	\$ (1,516,367)
34	615	Recycled Water Revenues	218,823	219,710	\$ (887)
35		Total Other Water Revenues	\$ 3,824,238	\$ 3,394,400	\$ 429,838
36	501	Total operating revenues	\$ 29,500,712	\$ 26,657,788	\$ 2,842,924

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Regulatory balancing account	2,343,770
33	Other water sales	1,257,325
34	San Bernardino County	96,296
35	Yermo	361,181
36		
37	Operations within incorporated territory	
38	City or town of APPLE VALLEY	25,411,819
39	City or town of VICTORVILLE	30,322
40	City or town of	
41	City or town of	
42	City or town of	
43		
44	Total	\$ 29,500,712

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	53,178	43,239	\$ 9,939	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	21,848	29,715	\$ (7,868)	
6	703	Miscellaneous expenses	A		57,872	52,527	\$ 5,345	
7	704	Purchased water	A	B	C		\$ -	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			\$ -	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B			\$ -	
12	708	Maintenance of collect and impound reservoirs	A				\$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A				\$ -	
15	710	Maintenance of springs and tunnels	A				\$ -	
16	711	Maintenance of wells	A		575	661	\$ (86)	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B	-	38	\$ (38)	
19		Total source of supply expense			\$ 133,472	\$ 126,179	\$ 7,293	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B			\$ -	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A				\$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B	425,338	307,379	\$ 117,959	
28	725	Miscellaneous expenses	A		23,288	28,863	\$ (5,574)	
29	726	Fuel or power purchased for pumping	A	B	C	1,339,379	1,115,700	\$ 223,679
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	66,475	39,454	\$ 27,022	
34	731	Maintenance of power production equipment	A	B	-	27	\$ (27)	
35	732	Maintenance of power pumping equipment	A	B	155,639	90,786	\$ 64,853	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 2,010,118	\$ 1,582,207	\$ 427,911	

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			90,413	93,347	\$ (2,935)
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B		47,280	58,322	\$ (11,042)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B		34,394	21,823	\$ 12,571
50		Total water treatment expenses				\$ 172,086	\$ 173,492	\$ (1,406)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		195,600	158,308	\$ 37,292
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			39,617	65,111	\$ (25,494)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			97,811	109,901	\$ (12,090)
58	754	Meter expenses	A			17,157	40,634	\$ (23,476)
59	755	Customer installations expenses	A			69,934	82,268	\$ (12,335)
60	756	Miscellaneous expenses	A			3,342	2,640	\$ 703
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B				\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A			657,937	660,440	\$ (2,503)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			399	-	\$ 399
69	763	Maintenance of services	A			213,470	215,166	\$ (1,696)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			11,557	15,786	\$ (4,229)
72	765	Maintenance of hydrants	A			5,705	4,722	\$ 983
73	766	Maintenance of miscellaneous plant	A			18,466	14,285	\$ 4,182
74		Total transmission and distribution expenses				\$ 1,330,995	\$ 1,369,260	\$ (38,265)

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	63,053	37,793	\$ 25,260
79	772	Meter reading expenses	A	B		110,548	82,825	\$ 27,723
80	773	Customer records and collection expenses	A			474,536	575,442	\$ (100,906)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			6,089	4,927	\$ 1,162
83	775	Uncollectible accounts	A	B	C	23,679	205,380	\$ (181,701)
84		Total customer account expenses				\$ 677,906	\$ 906,368	\$ (228,462)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			238,937	237,236	\$ 1,701
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				\$ 238,937	\$ 237,236	\$ 1,701
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				153,853	172,418	\$ (18,566)
97		Total recycled water expenses				\$ 153,853	\$ 172,418	\$ (18,566)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,239,443	1,711,234	\$ (471,791)
101	792	Office supplies and other expenses	A	B	C	267,345	278,198	\$ (10,853)
102	793	Property insurance	A			(227,646)	258,623	\$ (486,269)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			560,810	172,751	\$ 388,059
105	795	Employees' pensions and benefits	A	B	C	550,793	1,577,037	\$ (1,026,244)
106	796	Franchise requirements	A	B	C	253,804	234,344	\$ 19,460
107	797	Regulatory commission expenses	A	B	C	128,387	127,680	\$ 707
108	798	Outside services employed	A			464,829	328,884	\$ 135,945
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			2,789	2,190	\$ 599
112		Main Office Allocation	A			3,825,238	3,857,280	\$ (32,042)
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	497,451	69,440	\$ 428,011
115		Total administrative and general expenses				\$ 7,563,244	\$ 8,617,662	\$ (1,054,418)
116		XI. MISCELLANEOUS						
117	810	Customer surcredits				2,066,915	(309,773)	\$ 2,376,688
118	811	Rents	A	B	C	3,700	4,450	\$ (750)
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,269,227)	(1,158,529)	\$ (110,698)
120	9XX	Miscellaneous-Clearings	A	B	C		490,569	\$ (490,569)
121		Total miscellaneous				\$ 801,388	\$ (973,283)	\$ 1,774,671
122		Total operating expenses				\$ 13,081,999	\$ 12,211,540	\$ 870,460

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 143) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 762,757	762,757			
2	Income Tax	\$ -	-			
3	State unemployment insurance tax	\$ 10,085	8,498		305	1,282
4	Other state and local taxes	\$ 53,429	53,429			
5	Federal unemployment insurance tax	\$ 338	66		73	199
6	Federal insurance contributions act	\$ 332,923	276,120		11,315	45,488
7	Other federal taxes	\$ -				
8	Deferred Income tax	\$ 2,407,808	2,407,808			
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 3,567,340	\$ 3,508,678	\$ -	\$ 11,693	\$ 46,969

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	6,801,375
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	\$ 6,801,375
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

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

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

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

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

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

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

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

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

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

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

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

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

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	CUSTOMER DEPOSITS	16
2	ALLOCATED INTEREST	(5,236)
3		
4		
5	Total	\$ (5,221)

SCHEDULE B-21
Account 536 - Interest Charged to Construction - Cr.

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

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

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

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	WATER ASSOCIATION DUES	-
2	EMPLOYEE DISCOUNT PROGRAM	4,470
3	MISCELLANEOUS DONATIONS	15,731
4	PROPERTY TAX NON-UTILITY	1,218
5	CONDEMNATION LEGAL & CONSULTING	1,393,936
6	MISCELLANEOUS	9,560
7	COMPLIANCE AUDIT	49,304
8	Total	\$ 1,474,220

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	0								
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No <u> </u>									
2	Name of each organization or person that was a party to such a contract or agreement <u>Liberty Utilities (Park Water) Corp., Algonquin Power & Utilities Corporation</u> <u>Liberty Utilities Canada Corporation</u> <u>Liberty Utilities Company</u> <u>Liberty Utilities Services Corporation</u>									
3	Date of original contract or agreement. <u>December 1, 2016</u>									
4	Date of each supplement or agreement. <u>None</u> <small>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.</small>									
5	Amount of compensation paid during the year for supervision or management:	\$ <u> -</u>								
6	To whom paid: _____									
7	Nature of payment (salary, traveling expenses, etc.): _____									
8	Amounts paid for each class of service:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Direct Expense</td> <td style="text-align: right;">\$ 1,329,837</td> </tr> <tr> <td>Indirect Expense</td> <td style="text-align: right;">\$ 3,595,809</td> </tr> <tr> <td>Capital Charges</td> <td style="text-align: right;">\$ 443,630</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 5,369,277</td> </tr> </table>	Direct Expense	\$ 1,329,837	Indirect Expense	\$ 3,595,809	Capital Charges	\$ 443,630		\$ 5,369,277
Direct Expense	\$ 1,329,837									
Indirect Expense	\$ 3,595,809									
Capital Charges	\$ 443,630									
	\$ 5,369,277									
9	Base for determination of such amounts <u>4 factor allocation, others</u>									
10	Distribution of payments:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">(a) Charged to operating expenses</td> <td style="text-align: right;">\$ 4,615,807</td> </tr> <tr> <td>(b) Charged to capital accounts</td> <td style="text-align: right;">\$ 443,630</td> </tr> <tr> <td>(c) Charged to other accounts</td> <td style="text-align: right;">\$ 309,839</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$ 5,369,277</td> </tr> </table>	(a) Charged to operating expenses	\$ 4,615,807	(b) Charged to capital accounts	\$ 443,630	(c) Charged to other accounts	\$ 309,839	Total	\$ 5,369,277
(a) Charged to operating expenses	\$ 4,615,807									
(b) Charged to capital accounts	\$ 443,630									
(c) Charged to other accounts	\$ 309,839									
Total	\$ 5,369,277									
11	Distribution of charges to operating expenses by primary accounts.									
	Number and Title of Account									
	<u>773 Customer records and collection expenses</u>	\$ <u>63,407</u>								
	<u>782 Demonstrating selling expenses</u>	\$ <u>779</u>								
	<u>791 Administrative and general salaries</u>	\$ <u>110,653</u>								
	<u>792 Office supplies and other expenses</u>	\$ <u>10,079</u>								
	<u>794 Injuries and damages</u>	\$ <u>374,037</u>								
	<u>795 Employees' pensions and benefits</u>	\$ <u>50,431</u>								
	<u>798 Outside services employed</u>	\$ <u>371,959</u>								
	<u>799 Miscellaneous general expenses</u>	\$ <u>3,987,070</u>								
	<u>805 Maintenance General Plant</u>	\$ <u>37,843</u>								
	<u>812 Administrative expenses transferred - Cr.</u>	\$ <u>(390,451)</u>								
	<u>9XX Miscellaneous-Clearings</u>	\$ <u>-</u>								
	<u>Total</u>	\$ <u>4,615,807</u>								
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? <u>Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Apple Valley Ranchos Water) Corp.</u>									

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3
Employees and Their Compensation
(Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	6	593,472
3	Employees - Water treatment		
4	Employees - Transmission and distribution	13	1,240,758
5	Employees - Customer account	4	360,836
6	Employees - Sales		
7	Employees - Administrative		
8	General officers		
9	General office	18	1,573,932
10	Total	41	\$ 3,768,998

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Jan-Mar					-			1	37,575
2	Apr-Jun					-				37,500
3	Jul-Sep								1	25,000
4	Oct-Dec					-				(327,721)
5	Total	-	-	-	-	-	-	\$ -	2	\$ (227,646)

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

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

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

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

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

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

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

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

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									

WELLS							Annual Quantities Pumped(Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²		
6								
7	PLEASE SEE LIST ON PAGE 48a.							
8								
9								
10								

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

Purchased Water for Resale	
16	Purchased from N/A
17	Annual quantities purchased (Unit chosen) ²
18	
19	

* State ditch, pipe line, reservoir, etc., with name, if any.
 1 Average depth to water surface below ground surface.
 2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet: in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete			
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	11	11,697,000	
12	Concrete			
13	Total	11	11,697,000	

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

NO.	ADDRESS	DIMENSIONS	DEPTH TO WATER	GPM	ANNUAL PRODUCTION 100 Cu. Ft.
4	Ptn. SW 1/4, NW 1/4, Sec 27	20"			
7	Ptn. NW 1/4, Sec 34 T6N R4W	14"	73'	306	6,044.00
9	Lot 262, Tract 5885	14"	238'	761	16,778.00
11R	Lot 971, Tract 6115	18"	218'	1,665	381,661.00
12	Ptn. NE 1/4, SW 1/4, Sec 30	16"	103'	969	26,947.00
16	Ptn. SE 1/4, Sec 30 T5N R3W	16"	85'	1,171	92,008.00
17R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	63'	590	95,578.00
18	Lot 360, Tract 5704	16"	90'	1,157	490,610.00
19	Lot 1059, Tract 6257	16"	187'	697	5,094.00
20R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	98'	541	66,585.00
21	Ptn. NW 1/4, Sec 28 T5N R3W	20"			
22	Ptn. NE 1/4, SW 1/4, Sec 28	20"	185'	2,000	246,405.00
23	Lot 335, Tract 4053	20"			
25	18555 Tuscola, T5N R4W Sec 13	16"	68'	446	55,790.00
26	18588 Seneca, T5N R4W Sec 13	20"		983	273,836.00
27	21271 Waalew Road (Inactive with SWRCB)	10"	79'		
28	Riverside Drive	18"	52'	908	273,274.00
29	19237 Yucca Loma	20"	68'	2,323	521,413.00
33	12189 Apple Valley Road	20"	78'	2,403	738,108.00
34	12500 Geronimo Road	16"	145'	1,540	42,960.00
35	12691 Apple Valley Road	20"	87'	2,988	443,365.00
R6	Apple Valley Road, South of Poppy Road	20"	92'	3,275	94,413.00
36	19739 Tussing Ranch Road	20"	83'	3,091	444,680.00
30	11401 Apple Valley Road	14"	102'	1,580	60,482.00
31	Apple Valley Road (Out of Service)	14"			
3	Agricultural Well	18"			
4	Agricultural Well	18"	80'	956	478,525.00
5	Agricultural Well	18"	85'	2,181	1,365,878.00
Marine well 1	38001 Fairway Ave. Yermo, CA	12"	166'	260	19,694.42
Hellbro # 4	Yermo, CA	12"	174'	150	25,325.62
				32,941	6,265,454.04

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume	NONE							
3	Lined conduit								
4									
5	Total	-	-	-	-	-	-	-	-

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

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume	NONE							
8	Lined conduit								
9									
10	Total	-	-	-	-	-	-	-	-

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

Line No.		1	1 1/2	2	2 1/2	3	3 1/2	4	5	6	8
11	Ductile Iron							49		5,952	28,284
12	Cast Iron (cement lined)							3,730		3,110	
13	Gravity Irrig.										
14	PVC DR 25										
15	Steel (ST, SLC. STC)		775	11,373	3,458	1,217	477	190,217	1,388	190,444	107,521
16	CMLC Steel										
17	PE			20	350	2,497		1,200			
18	Cement - asbestos							5,283		63,497	58,285
19	Welded steel	251									
20	PVC DR 18										
21	PVC CL 305-DR14		4	-	16	624		3,980		54,140	142,823
22	PVC CL 200					20		11,763		179,643	161,430
23	PVC CL 150			5,782		1,997		15,397		183,809	317,486
24	Total	251	779	17,175	3,824	6,355	477	231,619	1,388	680,595	815,829

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

Line No.		10	12	14	15	16	18	20	24	30	Total All Sizes
25	Ductile Iron		96,369	3,473		70,028	35	37,832	59		242,081
26	Cast Iron (cement lined)										6,840
27	Gravity Irrig.		5,590						3,838	1,780	11,208
28	PVC DR 25			18,153		585	5,795				24,533
29	Steel (ST, SLC. STC)		109,500		4,515	20			2,428		623,333
30	CMLC Steel			17		96		2,095			2,208
31	PE										4,067
32	Cement - asbestos	6,335	84,053	24,169		7,420					249,042
33	Welded steel										251
34	PVC DR 18			141		2,370					2,511
35	PVC CL 305-DR14		3,368								204,955
36	PVC CL 200	55	85,182	49		5,239	16				443,397
37	PVC CL 150	1,760	191,032	203		16,961		40			734,467
38	Total	8,150	575,094	46,205	4,515	102,719	5,846	39,967	6,325	1,780	2,548,893

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	19,025	19,068		
Commercial	1,452	1,459		
Industrial	2	2		
Public authorities	46	45		
Irrigation	160	161		
Other (specify)	6	1		
Agriculture				
Subtotal	20,691	20,736	-	-
Private fire connections	240	243		
Public fire hydrants	2,839	2,896		
Total	23,770	23,875	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	18,460	xxxxxxxxxxxxxx
3/4 - in	1,037	
1 - in	979	
1 1/2 - in	166	
2 - in	186	
3 - in	128	
4 - in	80	
6 - in	143	
8 - in	52	
10 - in	9	
12 - in	1	
Total	21,241	-

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	227
3. Used, after repair	-
4. Found fast, requiring billing adjustment	10
B. Number of Meters in Service Since Last Test	
1. Ten years or less	18,413
2. More than 10, but less than 15 years	2,764
3. More than 15 years	64

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	234,464	230,677	196,681	273,482	293,759	356,856	386,408	1,972,327
Industrial	-	78	-	84	-	116	-	278
Public authorities	6,550	7,684	6,995	9,809	14,807	25,359	29,436	100,640
Irrigation-Potable	1,080	-	-	-	-	-	-	1,080
Irrigation-Landscape	10,057	1,774	7,954	4,487	20,618	10,565	38,882	94,337
Irrigation-Reclaimed	32,966	-	25,062	-	87,070	-	83,645	228,743
								-
Total	285,117	240,213	236,692	287,862	416,254	392,896	538,371	2,397,405

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Commercial	436,633	380,080	406,576	292,813	271,366	1,787,468	3,759,795	3,591,464
Industrial	205	-	173	-	91	469	747	853
Public authorities	35,552	29,328	35,955	15,031	16,999	132,865	233,505	225,263
Irrigation-Potable	-	-	-	-	-	-	1,080	25,858
Irrigation-Landscape	9,834	46,091	10,915	33,347	8,443	108,630	202,967	230,126
Irrigation-Reclaimed	-	82,141	-	243,245	-	325,386	554,129	473,415
							-	-
Total	482,224	537,640	453,619	584,436	296,899	2,354,818	4,752,223	4,546,979

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

Total acres irrigated 0

Total population served 66,050

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	WRAM/MCBA-Domestic	See Footnote A,E,F	611,963.38	(1,305,481.05)	284,449.14	5.95	0.00	527,867.48	118,804.90
2	ICBA-Irrigation	See Footnote A,B,C	74,253.32	0.00	(1,423.03)	40.39	(42,308.12)	0.00	30,562.56
3	YWRBA - Yermo	See Footnote A,Q	403,081.33	177,305.68	0.00	328.12	0.00	0.00	580,715.13
4	CARW Revenue Reallocation Balancing Acct	See Footnote A,D,K	1,517,479.82	0.00	(176.70)	841.14	(1,093,614.11)	456,560.74	881,090.89
5	Interim Rates Memo Account	See Footnote G,K,Q	188,397.85	227,422.67	0.00	224.20	(290,217.86)	23,172.57	148,999.43
6	Consolidated Expense (CEBA)	See Footnote Q	0.00		1,069,686.63	506.62	(940,802.38)		129,390.87
7	Group Pension Balancing Acct	See Footnote A,G,K,Q	915,970.40		875,729.52	1,175.48		735,971.27	2,528,846.67
8	Employee and Retiree Healthcare Balancing Acct	See Footnote A,G,K	(611,243.08)		(489,101.28)	(567.45)		803,075.80	(297,836.01)
9	2019 Conservation Expense One-Way Balancing Acct	See Footnote A,Q	(302,329.63)		(31,088.07)	(199.07)			(333,616.77)
10	Conservation Memo Acct - BMPs	See Footnote F,Q	2,269.45		(2,269.45)				0.00
11	Outside Services Memo Acct	See Footnote G,Q	81,489.47		(81,489.47)				0.00
12	Cost of Capital Memo Acct-Domestic	See Footnote H,Q	32,876.97		(32,876.97)				0.00
13	ITRRI-Income Tax Repair Memo Acct	See Footnote M,Q	92,292.70		(92,292.70)				0.00
14	TPRC-Tangible Property Reg Memo Acct	See Footnote M,Q	(1,121,237.99)		1,121,237.99				0.00
15	WCMA-Water Conservation Memo	See Footnote N,Q	564,507.83		(564,507.83)				0.00
16	Low Income Data Sharing Memo Acct	See Footnote L,Q	9,524.81		(9,524.81)				0.00
17	Conservation Expense One-Way Balancing Acct	See Footnote K,Q	8,756.98		(8,756.98)				0.00
			2,468,053.61						3,786,957.67

SCHEDULE E-1
Balancing & Memorandum Accounts

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

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

Footnotes to Schedule E-1

- A: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
- B: A memorandum to the CPUC entitled "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
- C: Decision No. 03-06-072 dated June 19, 2003.
- D: Decision No. 05-12-020 dated December 15, 2005.
- E: Revised to actual amounts in 2017.
- F: Decision No. 08-02-026 dated September 18, 2008.
- G: Decision No. 12-09-004, dated September 13, 2012.
- H: Decision 10-10-035 dated October 28, 2010.
- I: Resolution L-411, dated April 14, 2011.
- J: Decision 13-05-027, dated May 23, 2013.
- K: Decision 15-11-030, dated November 19, 2015.
- L: Decision 11-05-020, Dated May 10, 2011.
- M: Resolution W-4932 dated September 27, 2012.
- N: Resolution W-4976, dated February 27, 2014.
- O: Decision 12-04-048, dated April 19, 2012
- Q: Decision 20-09-019, dated September 24, 2020.

(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 Customer Assistance Program (CAP) consists of a \$8.17 per month service charge discount to customers who meet the income eligibility requirements as established by the Commission (published on the Commission's website at cpuc.ca.gov/static/energy/care.htm). Customers must submit an application and eligibility declaration form to participate in CAP.

- 2 Participation rate for Year 2021 (as a percent of total customers served).

Participation in CAP at 2021 year end was 5,843 customers which represents approximately 28% 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 \$5.74 surcharge to offset the low-income discounts provided to qualifying customers. (See Schedule E-1)

Schedule E- 3

Description of Water Conservation Program(s)

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

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

LUAV recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUAV has pursued conservation in an effort to reduce demand and stretch existing water supplies. The following is a description of the conservation programs offered by LUAV in 2021.

Single Family, HOA, & Large Landscape Survey

Water use surveys are available at no cost to residential, institutional and governmental customers. Liberty Utilities contracted with Water Wise Consulting, Inc., a certified water survey company, to perform in-depth indoor/outdoor water surveys. Water Wise Consulting, Inc. provides data to assist the customer in their water conservation efforts. Water Wise Consulting, Inc performed 41 residential surveys in 2021 at a total cost of \$6,875.

Single-Family & Multi-Family High Efficiency Toilet Direct Delivery

LUAV offered a program designed to retrofit high consumption toilets with newer high efficiency toilets in single-family and multi-family homes built before 1992. The program was promoted through fliers, customer service representatives, social media, mailers, and website advertisements. UHETs use only .8 gallons per flush, compared to older models which use anywhere from 3 - 7 gallons per flush. This program was offered to all LUAV customers from 2011 through 2018, CAP customers only in 2019, and all LUAV customers in 2020 & 2021. Liberty Utilities contracted with Eco Tech Services, Inc. and in 2021, the Direct Toilet Program included 532 toilets in Apple Valley at a total cost of \$142,146. The program was at no cost to the customer.

Smart Irrigation Controller/Nozzle Pilot Program

LUAV offered a Smart Irrigation Controller/Nozzle Pilot Program in 2021 to encourage customers to reduce irrigation usage by installing high efficiency controllers and water efficient irrigation nozzles. This program targeted LUAV high-consumption residential users in an effort to educate them on the benefits and water savings. Total cost of program to LUAV was \$14,826.

No Cost Conservation Kits

No Cost Conservation Kits are available to LUAV customers and provided when applying on-line, calling office requesting a kit and during water surveys. This program was implemented during the Covid pandemic to continue providing our customers the tools to continue conserving. A third party contractor was hired to assemble and ship kits directly to the customer. A total of 632 kits were purchased in 2021, at a total cost of \$7,456.

Yucca Loma Elementary School-Aquaponics Pond

Liberty assisted Yucca Loma Elementary School in converting their regular pond to an aquaponics pond to reuse water and irrigate plants and vegetable garden and to educate students on water conservation and sustainability. The total cost of this program in 2021 was \$3,611.

Public Information & Outreach

LUAV employs a full-time Water Use Efficiency Program Manager to implement Best Management Practices for water efficiency activities and programs. The recorded labor costs in 2021 were \$164,948.

Public Information Programs recognize the continued need to maintain and increase the community's awareness of water and the need to use it wisely. Providing current water efficiency information is a key part of LUAV's activities. LUAV provides a website and Facebook page containing information and suggestions on how to reduce water usage. LUAV uses a wide array of media outlets in an effort to inform customers on drought status, efficiency programs, and water efficiency tips. Consumption information for the same month from the previous year is provided on the customer's bill to help customers understand year to year usage. The total costs for these programs were \$45,360 in 2021.

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

Low Income Programs

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

LUAV PUC Annual Report Schedule E-3

Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ Spent (D x E)	Designated Water Savings per Unit per Year** (AF)	Unit Lifespan**	Estimated Annual Measure Savings ** (AFY) (D x G)	Estimated Lifetime Measure Savings** (AF) (I x H)
Single Family, HOA, & Large Landscape Survey						-	0	0	0
Water Wise Water Surveys	<i>Professional Water Audits</i>								
	<i>Residential-Virtual</i>		5	\$ 125	\$ 625	0.22	0	1	0
	<i>Residential-On Site</i>		35	\$ 175	\$ 6,125	0.22	0	8	0
	<i>Residential Yermo-Virtual</i>		1	\$ 125	\$ 125	0.22		0	
Single-Family & Multi-Family High Efficiency Toilet Direct Delivery	<i>Delivered UHET Toilets to LU Customers</i>								
	<i>Apple Valley</i>		532	\$ 267	\$ 142,146	0.02	15	10	95
	<i>Yermo</i>		0						
Smart Irrigation Controller/Nozzle Pilot Program	<i>Retrofit Pilot Project Focusing on High-Consumption Users</i>								
	<i>Residential-Controllers</i>		3	\$ 983	\$ 2,950		20	0	0
	<i>Irrigation Nozzles (Labor & Product)</i>		415	\$ 29	\$ 11,876	0.02	15	7	107
No Cost Conservation Kits	<i>Provide conservation tools to customers to improve water efficiency. Includes two 1.0 gpm aerators, one 1.5 gpm kitchen aerator, shut off spray nozzle, leak detection tablets, 5 minute shower timers, moisture meter.</i>		632	\$ 12	\$ 7,456				
	<i>Kitchen Aerator 1.5 gpm</i>		632			0.01	5	4	19
	<i>Bathroom Aerator 1.0 gpm</i>		1,264			0.01	5	8	39
	<i>Moisture meters</i>		632			-	1	0	0
	<i>Leak detection tablets</i>		632			-	0	0	0
	<i>Shower timers</i>		632			-	1	0	0
	<i>Shut off nozzles</i>		632			0.00	1	2	2
Yucca Loma Aquaponics Pond/School Education Programs	<i>Liberty assisted Yucca Loma School in converting their regular pond to an aquaponics pond to reuse water and irrigate plants and vegetable garden.</i>		1	\$ 3,611	\$ 3,611	-		0	0
Total Programs					\$ 174,914				
Public Information & Outreach	<i>Provide water conservation resources and advertise water conservation programs through communication mediums such as mailers, banners, Newsletters, emails, Radio ads and Facebook. Educational workshops, resources and training on conservation topics such as fixing leaks, efficient irrigation and drought tolerant plants.</i>				\$ 45,360	-	0	0	0
	<i>LUAV employs a full-time Water Use Efficiency Program Manager to implement Best Management Practices for water conservation activities and programs.</i>				\$ 164,948				
TOTAL		\$ 321,096			\$ 220,274			39.908	

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

- | | |
|--|------------------------------|
| (a) services provided by regulated water utility to any affiliated company; | See Attachment E-4(a) |
| (b) services provided by any affiliated company to regulated water utility; | See Attachment E-4(b) |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; | None |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; | None |
| (e) employees transferred from regulated water utility to any affiliated company; | One |
| (f) employees transferred from any affiliated company to regulated water utility; and | None |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | None |
| (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) - Rule 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 (Park Water) Corp.	79,854	28,985	505	109,343
Depreciation	0			
Taxes	3,719			
Other Interest Charges	0			
Misc Income Deductions	0			
Customer records and collection expenses	0			
Demonstrating selling expenses	0			
Administrative and general salaries	0		505	
Office supplies and other expenses	0			
Injuries and damages	891			
Employees' pensions and benefits	21,133			
Outside services employed	0			
Miscellaneous general expenses		28,985		
Administrative expenses transferred - Cr.	0			
Maintenance General Plant	54,111			
Total	79,854	28,985	505	109,343

(A) Indirect charges are expenses that cannot be directly charged to a particular entity, and thus are charged using an allocation percentage.

(B) Liberty Utilities (Apple Valley Ranchos Water) Corp. charged capital payroll of \$505.

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

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

	<u>Direct</u> <u>Charges</u>	<u>Indirect</u> <u>Charges (A)</u>	<u>Capital (B)</u>	<u>Total</u> <u>Charges</u>
Parent Company	557,973	877,946	363,523	1,799,441
Liberty Utilities (Park Water) Corp.	742,631	1,972,750	80,108	2,795,488
Liberty Utilities Service Corp.	29,234	745,113	-	774,347
	<hr/>			
	1,329,837	3,595,809	443,630	5,369,277

Parent Company detail

Depreciation	0
Taxes	0
Other Interest Charges	-5,236
Misc Income Deductions	0
Customer records and collection expenses	0
Demonstrating selling expenses	0
Administrative and general salaries	45,691
Office supplies and other expenses	1,027
Injuries and damages	371,879
Employees' pensions and benefits	0
Outside services employed	144,612
Maintenance General Plant	0
Total	<hr/> 557,973

Liberty Utilities (Park Water) Corp. detail

Depreciation	198,852
Taxes	66,873
Other Interest Charges	0
Misc Income Deductions	49,350
Customer records and collection expenses	63,407
Demonstrating selling expenses	779
Administrative and general salaries	39,561
Office supplies and other expenses	5,219
Injuries and damages	2,158
Employees' pensions and benefits	50,431
Outside services employed	227,347
Misc general expenses	810
Maintenance General Plant	37,842.94
Total	<hr/> 742,631

Liberty Utilities Service Corp. detail

Depreciation	0
Taxes	0
Other Interest Charges	0
Misc Income Deductions	0
Customer records and collection expenses	0
Demonstrating selling expenses	0
Administrative and general salaries	25,401
Office supplies and other expenses	3,833
Injuries and damages	0
Employees' pensions and benefits	0
Outside services employed	0
Maintenance General Plant	0
Total	<hr/> 29,234

(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, director fees, insurance, travel, training, membership fees, office expense and depreciation.

(B) Liberty Utilities (Park Water) Corp. charged capital payroll of \$80,108; 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: NOT APPLICABLE

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT	NONE				
2	301	Organization					\$ -
3	302	Franchises and Consents					\$ -
4	303	Other Intangible Plant					\$ -
5		Total Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights					\$ -
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells					\$ -
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant					\$ -
18		Total Source of Supply Plant	\$ -	\$ -	\$ -	\$ -	\$ -
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements					\$ -
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment					\$ -
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ -	\$ -	\$ -	\$ -	\$ -
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment					\$ -
31		Total Water Treatment Plant	\$ -	\$ -	\$ -	\$ -	\$ -
32							
33		VI. TRANSMISSION AND DIST. PLANT					
34	341	Structures and Improvements					\$ -
35	342	Reservoirs and Tanks					\$ -
36	343	Transmission and Distribution Mains					\$ -
37	344	Fire Mains					\$ -
38	345	Services					\$ -
39	346	Meters					\$ -
40	347	Meter Installations					\$ -
41	348	Hydrants					\$ -
42	349	Other Transmission and Distribution Plant					\$ -
43		Total Transmission and Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
44		VII. GENERAL PLANT	NONE				
45	371	Structures and Improvements					\$ -
46	372	Office Furniture and Equipment					\$ -
47	373	Transportation Equipment					\$ -
48	374	Stores Equipment					\$ -
49	375	Laboratory Equipment					\$ -
50	376	Communication Equipment					\$ -
51	377	Power Operated Equipment					\$ -
52	378	Tools, Shop and Garage Equipment					\$ -
53	379	Other General Plant					\$ -
54		Total General Plant	\$ -	\$ -	\$ -	\$ -	\$ -
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property					\$ -
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ -	\$ -	\$ -	\$ -	\$ -
61		Total Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
			NONE				
1	393	Recycled Water Intangible Plant					\$ -
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant					\$ -
4		Total Recycled Water Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information: NOT APPLICABLE

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-Monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-Monthly)	AVCC (Bi-Monthly)	Rev Code Y21 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)
2021-01	18,761	1,404	2	43	241	5	153	1	0	261	31	0	3	0	0	15
2021-02	18,765	1,402	2	43	241	5	153	1	0	261	31	0	3	0	0	14
2021-03	18,768	1,403	2	43	240	0	158	1	0	264	31	0	3	0	0	14
2021-04	18,793	1,403	2	43	240	0	158	1	0	263	31	0	3	0	0	14
2021-05	18,812	1,405	2	43	241	0	160	1	0	264	31	0	3	0	0	12
2021-06	18,822	1,405	2	42	243	0	160	1	0	264	31	0	3	0	0	16
2021-07	18,839	1,409	2	42	244	0	159	1	0	265	31	0	3	0	0	17
2021-08	18,846	1,409	2	42	244	0	159	1	0	268	31	0	3	0	0	14
2021-09	18,862	1,409	2	42	243	0	161	1	0	268	31	0	3	0	0	14
2021-10	18,889	1,409	2	42	243	0	161	1	0	266	31	0	3	0	0	15
2021-11	18,892	1,413	2	42	243	0	161	1	0	266	31	0	3	0	0	18
2021-12	18,901	1,413	2	42	243	0	161	1	0	265	31	0	3	0	0	15

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 (\$)	31-60 Days (\$)	61-90 Days (\$)	91-120 Days (\$)	+121 Days (\$)
2021-01	2,591	\$718,111.99	\$219,178.82	\$130,574.47	\$128,279.55	\$240,079.15
2021-02	2,338	\$653,043.72	\$187,017.48	\$111,707.92	\$77,541.00	\$276,777.32
2021-03	2,259	\$659,890.69	\$183,278.01	\$110,704.15	\$85,394.72	\$280,513.81
2021-04	2,377	\$689,685.66	\$184,831.66	\$125,316.49	\$61,872.60	\$317,664.91
2021-05	2,280	\$699,344.36	\$208,118.64	\$92,710.73	\$77,919.29	\$320,595.70
2021-06	1,953	\$585,609.62	\$171,567.47	\$111,657.06	\$48,093.57	\$254,291.52
2021-07	1,742	\$599,386.79	\$177,499.56	\$89,849.69	\$69,428.12	\$262,609.42
2021-08	1,903	\$676,454.06	\$225,714.69	\$115,469.09	\$61,897.20	\$273,373.08
2021-09	2,187	\$804,585.39	\$309,664.27	\$131,297.10	\$82,000.70	\$281,623.32
2021-10	2,108	\$810,339.99	\$231,008.29	\$157,066.40	\$99,823.04	\$322,442.26
2021-11	2,213	\$871,538.09	\$288,309.68	\$139,022.05	\$104,313.35	\$339,893.01
2021-12	2,258	\$859,155.26	\$181,207.22	\$178,808.48	\$96,845.76	\$402,293.80

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-01

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y21 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	111,594	9,376	0	20	0	0	420	0	0	1,321	340	0	0	0	0	0	123,071
3/4"	7,236	69	0	0	0	0	64	0	0	29	0	0	0	0	0	0	7,398
1"	2,975	9,508	0	21	0	0	3,768	0	0	0	11	0	0	0	0	0	16,283
1-1/2"	75	4,708	0	84	0	0	2,344	0	0	0	0	0	0	0	0	0	7,211
2"	0	8,960	0	1,020	0	540	2,570	0	0	0	181	0	8	0	0	0	13,279
3"	0	3,344	0	0	0	540	891	0	0	0	0	0	293	0	0	7	5,075
4"	0	875	0	1,997	0	0	0	0	0	0	0	0	0	0	0	0	2,872
6"	0	4,813	0	3,107	0	0	0	0	0	0	0	0	0	0	0	0	7,920
8"	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	12
10"	0	0	0	0	2	0	0	32,966	0	0	0	0	0	0	0	0	32,968
12"	0	0	0	0	33	0	0	0	0	0	0	0	0	0	0	0	33
Total	121,880	41,653	0	6,249	47	1,080	10,057	32,966	0	1,350	532	0	301	0	0	7	216,122

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	24,889	0	0	0	0	0	0	0	0	186	0	0	0	0	0	0	25,075
3/4"	533	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	533
1"	1,351	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,351
1-1/2"	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	26,818	0	0	0	0	0	0	0	0	186	0	0	0	0	0	0	27,004

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	8,856	0	0	0	0	0	0	0	0	134	0	0	0	0	0	0	8,990
3/4"	285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	285
1"	981	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	981
1-1/2"	273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	273
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,395	0	0	0	0	0	0	0	0	134	0	0	0	0	0	0	10,529
2021-01	159,093	41,653	0	6,249	47	1,080	10,057	32,966	0	1,670	532	0	301	0	0	7	253,655

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-02

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	96,777	9,462	8	312	0	0	186	0	0	1,347	373	0	0	0	0	0	108,465
3/4"	2,665	75	0	0	0	0	11	0	0	39	0	0	0	0	0	0	2,790
1"	3,214	18,499	0	20	0	0	686	0	0	0	11	0	0	0	0	0	22,430
1-1/2"	88	9,024	70	145	0	0	363	0	0	0	210	0	0	0	0	0	9,900
2"	22	13,276	0	1,453	0	0	472	0	0	0	0	0	0	0	0	0	15,223
3"	0	1,247	0	406	0	0	0	0	0	0	0	0	371	0	0	483	2,507
4"	0	10,897	0	2,118	0	0	56	0	0	0	0	0	0	0	0	0	13,071
6"	0	150	0	2,859	0	0	0	0	0	0	0	0	0	0	0	0	3,009
8"	0	4,024	0	0	152	0	0	0	0	0	0	0	0	0	0	0	4,176
10"	0	0	0	0	74	0	0	0	0	0	0	0	0	0	0	0	74
12"	0	0	0	0	18	0	0	0	0	0	0	0	0	0	0	0	18
Total	102,766	66,654	78	7,313	244	0	1,774	0	0	1,386	594	0	371	0	0	483	181,663

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	19,545	0	0	0	0	0	0	0	0	159	0	0	0	0	0	0	19,704
3/4"	281	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	283
1"	1,331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,331
1-1/2"	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	21,240	0	0	0	0	0	0	0	0	161	0	0	0	0	0	0	21,401

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	8,333	0	0	0	0	0	0	0	0	135	0	0	0	0	0	0	8,468
3/4"	137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	137
1"	1,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,230
1-1/2"	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
2"	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,775	0	0	0	0	0	0	0	0	135	0	0	0	0	0	0	9,910
2021-02	133,781	66,654	78	7,313	244	0	1,774	0	0	1,682	594	0	371	0	0	483	212,974

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2021

Reporting Month: 2021-03

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	99,583	8,747	0	4	0	0	314	0	0	1,221	351	0	0	0	0	12	110,232
3/4"	6,278	47	0	0	0	0	55	0	0	29	0	0	0	0	0	0	6,409
1"	2,687	8,452	0	19	0	0	3,009	0	0	0	10	0	0	0	0	0	14,177
1-1/2"	51	7,549	0	121	0	0	1,152	0	0	0	0	0	0	0	0	0	4,819
2"	0	0	0	1,041	0	0	1,295	0	0	0	204	0	0	0	0	0	10,089
3"	0	2,545	0	0	0	0	2,129	0	0	0	0	0	381	0	0	271	5,326
4"	0	493	0	1,324	0	0	0	0	0	0	0	0	0	0	0	0	1,817
6"	0	4,123	0	4,105	0	0	0	0	0	0	0	0	0	0	0	0	8,228
8"	0	0	0	0	203	0	0	0	0	0	0	0	0	0	0	0	203
10"	0	0	0	0	30	0	0	25,062	0	0	0	0	0	0	0	0	25,092
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	108,599	35,251	0	6,614	233	0	7,954	25,062	0	1,250	565	0	381	0	0	283	186,192

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	15,834	0	0	0	0	0	0	0	0	150	0	0	0	0	0	0	15,984
3/4"	328	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	328
1"	913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	913
1-1/2"	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	17,119	0	0	0	0	0	0	0	0	150	0	0	0	0	0	0	17,269

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	5,415	0	0	0	0	0	0	0	0	119	0	0	0	0	0	0	5,534
3/4"	155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	155
1"	474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	474
1-1/2"	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,086	0	0	0	0	0	0	0	0	119	0	0	0	0	0	0	6,205
2021-03	131,804	35,251	0	6,614	233	0	7,954	25,062	0	1,519	565	0	381	0	0	283	209,666

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-04

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	102,993	9,040	9	247	0	0	413	0	0	1,540	389	0	0	0	0	0	114,631
3/4"	2,866	85	0	0	0	0	11	0	0	52	0	0	0	0	0	0	3,014
1"	3,425	18,070	0	27	0	0	1,233	0	0	0	19	0	0	0	0	0	22,774
1-1/2"	88	9,523	75	31	0	0	395	0	0	0	0	0	0	0	0	0	10,112
2"	22	13,601	0	2,389	0	0	2,159	0	0	0	216	0	0	0	0	0	18,387
3"	0	12,636	0	1,272	0	0	0	0	0	0	0	0	90	0	0	287	14,285
4"	0	12,785	0	2,388	0	0	276	0	0	0	0	0	0	0	0	0	15,449
6"	0	146	0	3,365	0	0	0	0	0	0	0	0	0	0	0	0	3,511
8"	0	8,375	0	0	116	0	0	0	0	0	0	0	0	0	0	0	8,491
10"	0	0	0	0	14	0	0	0	0	0	0	0	0	0	0	0	14
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	109,394	84,261	84	9,719	130	0	4,487	0	0	1,592	624	0	90	0	0	287	210,668

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	28,462	0	0	0	0	0	0	0	0	273	0	0	0	0	0	0	28,735
3/4"	459	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	470
1"	1,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,713
1-1/2"	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	30,730	0	0	0	0	0	0	0	0	284	0	0	0	0	0	0	31,014

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	12,808	0	0	0	0	0	0	0	0	155	0	0	0	0	0	0	12,963
3/4"	136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	136
1"	2,507	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,507
1-1/2"	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86
2"	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	15,613	0	0	0	0	0	0	0	0	155	0	0	0	0	0	0	15,768
2021-04	155,737	84,261	84	9,719	130	0	4,487	0	0	2,031	624	0	90	0	0	287	257,450

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-05

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	119,157	9,950	0	9	0	0	784	0	0	1,731	485	0	0	0	0	0	132,116
3/4"	7,837	122	0	0	0	0	64	0	0	57	0	0	0	0	0	0	8,080
1"	3,072	9,576	0	25	0	0	6,140	0	0	0	14	0	0	0	0	0	18,827
1-1/2"	90	4,937	0	455	0	0	2,830	0	0	0	0	0	0	0	0	0	8,312
2"	0	10,580	0	3,836	1	0	4,343	0	0	0	251	0	0	0	0	0	19,011
3"	0	3,794	0	0	0	0	6,457	0	0	0	0	0	200	0	0	40	10,491
4"	0	395	0	2,231	0	0	0	0	0	0	0	0	0	0	0	0	2,626
6"	0	6,128	0	8,051	597	0	0	0	0	0	0	0	0	0	0	0	14,776
8"	0	0	0	0	38	0	0	0	0	0	0	0	0	0	0	0	38
10"	0	0	0	0	69	0	0	87,070	0	0	0	0	0	0	0	0	87,139
12"	0	0	0	0	16	0	0	0	0	0	0	0	0	0	0	0	16
Total	130,156	45,482	0	14,607	721	0	20,618	87,070	0	1,788	750	0	200	0	0	40	301,432

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	39,001	0	0	0	0	0	0	0	0	488	0	0	0	0	0	0	39,489
3/4"	942	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	947
1"	1,970	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,970
1-1/2"	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	41,979	0	0	0	0	0	0	0	0	493	0	0	0	0	0	0	42,472

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	21,809	0	0	0	0	0	0	0	0	10,237	0	0	0	0	0	0	32,046
3/4"	452	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	452
1"	1,496	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,496
1-1/2"	527	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	527
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	24,284	0	0	0	0	0	0	0	0	10,237	0	0	0	0	0	0	34,521
2021-05	196,419	45,482	0	14,607	721	0	20,618	87,070	0	12,518	750	0	200	0	0	40	378,425

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-06

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	99,401	10,184	11	37	0	0	637	0	0	1,948	632	0	0	0	0	18	112,868
3/4"	3,192	(97)	0	0	0	0	11	0	0	52	0	0	0	0	0	0	3,158
1"	3,377	20,446	0	30	0	0	2,192	0	0	0	4	0	0	0	0	0	26,049
1-1/2"	88	11,184	105	29	0	0	725	0	0	0	0	0	0	0	0	0	12,131
2"	22	17,767	0	5,387	0	0	3,764	0	0	0	264	0	0	0	0	0	27,204
3"	0	2,409	0	2,975	0	0	2,663	0	0	0	0	0	1,603	0	0	608	10,258
4"	0	29,351	0	7,756	0	0	573	0	0	0	0	0	0	0	0	0	37,680
6"	0	290	0	7,542	(595)	0	0	0	0	0	0	0	0	0	0	0	7,237
8"	0	8,943	0	0	188	0	0	0	0	0	0	0	0	0	0	0	9,131
10"	0	0	0	0	330	0	0	0	0	0	0	0	0	0	0	0	330
12"	0	0	0	0	18	0	0	0	0	0	0	0	0	0	0	0	18
Total	106,080	100,477	116	23,756	(59)	0	10,565	0	0	2,000	900	0	1,603	0	0	626	246,064

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	43,950	0	0	0	0	0	0	0	0	801	0	0	0	0	0	0	44,751
3/4"	885	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	890
1"	2,278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,278
1-1/2"	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	47,214	0	0	0	0	0	0	0	0	806	0	0	0	0	0	0	48,020

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	38,078	0	0	0	0	0	0	0	0	(9,506)	0	0	0	0	0	0	28,572
3/4"	577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	577
1"	5,085	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,085
1-1/2"	163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	163
2"	321	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	321
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	44,224	0	0	0	0	0	0	0	0	(9,506)	0	0	0	0	0	0	34,718
2021-06	197,518	100,477	116	23,756	(59)	0	10,565	0	0	(6,700)	900	0	1,603	0	0	626	328,802

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-07

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	110,906	11,943	0	8	0	0	1,801	0	0	1,986	606	0	0	0	0	15	127,265
3/4"	8,150	215	0	0	0	0	76	0	0	62	0	0	0	0	0	0	8,503
1"	2,997	11,221	0	50	0	0	12,490	0	0	0	23	0	0	0	0	0	26,781
1-1/2"	88	5,931	0	799	0	0	5,410	0	0	0	0	0	0	0	0	0	12,228
2"	0	13,005	0	5,121	0	0	9,708	0	0	0	280	0	0	0	0	0	28,114
3"	0	4,363	0	0	0	0	9,397	0	0	0	0	0	679	0	0	84	14,523
4"	0	15,695	0	5,956	1	0	0	0	0	0	0	0	0	0	0	0	21,652
6"	0	8,941	0	16,823	0	0	0	0	0	0	0	0	0	0	0	0	25,764
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	192	0	0	83,645	0	0	0	0	0	0	0	0	83,837
12"	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	3
Total	122,141	71,314	0	28,757	196	0	38,882	83,645	0	2,048	909	0	679	0	0	99	348,670

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	52,018	0	0	0	0	0	0	0	0	868	0	0	0	0	0	0	52,886
3/4"	1,554	0	0	0	0	0	0	0	0	19	0	0	0	0	0	0	1,573
1"	2,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,199
1-1/2"	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	55,857	0	0	0	0	0	0	0	0	887	0	0	0	0	0	0	56,744

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	49,049	0	0	0	0	0	0	0	0	766	0	0	0	0	0	0	49,815
3/4"	633	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	644
1"	3,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,658
1-1/2"	1,333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,333
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	54,673	0	0	0	0	0	0	0	0	777	0	0	0	0	0	0	55,450
2021-07	232,671	71,314	0	28,757	196	0	38,882	83,645	0	3,712	909	0	679	0	0	99	460,864

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-08

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	102,663	11,960	20	97	0	0	734	0	0	2,031	485	0	0	0	0	0	117,990
3/4"	3,410	2	0	0	0	0	11	0	0	55	0	0	0	0	0	0	3,478
1"	3,390	24,352	0	27	0	0	2,127	0	0	0	13	0	0	0	0	0	29,909
1-1/2"	88	11,834	185	30	0	0	800	0	0	0	0	0	0	0	0	0	12,937
2"	22	17,477	0	7,459	0	0	5,341	0	0	0	189	0	0	0	0	0	30,488
3"	0	3,122	0	4,936	0	0	0	0	0	0	0	0	703	0	0	1,057	9,818
4"	0	36,552	0	10,044	0	0	821	0	0	0	0	0	0	0	0	0	47,417
6"	0	8	0	12,256	1	0	0	0	0	0	0	0	0	0	0	0	12,265
8"	0	9,565	0	0	29	0	0	0	0	0	0	0	0	0	0	0	9,594
10"	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	6
12"	0	0	0	0	29	0	0	0	0	0	0	0	0	0	0	0	29
Total	109,573	114,872	205	34,849	65	0	9,834	0	0	2,086	687	0	703	0	0	1,057	273,931

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	54,040	0	0	0	0	0	0	0	0	729	0	0	0	0	0	0	54,769
3/4"	1,088	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	1,094
1"	2,353	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,353
1-1/2"	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	57,579	0	0	0	0	0	0	0	0	735	0	0	0	0	0	0	58,314

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	64,233	0	0	0	0	0	0	0	0	507	0	0	0	0	0	0	64,740
3/4"	832	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	832
1"	6,931	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,931
1-1/2"	228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	228
2"	643	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	643
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	72,867	0	0	0	0	0	0	0	0	507	0	0	0	0	0	0	73,374
2021-08	240,019	114,872	205	34,849	65	0	9,834	0	0	3,328	687	0	703	0	0	1,057	405,619

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-09

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	111,001	13,190	0	6	0	0	2,213	0	0	1,927	531	0	0	0	0	0	128,868
3/4"	8,504	222	0	0	0	0	77	0	0	62	0	0	0	0	0	0	8,865
1"	3,037	12,214	0	53	0	0	14,858	0	0	0	2	0	0	0	0	0	30,164
1-1/2"	88	6,913	0	837	0	0	6,484	0	0	0	0	0	0	0	0	0	14,322
2"	0	14,529	0	5,510	0	0	10,799	0	0	0	249	0	0	0	0	0	31,087
3"	0	4,048	0	0	0	0	11,660	0	0	0	0	0	622	0	0	651	16,981
4"	0	346	0	5,376	0	0	0	0	0	0	0	0	0	0	0	0	5,722
6"	0	8,558	0	16,924	1	0	0	0	0	0	0	0	0	0	0	0	25,483
8"	0	0	0	0	167	0	0	0	0	0	0	0	0	0	0	0	167
10"	0	0	0	0	68	0	0	82,141	0	0	0	0	0	0	0	0	82,209
12"	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	12
Total	122,630	60,020	0	28,706	248	0	46,091	82,141	0	1,989	782	0	622	0	0	651	343,880

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	53,583	0	0	0	0	0	0	0	0	671	0	0	0	0	0	0	54,254
3/4"	1,980	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	1,982
1"	2,245	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,245
1-1/2"	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	57,896	0	0	0	0	0	0	0	0	673	0	0	0	0	0	0	58,569

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	50,957	0	0	0	0	0	0	0	0	418	0	0	0	0	0	0	51,375
3/4"	897	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	897
1"	3,415	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,415
1-1/2"	897	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	897
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	56,166	0	0	0	0	0	0	0	0	418	0	0	0	0	0	0	56,584
2021-09	236,692	60,020	0	28,706	248	0	46,091	82,141	0	3,080	782	0	622	0	0	651	459,033

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-10

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	96,951	11,324	16	203	0	0	862	0	0	1,515	363	0	0	0	0	0	111,234
3/4"	3,323	0	0	0	0	0	11	0	0	33	0	0	0	0	0	0	3,367
1"	3,268	24,159	0	25	0	0	2,394	0	0	0	3	0	0	0	0	0	29,849
1-1/2"	63	12,261	157	1	0	0	892	0	0	0	0	0	0	0	0	0	13,374
2"	22	27,672	0	5,352	0	0	6,262	0	0	0	162	0	0	0	0	0	39,470
3"	0	3,508	0	3,441	0	0	0	0	0	0	0	370	0	0	0	323	7,642
4"	0	36,485	0	15,557	1	0	494	0	0	0	0	0	0	0	0	0	52,537
6"	0	408	0	11,006	0	0	0	0	0	0	0	0	0	0	0	0	11,414
8"	0	7,461	0	0	135	0	0	0	0	0	0	0	0	0	0	0	7,596
10"	0	0	0	0	116	0	0	0	0	0	0	0	0	0	0	0	116
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	103,627	123,278	173	35,585	252	0	10,915	0	0	1,548	528	0	370	0	0	323	276,599

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	45,742	0	0	0	0	0	0	0	0	275	0	0	0	0	0	0	46,017
3/4"	1,016	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,016
1"	2,211	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,211
1-1/2"	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	49,025	0	0	0	0	0	0	0	0	275	0	0	0	0	0	0	49,300

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	47,288	0	0	0	0	0	0	0	0	164	0	0	0	0	0	0	47,452
3/4"	674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	674
1"	5,695	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,695
1-1/2"	161	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	161
2"	557	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	557
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	54,375	0	0	0	0	0	0	0	0	164	0	0	0	0	0	0	54,539
2021-10	207,027	123,278	173	35,585	252	0	10,915	0	0	1,987	528	0	370	0	0	323	380,438

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-11

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	100,608	11,633	0	11	0	0	2,684	0	0	1,376	294	0	0	0	0	15	116,621
3/4"	7,832	177	0	0	0	0	87	0	0	31	0	0	0	0	0	0	8,127
1"	2,875	10,648	0	27	0	0	12,238	0	0	0	2	0	0	0	0	0	25,790
1-1/2"	88	6,052	0	714	0	0	5,367	0	0	0	0	0	0	0	0	0	12,221
2"	0	11,365	0	3,078	0	0	8,295	0	0	0	174	0	0	0	0	0	22,912
3"	0	3,454	0	0	0	0	4,676	0	0	0	0	0	251	0	0	76	8,457
4"	0	387	0	2,246	1	0	0	0	0	0	0	0	0	0	0	0	2,634
6"	0	6,119	0	8,704	0	0	0	0	0	0	0	0	0	0	0	0	14,823
8"	0	0	0	0	158	0	0	0	0	0	0	0	0	0	0	0	158
10"	0	0	0	0	51	0	0	243,245	0	0	0	0	0	0	0	0	243,296
12"	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	5
Total	111,403	49,835	0	14,780	215	0	33,347	243,245	0	1,407	470	0	251	0	0	91	455,044

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	36,357	0	0	0	0	0	0	0	0	163	0	0	0	0	0	0	36,520
3/4"	1,207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,207
1"	1,764	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,764
1-1/2"	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	88
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	39,416	0	0	0	0	0	0	0	0	163	0	0	0	0	0	0	39,579

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	21,195	0	0	0	0	0	0	0	0	98	0	0	0	0	0	0	21,293
3/4"	416	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	416
1"	1,624	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,624
1-1/2"	880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	880
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	24,115	0	0	0	0	0	0	0	0	98	0	0	0	0	0	0	24,213
2021-11	174,934	49,835	0	14,780	215	0	33,347	243,245	0	1,668	470	0	251	0	0	91	518,836

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-12

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	86,963	9,680	9	228	0	0	487	0	0	1,263	265	0	0	0	0	0	98,895
3/4"	3,180	1	0	0	0	0	12	0	0	23	0	0	0	0	0	0	3,216
1"	3,141	20,275	0	20	0	0	748	0	0	0	3	0	0	0	0	0	24,187
1-1/2"	66	9,547	82	68	0	0	605	0	0	0	0	0	0	0	0	0	10,368
2"	22	15,726	0	2,339	0	0	3,991	0	0	0	127	0	0	0	0	0	22,205
3"	638	1,653	0	1,254	0	0	2,457	0	0	0	0	0	652	0	0	1,216	7,970
4"	0	14,195	0	8,351	0	0	143	0	0	0	0	0	0	0	0	0	22,689
6"	0	619	0	4,087	2	0	0	0	0	0	0	0	0	0	0	0	4,708
8"	0	4,371	0	0	15	0	0	0	0	0	0	0	0	0	0	0	4,386
10"	0	0	0	0	66	0	0	0	0	0	0	0	0	0	0	0	66
12"	0	0	0	0	11	0	0	0	0	0	0	0	0	0	0	0	11
Total	94,010	76,067	91	16,347	94	0	8,443	0	0	1,286	395	0	652	0	0	1,216	198,601

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	25,145	0	0	0	0	0	0	0	0	124	0	0	0	0	0	0	25,269
3/4"	482	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	482
1"	1,632	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,632
1-1/2"	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	27,340	0	0	0	0	0	0	0	0	124	0	0	0	0	0	0	27,464

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	13,845	0	0	0	0	0	0	0	0	94	0	0	0	0	0	0	13,939
3/4"	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184
1"	2,660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,660
1-1/2"	157	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157
2"	278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	278
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	17,124	0	0	0	0	0	0	0	0	94	0	0	0	0	0	0	17,218
2021-12	138,474	76,067	91	16,347	94	0	8,443	0	0	1,504	395	0	652	0	0	1,216	243,283
Year 2021	2,204,169	869,164	747	227,282	2,386	1,080	202,967	554,129	0	27,999	7,736	0	6,223	0	0	5,163	4,109,045

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-01

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	25,553	3,383	8.95	50	15	3.60
3/4"	735	87	8.52	0	0	
1"	412	45	11.51	0	0	
Total	26,700	3,515	8.97	50	15	3.60

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	3,749	4
3/4"	6	0
1"	104	0
Total	3,859	4

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	984	0
3/4"	0	0
1"	2	0
Total	986	0
2021-01	31,545	54

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-02

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	21,518	3,389	7.86	48	14	3.43
3/4"	323	88	4.42	0	0	
1"	277	43	10.30	0	0	
Total	22,118	3,520	23	48	14	3.43

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	3,469	0
3/4"	66	0
1"	92	0
Total	3,627	0

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	1,662	0
3/4"	0	0
1"	74	0
Total	1,736	0
2021-02	27,481	48

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-03

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	22,764	3,390	7.70	60	17	3.59
3/4"	698	91	7.67	0	0	
1"	341	43	10.60	0	0	
Total	23,803	3,524	26	60	17	3.59

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,585	1
3/4"	0	0
1"	111	0
Total	2,696	1

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	756	0
3/4"	0	0
1"	4	0
Total	760	0
2021-03	27,259	61

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-04

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	23,625	3,475	8.52	72	17	4.29
3/4"	335	93	4.40	0	0	
1"	318	45	11.98	0	0	
Total	24,278	3,613	25	72	17	4.29

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	4,436	1
3/4"	74	0
1"	120	0
Total	4,630	1

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	1,533	0
3/4"	0	0
1"	101	0
Total	1,634	0

2021-04 30,542 73

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-05

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	27,945	3,457	10.65	88	17	6.29
3/4"	912	93	10.49	0	0	
1"	457	45	17.69	0	0	
Total	29,314	3,595	39	88	17	6.29

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	6,476	18
3/4"	64	0
1"	195	0
Total	6,735	18

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,379	1
3/4"	0	0
1"	144	0
Total	2,523	1

2021-05 38,572 107

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-06

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	40,779	5,264	11.80	154	25	8.68
3/4"	562	135	5.71	0	0	
1"	546	66	17.21	0	0	
Total	41,887	5,465	35	154	25	8.68

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	13,393	52
3/4"	154	0
1"	261	0
Total	13,808	52

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	7,956	11
3/4"	55	0
1"	329	0
Total	8,340	11
2021-06	64,035	217

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-07

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	47,036	5,288	14.06	170	25	10.92
3/4"	1,472	136	13.07	0	0	
1"	696	66	23.61	0	0	
Total	49,204	5,490	51	170	25	10.92

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	16,955	59
3/4"	239	0
1"	410	0
Total	17,604	59

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	10,377	44
3/4"	66	0
1"	452	0
Total	10,895	44

2021-07 77,703 273

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-08

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	42,913	5,283	14.32	165	26	9.00
3/4"	576	135	5.97	5	1	5.00
1"	573	66	18.52	0	0	
Total	44,062	5,484	39	170	27	8.85

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	17,860	57
3/4"	183	0
1"	262	0
Total	18,305	57

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	14,869	12
3/4"	47	0
1"	387	0
Total	15,303	12

2021-08 77,670 239

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-09

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	46,654	5,252	14.36	157	26	8.04
3/4"	1,518	134	14.21	6	1	6.00
1"	673	66	22.65	0	0	
Total	48,845	5,452	51	163	27	7.96

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	17,280	45
3/4"	261	0
1"	356	0
Total	17,897	45

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	11,495	7
3/4"	125	0
1"	466	0
Total	12,086	7
2021-09	78,828	215

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-11

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	45,717	5,611	11.21	127	31	4.23
3/4"	1,687	150	12.71	3	1	3.00
1"	614	74	13.32	0	0	
1 1/2"	0	0		0	0	
Total	48,018	5,835	37	130	32	4.19

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	12,036	4
3/4"	208	0
1"	243	0
1 1/2"	0	0
Total	12,487	4

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	5,169	0
3/4"	12	0
1"	129	0
1 1/2"	0	0
Total	5,310	0

2021-11 65,815 134

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021**

Reporting Month: 2021-12

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	39,593	5,732	9.06	116	32	3.63
3/4"	568	3	243.33	4	1	4.00
1"	619	74	13.50	0	0	
1 1/2"	22	1	45.00	0	0	
Total	40,802	5,810	311	120	33	3.64

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	8,901	0
3/4"	137	0
1"	168	0
1 1/2"	22	0
Total	9,228	0

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	3,442	0
3/4"	25	0
1"	212	0
1 1/2"	1	0
Total	3,680	0

2021-12	53,710	120
YEAR 2021	646,593	1,701

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

15. The monthly customer usage for current month of current year vs. prior year using average customer profiles at different usage levels with a separate profile for LIRA customers.

APPLE VALLEY	YEAR - 2021												2021 TOTAL
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
Residential (11) - NON-LIRA													
Tier 1	121,880	102,766	108,599	109,394	130,156	106,080	122,141	109,573	122,630	103,627	111,403	94,010	1,342,259
Tier 2	26,818	21,240	17,119	30,730	41,979	47,214	55,857	57,579	57,896	49,025	39,416	27,340	472,213
Tier 3	10,395	9,775	6,086	15,613	24,284	44,224	54,673	72,867	56,166	54,375	24,115	17,124	389,697
TOTAL RESIDENTIAL - NON-LIRA	159,093	133,781	131,804	155,737	196,419	197,518	232,671	240,019	236,692	207,027	174,934	138,474	2,204,169
Residential (11) - LIRA													
Tier 1	26,700	22,118	23,803	24,278	29,314	41,887	49,204	44,062	48,845	45,773	48,018	40,802	444,804
Tier 2	3,859	3,627	2,696	4,630	6,735	13,808	17,604	18,305	17,897	16,595	12,487	9,228	127,471
Tier 3	986	1,736	760	1,634	2,523	8,340	10,895	15,303	12,086	11,065	5,310	3,680	74,318
TOTAL RESIDENTIAL - LIRA	31,545	27,481	27,259	30,542	38,572	64,035	77,703	77,670	78,828	73,433	65,815	53,710	646,593
Business (22 & 23)	41,653	66,654	35,251	84,261	45,482	100,477	71,314	114,872	60,020	123,278	49,835	76,067	869,164
Industrial (33 & 34)	-	78	-	84	-	116	-	205	-	173	-	91	747
Public Authority (45 & 46)	6,249	7,313	6,614	9,719	14,607	23,756	28,757	34,849	28,706	35,585	14,780	16,347	227,282
Fire Protection (52 & 53)	47	244	233	130	721	(59)	196	65	248	252	215	94	2,386
Irrigation Public Authority (73)	1,080	-	-	-	-	-	-	-	-	-	-	-	1,080
Irrigation Pressure (74)	10,057	1,774	7,954	4,487	20,618	10,565	38,882	9,834	46,091	10,915	33,347	8,443	202,967
Irrigation Gravity (75)	32,966	-	25,062	-	87,070	-	83,645	-	82,141	-	243,245	-	554,129
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	7	483	283	287	40	626	99	1,057	651	323	91	1,216	5,163
TOTAL AVR USAGE	282,697	237,808	234,460	285,247	403,529	397,034	533,267	478,571	533,377	450,986	582,262	294,442	4,713,680
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	1,350	1,386	1,250	1,592	1,788	2,000	2,048	2,086	1,989	1,548	1,407	1,286	19,730
Tier 2	186	161	150	284	493	806	887	735	673	275	163	124	4,937
Tier 3	134	135	119	155	10,237	(9,506)	777	507	418	164	98	94	3,332
TOTAL RESIDENTIAL - NON-LIRA	1,670	1,682	1,519	2,031	12,518	(6,700)	3,712	3,328	3,080	1,987	1,668	1,504	27,999
Residential - LIRA, (Y11)													
Tier 1	50	48	60	72	88	154	170	170	163	151	130	120	1,376
Tier 2	4	-	1	1	18	52	59	57	45	9	4	-	250
Tier 3	-	-	-	-	1	11	44	12	7	-	-	-	75
TOTAL RESIDENTIAL - LIRA	54	48	61	73	107	217	273	239	215	160	134	120	1,701
BUSINESS - (Y22)	532	594	565	624	750	900	909	687	782	528	470	395	7,736
INDUSTRIAL - (Y33)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority - (Y45)	301	371	381	90	200	1,603	679	703	622	370	251	652	6,223
Fire Protection - (Y52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant - (Y61)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	2,557	2,695	2,526	2,818	13,575	(3,980)	5,573	4,957	4,699	3,045	2,523	2,671	43,659
TOTAL USAGE	285,254	240,503	236,986	288,065	417,104	393,054	538,840	483,528	538,076	454,031	584,785	297,113	4,757,339

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

15. The monthly customer usage for current month of current year vs. prior year using average customer profiles at different usage levels with a separate profile for LIRA customers.

APPLE VALLEY	YEAR - 2020												2020 TOTAL
	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
Residential (11) - NON-LIRA													
Tier 1	118,327	105,497	116,317	111,780	131,913	131,105	150,271	137,164	154,587	136,396	146,362	115,585	1,555,304
Tier 2	16,429	16,412	15,709	20,290	30,442	49,554	59,618	64,345	68,250	61,137	53,527	34,112	489,825
Tier 3	6,648	7,618	4,906	7,535	10,951	34,492	43,923	67,979	60,355	61,204	32,969	19,006	357,586
TOTAL RESIDENTIAL - NON-LIRA	141,404	129,527	136,932	139,605	173,306	215,151	253,812	269,488	283,192	258,737	232,858	168,703	2,402,715
Residential (11) - LIRA													
Tier 1	20,018	17,540	19,335	17,862	25,621	24,701	29,594	26,245	30,389	26,188	30,102	24,883	292,478
Tier 2	1,915	2,038	1,795	2,243	3,986	6,871	8,617	9,319	10,122	8,731	7,921	5,379	68,937
Tier 3	578	468	388	218	868	2,961	3,591	6,324	5,425	5,501	2,976	2,552	31,850
TOTAL RESIDENTIAL - LIRA	22,511	20,046	21,518	20,323	30,475	34,533	41,802	41,888	45,936	40,420	40,999	32,814	393,265
Business (22 & 23)	38,794	60,557	36,717	61,190	40,729	73,173	51,514	101,959	57,217	94,805	54,286	77,781	748,722
Industrial (33 & 34)	-	107	-	96	-	118	-	228	-	189	-	115	853
Public Authority (45 & 46)	(33)	3,610	5,811	9,387	10,363	27,747	26,047	44,072	27,812	34,224	17,592	13,026	219,658
Fire Protection (52 & 53)	61	433	289	-	251	155	499	26	198	126	290	24	2,352
Irrigation Public Authority (73)	485	-	1,103	-	1,797	-	7,860	-	9,336	-	5,277	-	25,858
Irrigation Pressure (74)	6,466	2,788	8,461	4,536	13,328	16,539	40,251	23,938	49,396	18,519	38,719	7,185	230,126
Irrigation Gravity (75)	18,956	-	27,777	-	41,048	-	130,806	-	152,897	-	101,931	-	473,415
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL AVR USAGE	228,644	217,068	238,608	235,137	311,297	367,416	552,591	481,599	625,984	447,020	491,952	299,648	4,496,964
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	1,364	1,381	1,389	1,445	1,806	2,055	2,116	2,200	2,097	1,877	1,485	1,364	20,579
Tier 2	136	117	133	125	387	625	703	853	687	449	165	181	4,561
Tier 3	41	6	134	272	109	454	433	592	422	145	108	92	2,808
TOTAL RESIDENTIAL - NON-LIRA	1,541	1,504	1,656	1,842	2,302	3,134	3,252	3,645	3,206	2,471	1,758	1,637	27,948
Residential - LIRA, (Y11)													
Tier 1	57	66	66	63	81	92	103	82	89	66	57	64	886
Tier 2	-	-	-	2	13	13	23	17	15	19	5	9	116
Tier 3	-	-	-	-	-	4	21	41	20	3	-	-	89
TOTAL RESIDENTIAL - LIRA	57	66	66	65	94	109	147	140	124	88	62	73	1,091
BUSINESS - (Y22)	418	474	448	454	667	787	849	919	951	563	529	522	7,581
INDUSTRIAL - (Y33)	0	0	0	0	0	0	0	0	0	0	0	0	-
Public Authority - (Y45)	168	280	291	90	181	236	391	1075	873	900	423	697	5,605
Fire Protection - (Y52)	0	0	0	0	0	0	0	0	0	0	0	0	-
Private Fire Hydrant - (Y61)	0	0	0	0	0	0	0	0	0	0	0	0	-
TOTAL YERMO USAGE	2,184	2,324	2,461	2,451	3,244	4,266	4,639	5,779	5,154	4,022	2,772	2,929	42,225
TOTAL USAGE	230,828	219,392	241,069	237,588	314,541	371,682	557,230	487,378	631,138	451,042	494,724	302,577	4,539,189

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2021

15. The monthly customer usage for current month of current year vs. prior year using average customer profiles at different usage levels with a separate profile for LIRA customers.

APPLE VALLEY	VARIANCE												TOTAL
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential (11) - NON-LIRA													
Tier 1	3,553	(2,731)	(7,718)	(2,386)	(1,757)	(25,025)	(28,130)	(27,591)	(31,957)	(32,769)	(34,959)	(21,575)	(213,045)
Tier 2	10,389	4,828	1,410	10,440	11,537	(2,340)	(3,761)	(6,766)	(10,354)	(12,112)	(14,111)	(6,772)	(17,612)
Tier 3	3,747	2,157	1,180	8,078	13,333	9,732	10,750	4,888	(4,189)	(6,829)	(8,854)	(1,882)	32,111
TOTAL RESIDENTIAL - NON-LIRA	17,689	4,254	(5,128)	16,132	23,113	(17,633)	(21,141)	(29,469)	(46,500)	(51,710)	(57,924)	(30,229)	(198,546)
Residential (11) - LIRA													
Tier 1	6,682	4,578	4,468	6,416	3,693	17,186	19,610	17,817	18,456	19,585	17,916	15,919	152,326
Tier 2	1,944	1,589	901	2,387	2,749	6,937	8,987	8,986	7,775	7,864	4,566	3,849	58,534
Tier 3	408	1,268	372	1,416	1,655	5,379	7,304	8,979	6,661	5,564	2,334	1,128	42,468
TOTAL RESIDENTIAL - LIRA	9,034	7,435	5,741	10,219	8,097	29,502	35,901	35,782	32,892	33,013	24,816	20,896	253,328
Business (22 & 23)	2,859	6,097	(1,466)	23,071	4,753	27,304	19,800	12,913	2,803	28,473	(4,451)	(1,714)	120,442
Industrial (33 & 34)	-	(29)	-	(12)	-	(2)	-	(23)	-	(16)	-	(24)	(106)
Public Authority (45 & 46)	6,282	3,703	803	332	4,244	(3,991)	2,710	(9,223)	894	1,361	(2,812)	3,321	7,624
Fire Protection (52 & 53)	(14)	(189)	(56)	130	470	(214)	(303)	39	50	126	(75)	70	34
Irrigation Public Authority (73)	595	-	(1,103)	-	(1,797)	-	(7,860)	-	(9,336)	-	(5,277)	-	(24,778)
Irrigation Pressure (74)	3,591	(1,014)	(507)	(49)	7,290	(5,974)	(1,369)	(14,104)	(3,305)	(7,604)	(5,372)	1,258	(27,159)
Irrigation Gravity (75)	14,010	-	(2,715)	-	46,022	-	(47,161)	-	(70,756)	-	141,314	-	80,714
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	7	483	283	287	40	626	99	1,057	651	323	91	1,216	5,163
TOTAL AVR USAGE	54,053	20,740	(4,148)	50,110	92,232	29,618	(19,324)	(3,028)	(92,607)	3,966	90,310	(5,206)	216,716
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	(14)	5	(139)	147	(18)	(55)	(68)	(114)	(108)	(329)	(78)	(78)	(849)
Tier 2	50	44	17	159	106	181	184	(118)	(14)	(174)	(2)	(57)	376
Tier 3	93	129	(15)	(117)	10,128	(9,960)	344	(85)	(4)	19	(10)	2	524
TOTAL RESIDENTIAL - NON-LIRA	129	178	(137)	189	10,216	(9,834)	460	(317)	(126)	(484)	(90)	(133)	51
Residential - LIRA, (Y11)													
Tier 1	(7)	(18)	(6)	9	7	62	67	88	74	85	73	56	490
Tier 2	4	-	1	(1)	5	39	36	40	30	(10)	(1)	(9)	134
Tier 3	-	-	-	-	1	7	23	(29)	(13)	(3)	-	-	(14)
TOTAL RESIDENTIAL - LIRA	(3)	(18)	(5)	8	13	108	126	99	91	72	72	47	610
BUSINESS - (Y22)	114	120	117	170	83	113	60	(232)	(169)	(35)	(59)	(127)	155
INDUSTRIAL - (Y33)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority - (Y45)	133	91	90	-	19	1,367	288	(372)	(251)	(530)	(172)	(45)	618
Fire Protection - (Y52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant - (Y61)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	373	371	65	367	10,331	(8,246)	934	(822)	(455)	(977)	(249)	(258)	1,434
TOTAL USAGE	54,426	21,111	(4,083)	50,477	102,563	21,372	(18,390)	(3,850)	(93,062)	2,989	90,061	(5,464)	218,150

DECLARATION

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

I, the undersigned _____ Crystal Greene
Officer, Partner, or Owner (Please Print)

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2021, through December 31, 2021.

_____ Vice President, Finance West Region
Title (Please Print)

_____ *Crystal L Greene*
Signature

_____ (623) 298-3744
Telephone Number

_____ 6/15/2022
Date

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ATTACHMENT A

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

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") provides the following information regarding its NTP&S projects in Calendar Year 2020 in this Attachment:

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
Non-Regulated Operating Income Statement
2021

Name of Contract/Service	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Passive	58,272	(58,272)	-	-
Total Miscellaneous		58,272	(58,272)	-	-
Total		58,272	(58,272)	-	-

2021 Annual Report to CPUC
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**Liberty Apple Valley's Excess Capacity Activities
(formally called "Non-Tariffed Products & Services" or "NTP&S")**

I. Overview

- ◆ Revenue sharing under new rules: Rule X.C defines how revenues from unregulated activities are to be allocated between shareholders and ratepayers, depending on whether the activities are designated as "active" or "passive".
 - ✓ 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 Apple Valley's activities: Liberty Apple Valley's NTP&S activity is active.

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

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To the California Public Utilities Commission

II. Descriptions of Excess Capacity Activities

HomeServe USA Customer Account Services

Service Marketing services

Description HomeServe provides services to homeowners and consumers for the repair of domestic infrastructure and related systems. This contract with Homeserve requires that Liberty Apple Valley will market Homeserve's marketing plans directly to customers through Liberty's website and will forward any requests for enrollment to Homeserve. Homerserve will need to obtain written consent from Liberty Apple Valley prior to implementing its marketing plan.

Allocations Liberty Apple Valley applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

III. Regulated Assets Used in NTP&S Projects

HomeServe USA Contract

All of the activities involve the asset of personnel labor.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>(Hours)</u>
<u>Home Serve</u>			
Demchak, George	Manager	Finance	1.00
Elison, Amy	Director	Customer Care	2.50
Wilks, Trevon	Accountant 1	Finance	1.50
			<hr/> 5.00