

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 314-W _____



2021
ANNUAL REPORT
OF

LIBERTY UTILITIES (PARK WATER) CORP.

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

9750 Washburn Road, Downey, CA 90241

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 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 70 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 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 (Park 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	\$ 178,439,910	\$ 190,108,566	\$ 184,274,238
2 Total Utility Plant Reserves	(35,627,876)	(39,874,824)	(37,751,350)
3 Total Utility Plant Less Reserves	142,812,034	150,233,742	146,522,888
4 Advances for Construction	1,368,214	1,293,542	1,330,878
5 Contributions in Aid of Construction	5,872,010	6,081,872	5,976,941
6 Total Accumulated Deferred Taxes	6,659,133	9,255,803	7,957,468
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	10	10	10
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	64,621,127	79,803,456	72,212,291
14 Total Capital Stock	28,786,095	43,968,424	36,377,259
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	180,508,371	177,144,108	178,826,240

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2021

Name of Utility: Liberty Utilities (Park Water) Corp.

Telephone: (562) 923-0711

INCOME/EXPENSES DATA		Annual Amount		
1	Operating Revenues	\$ 41,562,648		
2	Operating Expenses	\$ 23,174,288		
3	Depreciation	\$ 3,872,494		
4	Taxes	\$ 5,036,694		
5	Income from Nonutility Operations (net)	\$ 1,084,087		
6	Interest on Long-Term Debt	\$ -		
7	Net Income	\$ 9,963,818		
8				
9 OPERATING EXPENSES DATA				
10	Source of Supply Expense	\$ 10,207,813		
11	Pumping Expenses	\$ 1,528,640		
12	Water Treatment Expenses	\$ 311,171		
13	Transmission and Distribution Expenses	\$ 1,042,584		
14	Customer Account Expenses	\$ 811,056		
15	Sales Expenses	\$ 171,395		
16	Recycled Water Expenses	\$ 216,670		
17	Administrative and General Expenses	\$ 8,189,414		
18	Miscellaneous	\$ 695,545		
19	Total Operating Expenses	\$ 23,174,288		
20				
21 OTHER DATA				
22				
23	Active Service Connections			Annual Average
24		(Exc. Fire Protect.)		
25	Metered Service Connections	28,085	28,144	28,115
26	Flat Rate Service Connections	-	-	-
27	Total Active Service Connections	28,085	28,144	28,115

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

Calendar Year 2021

Name of Utility: Liberty Utilities (Park Water) Company 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	\$ 166,348,729	\$ 172,459,944	\$ 169,404,337
2	Total Utility Plant Reserves	(35,561,690)	(39,804,325)	\$ (37,683,007)
3	Total Utility Plant Less Reserves	130,787,039	132,655,619	\$ 131,721,329
4	Advances for Construction	1,368,214	1,293,542	\$ 1,330,878
5	Contributions in Aid of Construction	5,872,010	6,081,872	\$ 5,976,941
6	Total Accumulated Deferred Taxes	8,467,874	8,978,247	\$ 8,723,060
7				
8				
9				
10	CAPITALIZATION			
11	Common Capital Stock	10	10	\$ 10
12	Preferred Capital Stock			\$ -
13	Earned Surplus	(A) 64,621,127	79,803,456	\$ 72,212,291
14	Total Capital Stock	28,786,095	43,968,424	\$ 36,377,259
15	Total Proprietary Capital (Individual or Partnership)			\$ -
16	Total Long-Term Debt	(B) 180,508,371	177,144,108	\$ 178,826,240

Note:

(A) Includes Nonutility Retained Earnings

(B) 2020 balance includes Associated Companies' intercompany balances of \$180,508,371 and 2021 balance includes Associated Companies' intercompany balances of \$177,144,108.

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

Calendar Year 2021

Name of Utility: Liberty Utilities (Park Water) Corp.

Telephone: (562)923-0711

	Annual Amount																				
INCOME/EXPENSES DATA																					
1 Operating Revenues	\$ 41,562,648																				
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17 Administrative and General Expenses	\$ 8,189,414																				
18 Miscellaneous	\$ 695,545																				
19 Total Operating Expenses	\$ 23,174,288																				
20																					
OTHER DATA																					
21																					
22																					
23 <u>Active Service Connections (Exc. Fire Protect.)</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;"></th> <th style="width: 33%; text-align: center;">Jan. 1</th> <th style="width: 33%; text-align: center;">Dec. 31</th> <th style="width: 33%; text-align: center;">Annual Average</th> </tr> </thead> <tbody> <tr> <td>24</td> <td style="text-align: center;">28,085</td> <td style="text-align: center;">28,144</td> <td style="text-align: center;">28,115</td> </tr> <tr> <td>25 Metered Service Connections</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>26 Flat Rate Service Connections</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>27 Total Active Service Connections</td> <td style="text-align: center;">28,085</td> <td style="text-align: center;">28,144</td> <td style="text-align: center;">28,115</td> </tr> </tbody> </table>		Jan. 1	Dec. 31	Annual Average	24	28,085	28,144	28,115	25 Metered Service Connections	-	-	-	26 Flat Rate Service Connections	-	-	-	27 Total Active Service Connections	28,085	28,144	28,115
	Jan. 1	Dec. 31	Annual Average																		
24	28,085	28,144	28,115																		
25 Metered Service Connections	-	-	-																		
26 Flat Rate Service Connections	-	-	-																		
27 Total Active Service Connections	28,085	28,144	28,115																		

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	12/31/21	Reason
1 Line 18 (Income)Loss from Nonutility Operations	521	(439,299.38)	Ratemaking disallowances & non-utility employees (payroll, payroll related & misc. operating expenses)
2 Line 23 Miscellaneous Nonoperating Revenues	526	(1,069,603.26)	Unregulated transactions- portion of Excess Capacity activities attributable to shareholders (the portion attributable to customers is included in operating revenues)
3 Line 23 Miscellaneous Nonoperating Revenues	526	-	Miscellaneous revenue- nonutility
4 Line 34 Other Interest Charges	535	20,032.13	Interest expense- nonutility
5 Line 35 Miscellaneous Income Deductions	538	13,306.33	Charitable contributions- nonutility
6 Line 35 Miscellaneous Income Deductions	538	391,477.37	Miscellaneous operating expenses- nonutility
7 TOTAL		(1,084,086.81)	
8			
9			
10			
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12			
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16			
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20			

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 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	See Attachment A										
2											
3											
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GENERAL INFORMATION

1. Name under which utility is doing business: Liberty Utilities Park Water Company

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

3. Name and title of person to whom correspondence should be addressed:
Crystal Greene, Vice President - Finance, West Region Telephone: (562) 923-0711

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

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

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Frank Heldman Telephone: (562) 923-0711
Address: 9750 Washburn Road, Downey, CA 90241

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

Principal Officers:
Name: Greg Sorensen Title: President
Name: Edward Jackson Title: President
Name: Sharon Yang Title: Secretary
Name: _____ Title: _____

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

9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
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

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

13. This annual report was prepared by:
Name of firm or consultant: N/A
Address of firm or consultant: _____
Phone Number of firm or consultant: _____

Operator Certification March 2022

		Distribution			Treatment		
Last Name	First Name	Cert. #	Grade	Expiration Date	Cert. #	Grade	Expiration Date
Akopyan	Gary	29916	2	7/1/24	28837	1	7/1/22
Camacho	Jaime	54933	2	12/1/24			
Contreras	Matthew	38759	3	3/1/23	44764	2	12/1/24
Enriquez	Joel	53461	2	6/1/24	44429	2	6/1/24
Flores	Marc	38763	3	4/1/23			
Garcia	Jonathan	43124	3	12/1/22			
Gomez	Gabriel	9809	4	11/1/23	30346	2	1/1/24
Gonzalez	Armando	31993	4	12/1/22	41207	2	1/1/24
Heldman	Frank	6987	5	2/1/25	12799	4	8/1/23
Kim	Darith Paul	14449	4	2/1/25	27707	2	7/1/23
Lacomba	Jose	18976	2	12/1/22			
Lumley	Vanessa	51633	2	5/1/25	43205	2	7/1/25
Maldonado	Leo	34181	3	9/1/24	14649	3	6/1/23
Mendoza	Lorenzo	6508	4	7/1/24	19521	2	12/1/22
Navar	Everett	49795	2	5/1/24	42664	2	1/1/25
Ommen	Brett	36745	5	12/1/24	33082	2	7/1/23
Ortiz	Victor	28224	4	3/1/25	27293	2	7/1/22
Renteria	Jonathan	49141	1	11/1/23			
Sanchez	Robert	45863	2	10/1/24	37515	2	2/1/23
Seja	Aaron	30001	1	12/1/23			
Smith	Saul	33122	3	7/1/24	33305	2	7/1/23
Sparling	Michael	50656	3	10/1/24	42450	2	6/1/24
Thong	Tiffany	47430	2	10/1/22			
Tinoco	Leonard	34539	1	4/1/23			
Valverde	Frank	14443	3	8/1/23	27291	2	7/1/24
Vasquez	Evan	54818	1	7/1/25			
Vasquez	Michael	31289	5	12/1/22	29369	1	1/1/23

Cross - Connection				
Last Name	First Name	Cert. #	Grade	Expiration Date
Garcia	Jonathan	23287	n/a	5/31/2023

List of Shared Officers and Directors Between Liberty Utilities (Park 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
Liberty Utilities (America) Holdco Inc.	Arun Banskota: Director Gregory Sorensen: Director, President
Liberty Utilities (America) Holdings, LLC	Arun Banskota: Manager Gregory Sorensen: Manager, President
Liberty Utilities (Apple Valley Ranchos 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 (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
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
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
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
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
Liberty Utilities (Luning Holdings) LLC	Gregory Sorensen: President
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
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

**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	190,032,251	178,364,732
3	101	Recycled Water Utility Plant	A-1b	76,315	75,178
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 190,108,566	\$ 178,439,910
6	250	Reserve for depreciation of utility plant	A-5	(39,804,325)	(35,561,690)
7	251	Reserve for amortization of limited term utility investments	A-5	(24,043)	(23,377)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(46,456)	(42,810)
10		Total utility plant reserves		\$ (39,874,824)	\$ (35,627,876)
11		Total utility plant less reserves		\$ 150,233,742	\$ 142,812,034
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	63,942	63,942
15	253	Reserve for depreciation and amortization of other property	A-5	(27,462)	(26,074)
16		Other physical property less reserve		\$ 36,480	\$ 37,868
17	111	Investments in Affiliated Companies	A-6	100,909,061	98,562,320
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		\$ 100,945,541	\$ 98,600,189
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	(154,212)	1,126,360
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	3,900	8,200
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	755,122	853,243
29	125	Accounts Receivable	A-15	8,764,417	8,044,669
30	126	Receivables from Affiliated Companies	A-16	-	-
31	131	Materials and Supplies	A-17	149,626	193,433
32	132	Prepayments	A-18	1,816,247	2,959,228
33	133	Other Current and Accrued Assets	A-19	4,144,755	3,550,990
34		Total Current and Accrued Assets		\$ 15,479,855	\$ 16,736,123
35					
36		IV. DEFERRED DEBITS			
37	140	Unamortized Debt Discount and Expense	A-20	-	-
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	-	-
40	143	Clearing Accounts	A-24	-	-
41	145	Other Work in Progress	A-25	2,433,164	1,703,078
42	146	Other Deferred Debits	A-26	12,355,834	14,765,355
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 14,788,998	\$ 16,468,433
45		Total Assets and Other Debits		\$ 281,448,137	\$ 274,616,780

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	10	10
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	(35,835,042)	(35,835,042)
55	271	Earned Surplus	A-35	79,803,456	64,621,127
56		Total Capital Stock		\$ 43,968,424	\$ 28,786,095
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	177,144,108	180,508,371
67	213	Miscellaneous Long-Term Debt	A-41	-	-
68		Total Long-Term Debt		\$ 177,144,108	\$ 180,508,371
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	3,245,371	7,395,974
74	223	Payables to Affiliated Companies	A-46	-	-
75	224	Dividends Declared	A-47	-	-
76	225	Matured Long-Term Debt	A-48	-	-
77	226	Matured Interest	A-49	-	-
78	227	Customers' Deposits	A-50	28,518	43,074
79	228	Taxes Accrued	A-53	16,413,909	13,956,245
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities		2,764,108	2,399,825
82		Total Current and Accrued Liabilities		\$ 22,451,906	\$ 23,795,118
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	1,293,542	1,368,214
87	242	Other Deferred Credits	A-55	21,059,451	27,244,620
88		Total Deferred Credits		\$ 22,352,993	\$ 28,612,835
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Liabilities	A-59	9,255,803	6,659,133
	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
		Total Accumulated Deferred Taxes		\$ 9,255,803	\$ 6,659,133
89					
90		VII. RESERVES			
91	254	Reserve for Uncollectible Accounts	A-56	193,032	383,217
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 193,032	\$ 383,217
97					
98		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
99	265	Contributions in Aid of Construction	A-57	6,081,872	5,872,010
100		Total Liabilities and Other Credits		\$ 281,448,137	\$ 274,616,780

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	41,562,648
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	23,174,288
6	503	Depreciation	A-5	3,872,494
7	504	Amortization of Limited-term Utility Investments	A-5	666
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	5,036,694
11		Total Operating Revenue Deductions		\$ 32,084,143
12		Net Operating Revenues		\$ 9,478,504
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 9,478,504
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	439,299
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	1,069,603
24	527	Nonoperating Revenue Deductions	B-14	(598,773)
25		Total Other Income		\$ 910,130
26		Net Income before Income Deductions		\$ 10,388,634
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	20,032
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions		404,784
38		Total Income Deductions		\$ 424,816
39		Net Income		\$ 9,963,818
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 9,963,818
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)	166,348,729	6,820,773	(713,419)	3,861	\$ 172,459,944
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	12,009,620	5,557,899			\$ 17,567,519
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	6,384			(1,596)	\$ 4,788
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 178,364,732	\$ 12,378,672	\$ (713,419)	\$ 2,265	\$ 190,032,251

CB

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	179,258				\$ 179,258
3	302	Franchises and Consents	23,377			5,000	\$ 28,377
4	303	Other Intangible Plant	9,294				\$ 9,294
5		Total Intangible Plant	\$ 211,929	\$ -	\$ -	\$ 5,000	\$ 216,929
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 18,743,700				\$ 18,743,700
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	2,685,203		(138)		\$ 2,685,065
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant	1,954,146				\$ 1,954,146
18		Total Source of Supply Plant	\$ 4,639,349	\$ -	\$ (138)	\$ -	\$ 4,639,211
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,056,417	80,690	(4,758)		\$ 5,132,349
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	4,835,981	400,866	(10,444)		\$ 5,226,403
25	325	Other Pumping Plant	2,726,688	40,840			\$ 2,767,529
26		Total Pumping Plant	\$ 12,619,086	\$ 522,396	\$ (15,202)	\$ -	\$ 13,126,280
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	4,560,876	200,006	(59,225)		\$ 4,701,656
31		Total Water Treatment Plant	\$ 4,560,876	\$ 200,006	\$ (59,225)	\$ -	\$ 4,701,656

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	6,801,427	83,729			\$ 6,885,156
35	343	Transmission and Distribution Mains	51,338,782	2,513,769	(16,319)	(2)	\$ 53,836,230
36	344	Fire Mains	-				\$ -
37	345	Services	17,985,991	1,396,872	(21,414)		\$ 19,361,449
38	346	Meters	7,495,708	517,915	(407,147)		\$ 7,606,476
39	347	Meter Installations	-				\$ -
40	348	Hydrants	9,207,464	812,288	(20,585)		\$ 9,999,167
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 92,829,373	\$ 5,324,572	\$ (465,465)	\$ (2)	\$ 97,688,478
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	12,879,833	38,786			\$ 12,918,619
46	372	Office Furniture and Equipment	10,889,371	258,238	(119,077)	(1,137)	\$ 11,027,396
47	373	Transportation Equipment	1,733,762	186,952	(48,075)		\$ 1,872,639
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	4,439				\$ 4,439
50	376	Communication Equipment	5,307,279	118,923	(6,237)		\$ 5,419,965
51	377	Power Operated Equipment	931,122	148,439			\$ 1,079,561
52	378	Tools, Shop and Garage Equipment	514,179	22,461			\$ 536,640
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 32,328,405	\$ 773,799	\$ (173,389)	\$ (1,137)	\$ 32,927,679
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	416,011	-	-	-	\$ 416,011
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 416,011	\$ -	\$ -	\$ -	\$ 416,011
61		Total Utility Plant in Service	\$ 166,348,729	\$ 6,820,773	\$ (713,419)	\$ 3,861	\$ 172,459,944

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant	75,178	-	-	1,137	\$ 76,315
4		Total Recycled Water Utility Plant	\$ 75,178	\$ -	\$ -	\$ 1,137	\$ 76,315

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	L.A. County Franchise Ordinance #12251	11/14/05	20		25,586
2	Santa Fe Springs City Ordinance #1014	08/06/10	10		2,791
3					
4					
5	Total				\$ 28,377

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

SCHEDULE A-1d
Account 100.4 - Utility Plant Held for Future Use

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

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Land	7,582	7,582
2	Structures and Improvements	56,360	56,360
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 63,942	\$ 63,942

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2020 (b)	Balance 1/1/2020 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	166,430,291	142,666,089
3		Construction Work in Progress	12,009,620	23,299,236
4		General Office Prorate	(9,478,780)	(10,793,354)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 168,961,130	\$ 155,171,970
6		Less Accumulated Depreciation		
7		Plant in Service	35,561,690	33,561,078
8		General Office Prorate	(3,248,388)	(3,355,766)
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 32,313,302	\$ 30,205,312
10		Less Other Reserves		
11		Deferred Income Taxes	6,659,133	6,265,939
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 6,659,133	\$ 6,265,939
15		Less Adjustments		
16		Contributions in Aid of Construction	5,872,010	6,170,298
17		Advances for Construction	1,368,214	1,086,010
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,240,224	\$ 7,256,308
20		Add Materials and Supplies	\$ 193,433	\$ 213,129
21		Add Working Cash (=Line 34)	4,366,126	2,734,102
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 127,308,030	\$ 114,391,642
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 24,486,454	\$ 14,337,032
26		Purchased Power & Commodity for Resale*	\$ 7,960,735	\$ 2,632,356
27		Meter Revenues: Bimonthly Billing	\$ 34,686,497	\$ 33,936,480
28		Other Revenues: Flat Rate Monthly Billing	\$ 621,396	\$ 481,325
29		Total Revenues (=Line 27 + Line 28)	\$ 35,307,893	\$ 34,417,805
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0176	0.0140
31		5/24 x Line 25 x (100% - Line 30)	5,011,564	2,945,111
32		1/24 x Line 25 x Line 30	17,956	8,354
33		1/12 x Line 26	663,395	219,363
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 4,366,126	\$ 2,734,102
		* 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	\$ 35,561,690	\$ 23,377	\$ -	\$ 26,074	42,810
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	3,870,321			1,388	2,173
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾		666			
4	(d) Charged to Account 265	337,256				
5	(e) Charged to clearing accounts	258,416				
6	(f) Salvage recovered	16,856				
7	(g) All other credits ⁽²⁾	708,866		-		1,473
8	Total credits	\$ 5,191,716	\$ 666	\$ -	\$ 1,388	\$ 3,646
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	714,893				
11	(b) Cost of removal	-				
12	(c) All other debits ⁽³⁾	234,187				
13	Total debits	\$ 949,080	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 39,804,325	\$ 24,043	\$ -	\$ 27,462	\$ 46,456
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.22%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20	Main Office depreciation					669,555
	Central Basin depreciation allocated to CalPeco					18,688
21	Late TY 2019 GRC Depr Rate PY Adjust					20,623
22						
23						708,866
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29	Main Office depreciation allocated to C. Basin					232,714
30	Reclass Reclaimed Software A/D					1,473
31						
32						234,187
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	294,728	67,392	(138)		\$ 361,982
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	934,661	35,372			\$ 970,033
9		Total Source of Supply Plant	\$ 1,229,389	\$ 102,764	\$ (138)	\$ -	\$ 1,332,015
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	765,543	210,216	(4,757)		\$ 971,002
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	1,067,729	239,455	(10,444)		\$ 1,296,740
16	325	Other Pumping Plant	51,125	128,805			\$ 179,931
17		Total Pumping Plant	\$ 1,884,397	\$ 578,476	\$ (15,200)	\$ -	\$ 2,447,672
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	1,585,190	269,343	(59,225)		\$ 1,795,308
22		Total Water Treatment Plant	\$ 1,585,190	\$ 269,343	\$ (59,225)	\$ -	\$ 1,795,308
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	987,064	(61,095)			\$ 925,968
27	343	Transmission and Distribution Mains	9,056,148	818,405	(16,319)		\$ 9,858,233
28	344	Fire Mains	-				\$ -
29	345	Services	2,953,771	498,057	(21,415)		\$ 3,430,413
30	346	Meters	1,466,655	279,977	(407,147)	10,556	\$ 1,350,042
31	347	Meter Installations	-				\$ -
32	348	Hydrants	1,740,162	231,390	(20,585)		\$ 1,950,967
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 16,203,799	\$ 1,766,734	\$ (465,466)	\$ 10,556	\$ 17,515,624
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,090,217	335,000			\$ 1,425,217
38	372	Office Furniture and Equipment	7,468,597	806,149	(120,551)		\$ 8,154,195
39	373	Transportation Equipment	918,030	138,271	(48,075)	6,300	\$ 1,014,526
40	374	Stores Equipment	65,748	1,894			\$ 67,642
41	375	Laboratory Equipment	3,199	(210)			\$ 2,990
42	376	Communication Equipment	3,833,212	807,183	(6,237)		\$ 4,634,157
43	377	Power Operated Equipment	687,945	97,354			\$ 785,299
44	378	Tools, Shop and Garage Equipment	250,845	21,066			\$ 271,911
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	341,124	16,646			\$ 357,769
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 14,658,916	\$ 2,223,354	\$ (174,863)	\$ 6,300	\$ 16,713,706
49		Total	\$ 35,561,691	\$ 4,940,671	\$ (714,893)	\$ 16,856	\$ 39,804,325

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	Advance	Mountain Water Company	18,258,670	18,258,670			
2	Advance	Apple Valley Ranchos Water	56,343,815	50,544,200			
3	Advance	Liberty Utilities	23,959,836	32,106,192			
4							
5							
6							
7			\$ 98,562,320	\$ 100,909,061		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in bank	1,126,360	(154,212)
2			
3			
4			
5	Total	\$ 1,126,360	\$ (154,212)

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	8,200	3,900
2			
3			
4			
5	Total	\$ 8,200	\$ 3,900

SCHEDULE A-13 Account 123 - Temporary Cash Investments			
Line No.	Description of Items (a)	Balance Beg of Year	Balance End of Year (c)
1	NONE	.	
2			
3			
4			
5	Total	\$ -	\$ -

SCHEDULE A-14 Account 124 - Notes Receivable								
Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	Advance Refund-Jess Ranch			65,266	65,266			
2	Water rights - Santa Paula			787,978	689,856			
3								
4								
5								
6	Total			\$ 853,243	\$ 755,122		\$ -	\$ -

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	8,022,598	8,595,071
2	125-2	Other Accounts Receivable	22,071	169,346
3				
4				
5	Total		\$ 8,044,669	\$ 8,764,417

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	Included with Investments in Associated Companies					
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ -		\$ -	\$ -

SCHEDULE A-17
Account 131 - Materials and Supplies

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	131.1 Materials and Supplies - Utility	193,433	149,626
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 193,433	\$ 149,626

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	293,565	283,479
2	Property Taxes	1,079,795	542,876
3	Postage	30,289	-
4	Leased Water Rights	937,423	700,689
5	Other	618,157	289,203
6			
7			
8			
9			
10	Total	\$ 2,959,228	\$ 1,816,247

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Post Retirement Benefits Other Than Pension	3,550,990	4,144,755
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 3,550,990	\$ 4,144,755

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

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Reimbursable capital projects	1,703,078	2,433,164
2			
3			
4			
5	Total	\$ 1,703,078	\$ 2,433,164

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Balancing/Memorandum/Regulatory Accounts	8,600,632	7,899,769
2	Rate Case Costs	38,851	-
3	Paid Time Off	535,790	787,934
4	Pension Fund Disclosure	593,221	(220,953)
5	Split Dollar Life	35,174	35,174
6	Other	4,823,854	3,796,374
7	Tank Coatings	137,833	57,535
8	Total	\$ 14,765,355	\$ 12,355,834

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

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

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	25,000	\$0.01	1,000.00	10	10		
2								
3								
4								
5								
6	Total				\$ 10	\$ 10		\$ -

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

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

Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Western Water Holdings, LLC	1,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares		Total number of shares	
		1,000		-

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

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

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

Line No.	Description of Items (a)	Amount (b)
1	Balance beginning of year NONE	
2	Credit:	
3	Net Income	
4	Accounting Adjustments	
5		
6	Debit:	
7	Net Loss	
8	Accounting Adjustments	
9	Dividends	
10		
11	Balance end of year	\$ -

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ (35,835,042)
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	\$ (35,835,042)

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 64,621,127
2		CREDITS	
3	400	Credit balance transferred from income account	9,963,818
4	401	Miscellaneous credits to surplus (specify)	
5		Adjustments to other comprehensive income for retirement plans	5,218,511
6		Total credits	\$ 15,182,329
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		Adjustments to other comprehensive income for retirement plans	-
14			
15		Total debits	\$ -
16		Balance end of year	\$ 79,803,456

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

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

SCHEDULE A-37
Account 205 - Undistributed Profits
of Proprietorship or Partnership
(The use of this account is optional)

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Mountain Water	78,824,436	78,824,436			
2	Western Water Utilities	60,329	60,329			
3	Apple Valley Ranchos	37,524,878	22,216,531			
4	Liberty Utilities	64,098,728	75,928,101			
5	CalPeco	-	114,711			
6	Empire	-	-			
7	Total	180,508,371	\$ 177,144,108		\$ -	\$ -

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

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

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Vouchered Accounts Payable	3,623,538	1,440,248
2	Unvouchered Accounts Payable	3,769,058	1,563,637
3	Miscellaneous Accounts Payable	3,378	241,486
4			
5		Total	\$ 7,395,974

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

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

SCHEDULE A-47
Account 224 - Dividends Declared

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	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	Customer Deposits	43,074	28,518
2			
3			
4			
5	Total	\$ 43,074	\$ 28,518

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Accrued Payroll	927,061	1,122,915
2	Paid Time Off	535,790	787,934
3	California PUC Charge	144,191	135,403
4	Replenishment Charges	318,703	279,635
5	City Water Tax	37,861	33,999
6	Accounting Fees	76,107	181,690
7	Franchise Fees	156,863	131,830
8	Medical Insurance	162,731	0
9	Miscellaneous	40,519	90,701
10			
11			
12			
13			
14			
15	Total	\$ 2,399,825	\$ 2,764,108

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	435,439	1,079,795	1,007,909	906,429			542,876
2	State corporation franchise tax	2,020,202		-	0		2,020,202	
3	State unemployment insurance tax	(1,284)		11,191	9,689		218	
4	Other state and local taxes	33,542		-	33,542		-	
5	Federal unemployment insurance tax	3,608		(225)	3,352		32	
6	Fed. ins. contr. act (old age retire.)	250,714		310,986	548,466		13,234	
7	Other federal taxes	99,110		-	99,110		-	
8	Federal income taxes	11,114,915		3,606,247	340,938		14,380,224	
9	Licenses				-			
10	Miscellaneous			100,587	100,587			
11								
12								
13								
14	Total	\$ 13,956,245	\$ 1,079,795	\$ 5,036,694	\$ 2,042,112	\$ -	\$ 16,413,909	\$ 542,876

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	1,368,214
2	Additions during year	-
3	Subtotal - Beginning balance plus additions during year	\$ 1,368,214
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	74,673
8	Present worth basis	
9	Total refunds	\$ 74,673
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	\$ 74,673
16	Balance end of year	\$ 1,293,542

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

Line No.	Type of Security or Other Consideration (Other than Cash) (a)	Dividend or Interest Rate (b)	PUC Decision Number (c)	Amount Issued (d)
17	Common stock			
18	Preferred stock			
19	Bonds			
20	Other (describe)			
21				
22				

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Advances for discontinued operations	19,464	16,285
2	Regulatory Liabilities	10,919,361	9,585,734
3	Pension Fund Disclosure	14,569,361	9,730,922
4	Miscellaneous	1,736,434	1,726,510
5			
6	Total	\$ 27,244,620	\$ 21,059,451

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	383,217	Reserve for Uncollectible	(190,186)			\$ 193,032
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 383,217		\$ (190,186)		\$ -	\$ 193,032

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	\$ 5,872,010	-	-	5,872,010	-
2	Add: Credits to account during year					
3	Contributions received during year	\$ 547,118			547,118	
4	Other credits	\$ -				
5	Total credits	\$ 547,118	\$ -	\$ -	\$ 547,118	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (337,256)			(337,256)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (337,256)	\$ -	\$ -	\$ (337,256)	\$ -
11	Balance end of year	\$ 6,081,872	\$ -	\$ -	\$ 6,081,872	\$ -

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

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

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes	6,659,133	9,255,803
2			
3			
4			
5	Total	\$ 6,659,133	\$ 9,255,803

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

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	26,342,519	24,854,053	\$ 1,488,466
4		601-1.2 Residential Low Income Discount (Debit)	(1,034,490)	(967,555)	\$ (66,935)
5		601-2 Commercial Sales	7,855,392	7,338,637	\$ 516,756
6		601-3 Industrial Sales	185,431	211,726	\$ (26,296)
7		601-4 Sales to Public Authorities	2,160,181	1,644,675	\$ 515,507
8		Sub-total	\$ 35,509,033	33,081,536	\$ 2,427,497
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	0	\$ -
11		602-1.2 Residential Low Income Discount (Debit)	-	0	\$ -
12		602-2 Commercial Sales	-	0	\$ -
13		602-3 Industrial Sales	-	0	\$ -
14		602-4 Sales to Public Authorities	-	0	\$ -
15		Sub-total	\$ -	0	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	0	\$ -
18		603.2 Flat Rate Sales	-	0	\$ -
19		Sub-total	\$ -	0	\$ -
20	604	Private Fire Protection Service	214,949	215,043	\$ (94)
21	605	Public Fire Protection Service	-	0	\$ -
22	606	Sales to Other Water Utilities for Resale	-	302,268	\$ (302,268)
23	607	Sales to Governmental Agencies by Contracts	-	0	\$ -
24	608	Interdepartmental Sales	-	0	\$ -
25	609	Other Sales or Service	-	-	\$ -
26		Sub-total	\$ 214,949	517,311	\$ (302,362)
27		Total Water Service Revenues	\$ 35,723,982	33,598,847	\$ 2,125,135
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	3,277,312	3,477,891	\$ (200,579)
30	611	Miscellaneous Service Revenues	42,767	104,087	\$ (61,320)
31	612	Rent from Water Property	-	0	\$ -
32	613	Interdepartmental Rents	-	0	\$ -
33	614	Other Water Revenues	1,809,332	2,856,507	\$ (1,047,175)
34	615	Recycled Water Revenues	709,254	637,403	\$ 71,851
35		Total Other Water Revenues	\$ 5,838,665	\$ 7,075,889	\$ (1,237,223)
36	501	Total operating revenues	\$ 41,562,648	\$ 40,674,736	\$ 887,912

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

Line No.	Location (a)	Operating Revenues (b)
37	Operations not within incorporated cities ¹	
38	Los Angeles County	7,677,443
39	Orange County	-
40		
41	Operations within incorporated territory	
42	City or town of Artesia	142,205
43	City or town of Bellflower	6,125,046
44	City or town of Compton	5,093,546
45	City or town of Los Angeles	34,466
46	City or town of Lynwood	1,703,478
47	City or town of Norwalk	16,857,840
48	City or town of Santa Fe Springs	344,214
49	City or town of Lakewood	
50	City or town of La Cañada Flintridge	1,867,219
51	Other Water Revenues	1,717,190
52	Total	\$ 41,562,648

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	-	0	\$ -	
4	701	Operation supervision, labor and expenses			-	0	\$ -	
5	702	Operation labor and expenses	A	B	215,871	229,619	\$ (13,747)	
6	703	Miscellaneous expenses	A		2,532,850	2,964,071	\$ (431,221)	
7	704	Purchased water	A	B	7,424,695	7,228,953	\$ 195,742	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	-	82	\$ (82)	
10	706	Maintenance of structures and facilities			-	-	\$ -	
11	707	Maintenance of structures and improvements	A	B	-	96	\$ (96)	
12	708	Maintenance of collect and impound reservoirs	A		-	0	\$ -	
13	708	Maintenance of source of supply facilities		B	-	-	\$ -	
14	709	Maintenance of lake, river and other intakes	A		-	0	\$ -	
15	710	Maintenance of springs and tunnels	A		-	0	\$ -	
16	711	Maintenance of wells	A		-	275	\$ (275)	
17	712	Maintenance of supply mains	A		-	0	\$ -	
18	713	Maintenance of other source of supply plant	A	B	34,396	82,100	\$ (47,703)	
19		Total source of supply expense			\$ 10,207,813	\$ 10,505,195	\$ (297,382)	
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		-	0	\$ -	
25	722	Power production labor, expenses and fuel		B	-	-	\$ -	
26	723	Fuel for power production	A		-	0	\$ -	
27	724	Pumping labor and expenses	A	B	494,814	582,903	\$ (88,089)	
28	725	Miscellaneous expenses	A		23,639	70,734	\$ (47,094)	
29	726	Fuel or power purchased for pumping	A	B	807,257	731,782	\$ 75,475	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B	-	0	\$ -	
32	729	Maintenance of structures and equipment			-	-	\$ -	
33	730	Maintenance of structures and improvements	A	B	70,150	83,776	\$ (13,626)	
34	731	Maintenance of power production equipment	A	B	147	274	\$ (127)	
35	732	Maintenance of power pumping equipment	A	B	132,632	136,133	\$ (3,501)	
36	733	Maintenance of other pumping plant	A	B	-	0	\$ -	
37		Total pumping expenses			\$ 1,528,640	\$ 1,605,601	\$ (76,962)	

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			162,043	200,138	\$ (38,095)
43	743	Miscellaneous expenses	A	B		18,467	8,535	\$ 9,932
44	744	Chemicals and filtering materials	A	B		109,174	125,806	\$ (16,632)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B		-	0	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B		114	0	\$ 114
49	748	Maintenance of water treatment equipment	A	B		21,374	42,086	\$ (20,713)
50		Total water treatment expenses				\$ 311,171	\$ 376,566	\$ (65,394)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		54,786	71,693	\$ (16,907)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			-	0	\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			196,404	219,382	\$ (22,978)
58	754	Meter expenses	A			76,703	22,520	\$ 54,183
59	755	Customer installations expenses	A			114,286	127,146	\$ (12,860)
60	756	Miscellaneous expenses	A			30,105	26,990	\$ 3,115
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	15,043	\$ (15,043)
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		-	830	\$ (830)
65	760	Maintenance of reservoirs and tanks	A	B		80,297	85,174	\$ (4,877)
66	761	Maintenance of trans. and distribution mains	A			249,495	271,550	\$ (22,055)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			-	0	\$ -
69	763	Maintenance of services	A			151,005	123,948	\$ 27,057
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			36,384	11,960	\$ 24,424
72	765	Maintenance of hydrants	A			37,293	41,445	\$ (4,152)
73	766	Maintenance of miscellaneous plant	A			15,826	2,792	\$ 13,033
74		Total transmission and distribution expenses				\$ 1,042,584	\$ 1,020,474	\$ 22,110

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		-	-	\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		271,976	302,833	\$ (30,856)
80	773	Customer records and collection expenses	A			635,403	786,494	\$ (151,091)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			6,519	12,414	\$ (5,895)
83	775	Uncollectible accounts	A	B	C	(102,842)	404,493	\$ (507,335)
84		Total customer account expenses				\$ 811,056	\$ 1,506,233	\$ (695,177)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			171,395	266,342	\$ (94,947)
90	783	Advertising expenses	A			-	0	\$ -
91	784	Miscellaneous, jobbing and contract work	A			-	0	\$ -
92	785	Merchandising, jobbing and contract work	A			-	0	\$ -
93		Total sales expenses				\$ 171,395	\$ 266,342	\$ (94,947)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				216,670	191,602	\$ 25,067
97		Total recycled water expenses				\$ 216,670	\$ 191,602	\$ 25,067
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,490,515	1,354,260	\$ 136,255
101	792	Office supplies and other expenses	A	B	C	378,118	539,175	\$ (161,057)
102	793	Property insurance	A			-	1,055	\$ (1,055)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			388,441	407,201	\$ (18,759)
105	795	Employees' pensions and benefits	A	B	C	(135,259)	2,463,451	\$ (2,598,710)
106	796	Franchise requirements	A	B	C	125,503	156,644	\$ (31,141)
107	797	Regulatory commission expenses	A	B	C	(103,626)	125,910	\$ (229,535)
108	798	Outside services employed	A			309,782	183,137	\$ 126,644
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			9,722	2,843,690	\$ (2,833,968)
		Main Office allocation				5,258,114	2,330,740	\$ 2,927,374
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	468,104	599,766	\$ (131,662)
114		Total administrative and general expenses				\$ 8,189,414	\$ 11,005,029	\$ (2,815,614)
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				1,983,638		\$ 1,983,638
117	811	Rents	A	B	C	-	7,000	\$ (7,000)
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,288,093)	(1,444,399)	\$ 156,306
119	813	Duplicate charges - Cr.	A	B	C	-	0	\$ -
120	9XX	Miscellaneous-Clearings	A	B	C			\$ -
121		Total miscellaneous				\$ 695,545	\$ (1,437,399)	\$ 2,132,944
122		Total operating expenses				\$ 23,174,288	\$ 25,039,644	\$ (1,865,356)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 1,014,495	1,007,909	6,586		
2	State corp. franchise tax	\$ -	-			
3	State unemployment insurance tax	\$ 16,137	11,191	-	161	4,786
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ (1,935)	(225)	-	28	(1,739)
6	Federal insurance contributions act	\$ 431,935	310,986	-	4,788	116,161
7	Other federal taxes	\$ -				
8	Federal income tax	\$ 3,606,247	3,606,247			
9	Miscellaneous	\$ 100,587	100,587			
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 5,167,466	\$ 5,036,694	\$ 6,586	\$ 4,977	\$ 119,209

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	9,963,818
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	\$ 9,963,818
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Interest Income	47,879		\$ 47,879
2	Payroll and Payroll Related		(246,202)	\$ 246,202
3	Office Supplies, Maintenance, Depreciation, Clearings & Misc.		10,242	\$ (10,242)
4	Outside Services Employed		31,824	\$ (31,824)
5	Gain on Disposition of Property	187,285	-	\$ 187,285
6				\$ -
7	Totals	\$ 235,164	\$ (204,135)	\$ 439,299

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

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Revenue from Other Activities	1,069,603
2	Miscellaneous	-
3		
4		
5		
6		
7		
8	Total	\$ 1,069,603

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Revenue Deductions	(598,773)
2		
3		
4		
5	Total	\$ (598,773)

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

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

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

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

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

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

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Customer Deposit Interest	146
2	Miscellaneous	19,886
3		
4		
5	Total	\$ 20,032

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

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

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

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

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Charitable Contributions	13,306
2	Employee Discount Program	835
3	Miscellaneous	252,012
4	Legal Fees - Lobbying	17,393
5	Non Deductible Portion of Dues	41,605
6	Legal Fees - Other	79,633
7	Total	\$ align="right">404,784

SCHEDULE B-24
Account 540 - Miscellaneous Reservations of Net Income

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

SCHEDULE C-1
Engineering and Management Fees and Expenses, etc., During Year

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership		
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No <u> </u>		
2	Name of each organization or person that was a party to such a contract or agreement Algonquin Power & Utilities Corporation Liberty Utilities Canada Corporation Liberty Utilities Company Liberty Utilities Service Company		
3	Date of original contract or agreement.	<u>December 1, 2016</u>	
4	Date of each supplement or agreement.	<u>None</u>	
	Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.		
5	Amount of compensation paid during the year for supervision or management: _____		
6	To whom paid: _____		
7	Nature of payment (salary, traveling expenses, etc.): _____		
8	Amounts paid for each class of service:	Direct Expense	\$ 517,456
		Indirect Expense	1,899,961
		Capital Charges	408,316
			2,825,733
9	Base for determination of such amounts	<u>4 factor allocation, others</u>	
10	Distribution of payments:		
	(a) Charged to operating expenses	\$	2,419,754
	(b) Charged to capital accounts	\$	408,316
	(c) Charged to other accounts	\$	(2,337)
	Total	\$	2,825,733
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account		-
	773 Customer records and collection expenses		-
	791 Administrative and general salaries		80,448
	792 Office supplies & other expenses		19,794
	794 Injuries and damages		211,909
	795 Employees' pensions and benefits		21,133
	798 Outside services employed		171,397
	799 Miscellaneous general expenses		2,307,772
	805 Maintenance of general plant		15,113
	812 Admin expenses transferred		(407,811)
	Total		2,419,754
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Park Water) Corp.		

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

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

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Customer Account	8	596,238
2	Employees - General Office	8	1,011,089
3	Employees - Pumping	10	1,163,786
4	Employees - Source of Supply	2	204,113
5	Employees - Treatment & Distribution	12	934,488
6	Employees - Water Quality	1	193,726
7			
8			
9			
10	Total	41	\$ 4,103,440

SCHEDULE C-4
Record of Accidents During Year - 2021

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	0	0	0	0	0	0	0	0	0
2	Apr-Jun	0	1	0	0	1	0	0	1	0
3	Jul-Sep	0	0	0	0	0	4	0	0	0
4	Oct-Dec	0	0	0	0	0	1	0	0	0
5	Totals	0	1	0	0	1	5	0	1	0

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

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

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

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

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

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

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

1	Greg Sorensen	99,001
2	Greg Sorensen (stocks)	118,717
3	Chris Alario	93,031
4	Chris Alario (stocks)	93,579
5	Sharon Yang	69,561
6		
7		Total \$ 473,888

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1			NOT APPLICABLE						
2									
3									
4									
5									
WELLS								Annual Quantities Pumped AF (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM(Unit) ²			
6	4B	12535 Harris, Lynwood		16" X 422'	110	720	648.30		
7	6E	11518 E. Excelsior, Norwalk		16" X 270'	N/A	550	0.00	Offline	
8	9D	2435 E. Greenleaf, Lynwood		18" X 600'	120	1200	902.74		
9	19C	1743 118th St., Los Angeles		16" X 780'	175	2000	2,048.70		
10	28B	13415 S. Regentview, Bellflower		16" X 644'	105	1200	0.00	Offline	
11	29H	12214 E. Alondra, Norwalk		16" X 462'	N/A	600	0.00	Offline	
12	40B	9937 E. Lindale, Bellflower		16" X 1052'	N/A	620	0.00	Offline	
13	40D	12915 S. Hanwell, Downey		16" X 606'	115	790	644.02		
14	41A	12312 Curtis & King, Norwalk		16" X 527'	132	100	0.42		
15	46C	13902 Halcourt, Norwalk		16" X 728'	101	1150	0.00	Offline	
16	12C	1517 Grandee Ave. Compton		16" X 650	123	2500	692.69		
TUNNELS AND SPRINGS				FLOW IN(Unit) ²				Annual Quantities Used(Unit)	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum				
17			NOT APPLICABLE						
18									
19									
20									
21									
Purchased Water for Resale									
22	Purchased from	Central Basin Municipal Water District/Foothill Municipal Water District							
23	Annual quantities purchased	5,887.41 Potable	AF	(Unit chosen) ²					
24		273.43 Reclaimed	AF						
25									

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

¹ Average depth to water surface below ground surface.

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
1	A. Collecting reservoirs			
2	Concrete			
3	Earth			
4	Wood			
5	B. Distribution reservoirs			
6	Concrete	2	2,635,000 Gallons	
7	Earth			
8	Wood			
9	C. Tanks			
10	Wood			
11	Metal	5	4,250,000 Gallons	
12	Concrete			
13	Totals	7	6,885,000 Gallons	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron			2,171			343,879		264,472	163,095
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Ductile iron						2,496		23,277	89,046
17	Screw or welded casing									
18	Cement - asbestos						44,477		89,229	84,150
19	Welded steel			1,186			938		6,044	2,798
20	Plastic			124			3,762		12,082	26,963
21	Other (specify)									
22	Totals			3,481			395,552		395,104	366,052

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22"		
23	Cast Iron	6,968	20,149	18	823		2,322			803,897
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Ductile iron	3,764	85,332	5,149	1,988		2,134			213,186
29	Screw or welded casing	115	447	1,406	36	32	421	142		2,599
30	Cement - asbestos	15,068	29,226	15,977						278,127
31	Welded steel	445	4,258	254	248					16,171
32	Plastic	3,028	21,308	2,828	4,030					74,125
33	Other (specify)									-
34	Totals	29,388	160,720	25,632	7,125	32	4,877	142		1,388,105

**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	26,100	26144		
Commercial	1,748	1762		
Industrial	4	4		
Public authorities	207	208		
Irrigation	26	26		
Other (specify)	-	0		
Agriculture	-	0		
Subtotal	28,085	28144		
Private fire connections	200	204		
Public fire hydrants	2,018	2061		
Total	30,303	30,409		

**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	26204	26099
3/4 - in	2	2
1 - in	1367	1349
1 1/2 - in	260	251
2 - in	334	328
3 - in	71	70
4 - in	82	81
6 - in	100	97
Other	75	71
Total	28,495	28,348

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed	
in Section VI of General Order No. 103:	
1. New, after being received . . .	0
2. Used, before repair	348
3. Used, after repair	0
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	26,828
2. More than 10, but less than 15 years	1,611
3. More than 15 years	56

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Commercial (incl Residential)	342,387	299,457	282,499	319,073	345,076	349,223	385,906	2,323,621
Industrial	2,488	2,295	2,339	2,555	2,496	2,192	2,102	16,467
Public authorities	19,902	14,045	13,791	21,348	19,313	22,858	24,374	135,631
Irrigation	-	-	-	-	-	-	-	-
Other (specify)								
Fire Service	237	284	53	247	199	167	197	1,384
Temporary	272	343	136	153	322	42	72	1,340
Recycled	6,418	4,192	6,061	10,450	9,233	13,057	13,586	62,997
Total	371,704	320,616	304,879	353,826	376,639	387,539	426,237	2,541,440

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Commercial	404,536	394,123	366,558	322,521	310,271	1,798,009	4,121,630	4,139,809	
Industrial	2,280	2,164	2,587	2,046	2,463	11,540	28,007	33,497	
Public authorities	29,951	25,729	27,679	20,927	21,598	125,884	261,515	200,709	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)									
Fire Service	176	111	144	115	52	598	1,982	4,289	
Temporary	404	438	184	28	11	1,065	2,405	2,903	
Recycled	13,545	13,645	13,069	8,705	7,170	56,134	119,131	109,929	
Total	450,892	436,210	410,221	354,342	341,565	1,993,230	4,534,670	4,491,136	

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

Total acres irrigated n/a

Total population served 123,559

**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	WRAMMCBA	See Footnote C,E	6,666,648	(2,547,736)	1,632,724	3,046	(2,085,069)	0	3,669,613
2	ICBA - Reclaimed Water	See Footnote A,B	1,013		15,704	6			16,722
3	CARW Revenue Reallocation Balancing Acct	See Footnote K	(3,149,657)			(2,053)	(389,764)	1,034,490	(2,506,984)
4	One Way Conservation Balancing Acct	See Footnote C,G	(505,746)		(749,262)	(739)		644,878	(610,869)
5	WCMA-Water Conservation Memo	See Footnote C,H	111,669		(111,669)				0
6	2013/2016 Interim Rates Memo Acct	See Footnote C,F,G	359,170		(359,170)				(0)
7	2019 Interim Rates Memorandum Account	See Footnote C,H	0	691,942		383	(411,029)		281,296
8	TPRC - Tangible Property Regulations Memo Acct	See Footnote C,I	(612,547)		612,547				0
9	Consolidated Expense Balancing Account	See Footnote J	19,622		474,629	245	(391,450)		103,046
10	Group Pension Balancing Account	See Footnote C,G,L	296,867		1,046,942	880		1,338,759	2,683,448
11									
	Total		3,187,039						3,636,273

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

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

Footnotes to Schedule E-1

- A: A memorandum to the CPUC entitled "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
- B: Decision No. 03-06-072 dated June 19, 2003.
- C: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
- D: Decision No. 06-08-015 dated August 24, 2006.
- E: Decision No. 08-02-036 dated February 28, 2008.
- F: D.13-09-005, dated September 5, 2013.
- G: Decision 20-09-019, dated September 24, 2020.
- H: Resolution W-4976, dated February 27, 2014, Advice Letter 261-W
- I: Resolution W-4932, dated September 27, 2012.
- J: Advice Letter 266-W-A authorized the establishment of the Consolidated Expense Balancing Account.
- K: Decision No. 06-10-036, dated October 19, 2006.
(Over Collection)/Under Collection
- L: Decision 16-01-009, dated January 14, 2016.

(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 \$7.40 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).

The participation in the program at year end 2021 was 11,936 customers which represents approximately 42.07% of total customers served.

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

A CARW revenue reallocation balancing account was established to track the difference between the low-income discounts provided to qualifying customers and the recorded revenues generated by the surcharges used to fund the CARW program. (See Schedule E-1).

Schedule E- 3
Description of Water Conservation 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.

LUPW recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUPW 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 LUPW in 2021.

Single Family, HOA, & Large Landscape Survey

The Residential/Outdoor Surveys Program provides comprehensive indoor and outdoor surveys for single family and multi-family customers to assess water use and provide a customized report and program suggestions to cut down usage. The top customers with highest water use were targeted. Liberty Park Water entered into an agreement with Valley Soil, Inc. to provide this service to a much broader range of customers than we could if this service was provided internally. This program was adapted to virtual surveys for a good portion of 2020 due to the global pandemic and continued to offer virtual throughout 2021, with an option for in person with safety protocols. Consumption information was provided to the contractor and the survey was conducted via video chat for customers. Water Wise Consulting, Inc performed 62 residential surveys in 2021 at a total cost of \$9,850.

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

LUPW 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 bill inserts, customer service representatives, social media, mailers, and website advertisements. UHETs use only 0.8 gallons per flush, compared to older models which use anywhere from 1.6 - 7 gallons per flush. Free installation in this program was offered to all CAP qualifying LUPW customers from 2013 through 2020, and all LUPW customers in 2021 & 2022. Liberty Utilities contracted with Eco Tech Services, Inc. and in 2021, the Direct Toilet Program included 163 toilets for a total cost of \$44,568. The program was at no cost to the customer.

Smart Irrigation Controller Program

Liberty Park Water offered a Smart Irrigation Controller Pilot Program in 2021 to encourage customers to reduce irrigation usage by installing high efficiency controllers. This program targeted high-consumption residential users in an effort to educate them on the benefits and water savings. Total cost of program to LUPW was \$1,025.

No Cost Conservation Kits

No Cost Conservation Kits are available to all Liberty Park Water 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 120 kits were purchased in 2021, at a total cost of \$7,155.

Public Information & Outreach

Public Information Program recognize the continued need to maintain and increase the community's awareness of water and the need to use it wisely. Liberty Park Water uses a wide array of media outlets in an effort to inform customers on drought status, efficiency programs, and water efficiency tips. This education is free to our customers and offered in the form of bill inserts, online video library, and workshops. Due to the pandemic, we adapted our workshops to be conducted virtually and offered online. The total costs for these programs were \$48,854 in 2021.

SoCal Gas Partnership

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

Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW). Additionally, this program installs low-flow showerheads, faucet aerators, and thermostatic shower valve (TSV), thermostatic tub spouts in qualifying homes. In 2021, there were 54 participants and the cost of the program was \$18,148.

Low Income Programs

Liberty Utilities Park Water 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) Smart Irrigation Controllers, (5) Garden Hose Timers, (6) Partnership with SoCal Gas Energy Savings Assistance Program, and (7) Partnership with Metropolitan Water District's SoCalWaterSmart Rebate Program. 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 LUPW is a participant. At these events, LUPW is able to inform customers of the programs designed to help customers with limited income.

Rebate Program

Liberty Park Water offers rebates to our residential customers through the SoCal WaterSmart Rebate Program. This program offered through CBMWD, in partnership with Liberty and MWD, provides incentives to residential customers who purchase and install WaterSense approved devices. The regional program has been offered to our customers since 2009. It has also been offered to our Commercial, Industrial and Institutional (CII) customers. The program offers rebates for weather based irrigation controllers, rotating nozzles, rain barrels, soil moisture sensor systems, high-efficiency clothes washers, cisterns, high-efficiency toilets and waterless urinals. Liberty did not pay any supplemental funding for this program in 2020, but instead offered a turnkey rebate to customers unable to afford or participate in the SoCal WaterSmart Rebate Program. We offered rainbarrels at a discounted price of \$20 each for qualifying customers.

Liberty Park Water CPUC 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)
Water Wise Water Surveys	<i>Professional Water Audits</i>								
	<i>Residential-Virtual</i>		20	\$130	\$2,600	0.22	0	1	0
	<i>Residential-On Site</i>		42	\$175	\$7,350	0.22	0	8	0
Single-Family & Multi-Family High Efficiency Toilet Direct Delivery	<i>Delivered and installed UHET Toilets to LU Customers</i>								
	<i>Ultra-High Efficiency Toilet</i>		163	\$273	\$44,568	0.02	15	10	95
Weather-Based Irrigation Controller Pilot Program									
	<i>Instruction</i>		4	\$125	\$500		20	0	0
	<i>Product & Installation</i>		2	\$175	\$350	0.02	15	7	107
	<i>Inspection</i>		1	\$175	\$175				
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>		250	\$12	\$7,155				
	<i>Kitchen Aerator 1.5 gpm</i>		250			0.01	5	4	19
	<i>Bathroom Aerator 1.0 gpm</i>		500			0.01	5	8	39
	<i>Moisture meters</i>		250			-	1	0	0
	<i>Leak detection tablets</i>		250			-	0	0	0
	<i>Shower timers</i>		250			-	1	0	0
	<i>Shut off nozzles</i>		250			0	1	2	2
Rain Barrels	<i>Rain Barrels Distribution offers a workshop on rainwater harvesting as well as purchase of rain barrel at discounted price of \$20. Liberty pays remaining \$45 from vendor as direct rebate.</i>		112	\$45	\$8,026				
SoCal Gas Partnership	<i>Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW)</i>				\$18,184				
Total Programs					\$88,908				
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>				\$48,854	-	0	0	0
TOTAL		\$346,774			\$137,762			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; | Two |
| (f) employees transferred from any affiliated company to regulated water utility; and | None |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | None |

E-4(a) SERVICES PROVIDED BY THE UTILITY TO THE AFFILIATED COMPANIES
 Affiliates Transaction Rules (ATRs) - Rules 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>
Liberty Utilities (Apple Valley Ranchos Water Co.)	742,631	1,972,750	80,108	2,795,488
Liberty Utilities Service Corp.	895,215	920,423	0	1,815,638
	<hr/> 1,637,845	<hr/> 2,893,173	<hr/> 80,108	<hr/> 4,611,126

Liberty Utilities (Apple Valley Ranchos Water) Corp. detail

Depreciation	198,852
Taxes	66,873
Miscellaneous Income Deductions	49,350
Customer records and collection expenses	63,407
Demonstrating selling expenses	779
Administrative and general salaries	39,561
Office supplies & other expenses	5,219
Injuries and damages	2,158
Employee pension & benefits	50,431
Outside services employed	227,347
Misc general expenses	810
Maintenance of general plant	37,843
Total	<hr/> 742,631

Liberty Utilities Service Corp. detail

Administrative and general salaries	672,572
Office supplies & other expenses	18,747
Misc general expenses	203,896
Total	<hr/> 895,215

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

Expense categories include salaries, benefits, legal costs, tax services, insurance, travel, training, membership fees, office expense.

(B) Liberty Utilities (Park Water) Corp. charged capital payroll of \$80,108; all other capital represents an allocation of indirect expenses.

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

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

	<u>Direct Charges</u>	<u>Indirect Charges (A)</u>	<u>Capital (B)</u>	<u>Total Charges</u>
Parent Company	394,876	1,005,860	407,811	1,808,548
Liberty Utilities (Apple Valley)	79,854	28,985	505	109,343
Liberty Utilities Service Company	42,726	865,116	0	907,842
	<u>517,456</u>	<u>1,899,961</u>	<u>408,316</u>	<u>2,825,733</u>

Parent Company detail

Other Interest charges	-6,056
Administrative and general salaries	4,061
Office supplies & other expenses	14,458
Injuries and damages	211,018
Outside services employed	171,397
Total	<u>394,876</u>

Liberty Utilities (Apple Valley Ranchos Water) Corp. detail

Taxes	3,719
Administrative and general salaries	38,998
Injuries and damages	891
Employee pension & benefits	21,133
Maintenance of general plant	15,113
Total	<u>79,854</u>

Liberty Utilities Service Corp. detail

Administrative and general salaries	37,389
Office supplies & other expenses	5,337
Total	<u>42,726</u>

- (A) Indirect charges are expenses that cannot be directly allocated to a particular entity, and thus are charged using an allocation percentage. Expense categories include salaries, benefits, legal costs, tax services, insurance, travel, training, membership fees, office expense and depreciation.
- (B) Liberty Utilities (Apple Valley) Corp. charged capital payroll of \$505; all other capital represents an allocation of indirect expenses.

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

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

1. Current Fiscal Agent:

Name: NONE
 Address: _____
 Phone Number: _____
 Account Number: _____
 Date Hired: _____

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

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

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

Bank Name: NONE
 Address: _____
 Account Number: _____
 Date Opened: _____

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

LIBERTY UTILITIES (PARK WATER) CORP
REPORTING YEAR 2021

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant (Bi-monthly)	Resale (Monthly)	Temporary (Bi-monthly)	Metered Sales - Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire
2021-01	25,432	1,680	47	1	3	138	69	50	150	11	0	0	10	26	693	10	3
2021-02	25,435	1,682	47	1	3	138	69	50	150	11	0	0	9	26	692	10	3
2021-03	25,434	1,680	48	1	3	139	69	50	150	11	0	0	11	26	693	10	3
2021-04	25,427	1,679	48	1	3	139	69	50	150	11	0	0	11	26	693	10	3
2021-05	25,421	1,680	49	1	3	139	69	50	151	11	0	0	9	26	693	10	3
2021-06	25,409	1,678	49	1	3	140	71	50	151	11	0	0	9	26	692	10	3
2021-07	25,449	1,679	49	1	3	140	71	51	151	11	0	0	7	26	694	10	3
2021-08	25,474	1,678	49	1	3	139	71	51	150	11	0	0	11	26	670	34	3
2021-09	25,473	1,679	49	1	3	139	71	50	150	11	0	0	10	26	669	35	3
2021-10	25,472	1,672	57	1	3	134	75	45	156	11	0	0	9	26	669	35	3
2021-11	25,479	1,671	56	1	3	134	75	45	156	11	0	0	8	26	670	35	3
2021-12	25,479	1,668	56	1	3	134	75	45	156	11	0	0	8	26	670	35	3

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	2,395	\$880,457.94	\$234,676.94	\$166,105.82	\$136,401.84	\$343,273.34
2021-02	2,495	\$960,547.31	\$314,256.47	\$135,461.51	\$114,845.77	\$395,983.56
2021-03	2,252	\$887,768.30	\$225,896.75	\$160,835.88	\$93,724.08	\$407,311.59
2021-04	2,553	\$973,638.05	\$202,159.31	\$235,278.15	\$100,186.89	\$436,013.70
2021-05	2,507	\$979,996.92	\$266,717.16	\$121,270.98	\$124,348.38	\$467,660.40
2021-06	2,377	\$966,327.34	\$238,771.66	\$156,799.97	\$105,488.69	\$465,267.02
2021-07	2,264	\$968,393.67	\$244,281.86	\$135,148.70	\$91,643.49	\$497,319.62
2021-08	2,522	\$1,081,761.11	\$289,469.14	\$161,768.93	\$102,214.98	\$528,308.06
2021-09	2,810	\$1,226,015.90	\$345,117.39	\$193,875.87	\$116,887.75	\$570,134.89
2021-10	2,575	\$1,199,710.11	\$342,259.19	\$145,570.00	\$140,984.80	\$570,896.12
2021-11	2,622	\$1,230,700.64	\$295,878.00	\$198,854.40	\$112,924.47	\$623,043.77
2021-12	2,662	\$1,313,392.41	\$303,019.03	\$156,912.15	\$167,849.49	\$685,611.74

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

Report Month	No of Disconnect Notices
2021-01	0
2021-02	0
2021-03	0
2021-04	0
2021-05	0
2021-06	0
2021-07	0
2021-08	0
2021-09	0
2021-10	0
2021-11	0
2021-12	0

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

Report Month	No of Disconnects
2021-01	0
2021-02	0
2021-03	0
2021-04	0
2021-05	0
2021-06	0
2021-07	0
2021-08	0
2021-09	0
2021-10	0
2021-11	0
2021-12	0

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

Report Month	No of Reconnects
2021-01	0
2021-02	0
2021-03	0
2021-04	0
2021-05	0
2021-06	0
2021-07	0
2021-08	0
2021-09	0
2021-10	0
2021-11	0
2021-12	0

8. Monthly number of LIRA customers.

Month	No of LIRA Customers
2021-01	11,382
2021-02	11,402
2021-03	11,396
2021-04	11,636
2021-05	11,612
2021-06	11,609
2021-07	11,615
2021-08	11,604
2021-09	11,585
2021-10	11,981
2021-11	11,974
2021-12	11,936

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

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

Report Month	No of Customers	A/R Balance (\$)	31-60 Days (\$)	61-90 Days (\$)	91-120 Days (\$)	+121 Days (\$)
2021-01	2095	\$751,454.03	\$196,353.78	\$130,043.62	\$126,626.17	\$298,430.46
2021-02	2205	\$811,685.85	\$245,590.68	\$123,648.91	\$87,018.39	\$355,427.87
2021-03	1990	\$753,731.12	\$189,485.71	\$124,843.14	\$82,775.88	\$356,626.39
2021-04	2281	\$855,355.81	\$155,054.51	\$200,698.26	\$83,340.15	\$416,262.89
2021-05	2292	\$897,559.23	\$234,573.04	\$100,968.23	\$117,350.11	\$444,667.85
2021-06	2134	\$887,364.89	\$189,612.39	\$142,759.18	\$87,388.55	\$467,604.77
2021-07	2064	\$895,439.28	\$210,232.09	\$115,740.70	\$93,990.13	\$475,476.36
2021-08	2276	\$1,001,083.62	\$235,931.39	\$151,150.75	\$89,584.51	\$524,416.97
2021-09	2424	\$1,107,297.61	\$294,032.08	\$152,758.20	\$110,054.03	\$550,453.30
2021-10	2565	\$1,238,946.63	\$302,373.68	\$168,449.89	\$125,780.17	\$642,342.89
2021-11	2568	\$1,284,650.21	\$278,428.21	\$187,882.94	\$137,528.59	\$680,810.47
2021-12	2691	\$1,363,813.07	\$273,958.57	\$172,911.68	\$155,078.28	\$761,864.54

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2021-01	0
2021-02	0
2021-03	0
2021-04	0
2021-05	0
2021-06	0
2021-07	0
2021-08	0
2021-09	0
2021-10	0
2021-11	0
2021-12	0

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

Report Month	No of Disconnects
2021-01	0
2021-02	0
2021-03	0
2021-04	0
2021-05	0
2021-06	0
2021-07	0
2021-08	0
2021-09	0
2021-10	0
2021-11	0
2021-12	0

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

Report Month	No of Reconnects
2021-01	0
2021-02	0
2021-03	0
2021-04	0
2021-05	0
2021-06	0
2021-07	0
2021-08	0
2021-09	0
2021-10	0
2021-11	0
2021-12	0

16. Weather normalized monthly usage data.

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

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2021

Reporting Month: 2021-01 1

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	88,474	11,577	0	0	0	76	8	0	0	0	0	0	0	0	997	0	0	101,132
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	6
1"	1,432	10,307	0	0	0	266	224	0	0	0	0	0	0	63	12,857	187	0	25,336
1-1/2"	0	14,320	0	0	0	197	20	0	0	0	0	0	0	80	662	120	0	15,399
2"	0	32,176	324	0	0	1,203	65	0	0	0	0	0	0	1,245	1,304	764	0	37,081
3"	0	455	6,699	0	1,141	193	3,138	0	0	0	0	0	272	3,562	0	643	0	16,103
4"	0	125	5,260	0	1,347	433	3,507	1	13	0	0	0	0	1,468	0	0	0	12,153
6"	0	0	3,314	0	0	0	6,981	1	55	0	0	0	0	0	0	0	0	10,351
8"	0	0	1,945	0	0	0	3,591	3	43	0	0	0	0	0	0	0	0	5,582
10"	0	0	0	0	0	0	0	0	72	0	0	0	0	0	0	0	0	72
12"	0	0	0	0	0	0	0	0	50	0	0	0	0	0	0	0	0	50
Total	89,906	68,960	17,542	0	2,488	2,368	17,534	4	233	0	0	0	272	6,418	15,826	1,714	0	223,265

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	41,466	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,466
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,024
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	42,490	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,490
2021-01	132,396	68,960	17,542	0	2,488	2,368	17,534	4	233	0	0	0	272	6,418	15,826	1,714	0	265,755

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	87,644	8,960	0	0	0	308	7	0	0	0	0	0	0	0	819	0	0	97,738
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	6
1"	1,211	6,892	0	0	0	522	131	0	0	0	0	0	0	37	10,495	137	0	19,425
1-1/2"	0	7,705	2	147	0	352	16	0	0	0	0	0	0	71	541	90	0	8,924
2"	0	25,158	249	0	0	407	128	0	0	0	0	0	0	933	1,237	579	0	28,691
3"	0	793	5,108	0	974	137	2,525	0	0	0	0	0	343	2,321	0	0	0	12,201
4"	0	93	4,378	0	1,174	313	2,592	1	2	0	0	0	0	830	0	0	0	9,383
6"	0	0	2,746	0	0	0	4,836	2	2	0	0	0	0	0	0	0	0	7,586
8"	0	0	1,371	0	0	0	1,771	0	19	0	0	0	0	0	0	0	0	3,161
10"	0	0	0	0	0	0	0	0	45	0	0	0	0	0	0	0	0	45
12"	0	0	0	0	0	0	0	0	213	0	0	0	0	0	0	0	0	213
Total	88,855	49,601	13,854	147	2,148	2,039	12,006	3	281	0	0	0	343	4,192	13,098	806	0	187,373

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	28,003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,003
3/4"	501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	501
1"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28,504	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,504
2021-02	117,359	49,601	13,854	147	2,148	2,039	12,006	3	281	0	0	0	343	4,192	13,098	806	0	215,877

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	81,099	10,903	0	0	0	67	8	0	0	0	0	0	0	0	743	0	0	92,820
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0	0	5
1"	1,328	8,534	0	0	0	237	152	0	0	0	0	0	0	58	9,883	34	0	20,226
1-1/2"	0	11,937	17	0	0	179	3	0	0	0	0	0	0	109	609	86	0	12,940
2"	0	26,344	260	0	0	761	55	0	0	0	0	0	0	1,269	1,000	604	0	30,293
3"	0	433	5,423	0	1,194	166	2,525	0	0	0	0	0	136	3,234	0	388	0	13,499
4"	0	94	4,157	0	1,145	324	3,100	1	4	0	0	0	0	1,391	0	0	0	10,216
6"	0	0	2,688	0	0	0	5,390	0	22	0	0	0	0	0	0	0	0	8,100
8"	0	0	1,468	0	0	0	824	2	3	0	0	0	0	0	0	0	0	2,297
10"	0	0	0	0	0	0	0	0	21	0	0	0	0	0	0	0	0	21
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	82,427	58,245	14,013	0	2,339	1,734	12,057	3	50	0	0	0	136	6,061	12,240	1,112	0	190,417

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	25,192	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,192
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	791	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	791
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	25,983	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,983
2021-03	108,410	58,245	14,013	0	2,339	1,734	12,057	3	50	0	0	0	136	6,061	12,240	1,112	0	216,400

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	87,729	9,498	0	0	0	271	11	0	0	0	0	0	0	0	982	0	0	98,491
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	6
1"	1,224	6,981	0	0	0	584	175	0	0	0	0	0	0	71	16,003	606	0	25,644
1-1/2"	0	8,268	9	136	0	433	33	0	0	0	0	0	0	143	1,190	140	0	10,352
2"	0	25,094	295	0	0	5,566	235	0	0	0	0	0	0	1,463	634	403	0	33,690
3"	0	1,237	6,143	0	1,221	171	2,160	0	0	0	0	0	153	5,856	0	2,702	0	19,643
4"	0	106	4,858	0	1,198	364	2,878	0	3	0	0	0	0	2,917	0	0	0	12,324
6"	0	0	3,020	0	0	0	6,148	0	137	0	0	0	0	0	0	0	0	9,305
8"	0	0	1,453	0	0	0	2,319	0	21	0	0	0	0	0	0	0	0	3,793
10"	0	0	0	0	0	0	0	2	63	0	0	0	0	0	0	0	0	65
12"	0	0	0	0	0	0	0	0	21	0	0	0	0	0	0	0	0	21
Total	88,953	51,184	15,778	136	2,419	7,389	13,959	2	245	0	0	0	153	10,450	18,815	3,851	0	213,334

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	28,977	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,977
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	612	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	612
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	29,589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,589
2021-04	118,542	51,184	15,778	136	2,419	7,389	13,959	2	245	0	0	0	153	10,450	18,815	3,851	0	242,923

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	87,771	11,671	0	0	0	80	14	0	0	0	0	0	0	0	862	0	0	100,398
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	4
1"	1,385	10,197	0	0	0	301	318	0	0	0	0	0	0	65	14,835	1,232	0	28,333
1-1/2"	0	12,429	7	0	0	169	13	0	0	0	0	0	0	134	885	148	0	13,785
2"	0	32,450	329	0	0	1,277	187	0	0	0	0	0	0	1,070	203	29	0	35,545
3"	0	727	7,429	0	1,148	177	2,783	0	0	0	0	0	322	4,504	0	2,893	0	19,983
4"	0	114	5,550	0	1,348	329	3,310	1	2	0	0	0	0	3,460	0	0	0	14,114
6"	0	0	3,346	0	0	0	8,060	0	122	0	0	0	0	0	0	0	0	11,528
8"	0	0	2,122	0	0	0	2,295	0	9	0	0	0	0	0	0	0	0	4,426
10"	0	0	0	0	0	0	0	0	50	0	0	0	0	0	0	0	0	50
12"	0	0	0	0	0	0	0	0	15	0	0	0	0	0	0	0	0	15
Total	89,156	67,588	18,783	0	2,496	2,333	16,980	1	198	0	0	0	322	9,233	16,789	4,302	0	228,181

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	38,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,948
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,036	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,036
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	39,984	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,984
2021-05	129,140	67,588	18,783	0	2,496	2,333	16,980	1	198	0	0	0	322	9,233	16,789	4,302	0	268,165

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	92,320	8,963	0	0	0	146	15	0	0	0	0	0	0	0	893	0	0	102,337
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0	0	5
1"	1,201	7,293	0	0	0	640	393	0	0	0	0	0	0	64	17,516	2,071	0	29,178
1-1/2"	0	7,977	90	91	0	430	12	0	0	0	0	0	0	128	648	54	0	9,430
2"	0	24,972	341	0	0	2,698	170	0	0	0	0	0	0	1,254	528	117	0	30,080
3"	0	1,302	6,741	0	0	876	267	4,808	0	0	0	0	42	6,563	0	4,709	0	25,308
4"	0	98	10,365	0	1,225	370	3,461	1	4	0	0	0	0	5,048	0	0	0	20,572
6"	0	0	0	0	0	0	6,452	9	44	0	0	0	0	0	0	0	0	6,505
8"	0	0	0	0	0	0	2,996	5	14	0	0	0	0	0	0	0	0	3,015
10"	0	0	0	0	0	0	0	0	33	0	0	0	0	0	0	0	0	33
12"	0	0	0	0	0	0	0	0	57	0	0	0	0	0	0	0	0	57
Total	93,521	50,605	17,537	91	2,101	4,551	18,307	15	152	0	0	0	42	13,057	19,590	6,951	0	226,520

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	38,542	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38,542
3/4"	712	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	712
1"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	39,254	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,254
2021-06	132,775	50,605	17,537	91	2,101	4,551	18,307	15	152	0	0	0	42	13,057	19,590	6,951	0	265,774

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	90,884	12,255	0	0	0	292	16	0	0	0	0	0	0	0	1,088	0	0	104,535
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	3
1"	1,406	10,234	0	0	0	357	510	0	0	0	0	0	0	71	20,546	2,329	0	35,453
1-1/2"	0	13,618	124	0	0	234	170	0	0	0	0	0	0	144	680	19	0	14,989
2"	0	32,228	469	0	0	1,387	98	0	0	0	0	0	0	1,291	527	80	0	36,080
3"	0	937	7,339	0	851	112	3,870	0	0	0	0	0	72	6,439	0	6,148	0	25,768
4"	0	98	5,165	0	1,251	479	3,887	0	15	0	0	0	0	5,641	0	0	0	16,536
6"	0	0	3,693	0	0	0	9,904	0	52	0	0	0	0	0	0	0	0	13,649
8"	0	0	2,691	0	0	0	3,058	0	34	0	0	0	0	0	0	0	0	5,783
10"	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	0	0	35
12"	0	0	0	0	0	0	0	0	61	0	0	0	0	0	0	0	0	61
Total	92,290	69,370	19,481	0	2,102	2,861	21,513	0	197	0	0	0	72	13,586	22,844	8,576	0	252,892

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	52,011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52,011
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,331
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	53,342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,342
2021-07	145,632	69,370	19,481	0	2,102	2,861	21,513	0	197	0	0	0	72	13,586	22,844	8,576	0	306,234

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	95,851	10,320	0	0	0	158	20	0	0	0	0	0	0	0	959	132	0	107,440
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0	0	5
1"	1,265	8,289	0	0	0	1,412	600	0	0	0	0	0	0	74	20,795	2,662	0	35,097
1-1/2"	0	9,185	92	108	0	1,106	15	0	0	0	0	0	0	135	118	2,339	0	13,098
2"	0	26,946	748	0	0	3,272	189	0	0	0	0	0	0	1,350	0	4,540	0	37,045
3"	0	1,671	8,282	0	906	244	3,948	0	0	0	0	0	404	6,565	0	6,291	0	28,311
4"	0	99	6,377	0	1,266	258	4,620	0	15	0	0	0	0	5,421	0	0	0	18,056
6"	0	0	3,978	0	0	0	10,655	5	23	0	0	0	0	0	0	0	0	14,661
8"	0	0	3,327	0	0	0	3,454	0	31	0	0	0	0	0	0	0	0	6,812
10"	0	0	0	0	0	0	0	0	43	0	0	0	0	0	0	0	0	43
12"	0	0	0	0	0	0	0	0	59	0	0	0	0	0	0	0	0	59
Total	97,116	56,510	22,804	108	2,172	6,450	23,501	5	171	0	0	0	404	13,545	21,877	15,964	0	260,627

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	52,511	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52,511
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	803
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	53,314	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53,314
2021-08	150,430	56,510	22,804	108	2,172	6,450	23,501	5	171	0	0	0	404	13,545	21,877	15,964	0	313,941

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	91,940	12,642	0	0	0	76	15	0	0	0	0	0	0	0	893	140	0	105,706
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	3
1"	1,407	11,458	0	0	0	835	588	0	0	0	0	0	0	67	19,157	1,204	0	34,716
1-1/2"	0	15,470	74	0	0	(394)	37	0	0	0	0	0	0	73	99	1,055	0	16,414
2"	0	34,083	503	0	0	2,249	283	0	0	0	0	0	0	1,220	0	1,821	0	40,159
3"	0	1,020	7,610	0	903	149	3,875	0	0	0	0	0	438	7,058	0	2,876	0	23,929
4"	0	92	5,282	0	1,261	301	4,470	0	11	0	0	0	0	5,227	0	0	0	16,644
6"	0	0	3,732	0	0	0	9,250	1	3	0	0	0	0	0	0	0	0	12,986
8"	0	0	3,165	0	0	0	3,995	0	17	0	0	0	0	0	0	0	0	7,177
10"	0	0	0	0	0	0	0	0	43	0	0	0	0	0	0	0	0	43
12"	0	0	0	0	0	0	0	0	36	0	0	0	0	0	0	0	0	36
Total	93,347	74,765	20,366	0	2,164	3,216	22,513	1	110	0	0	0	438	13,645	20,152	7,096	0	257,813

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	55,606	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55,606
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,280
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	56,886	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56,886
2021-09	150,233	74,765	20,366	0	2,164	3,216	22,513	1	110	0	0	0	438	13,645	20,152	7,096	0	314,699

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	90,223	9,885	0	0	0	175	20	0	0	0	0	0	0	0	763	95	0	101,161
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	4
1"	1,287	7,891	0	0	0	675	383	0	0	0	0	0	0	41	15,138	388	0	25,803
1-1/2"	0	8,497	425	100	0	1,804	24	0	0	0	0	0	0	76	132	3,801	0	14,859
2"	0	28,378	453	0	0	3,556	147	0	0	0	0	0	0	1,249	0	6,550	0	40,333
3"	0	603	8,992	0	875	67	3,682	0	0	0	0	0	184	5,602	0	1,157	0	21,162
4"	0	0	5,679	0	1,612	0	4,777	1	13	0	0	0	0	6,101	0	0	0	18,183
6"	0	0	3,841	0	0	0	8,710	6	24	0	0	0	0	0	0	0	0	12,581
8"	0	0	3,042	0	0	0	3,659	0	17	0	0	0	0	0	0	0	0	6,718
10"	0	0	0	0	0	0	0	0	50	0	0	0	0	0	0	0	0	50
12"	0	0	0	0	0	0	0	0	33	0	0	0	0	0	0	0	0	33
Total	91,510	55,254	22,432	100	2,487	6,277	21,402	7	137	0	0	0	184	13,069	16,037	11,991	0	240,887

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	41,043	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,043
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	786	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	786
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	41,829	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41,829
2021-10	133,339	55,254	22,432	100	2,487	6,277	21,402	7	137	0	0	0	184	13,069	16,037	11,991	0	282,716

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	82,182	11,978	0	0	0	63	22	0	0	0	0	0	0	0	689	80	0	95,014
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	3
1"	1,347	9,830	0	0	0	381	271	0	0	0	0	0	0	47	13,061	265	0	25,202
1-1/2"	0	12,629	325	0	0	174	200	0	0	0	0	0	0	68	87	925	0	14,408
2"	0	29,874	255	0	0	1,656	158	0	0	0	0	0	0	1,413	0	1,839	0	35,195
3"	0	53	7,830	0	850	24	2,439	0	0	0	0	0	28	3,038	0	271	0	14,533
4"	0	0	5,356	0	1,196	209	4,564	1	15	0	0	0	0	4,139	0	0	0	15,480
6"	0	0	2,498	0	0	0	7,819	18	4	0	0	0	0	0	0	0	0	10,339
8"	0	0	2,060	0	0	0	2,947	0	18	0	0	0	0	0	0	0	0	5,025
10"	0	0	0	0	0	0	0	0	36	0	0	0	0	0	0	0	0	36
12"	0	0	0	0	0	0	0	0	23	0	0	0	0	0	0	0	0	23
Total	83,529	64,364	18,324	0	2,046	2,507	18,420	19	96	0	0	0	28	8,705	13,840	3,380	0	215,258

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	33,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,747
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	793	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	793
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	34,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34,540
2021-11	118,069	64,364	18,324	0	2,046	2,507	18,420	19	96	0	0	0	28	8,705	13,840	3,380	0	249,798

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	85,181	10,021	0	0	0	121	17	0	0	0	0	0	0	0	724	53	0	96,117
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	4
1"	1,234	7,067	0	0	0	426	267	0	0	0	0	0	0	40	10,450	200	0	19,684
1-1/2"	0	7,795	356	97	0	1,429	20	0	0	0	0	0	0	55	64	573	0	10,389
2"	0	25,126	454	0	0	2,082	145	0	0	0	0	0	0	1,004	0	1,382	0	30,193
3"	0	550	7,503	0	859	30	3,018	0	0	0	0	0	11	3,325	0	519	0	15,815
4"	0	0	5,485	0	1,507	111	3,388	0	11	0	0	0	0	2,746	0	0	0	13,248
6"	0	0	2,965	0	0	0	6,838	2	7	0	0	0	0	0	0	0	0	9,812
8"	0	0	1,835	0	0	0	3,706	0	18	0	0	0	0	0	0	0	0	5,559
10"	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
12"	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	0	0	11
Total	86,415	50,559	18,598	97	2,366	4,199	17,399	2	50	0	0	0	11	7,170	11,242	2,727	0	200,835

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	28,628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,628
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	433
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	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	0
4"	0	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	0
8"	0	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	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	29,061	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,061
2021-12	115,476	50,559	18,598	97	2,366	4,199	17,399	2	50	0	0	0	11	7,170	11,242	2,727	0	229,896
Year 2021	1,551,801	717,005	219,512	679	27,328	45,924	215,591	62	1,920	0	0	0	2,405	119,131	202,350	68,470	0	3,172,178

**PARK WATER COMPANY
CENTRAL BASIN
REPORTING YEAR 2021**

Reporting Month: 2021-01

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	70,482	16	70,498	11,274	1	6.25	16.00
1"	801	0	801	107	0	7.49	
Total	71,283	16	71,299	11,381	1	6.26	16.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	34,252	73	34,325				
1"	325	0	325				
Total	34,577	73	34,650				

2021-01	105,860	89	105,949				
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Reporting Month: 2021-02

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	77,778	0	77,778	11,292	1	6.89	0.00
1"	641	0	641	109	0	5.88	
Total	78,419	0	78,419	11,401	1	6.88	0.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	25,965	0	25,965				
1"	355	0	355				
Total	26,320	0	26,320				

2021-02	104,739	0	104,739				
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Reporting Month: 2021-03

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	65,603	0	65,603	11,284	1	5.81	0.00
1"	770	0	770	111	0	6.94	
Total	66,373	0	66,373	11,395	1	5.82	0.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	21,888	0	21,888				
1"	218	0	218				
Total	22,106	0	22,106				
2021-03	88,479	0	88,479				

Reporting Month: 2021-04

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	80,969	0	80,969	11,511	0	7.03	
1"	682	0	682	114	0	5.98	
Total	81,651	0	81,651	11,625	0	7.02	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	28,924	0	28,924				
1"	328	0	328				
Total	29,252	0	29,252				
2021-04	110,903	0	110,903				

Reporting Month: 2021-05

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	72,281	0	72,281	11,487	0	6.29	
1"	818	0	818	115	0	7.11	
Total	73,099	0	73,099	11,602	0	6.30	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	35,008	0	35,008				
1"	367	0	367				
Total	35,375	0	35,375				
2021-05	108,474	0	108,474				

Reporting Month: 2021-06

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	84,306	0	84,306	11,482	2	7.34	0.00
1"	666	0	666	115	0	5.79	
Total	84,972	0	84,972	11,597	2	7.33	0.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	36,425	0	36,425				
1"	368	0	368				
Total	36,793	0	36,793				
2021-06	121,765	0	121,765				

Reporting Month: 2021-07

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	74,654	0	74,654	11,490	0	6.50	
1"	855	0	855	115	0	7.43	
Total	75,509	0	75,509	11,605	0	6.51	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	44,045	0	44,045				
1"	449	0	449				
Total	44,494	0	44,494				
2021-07	120,003	0	120,003				

Reporting Month: 2021-08

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	87,115	16	87,131	11,478	1	7.59	16.00
1"	730	0	730	115	0	6.35	
Total	87,845	16	87,861	11,593	1	7.58	16.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	48,672	14	48,686				
1"	404	0	404				
Total	49,076	14	49,090				
2021-08	136,921	30	136,951				

Reporting Month: 2021-09

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	74,831	0	74,831	11,454	0	6.53	
1"	838	0	838	114	0	7.35	
Total	75,669	0	75,669	11,568	0	6.54	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	45,335	0	45,335				
1"	507	0	507				
Total	45,842	0	45,842				
2021-09	121,511	0	121,511				

Reporting Month: 2021-10

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	86,986	0	86,986	11,852	0	7.34	
1"	761	0	761	120	0	6.34	
Total	87,747	0	87,747	11,972	0	7.33	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	39,401	0	39,401				
1"	357	0	357				
Total	39,758	0	39,758				
2021-10	127,505	0	127,505				

Reporting Month: 2021-11

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	72,219	0	72,219	11,829	0	6.11	
1"	806	0	806	120	0	6.72	
Total	73,025	0	73,025	11,949	0	6.11	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	31,223	0	31,223				
1"	296	0	296				
Total	31,519	0	31,519				

2021-11	104,544	0	104,544				
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Reporting Month: 2021-12

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	82,073	0	82,073	11,804	0	6.95	
1"	781	0	781	120	0	6.51	
Total	82,854	0	82,854	11,924	0	6.95	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	28,532	0	28,532				
1"	283	0	283				
Total	28,815	0	28,815				

2021-12	111,669	0	111,669				
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Total 2021	1,362,373	119	1,362,492				
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LIBERTY UTILITIES (PARK 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.

PARK WATER	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	89,906	88,855	82,427	88,953	89,156	93,521	92,290	97,116	93,347	91,510	83,529	86,415	1,077,025
Tier 2	42,490	28,504	25,983	29,589	39,984	39,254	53,342	53,314	56,886	41,829	34,540	29,061	474,776
TOTAL RESIDENTIAL - NON-LIRA	132,396	117,359	108,410	118,542	129,140	132,775	145,632	150,430	150,233	133,339	118,069	115,476	1,551,801
Residential (11) - LIRA													
Tier 1	71,283	78,419	66,373	81,651	73,099	84,972	75,509	87,845	75,669	87,747	73,025	82,854	938,446
Tier 2	34,577	26,320	22,106	29,252	35,375	36,793	44,494	49,076	45,842	39,758	31,519	28,815	423,927
TOTAL RESIDENTIAL - LIRA	105,860	104,739	88,479	110,903	108,474	121,765	120,003	136,921	121,511	127,505	104,544	111,669	1,362,373
Business NON-LIRA													
Tier 1	86,502	63,455	72,258	66,962	86,371	68,142	88,851	79,314	95,131	77,686	82,688	69,157	936,517
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BUSINESS	86,502	63,455	72,258	66,962	86,371	68,142	88,851	79,314	95,131	77,686	82,688	69,157	936,517
Business LIRA													
Tier 1	16	-	-	-	-	-	-	16	-	-	-	-	32
Tier 2	73	-	-	-	-	-	-	14	-	-	-	-	87
TOTAL BUSINESS	89	-	-	-	-	-	-	30	-	-	-	-	119
Industrial	2,488	2,295	2,339	2,555	2,496	2,192	2,102	2,280	2,164	2,587	2,046	2,463	28,007
Public Authority	19,902	14,045	13,791	21,348	19,313	22,858	24,374	29,951	25,729	27,679	20,927	21,598	261,515
Fire Protection	237	284	53	247	199	167	197	176	111	144	115	52	1,982
Private Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
Resale (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary	272	343	136	153	322	42	72	404	438	184	28	11	2,405
Reclaimed Water (Monthly)	6,418	4,192	6,061	10,450	9,233	13,057	13,586	13,545	13,645	13,069	8,705	7,170	119,131
Mesa Crest - Residential	15,826	13,098	12,240	18,815	16,789	19,590	22,844	21,877	20,152	16,037	13,840	11,242	202,350
Mesa Crest - Business	1,714	806	1,112	3,851	4,302	6,951	8,576	15,964	7,096	11,991	3,380	2,727	68,470
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	371,704	320,616	304,879	353,826	376,639	387,539	426,237	450,892	436,210	410,221	354,342	341,565	4,534,670

LIBERTY UTILITIES (PARK 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.

PARK WATER	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	96,872	100,924	96,027	100,102	99,492	107,612	107,290	113,109	108,292	112,402	103,080	98,314	1,243,516
Tier 2	23,003	23,524	21,423	21,053	27,320	35,766	47,834	50,183	57,190	47,566	42,702	34,209	431,773
TOTAL RESIDENTIAL - NON-LIRA	119,875	124,448	117,450	121,155	126,812	143,378	155,124	163,292	165,482	159,968	145,782	132,523	1,675,289
Residential (11) - LIRA													
Tier 1	62,070	72,342	61,359	71,607	68,738	85,196	75,925	90,606	77,126	88,190	76,796	86,122	916,077
Tier 2	14,962	16,372	14,637	15,124	23,623	29,550	35,961	41,304	40,606	37,929	31,670	31,817	333,555
TOTAL RESIDENTIAL - LIRA	77,032	88,714	75,996	86,731	92,361	114,746	111,886	131,910	117,732	126,119	108,466	117,939	1,249,632
Business NON-LIRA													
Tier 1	82,740	67,594	77,763	63,412	79,873	70,186	92,959	80,129	90,279	83,047	93,544	69,113	950,639
Tier 2	131	117	38	95	14	95	91	140	70	168	89	-	1,048
TOTAL BUSINESS	82,871	67,711	77,801	63,507	79,887	70,281	93,050	80,269	90,349	83,215	93,633	69,113	951,687
Business LIRA													
Tier 1	87	105	71	98	116	105	139	105	156	117	232	-	1,331
Tier 2	82	64	75	59	107	130	154	140	121	80	114	-	1,126
TOTAL BUSINESS	169	169	146	157	223	235	293	245	277	197	346	-	2,457
Industrial	3,483	2,740	2,017	2,682	2,647	2,765	2,755	2,884	2,651	2,895	3,388	2,590	33,497
Public Authority	10,328	10,099	10,885	11,640	11,828	18,035	20,616	26,635	23,123	23,226	20,345	13,937	200,697
Fire Protection	97	228	259	196	195	429	433	436	416	806	386	403	4,284
Private Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	5	5
Resale (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary	137	78	13	6	178	103	160	194	308	429	715	439	2,760
Reclaimed Water (Monthly)	2,079	3,865	8,364	4,145	9,603	13,659	14,504	13,367	13,974	9,215	8,585	8,569	109,929
Mesa Crest - Residential	9,799	12,939	14,564	11,825	17,640	20,297	21,403	23,756	22,795	23,416	18,068	19,155	215,657
Mesa Crest - Business	1,293	1,482	1,344	908	455	5,185	7,693	8,606	5,782	6,413	2,273	3,148	44,582
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	307,163	312,473	308,839	302,952	341,829	389,113	427,917	451,594	442,889	435,899	401,987	367,821	4,490,476

LIBERTY UTILITIES (PARK 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.

PARK WATER	VARIANCE												TOTAL
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential (11) - NON-LIRA													
Tier 1	(6,966)	(12,069)	(13,600)	(11,149)	(10,336)	(14,091)	(15,000)	(15,993)	(14,945)	(20,892)	(19,551)	(11,899)	(166,491)
Tier 2	19,487	4,980	4,560	8,536	12,664	3,488	5,508	3,131	(304)	(5,737)	(8,162)	(5,148)	43,003
TOTAL RESIDENTIAL - NON-LIRA	12,521	(7,089)	(9,040)	(2,613)	2,328	(10,603)	(9,492)	(12,862)	(15,249)	(26,629)	(27,713)	(17,047)	(123,488)
Residential (11) - LIRA													
Tier 1	9,213	6,077	5,014	10,044	4,361	(224)	(416)	(2,761)	(1,457)	(443)	(3,771)	(3,268)	22,369
Tier 2	19,615	9,948	7,469	14,128	11,752	7,243	8,533	7,772	5,236	1,829	(151)	(3,002)	90,372
TOTAL RESIDENTIAL - LIRA	28,828	16,025	12,483	24,172	16,113	7,019	8,117	5,011	3,779	1,386	(3,922)	(6,270)	112,741
Business NON-LIRA													
Tier 1	3,762	(4,139)	(5,505)	3,550	6,498	(2,044)	(4,108)	(815)	4,852	(5,361)	(10,856)	44	(14,122)
Tier 2	(131)	(117)	(38)	(95)	(14)	(95)	(91)	(140)	(70)	(168)	(89)	-	(1,048)
TOTAL BUSINESS	3,631	(4,256)	(5,543)	3,455	6,484	(2,139)	(4,199)	(955)	4,782	(5,529)	(10,945)	44	(15,170)
Business LIRA													
Tier 1	(71)	(105)	(71)	(98)	(116)	(105)	(139)	(89)	(156)	(117)	(232)	-	(1,299)
Tier 2	(9)	(64)	(75)	(59)	(107)	(130)	(154)	(126)	(121)	(80)	(114)	-	(1,039)
TOTAL BUSINESS	(80)	(169)	(146)	(157)	(223)	(235)	(293)	(215)	(277)	(197)	(346)	-	(2,338)
Industrial	(995)	(445)	322	(127)	(151)	(573)	(653)	(604)	(487)	(308)	(1,342)	(127)	(5,490)
Public Authority	9,574	3,946	2,906	9,708	7,485	4,823	3,758	3,316	2,606	4,453	582	7,661	60,818
Fire Protection	140	56	(206)	51	4	(262)	(236)	(260)	(305)	(662)	(271)	(351)	(2,302)
Private Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	(5)	(5)
Resale (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary	135	265	123	147	144	(61)	(88)	210	130	(245)	(687)	(428)	(355)
Reclaimed Water (Monthly)	4,339	327	(2,303)	6,305	(370)	(602)	(918)	178	(329)	3,854	120	(1,399)	9,202
Mesa Crest - Residential	6,027	159	(2,324)	6,990	(851)	(707)	1,441	(1,879)	(2,643)	(7,379)	(4,228)	(7,913)	(13,307)
Mesa Crest - Business	421	(676)	(232)	2,943	3,847	1,766	883	7,358	1,314	5,578	1,107	(421)	23,888
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	64,541	8,143	(3,960)	50,874	34,810	(1,574)	(1,680)	(702)	(6,679)	(25,678)	(47,645)	(26,256)	44,194

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 (PARK WATER) CORP. _____
Name of Utility

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

ATTACHMENT A

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

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Park Water) Corp. ("Liberty Park Water") provides the following information regarding its NTP&S projects in Calendar Year 2021 in this Attachment:

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

LIBERTY UTILITIES (PARK WATER) CORP.
Non-Regulated Operating Income Statement
2021

<i>Name of Contract/Service</i>	<i>Active/Passive</i>	<i>Revenue</i>	<i>Revenue Sharing</i>	<i>Expense</i>	<i>Operating Income (Loss)</i>
<u>Operating and Maintenance Contract</u>					
City of Bell Gardens - contract includes Billing & Meter Reading	Active	349,024.00	(124,902.00)	82,486.00	141,636.00
Total O&M		349,024.00	(124,902.00)	82,486.00	141,636.00
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Passive	51,929.00	(15,579.00)	-	36,350.00
Water Service (Sativa)	Passive	919,800.00	(121,054.00)	516,287.00	282,459.00
Total Miscellaneous		971,729.00	(136,633.00)	516,287.00	318,809.00
Total		1,320,753.00	(261,535.00)	598,773.00	460,445.00

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

I. Overview

- ◆ Revenue sharing under new rules: Rule X.C defines how revenues from unregulated activities are to be allocated between shareholders and ratepayers, depending on whether the activities 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 Park Water's activities: Liberty Park Water's NTP&S activities are all active (requiring 10% sharing).

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

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II. Descriptions of Excess Capacity Activities

1 City of Bell Gardens

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

2 HomeServe USA Customer Account Services

Service	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 Park Water 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 Park prior to implementing its marketing plan.
Allocations	Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

3 Sativa Water Service

Service	Water
Description	The Sativa Los Angeles County Water district ("Sativa") is the interim administrator for the Sativa water system. Sativa provides water service to approximately 1,600 customers located in the City of Compton. This short-term contract ("Sativa Contract") is for Liberty Park Water to continue providing water service through the interconnection to Sativa's customers. The Sativa Contract was approved by the Commission in Advice Letter 321-W-A.
Allocations	Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the NTP&S Rules and Advice Letter 321-W-A.

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To the California Public Utilities Commission

III. Regulated Assets Used in NTP&S Projects

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

A. O&M (Operations and Maintenance) Contract

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

The regulated assets used for O&M contract includes:

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

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

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

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

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

C. Miscellaneous

Assets being utilized for the Miscellaneous Sativa Water Service contract are as follows

- + Vehicle
- + Hand-held or truck mounted meter-reading device
- + Well and reservoir
- + Distribution System - i.e., well, reservoir, water main, interconnection located at 700 W. 137th St., Compton, CA 90222
- + Financial System - JD Edwards
- + Computer System

LIBERTY UTILITIES (PARK WATER) CORP.

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

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Time Spent (Hours)</u>
<u>Home Serve</u>			
Demchak, George	Manager, Finance	Finance	1.00
Ellison, Amy	Manager	Customer Care	2.50
Wilks, Trevon	Accountant	Finance	3.00
			6.50
<u>Sativa</u>			
Gomez, Gabriel	Operations Supervisor, Production	Production	24.00
Gonzalez Armando	Operations Supervisor, Meter Reading	Meter Reading	12.00
Mendoza, Lorenzo	Production Team Lead, Production	Production	12.00
Ortiz, Victor	Operator III, Production	Production	24.00
Garcia, Omar	Field Operator, Field Service	Meter Reading	12.00
Duenas, Joy	Manager, Finance	Finance	3.00
Montiel, Lizette	Sr. Accountant, Finance	Finance	12.00
			99.00
<u>City of Bell Gardens</u>			
Camacho, Jaime N	Operator I	Operations	121.50
Castaneda, Esperanza	Supervisor	Customer Care	214.00
Caudell, Jeremy A	Water Quality Control Specialist	Operations	1.00
Contreras, Mathew D	Operator III	Operations	11.00
Duenas, Joy M.	Manager	Finance	38.75
Elliott, James P	Senior Manager	Engineering	56.00
Flores, Marc A	Operations, Team Lead	Operations	66.00
Garcia, Jonathan	Cross Connection Control Specialist	Operations	4.00
Garcia, Omar	Meter Reading Operator 1	Meter Reading	45.50
Gomez, III, Gabriel	Operations, Supervisor	Operations	29.00
Kim, Darith P	Operator II	Operations	36.25
Lacomba, Jose A	Operator II	Operations	99.25
Lumley, Vanessa G.	Supervisor, Water Quality	Operations	63.50
Maldonado, Leopoldo	Operator III	Operations	178.50
McWilliams, Margaret A.	Senior Analyst, Rates and Regulatory Affairs	Regulatory	6.50
Mendoza, Lorenzo	Production Team Lead	Operations	6.50
Montiel, Lizette B.	Senior Accountant	Finance	52.50
Navar, Everett F	Operator I	Operations	11.50
Ommen, Brett G	Operations, Supervisor	Operations	4.00
Ortiz, Jacob N	Meter Reader Operator 1	Meter Reading	78.00
Ortiz, Victor	Operator III	Operations	57.00
Rellosa, Janelle D	Manager, Engineering Projects	Engineering	12.00
Renteria, Jonathan	Operator I	Operations	6.00
Rojo, Steven	Operator I	Operations	68.00
Sanchez, Robert	Meter Reader Operator I	Operations	43.00
Santiago, Jacob	Meter Reader II	Operations	4.00
Seja, Aaron W	Operator I	Operations	248.50
Smith, Saul	Operator III	Operations	41.25
Sparling, Michael D.	Operator II	Operations	15.00
Valverde, Frank E	Operator II	Operations	130.5
Vasquez, Michael M	Operations, Team Lead	Operations	6
			1754.5