

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 346-W



2022
ANNUAL REPORT
OF

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

P.O. BOX 7005, APPLE VALLEY, CA

(OFFICIAL MAILING ADDRESS)

92307-7005

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2022

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2023

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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, 2023**, with:

CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: BRUCE DEBERRY
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
bmd@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 85 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2022, through December 31, 2022. 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 2022

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

Telephone: (562) 923-0711

Person Responsible for this Report: EDWARD JACKSON

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 183,287,557	\$ 202,286,896	\$ 192,787,226
2 Total Utility Plant Reserves	(53,220,603)	(57,044,374)	(55,132,489)
3 Total Utility Plant Less Reserves	130,066,953	145,242,522	137,654,738
4 Advances for Construction	23,949,865	23,132,724	23,541,294
5 Contributions in Aid of Construction	2,681,846	2,611,517	2,646,681
6 Total Accumulated Deferred Taxes	10,703,595	10,402,721	10,553,158
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	3,750
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	20,522,924	25,978,398	23,250,661
14 Total Capital Stock	83,623,728	89,079,202	86,351,465
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	53,024	50,376	51,700

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2022

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

Telephone: (562) 923-0711

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 27,317,811
2	Operating Expenses	\$ 12,221,824
3	Depreciation	\$ 4,786,008
4	Taxes	\$ 3,045,412
5	Income from Nonutility Operations (net)	\$ (1,799,795)
6	Interest on Long-Term Debt	\$ -
7	Net Income	\$ 5,455,474
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 128,515
11	Pumping Expenses	\$ 2,092,567
12	Water Treatment Expenses	\$ 162,366
13	Transmission and Distribution Expenses	\$ 1,320,268
14	Customer Account Expenses	\$ 905,335
15	Sales Expenses	\$ 377,248
16	Recycled Water Expenses	\$ 236,423
17	Administrative and General Expenses	\$ 7,573,634
18	Miscellaneous	\$ (574,532)
19	Total Operating Expenses	\$ 12,221,824
20		
OTHER DATA		
23	Active Service Connections (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	20,780
26	Flat Rate Service Connections	-
27	Total Active Service Connections	20,780

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

Calendar Year 2022

Name of Utility: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. Telephone: (562) 923-0711

Person Responsible for this Report: EDWARD JACKSON

	<u>1/1/2022</u>	<u>12/31/2022</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 183,287,557	\$ 202,286,896	\$ 192,787,226
2 Total Utility Plant Reserves	(53,220,603)	(57,044,374)	\$ (55,132,489)
3 Total Utility Plant Less Reserves	130,066,953	145,242,522	\$ 137,654,738
4 Advances for Construction	23,949,865	23,132,724	\$ 23,541,294
5 Contributions in Aid of Construction	2,681,846	2,611,517	\$ 2,646,681
6 Total Accumulated Deferred Taxes	10,703,595	10,402,721	\$ 10,553,158
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	\$ 3,750
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	20,522,924	25,978,398	\$ 23,250,661
14 Total Capital Stock	83,623,728	89,079,202	\$ 86,351,465
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	53,024	50,376	\$ 51,700

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

Calendar Year 2022

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

Telephone: (562) 923-0711

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 27,317,811
2	Operating Expenses	\$ 12,221,824
3	Depreciation	\$ 4,786,008
4	Taxes	\$ 3,045,412
5	Income from Nonutility Operations (net)	
6	Interest on Long-Term Debt	
7	Net Income	\$ 7,264,567
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 128,515
11	Pumping Expenses	\$ 2,092,567
12	Water Treatment Expenses	\$ 162,366
13	Transmission and Distribution Expenses	\$ 1,320,268
14	Customer Account Expenses	\$ 905,335
15	Sales Expenses	\$ 377,248
16	Recycled Water Expenses	\$ 236,423
17	Administrative and General Expenses	\$ 7,573,634
18	Miscellaneous	\$ (574,532)
19	Total Operating Expenses	\$ 12,221,824
20		
OTHER DATA		
23	Active Service Connections (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	20,780
26	Flat Rate Service Connections	-
27	Total Active Service Connections	20,780

**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	12/31/2022	Reason
1 Line 1 Misc. Nonoperating Revenues	526	24	AIAC Contract Termination
2 Line 1 Other Interest Charges	535	(60,754)	ALLOCATED INTEREST
3 Line 2 Other Interest Charges	535	(8)	CUSTOMER DEPOSITS
4 Line 1 Misc Income Deductions	538	(3,853)	EMPLOYEE DISCOUNT PROGRAM
5 Line 2 Misc Income Deductions	538	(33,736)	MISCELLANEOUS DONATIONS
6 Line 3 Misc Income Deductions	538	(1,240)	PROPERTY TAX NON-UTILITY
7 Line 4 Misc Income Deductions	538	(375,232)	CONDEMNATION LEGAL & CONSULTING
8 Line 5 Misc Income Deductions	538	(14,365)	MISCELLANEOUS
9 Line 6 Misc Income Deductions	538	(1,310,631)	RECORD JESS RANCH WATER COMPANY SETTLEMENT LIABILITY
10 Total		(1,799,795)	
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
		\$	- check

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2022:

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

GENERAL INFORMATION

- 1. Name under which utility is doing business: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
- 2. Official mailing address:
P.O. BOX 7005, APPLE VALLEY, CA 92307-7005
- 3. Name and title of person to whom correspondence should be addressed:
Crystal Greene, Vice President - Finance, West Region Telephone: (562) 923-0711
- 4. Address where accounting records are maintained:
21760 OTTAWA ROAD, APPLE VALLEY, CA 92308
- 5. Service Area (Refer to district reports if applicable): APPLE VALLEY
- 6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Frank Heldman Email: Frank.Heldman@Libertyut
Address: SEE ABOVE Telephone: (760) 247-6484

- 7. OWNERSHIP. Check and fill in appropriate line:

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

Principal Officers:

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

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

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

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

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

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

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

GENERAL INFORMATION

1. Name under which utility is doing business: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
2. Official mailing address:
P.O. BOX 7005, APPLE VALLEY, CA 92307-7005
3. Name and title of person to whom correspondence should be addressed:
Crystal Greene, Vice President - Finance, West Region Telephone: (562) 923-0711
4. Address where accounting records are maintained:
21760 OTTAWA ROAD, APPLE VALLEY, CA 92308
5. Service Area (Refer to district reports if applicable): APPLE VALLEY
6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Frank Heldman Email: Frank.Heldman@Libertyutilities.com
Address: SEE ABOVE Telephone: (760) 247-6484
7. OWNERSHIP. Check and fill in appropriate line:

<input type="checkbox"/>	Individual (name of owner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input type="checkbox"/>	Partnership (name of partner)	_____
<input checked="" type="checkbox"/>	Corporation (corporate name)	<u>LIBERTY UTILITIES (PARK WATER) CORP.</u>
	Organized under laws of (state)	<u>CALIFORNIA</u> Date: <u>1947</u>
- Principal Officers:
Name: Gregory Sorensen Title: President
Name: Ed Jackson Title: President
Name: Sharon Yang Title: Secretary
Name: _____ Title: _____
8. Names of associated companies: Liberty Utilities (Park Water) Corp., Western Holdings, LLC
Algonquin Power & Utilities Corporation
Liberty Utilities Canada Corporation
Liberty Utilities Company
Liberty Utilities Services Corporation
9. Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Name: NONE Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
Name: _____ Date: _____
10. Use the space below for supplementary information or explanations concerning this report:
NONE
11. List Name, Grade, and License Number of all Licensed Operators:
See attached list
12. List Name, Address, and Phone Number of your company's external auditor:
Name: Ernst & Young LLP Telephone: (416) 943-2346
Address: Address: EY Tower, 100 Adelaide Street West, P.O. Box 1, Toronto, Ontario M5H 0B3, Canada
13. This annual report was prepared by: NOT APPLICABLE
Name of firm or consultant: _____
Address of firm or consultant: _____
Phone Number of firm or consultant: _____

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

Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") is a California corporation. The members of the board of directors are: Arun Banskota, Anthony Johnston, C. Robert Stump, Virginia L. Grebbien and Brian Thomas.

The officers of Liberty Apple Valley are Gregory Sorensen, President, Sharon Yang, Secretary, and Ed Jackson, CFO.

The following chart identifies each of Liberty Apple Valley's affiliates in which Mr. Banskota, Mr. Johnston, Mr. Stump, Ms. Grebbien, Mr. Thomas, Mr. Sorensen, Ms. Yang, and/or Mr. Jackson is an officer, director, or manager.

Company Name	Officers & Directors
Algonquin Power & Utilities Corp.	Arun Banskota: Director, President and CEO Anthony Johnston: Chief Operating
Liberty Utilities (America) Co.	Arun Banskota: Director Gregory Sorensen: President Todd Wiley: Director, Secretary & Treasurer
Liberty Utilities (America) Holdco Inc.	Arun Banskota: Director Gregory Sorensen: Director, President Todd Wiley: Secretary & Treasurer
Liberty Utilities (America) Holdings, LLC	Arun Banskota: Manager Gregory Sorensen: President Todd Wiley: Secretary & Treasurer

Liberty Utilities (Arkansas Water) Corp.	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Bella Vista Water) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Black Mountain Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (CalPeco Electric) LLC	Arun Banskota: Manager Anthony Johnston: Manager C. Robert Stump: Manager Virginia L. Grebbien: Manager Brian Thomas: Manager Gregory Sorensen: President Ed Jackson: Secretary & Treasurer
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: Director
Liberty Utilities (EnergyNorth Natural Gas) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Entrada Del Oro Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director

Liberty Utilities (Environmental Services) LLC	Arun Banskota: Manager Gregory Sorensen: Manager Todd Wiley: Secretary & Treasurer
Liberty Utilities (Fox River Water) LLC	Arun Banskota: Manager Anthony Johnston: Manager
Liberty Utilities (Gold Canyon Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
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 Todd Wiley: Secretary & Treasurer
Liberty Utilities (Midstates Natural Gas) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Missouri Water) LLC	Arun Banskota: Manager Anthony Johnston: Manager
Liberty Utilities (New England Natural Gas Company) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (New York Water) Corp	Arun Banskota: Director Anthony Johnston: Director
Liberty Utilities (Northwest Sewer) Corp	Arun Banskota: Director Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director

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

Liberty Utilities (Silverleaf Water) LLC	Arun Banskota: Manager Anthony Johnston: Manager C. Robert Stump: Manager Virginia L. Grebbien: Manager Brian Thomas: Manager
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, President Gregory Sorensen: Manager, Treasurer

Liberty Utilities Service Corp	Arun Banskota: Director Gregory Sorensen: Director, President
Luning Energy LLC	Gregory Sorensen: President
The Empire District Electric Company	Arun Banskota: Director Anthony Johnston: Director
The Empire District Gas Company	Arun Banskota: Director Anthony Johnston: Director
Turquoise Liberty ProjectCo LLC	Gregory Sorensen: President

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

Grade 1 = 12 Hours Grade 2 = 16 Hours Grade 3 = 24 Hours Grade 4 = 36 Hours Grade 5 = 36 Hours

Name	Distribution Grade	Cert. #	Renewal Date	Expiration Date	Treatment Grade	Cert. #	Renewal Date	Expiration Date
Mark Beppu	4	14132	09/01/23	01/01/24	2	22338	01/01/25	05/01/25
Micah Betts	3	47302	12/01/24	04/01/25	2	39055	02/01/24	06/01/24
Jeremy Caudell	5	34494	08/01/23	12/01/23	2	29476	03/01/24	07/01/24
Mike Cinko	4	14133	06/01/25	10/01/25	2	19189	07/01/25	11/01/25
Austen Clark	3	47913	10/01/25	02/01/26	1	43403	04/01/25	08/01/25
Joseph Conway	2	56239	06/01/25	10/01/25	n/a			
Shay Davidson	3	34493	09/01/25	01/01/26	n/a			
Roman Diaz	5	36137	06/01/23	10/01/23	2	37017	02/01/24	06/01/24
Elias De la Torre	2	42581	01/01/23	05/01/23	1	43285	03/01/25	07/01/25
T. Nathan Esquer	2	39514	01/01/25	05/01/25	1	37424	02/01/24	06/01/24
Emilia Fontno	2	43163	07/01/25	11/01/25	2	41464	09/01/23	01/01/24
Maria Garcia	2	47757	07/01/22	11/01/22	n/a			
Allan George	3	48636	06/01/24	10/01/24	1	41463	09/01/23	01/01/24
Gabriel Gomez	5	9809	02/01/25	06/01/25	2	30346	09/01/23	01/01/24
Ray Griego	3	14140	12/01/24	04/01/25	2	28945	02/01/24	06/01/24
Frank Heldman	5	6987	10/01/24	02/01/25	4	12799	04/01/23	08/01/23
Brett Holley	4	14142	09/01/24	01/01/25	2	28948	09/01/23	01/01/24
Nathan Johnson	3	49223	10/01/25	02/01/26	1	42097	03/01/24	07/01/24
Missy Kadel	3	35790	09/01/25	01/01/26	n/a			
Mike Lent	5	14144	10/01/25	02/01/26	2	19208	09/01/24	01/01/25
Greg Miles	3	35020	12/01/22	04/01/23	n/a			
Jayson Moses	3	35021	02/01/25	06/01/25	1	34534	03/01/24	07/01/24
Kevin Phillips	2	14147	01/01/24	05/01/24	2	37425	02/01/24	06/01/24
Mike Reese	3	14149	02/01/24	06/01/24	2	14926	06/01/23	10/01/23
Randy Vogel	3	14155	01/01/25	05/01/25	1	17990	02/01/23	06/01/23
Bryan Walker	2	14156	04/01/24	08/01/24	n/a			
Doug Warren	4	3295	09/01/24	01/01/25	2	29488	03/01/24	07/01/24

**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	201,687,681	182,685,982	
3	101	Recycled Water Utility Plant	A-1b	599,215	601,574	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 202,286,896	183,287,557	
6	250	Reserve for depreciation of utility plant	A-5	(56,751,561)	(52,951,175)	
7	251	Reserve for amortization of limited term utility investments	A-5	(230,894)	(222,406)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	4,860	5,670	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(66,779)	(52,693)	
10		Total utility plant reserves		\$ (57,044,374)	(53,220,603)	
11		Total utility plant less reserves		\$ 145,242,522	130,066,953	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	10,459	10,459	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ 10,459	10,459	
17	111	Investments in Affiliated Companies	A-6	1,506,642	1,506,642	
18	112	Other Investments	A-7	-	-	
19	113	Sinking Funds	A-8	-	-	
20	114	Miscellaneous Special Funds	A-9	-	-	
21		Total investments and fund accounts		\$ 1,517,101	1,517,101	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	(202,669)	(38,926)	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	4,600	4,600	
27	123	Temporary Cash Investments	A-13	-	-	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	4,823,407	5,264,398	
30	126	Receivables from Affiliated Companies	A-16	2,584,466	7,344,615	
31	131	Materials and Supplies	A-17	637,075	436,320	
32	132	Prepayments	A-18	376,749	436,347	
33	133	Other Current and Accrued Assets	A-19	-	-	
34		Total Current and Accrued Assets		\$ 8,223,627	13,447,354	
35						
36		IV. DEFERRED DEBITS				
37	140	Unamortized Debt Discount and Expense	A-20	-	-	
38	141	Extraordinary Property Losses	A-22	-	-	
39	142	Preliminary Survey and Investigation Charges	A-23	51,383	51,383	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	102,120	102,120	
42	146	Other Deferred Debits	A-26	9,201,462	9,646,463	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 9,354,965	9,799,966	
45		Total Assets and Other Debits		\$ 164,338,215.74	\$ 154,831,374	

**SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits**

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		I. CORPORATE CAPITAL AND SURPLUS			
47	200	Common Capital Stock	A-30	3,750	3,750
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	63,097,054	63,097,054
55	271	Earned Surplus	A-35	25,978,398	20,522,924
56		Total Capital Stock		\$ 89,079,202	\$ 83,623,728
57					
58		II. PROPRIETARY CAPITAL			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
62					
63		III. LONG-TERM DEBT			
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	50,376	53,024
68		Total Long-Term Debt		\$ 50,376	\$ 53,024
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	2,731,052	1,539,371
74	223	Payables to Affiliated Companies	A-46	7,427,990	5,655,270
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	57,675	21,547
79	228	Taxes Accrued	A-53	15,898,847	13,474,520
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	840,676	1,045,041
82		Total Current and Accrued Liabilities		\$ 26,956,240	\$ 21,735,749
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	23,132,724	23,949,865
87	242	Other Deferred Credits	A-55	11,910,337	11,978,943
88		Total Deferred Credits		\$ 35,043,061	\$ 35,928,807
89					
90		VI. ACCUMULATED DEFERRED TAXES			
91	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
92	267	Accumulated Deferred Income Taxes - Other	A-59	10,402,721	10,703,595
93	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
94		Total Accumulated Deferred Taxes		\$ 10,402,721	\$ 10,703,595
95					
96		VII. RESERVES			
97	254	Reserve for Uncollectible Accounts	A-56	195,098	104,624
98	255	Insurance Reserve	A-56	-	-
99	256	Injuries and Damages Reserve	A-56	-	-
100	257	Employees' Provident Reserve	A-56	-	-
101	258	Other Reserves	A-56	-	-
102		Total Reserves		\$ 195,098	\$ 104,624
103					
104		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
105	265	Contributions in Aid of Construction	A-57	2,611,517	2,681,846
106		Total Liabilities and Other Credits		\$ 164,338,215.74	\$ 154,831,374

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	27,317,811
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	12,221,824
6	503	Depreciation	A-5	4,786,008
7	504	Amortization of Limited-term Utility Investments	A-5	8,488
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	810
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	3,045,412
11		Total Operating Revenue Deductions		\$ 20,062,542
12		Net Operating Revenues		\$ 7,255,269
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		\$ 7,255,269
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	-
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	24
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ 24
26		Net Income before Income Deductions		\$ 7,255,293
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	60,762
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	1,739,058
38		Total Income Deductions		\$ 1,799,820
39		Net Income / <Loss>		\$ 5,455,474
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 5,455,474
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)	173,725,989	9,559,710	(1,250,515)	(289)	\$ 182,034,894
2	100.2	Utility Plant Leased to Others	-	-	-	-	\$ -
3	100.3	Construction Work in Progress	8,959,994	10,692,794	-	-	\$ 19,652,788
4	100.4	Utility Plant Held for Future Use	-	-	-	-	\$ -
5	100.5	Utility Plant Acquisition Adjustments	-	-	-	-	\$ -
6	100.6	Utility Plant in Process of Reclassification	-	-	-	-	\$ -
7		Total utility plant	\$ 182,685,982	\$ 20,252,504	\$ (1,250,515)	\$ (289)	\$ 201,687,682

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	271,976	-	-	1	\$ 271,977
3	302	Franchises and Consents	-	-	-	-	\$ -
4	303	Other Intangible Plant	10,966	-	-	-	\$ 10,966
5		Total Intangible Plant	282,942	\$ -	\$ -	\$ 1	\$ 282,943
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	8,725,290	-	\$ -	(1,615)	\$ 8,723,675
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements	26,805	-	-	-	\$ 26,805
12	312	Collecting and Impounding Reservoirs	-	-	-	-	\$ -
13	313	Lake, River and Other Intakes	-	-	-	-	\$ -
14	314	Springs and Tunnels	-	-	-	-	\$ -
15	315	Wells	4,167,159	-	-	-	\$ 4,167,159
16	316	Supply Mains	-	-	-	-	\$ -
17	317	Other Source of Supply Plant	129,168	-	-	-	\$ 129,168
18		Total Source of Supply Plant	4,323,132	\$ -	\$ -	\$ -	\$ 4,323,132
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,666,287	-	(85)	-	\$ 5,666,202
22	322	Boiler Plant Equipment	-	-	-	-	\$ -
23	323	Other Power Production Equipment	-	-	-	-	\$ -
24	324	Pumping Equipment	8,321,472	337,216	(107,357)	2,359	\$ 8,553,689
25	325	Other Pumping Plant	-	-	-	-	\$ -
26		Total Pumping Plant	13,987,759	\$ 337,216	\$ (107,442)	\$ 2,359	\$ 14,219,892
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	\$ -
30	332	Water Treatment Equipment	1,834,956	123,505	(93,976)	-	\$ 1,864,485
31		Total Water Treatment Plant	1,834,956	\$ 123,505	\$ (93,976)	\$ -	\$ 1,864,485

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	6,644,292	6,279		1	\$ 6,650,572
35	343	Transmission and Distribution Mains	87,086,927	5,567,041	(145,727)	(1)	\$ 92,508,239
36	344	Fire Mains	-				\$ -
37	345	Services	21,796,556	2,460,998	(230,175)		\$ 24,027,379
38	346	Meters	5,934,158				\$ 5,934,158
39	347	Meter Installations	-				\$ -
40	348	Hydrants	10,769,339	766,084	(14,655)		\$ 11,520,768
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 132,231,271	\$ 8,800,402	\$ (390,557)	\$ (1)	\$ 140,641,115
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,087,007				\$ 2,087,007
46	372	Office Furniture and Equipment	2,138,155	46,571	(57,104)	(1,033)	\$ 2,126,590
47	373	Transportation Equipment	1,544,693		(11,813)		\$ 1,532,880
48	374	Stores Equipment	-				\$ -
49	375	Laboratory Equipment	887		(463)		\$ 424
50	376	Communication Equipment	3,403,113		(889)		\$ 3,402,223
51	377	Power Operated Equipment	1,943,092	191,226	(170,207)		\$ 1,964,111
52	378	Tools, Shop and Garage Equipment	667,825	60,791	(41,900)		\$ 686,716
53	379	Other General Plant	-				\$ -
54		Total General Plant	\$ 11,784,771	\$ 298,587	\$ (282,376)	\$ (1,033)	\$ 11,799,950
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	555,867		(376,164)		\$ 179,703
58	391	Utility Plant Purchased	-				\$ -
59	392	Utility Plant Sold	-				\$ -
60		Total Undistributed Items	\$ 555,867	\$ -	\$ (376,164)	\$ -	\$ 179,703
61		Total Utility Plant in Service	\$ 173,725,989	\$ 9,559,710	\$ (1,250,515)	\$ (289)	\$ 182,034,894

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

Account 100.4 - Utility Plant Held for Future Use

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

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

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

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

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2022 (b)	Balance 1/1/2022 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	182,634,109	174,327,563
3		Construction Work in Progress	19,652,788	8,959,994
4		General Office Prorate	6,128,827	5,785,467
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 208,415,724	\$ 189,073,023
6		Less Accumulated Depreciation		
7		Plant in Service	57,044,374	53,220,603
8		General Office Prorate	3,245,579	3,037,919
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 60,289,952	\$ 56,258,522
10		Less Other Reserves		
11		Deferred Income Taxes	10,402,721	10,703,595
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 10,402,721	\$ 10,703,595
15		Less Adjustments		
16		Contributions in Aid of Construction	2,611,517	2,681,846
17		Advances for Construction	23,132,724	23,949,865
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 25,744,241	\$ 26,631,710
20		Add Materials and Supplies	\$ 637,075	\$ 436,320
21		Add Working Cash (=Line 34)	2,124,169	2,513,861
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 114,740,053	\$ 98,429,377
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 11,673,649	\$ 12,828,687
26		Purchased Power & Commodity for Resale*	\$ 3,218,261	\$ 1,483,146
27		Meter Revenues: Bimonthly Billing	\$ 25,074,602	\$ 25,922,436
28		Other Revenues: Flat Rate Monthly Billing	\$ 521,668	\$ 433,742
29		Total Revenues (=Line 27 + Line 28)	\$ 25,596,270	\$ 26,356,178
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.02038	0.01646
31		5/24 x Line 25 x (100% - Line 30)	2,382,444	2,628,660
32		1/24 x Line 25 x Line 30	9,913	8,797
33		1/12 x Line 26	268,188	123,596
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 2,124,169	\$ 2,513,861
		* 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	52,951,175	222,406	(5,670)	\$ -	52,693
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	4,772,640				13,368
4	(b) Charged to Account 504 ⁽¹⁾					
5	(c) Charged to Account 505 ⁽³⁾		8,488			
6	(d) Charged to Account 265	179,635				1,159
7	(e) Charged to clearing accounts	270,846				
8	(f) Salvage recovered	34,410				
9	(g) All other credits ⁽³⁾	-		810		
10	Total credits	\$ 5,257,531	\$ 8,488	\$ 810	\$ -	\$ 14,526
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired	(1,250,515)				
13	(b) Cost of removal	-				
14	(c) All other debits ⁽⁴⁾	(206,630)				(440)
15	Total debits	\$ (1,457,146)	\$ -	\$ -	\$ -	\$ (440)
16	Balance in reserve at end of year	\$ 56,751,561	\$ 230,894	\$ (4,860)	\$ -	\$ 66,779
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.72%
19						
20	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
21						
22	(3) EXPLANATION OF ALL OTHER CREDITS:					
23	Account 505 AV Resources Acquisition					810
24	Leased Water Rights, Organization Costs					8,488
25						
26						
27						
28						
29						
30						
31	(4) EXPLANATION OF ALL OTHER DEBITS:					
32	ALLOCATION OF DEPRECIATION FROM MAIN OFFICE TO APPLE VALLEY					207,070
33						
34						
35						
36						
37						
38						
39	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
40	(a) Straight Line	()				
41	(b) Liberalized	()				
42	(1) Double declining balance	()				
43	(2) ACRS	()				
44	(3) MACRS	()				

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	29,007	383			\$ 29,390
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	1,201,805	114,255			\$ 1,316,060
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	69,884	3,178			\$ 73,061
9		Total Source of Supply Plant	\$ 1,300,696	117,816	-	-	\$ 1,418,512
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,400,083	195,492	(85)		\$ 1,595,490
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	-				\$ -
16	325	Other Pumping Plant	2,389,188	359,089	(107,357)		\$ 2,640,920
17		Total Pumping Plant	\$ 3,789,271	554,580	(107,442)	-	\$ 4,236,410
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-				\$ -
21	332	Water Treatment Equipment	(151,648)	78,823	(93,976)		\$ (166,801)
22		Total Water Treatment Plant	\$ (151,648)	78,823	(93,976)	-	\$ (166,801)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	2,070,435	132,333			\$ 2,202,768
27	343	Transmission and Distribution Mains	28,870,143	2,259,775	(145,727)		\$ 30,984,190
28	344	Fire Mains	-				\$ -
29	345	Services	4,506,398	618,876	(230,175)		\$ 4,895,099
30	346	Meters	(837,995)	169,522		18,560	\$ (649,913)
31	347	Meter Installations	-				\$ -
32	348	Hydrants	3,158,307	267,540	(14,655)		\$ 3,411,192
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 37,767,288	3,448,045	(390,557)	18,560	\$ 40,843,336
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,010,979	62,181			\$ 1,073,160
38	372	Office Furniture and Equipment	2,250,482	174,899	(57,104)		\$ 2,368,277
39	373	Transportation Equipment	1,471,476	139,568	(11,813)	15,850	\$ 1,615,081
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	887		(463)		\$ 424
42	376	Communication Equipment	3,084,223	299,374	(889)		\$ 3,382,707
43	377	Power Operated Equipment	1,559,139	87,501	(170,207)		\$ 1,476,433
44	378	Tools, Shop and Garage Equipment	387,733	43,777	(41,900)		\$ 389,610
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	416,910	24,013	(376,164)		\$ 64,760
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 10,181,830	831,313	(658,540)	15,850	\$ 10,370,452
49		Total	\$ 52,887,435	5,030,578	(1,250,515)	34,410	\$ 56,701,908

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

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

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Business Checking	(38,926)	(202,669)
2			
3			
4			
5	Total	\$ (38,926)	\$ (202,669)

SCHEDULE A-11
Account 121 - Special Deposits

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

SCHEDULE A-12
Account 122 - Working Funds

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

SCHEDULE A-13
Account 123 - Temporary Cash Investments

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

SCHEDULE A-14
Account 124 - Notes Receivable

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

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	5,415,939	4,825,257
2	125-2	Other Accounts Receivable	(151,541)	(1,850)
3				
4				
5	Total		\$ 5,264,398	\$ 4,823,407

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	LIBERTY UTILITIES (PARK WATER) CORP.	7,344,615	2,584,466			
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ 7,344,615	\$ 2,584,466		\$ -	\$ -

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	436,320	637,075
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 436,320	\$ 637,075

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Postage	(1,022)	(10)
2	Other	437,369	377,318
3	Property Taxes	-	(560)
4			
5			
6			
7			
8			
9			
10	Total	\$ 436,347	\$ 376,749

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	None	-	-
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ -	\$ -

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

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

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

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

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

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

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

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

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-25
Account 145 - Other Work in Progress

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Reimbursable capital projects	102,120	102,120
2			
3			
4			
5	Total	\$ 102,120	\$ 102,120

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	RATE CASE	120,187	58,944
2	PAID TIME OFF	307,315	158,377
3	REGULATORY ACCOUNTS	7,800,903	7,939,524
4	POST RETIREMENT BENEFITS OTHER THAN PENSION	1,418,562	1,044,618
5	OTHER DEFERRED DEBITS	(503)	-
6	Total	\$ 9,646,463	\$ 9,201,462

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

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

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

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

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

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

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

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

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

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

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

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 20,522,924
2		CREDITS	
3	400	Credit balance transferred from income account	5,455,474
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 5,455,474
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	\$ -
15		Balance end of year	\$ 25,978,398

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

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

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

(The use of this account is optional)

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

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

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Leases Payable-LT Land	Various	n/a	50,376	47,635			
2	Leases Payable	Various	Various	2,648	2,741			
3								
4								
5								
6								
7								
8	Total			\$ 53,024	\$ 50,376		\$ -	\$ -

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Trade payables	1,539,371	2,731,052
2			
3			
4			
5		Total	\$ 1,539,371

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Interco APUC, LABS, LUC, LU Co	-				
2	LIBERTY UTILITIES (PARK WATER) CORP.	5,655,270	7,427,990			
3						
4						
5						
6						
7		Total	\$ 5,655,270	\$ 7,427,990	\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deposits Billed	21,547	57,675
2			
3			
4			
5	Total	\$ 21,547	\$ 57,675

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	ACCRUED PAID TIME OFF	307,315	158,377
2	FRANCHISE FEE	259,490	257,119
3	ACCRUED PAYROLL	436,827	377,911
4	REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS)	29,535	33,630
5	CALIFORNIA PUC SURCHARGE	94,482	97,233
6	DEFINED CONTRIBUTION PLAN		
7	HOMESERVE		
8	ACCRUED INSURANCE	(91,350)	(124,035)
9	MISCELLANEOUS	8,743	40,440
10			
11			
12			
13			
14			
15			
16	Total	\$ 1,045,041	\$ 840,676

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	-		854,626	854,626		-	
2	State corporation franchise tax	-		2,423,105	2,423,105		-	
3	State unemployment insurance tax	-		9,187	8,266		921	
4	Other state and local taxes	-		84,428	84,428		-	
5	Federal unemployment insurance tax	-		235	1,156		(921)	
6	Fed. ins. contr. act (old age retire.)	9,505		345,152	343,929		10,728	
7	Other federal taxes	-		-	-		-	
8	Federal income taxes	13,465,015		(610,858)	(3,033,962)		15,888,119	
9	Licenses							
10	Miscellaneous							
11								
12								
13								
14	Total	\$ 13,474,520	\$ -	\$ 3,105,874	\$ 681,547	\$ -	\$ 15,898,847	\$ -

(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	23,949,865
2	Additions during year	216,007
3	Subtotal - Beginning balance plus additions during year	\$ 24,165,871
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	1,033,148
8	Present worth basis	
9	Total refunds	\$ 1,033,148
10	Transfers to Acct 265 - Contributions in Aid of Construction	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	\$ -
14	Securities Exchanged for Contracts (enter detail below)	
15	Subtotal - Charges during year	\$ 1,033,148
16	Balance end of year	\$ 23,132,724

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED WORK ORDER DEPOSITS	448,026	3,736,514
2	DEFERRED REVENUE -CONTRIBUTIONS	-	-
3	REGULATORY LIABILITY - INCOME TAXES RELATED	7,846,398	7,341,962
4	PENSION FUND DISCLOSURE	3,684,518	831,862
5		-	
6	Total	\$ 11,978,943	\$ 11,910,337

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	104,624	Reserve for Uncollectible Accounts	90,517		(43)	\$ 195,098
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 104,624		\$ 90,517		\$ (43)	\$ 195,098

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

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 2,681,846			2,657,422	24,423
2	Add: Credits to account during year					
3	Contributions received during year	\$ 110,465			110,465	
4	Other credits	\$ -				
5	Total credits	\$ 110,465	\$ -	\$ -	\$ 110,465	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (180,793)			(180,793)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (180,793)	\$ -	\$ -	\$ (180,793)	\$ -
11	Balance end of year	\$ 2,611,517	\$ -	\$ -	\$ 2,587,094	\$ 24,423

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DO NOT USE PER CPUC LETTER DATED 01/24/19 NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED INCOME TAXES	10,703,595	10,402,721
2			
3			
4			
5	Total	\$ 10,703,595	\$ 10,402,721

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

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	18,338,570	18,278,773	\$ 59,797
4		601-1.2 Residential Low Income Discount (Debit)	(602,919)	(456,561)	\$ (146,358)
5		601-2 Commercial Sales	4,569,744	5,185,353	\$ (615,609)
6		601-3 Industrial Sales	4,913	4,833	\$ 81
7		601-4 Sales to Public Authorities	1,074,201	1,182,735	\$ (108,534)
8		Sub-total	\$ 23,384,509	\$ 24,195,132	\$ (810,623)
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	852,612	1,051,920	\$ (199,308)
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 852,612	\$ 1,051,920	\$ (199,308)
20	604	Private Fire Protection Service	441,219	429,422	\$ 11,797
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale			\$ -
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service			\$ -
26		Sub-total	\$ 441,219	\$ 429,422	\$ 11,797
27		Total Water Service Revenues	\$ 24,678,340	\$ 25,676,474	\$ (998,134)
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,809,768	2,343,770	\$ (534,002)
30	611	Miscellaneous Service Revenues	80,449	4,320	\$ 76,129
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	514,692	1,257,325	\$ (742,633)
34	615	Recycled Water Revenues	234,562	218,823	\$ 15,739
35		Total Other Water Revenues	\$ 2,639,471	\$ 3,824,238	\$ (1,184,766)
36	501	Total operating revenues	\$ 27,317,811	\$ 29,500,712	\$ (2,182,901)

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Regulatory balancing account	1,809,768
33	Other water revenues	514,692
34	San Bernardino County	98,847
35	Yermo	333,006
36		
37	Operations within incorporated territory	
38	City or town of APPLE VALLEY	24,529,254
39	City or town of VICTORVILLE	32,244
40	City or town of	
41	City or town of	
42	City or town of	
43		
44	Total	\$ 27,317,811

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		25,506	53,178	\$ (27,672)
4	701	Operation supervision, labor and expenses			C			\$ -
5	702	Operation labor and expenses	A	B		32,122	21,848	\$ 10,274
6	703	Miscellaneous expenses	A			70,201	57,872	\$ 12,330
7	704	Purchased water	A	B	C			\$ -
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B				\$ -
10	706	Maintenance of structures and facilities			C			\$ -
11	707	Maintenance of structures and improvements	A	B				\$ -
12	708	Maintenance of collect and impound reservoirs	A					\$ -
13	708	Maintenance of source of supply facilities		B				\$ -
14	709	Maintenance of lake, river and other intakes	A					\$ -
15	710	Maintenance of springs and tunnels	A					\$ -
16	711	Maintenance of wells	A			686	575	\$ 111
17	712	Maintenance of supply mains	A					\$ -
18	713	Maintenance of other source of supply plant	A	B			-	\$ -
19		Total source of supply expense				\$ 128,515	\$ 133,472	\$ (4,957)
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B				\$ -
23	721	Operation supervision labor and expense			C			\$ -
24	722	Power production labor and expenses	A					\$ -
25	722	Power production labor, expenses and fuel		B				\$ -
26	723	Fuel for power production	A					\$ -
27	724	Pumping labor and expenses	A	B		376,999	425,338	\$ (48,338)
28	725	Miscellaneous expenses	A			30,445	23,288	\$ 7,156
29	726	Fuel or power purchased for pumping	A	B	C	1,508,987	1,339,379	\$ 169,608
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B				\$ -
32	729	Maintenance of structures and equipment			C			\$ -
33	730	Maintenance of structures and improvements	A	B		60,897	66,475	\$ (5,578)
34	731	Maintenance of power production equipment	A	B			-	\$ -
35	732	Maintenance of power pumping equipment	A	B		115,239	155,639	\$ (40,400)
36	733	Maintenance of other pumping plant	A	B				\$ -
37		Total pumping expenses				\$ 2,092,567	\$ 2,010,118	\$ 82,448

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
38		III. WATER TREATMENT EXPENSES						
39		Operation						
40	741	Operation supervision and engineering	A	B				\$ -
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			94,250	90,413	\$ 3,838
43	743	Miscellaneous expenses	A	B				\$ -
44	744	Chemicals and filtering materials	A	B		36,303	47,280	\$ (10,976)
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B				\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B				\$ -
49	748	Maintenance of water treatment equipment	A	B		31,812	34,394	\$ (2,582)
50		Total water treatment expenses				\$ 162,366	\$ 172,086	\$ (9,720)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		125,765	195,600	\$ (69,835)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			63,326	39,617	\$ 23,709
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			95,704	97,811	\$ (2,106)
58	754	Meter expenses	A			17,680	17,157	\$ 523
59	755	Customer installations expenses	A			88,351	69,934	\$ 18,417
60	756	Miscellaneous expenses	A			1,638	3,342	\$ (1,704)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B				\$ -
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B				\$ -
65	760	Maintenance of reservoirs and tanks	A	B				\$ -
66	761	Maintenance of trans. and distribution mains	A			649,891	657,937	\$ (8,045)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			760	399	\$ 362
69	763	Maintenance of services	A			238,801	213,470	\$ 25,331
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			21,036	11,557	\$ 9,479
72	765	Maintenance of hydrants	A			4,876	5,705	\$ (829)
73	766	Maintenance of miscellaneous plant	A			12,438	18,466	\$ (6,028)
74		Total transmission and distribution expenses				\$ 1,320,268	\$ 1,330,995	\$ (10,727)

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	60,325	63,053	\$ (2,727)
79	772	Meter reading expenses	A	B		71,184	110,548	\$ (39,364)
80	773	Customer records and collection expenses	A			489,278	474,536	\$ 14,741
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			7,220	6,089	\$ 1,130
83	775	Uncollectible accounts	A	B	C	277,329	23,679	\$ 253,650
84		Total customer account expenses				\$ 905,335	\$ 677,906	\$ 227,430
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			377,248	238,937	\$ 138,311
90	783	Advertising expenses	A					\$ -
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 377,248	\$ 238,937	\$ 138,311
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				236,423	153,853	\$ 82,570
97		Total recycled water expenses				\$ 236,423	\$ 153,853	\$ 82,570
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,386,625	1,239,443	\$ 147,182
101	792	Office supplies and other expenses	A	B	C	352,762	267,345	\$ 85,416
102	793	Property insurance	A			570,394	(227,646)	\$ 798,040
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			461,401	560,810	\$ (99,409)
105	795	Employees' pensions and benefits	A	B	C	447,864	550,793	\$ (102,929)
106	796	Franchise requirements	A	B	C	261,317	253,804	\$ 7,513
107	797	Regulatory commission expenses	A	B	C	129,979	128,387	\$ 1,591
108	798	Outside services employed	A			191,358	464,829	\$ (273,471)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			125	2,789	\$ (2,664)
112		Main Office Allocation	A			3,200,486	3,825,238	\$ (624,752)
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	571,324	497,451	\$ 73,873
115		Total administrative and general expenses				\$ 7,573,634	\$ 7,563,244	\$ 10,390
116		XI. MISCELLANEOUS						
117	810	Customer surcredits				1,258,803	2,066,915	\$ (808,112)
118	811	Rents	A	B	C	3,700	3,700	\$ -
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,837,035)	(1,269,227)	\$ (567,808)
120	9XX	Miscellaneous-Clearings	A	B	C			\$ -
121		Total miscellaneous				\$ (574,532)	\$ 801,388	\$ (1,375,920)
122		Total operating expenses				\$ 12,221,824	\$ 13,081,999	\$ (860,175)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 143) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 854,626	854,626			
2	Income Tax	\$ 2,423,105	2,423,105			
3	State unemployment insurance tax	\$ 9,187	7,882		273	1,032
4	Other state and local taxes	\$ 84,428	84,428			
5	Federal unemployment insurance tax	\$ 235	(112)		78	269
6	Federal insurance contributions act	\$ 345,152	286,342		12,462	46,348
7	Other federal taxes	\$ -				
8	Deferred Income tax	\$ (610,858)	(610,858)			
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 3,105,874	\$ 3,045,412	\$ -	\$ 12,813	\$ 47,649

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	5,455,474
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	\$ 5,455,474
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

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

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

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	AIAC Contract Termination	24
2		
3		
4		
5		
6		
7		
8	Total	\$ 24

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

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

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

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

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

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

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

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

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	ALLOCATED INTEREST	60,754
2	CUSTOMER DEPOSITS	8
3		
4		
5	Total	\$ 60,762

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	EMPLOYEE DISCOUNT PROGRAM	3,853
2	MISCELLANEOUS DONATIONS	33,736
3	PROPERTY TAX NON-UTILITY	1,240
4	CONDEMNATION LEGAL & CONSULTING	375,232
5	MISCELLANEOUS	14,365
6	RECORD JESS RANCH WATER COMPANY SETTLEMENT LIABILITY	1,310,631
7		
8	Total	\$ 1,739,058

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

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership		0
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No <u> </u>		
2	Name of each organization or person that was a party to such a contract or agreement <u>Liberty Utilities (Park Water) Corp., Algonquin Power & Utilities Corporation</u> <u>Liberty Utilities Canada Corporation</u> <u>Liberty Utilities Company</u> <u>Liberty Utilities Services Corporation</u>		
3	Date of original contract or agreement.	<u>December 1, 2016</u>	
4	Date of each supplement or agreement.	<u>None</u>	
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		\$ 2,436,405
	Indirect Expense		\$ 2,911,595
	Capital Charges		\$ 418,712
			\$ 5,766,711
9	Base for determination of such amounts	<u>4 factor allocation, others</u>	
10	Distribution of payments:		
	(a) Charged to operating expenses		\$ 3,686,922
	(b) Charged to capital accounts		\$ 418,712
	(c) Charged to other accounts		\$ 1,661,077
	Total		\$ 5,766,711
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account		
	773	<u>Customer records and collection expenses</u>	\$ 36,572
	791	<u>Administrative and general salaries</u>	\$ 176,599
	792	<u>Office supplies and other expenses</u>	\$ 8,725
	794	<u>Injuries and damages</u>	\$ 328,994
	795	<u>Employees' pensions and benefits</u>	\$ 54,008
	798	<u>Outside services employed</u>	\$ 135,744
	799	<u>Miscellaneous general expenses</u>	\$ 3,301,163
	805	<u>Maintenance General Plant</u>	\$ 34,686
	812	<u>Administrative expenses transferred - Cr.</u>	\$ (389,568)
	Total		\$ 3,686,922
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Apple Valley Ranchos 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			
3	NOT APPLICABLE		
4			
5			
6		Total	\$ -

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Pumping	6	708,365
3	Employees - Water treatment		
4	Employees - Transmission and distribution	12	1,269,150
5	Employees - Customer account	4	403,286
6	Employees - Sales		
7	Employees - Administrative		
8	General officers		
9	General office	18	1,570,317
10	Total	40	\$ 3,951,118

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Jan-Mar					-			1	18,000
2	Apr-Jun					-			-	268,000
3	Jul-Sep					-			1	140,922
4	Oct-Dec					-			-	143,472
5	Total	-	-	-	-	-	-	\$ -	2	\$ 570,394

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

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

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

1	NONE	
2		
3		
4		
5		
6	Total	\$ -

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

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

1	NONE	
2		
3		
4		
5		
6	Total	\$ -

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

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

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

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

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

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

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

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

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

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

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

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

NO.	ADDRESS	DIMENSIONS	DEPTH TO WATER	GPM	ANNUAL PRODUCTION 100 Cu. Ft.
4	Ptn. SW 1/4, NW 1/4, Sec 27 (Legally Destroyed)				
7	Ptn. NW 1/4, Sec 34 T6N R4W	14"	73'	300	5,305.00
9	Lot 262, Tract 5885	14"	244'	740	81,876.00
11R	Lot 971, Tract 6115	18"	218'	1,402	185,940.00
12	Ptn. NE 1/4, SW 1/4, Sec 30	16"	99'	940	225,772.00
16	Ptn. SE 1/4, Sec 30 T5N R3W	16"	85'	1,171	11,028.00
17R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	60'	640	61,744.00
18	Lot 360, Tract 5704	16"	73'	1,135	579,210.00
19	Lot 1059, Tract 6257	16"	187'	697	1,520.00
20R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	88'	531	46,033.00
21	Ptn. NW 1/4, Sec 28 T5N R3W (Inactive with SWRCB)				
22	Ptn. NE 1/4, SW 1/4, Sec 28	20"	189'	916	278,479.00
23	Lot 335, Tract 4053 (Legally Destroyed)				
25	18555 Tuscola, T5N R4W Sec 13	16"	68'	446	8,154.00
26	18588 Seneca, T5N R4W Sec 13	20"	85'	949	329,832.00
27	21271 Waalew Road (Legally Destroyed)				
28	Riverside Drive	18"	52'	908	334,634.00
29	19237 Yucca Loma	20"	80'	2,270	333,706.00
33	12189 Apple Valley Road	20"	98'	2,485	447,581.00
34	12500 Geronimo Road	16"	149'	1,450	3.00
35	12691 Apple Valley Road	20"	93'	3,112	663,600.00
R6	Apple Valley Road, South of Poppy Road	20"	92'	3,275	167,113.00
36	19739 Tussing Ranch Road	20"	92'	2,730	340,366.00
30	11401 Apple Valley Road	14"	106'	1,520	52,868.00
31	Apple Valley Road (Out of Service)	14"			
3	Agricultural Well	18"			
4	Agricultural Well	18"	90'	940	662,056.00
5	Agricultural Well	18"	85'	2,181	1,245,536.00
Marine well 1	38001 Fairway Ave. Yermo, CA	12"	167'	248	6,179.30
Hellbro # 4	Yermo, CA	12"	175'	165	33,150.00
				31,151	6,101,685.30

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	3 1/2	4	5	6	8
11	Ductile Iron							152		6,433	30,328
12	Cast Iron (cement lined)							2,920		3,110	
13	Gravity Irrig.										
14	PVC DR 25										
15	Steel (ST, SLC. STC)		775	8,469	3,458	1,217	477	183,341	1,388	185,795	100,773
16	CMLC Steel										
17	PE			20	350	2,106		1,200			
18	Cement - asbestos							5,283		63,497	58,285
19	Welded steel	251									
20	PVC DR 18										
21	PVC CL 305-DR14		4	-	16	3		3,923		57,587	154,863
22	PVC CL 200					20		11,304		179,624	161,297
23	PVC CL 150			8,537		1,997		15,397		183,669	317,111
24	Total	251	779	17,026	3,824	5,343	477	223,520	1,388	679,714	822,656

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

Line No.		10	12	14	15	16	18	20	24	30	Total All Sizes
25	Ductile Iron		99,329	3,464		71,723	35	37,832	112		249,408
26	Cast Iron (cement lined)										6,030
27	Gravity Irrig.		5,590						3,785	1,780	11,155
28	PVC DR 25			16,604		585	5,795				22,984
29	Steel (ST, SLC. STC)		109,312		4,515	20			2,428		601,968
30	CMLC Steel			17		96		2,095			2,208
31	PE										3,676
32	Cement - asbestos	6,335	84,053	24,169		7,420					249,042
33	Welded steel										251
34	PVC DR 18			141		2,370					2,511
35	PVC CL 305-DR14		3,368								219,763
36	PVC CL 200	55	85,168	49		5,239	16				442,772
37	PVC CL 150	1,760	190,897	203		16,961		40			736,572
38	Total	8,150	577,717	44,647	4,515	104,414	5,846	39,967	6,325	1,780	2,548,339

SCHEDULE D-4 Number of Active Service Connections				
Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	19,068	19,154		
Commercial	1,459	1,464		
Industrial	2	2		
Public authorities	45	43		
Irrigation	161	158		
Other (specify)	1	2		
Agriculture				
Subtotal	20,736	20,823	-	-
Private fire connections	243	242		
Public fire hydrants	2,896	2,930		
Total	23,875	23,995	-	-

SCHEDULE D-5 Number of Meters and Services on Pipe Systems at End of Year		
Size	Meters	Active Service Connections
5/8 x 3/4 - in	18,535	XXXXXXXXXXXXXX
3/4 - in	1,137	
1 - in	965	
1 1/2 - in	166	
2 - in	189	
3 - in	129	
4 - in	79	
6 - in	144	
8 - in	52	
10 - in	9	
12 - in	1	
Total	21,406	-

SCHEDULE D-6 Meter Testing Data	
A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	-
2. Used, before repair	-
3. Used, after repair	-
4. Found fast, requiring billing adjustment	8
B. Number of Meters in Service Since Last Test	
1. Ten years or less	17,431
2. More than 10, but less than 15 years	3,911
3. More than 15 years	64

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	226,870	234,635	208,880	274,320	269,484	350,661	334,187	1,899,037
Industrial	-	65	-	76	-	131	-	272
Public authorities	7,864	8,498	6,935	15,694	15,910	24,274	27,323	106,498
Irrigation-Potable	-	-	-	-	-	-	-	-
Irrigation-Landscape	10,671	2,359	8,762	4,821	20,890	6,745	35,992	90,240
Irrigation-Reclaimed	41,140	-	23,889	-	88,409	-	147,117	300,555
								-
Total	286,545	245,557	248,466	294,911	394,693	381,811	544,619	2,396,602

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Commercial	398,008	346,466	363,742	278,354	251,521	1,638,091	3,537,128	3,759,795
Industrial	230	-	246	-	113	589	861	747
Public authorities	31,945	28,069	26,669	14,517	16,705	117,905	224,403	233,505
Irrigation-Potable	-	-	-	-	-	-	-	1,080
Irrigation-Landscape	9,961	41,330	10,564	28,095	5,274	95,224	185,464	202,967
Irrigation-Reclaimed	-	171,636	-	129,686	-	301,322	601,877	554,129
								-
Total	440,144	587,501	401,221	450,652	273,613	2,153,131	4,549,733	4,752,223

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

Total acres irrigated 0

Total population served 66,020

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

1.	Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?		
	APPLE VALLEY SYSTEM	Yes _____	No <u> X </u>
	YERMO SYSTEM	Yes _____	No <u> X </u>
	BELLVIEW SYSTEM	Yes <u> X </u>	No _____
2.	Are you having routine laboratory tests made of water served to your consumers?	Answer: Yes <u> X </u>	No _____
3.	Do you have a permit from the State Board of Public Health for operation of your water system?	Answer: Yes <u> X </u>	No _____
4.	Date of permit:	APPLE VALLEY SYSTEM	01/14/57
4A.	Date of permit:	YERMO SYSTEM	09/01/15
4B.	Date of permit:	BELLVIEW SYSTEM	07/01/21
5.	If permit is "temporary", what is the expiration date?		<u> N/A </u>
6.	If you do not hold a permit, has an application been made for such permit?	Answer: Yes _____	No _____
7.	If so, on what date?	<u> N/A </u>	

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

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

No material financial interest existed at the end of 2022.

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

SCHEDULE E-1
Balancing & Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	WRAM/MCBA-Domestic	See Footnote C, F,O	118,804.90	(668,319.66)	381,287.47	5,690.15	(404,626.34)	670,563.18	103,399.70
2	ICBA-Irrigation	See Footnote A,B,C	30,562.56	0.00	7,175.13	603.14	(5,954.55)	0.00	32,386.28
3	YWRBA - Yermo	See Footnote A,P	580,715.13	154,784.05	0.00	14,568.72	0.00	0.00	750,067.90
4	CARW Revenue Reallocation Balancing Acct	See Footnote A,D	881,090.89	0.00	0.00	11,957.81	(1,012,861.22)	602,918.82	483,106.30
5	Interim Rates Memo Account	See Footnote A,P	148,999.43	0.00	0.00	206.52	(177,943.52)	22,829.93	(5,907.64)
6	Consolidated Expense Balancing Account (CEBA)	See Footnote A,P	129,390.87			(1,600.33)	(212,298.82)		(84,508.28)
7	Pension Expense Balancing Account	See Footnote A,G,K,P,Q	2,528,846.67		431,502.54	62,144.25		272,247.85	3,294,741.31
8	Employee and Retiree Healthcare Balancing Acct	See Footnote A,G,K	(297,836.01)			(124.16)		297,078.13	(882.04)
9	2019 Conservation Expense One-Way Balancing Acct	See Footnote A,P	(333,616.77)		9,096.50	(6,461.04)			(330,981.31)
			3,786,957.67						4,241,422.22

SCHEDULE E-1
Balancing & Memorandum Accounts

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

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

Footnotes to Schedule E-1

- A: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
- B: A memorandum to the CPUC entitled "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
- C: Decision No. 03-06-072 dated June 19, 2003.
- D: Decision No. 05-12-020 dated December 15, 2005.
- E: Revised to actual amounts in 2017.
- F: Decision No. 08-02-036 dated February 28, 2008.
- G: Decision No. 12-09-004, dated September 13, 2012.
- H: Decision 10-10-035 dated October 28, 2010.
- I: Resolution L-411, dated April 14, 2011.
- J: Decision 13-05-027, dated May 23, 2013.
- K: Decision 15-11-030, dated November 19, 2015.
- L: Decision 11-05-020, Dated May 10, 2011.
- M: Resolution W-4932 dated September 27, 2012.
- N: Resolution W-4976, dated February 27, 2014.
- O: Decision 12-04-048, dated April 19, 2012
- P: Decision 20-09-019, dated September 24, 2020.
- Q: Decision 23-02-003, dated February 2, 2023

Schedule E- 2

Description of Low-Income Rate Assistance Program(s)

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

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

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

- 2 Participation rate for Year 2022 (as a percent of total customers served).

Participation in CAP at 2022 year end was 5,697 customers which represents approximately 27.04% 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 \$5.74 surcharge to offset the low-income discounts provided to qualifying customers. (See Schedule E-1)

Schedule E- 3

Description of Water Conservation Program(s)

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

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

LUAV recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUAV has pursued conservation in an effort to reduce demand and stretch existing water supplies. The following is a description of the conservation programs offered by LUAV in 2022.

Single Family, HOA, & Large Landscape Survey

Water use surveys are available at no cost to residential, institutional and governmental customers. Liberty Utilities contracted with Water Wise Consulting, Inc., a certified water survey company, to perform indepth indoor/outdoor water surveys. Water Wise Consulting, Inc. provides data to assist the customer in their water conservation efforts. Water Wise Consulting, Inc performed 76 residential surveys in 2022 at a total cost of \$13,300.

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

LUAV offered a program designed to retrofit high consumption toilets with newer high efficiency toilets in single-family and multi-family homes built before 1992. The program was promoted through fliers, customer service representatives, social media, mailers, and website advertisements. UHETs use only .8 gallons per flush, compared to older models which use anywhere from 3 - 7 gallons per flush. This program was offered to all LUAV customers from 2011 through 2018, CAP customers only in 2019, and all LUAV customers 2020 through 2022. Liberty Utilities contracted with Eco Tech Services, Inc. and in 2022, the Direct Toilet Program included 267 toilets in Apple Valley at a total cost of \$129,205. The program was at no cost to the customer.

Smart Irrigation Controller/Nozzle Pilot Program

LUAV offered a Smart Irrigation Controller/Nozzle Pilot Program in 2022 to encourage customers to reduce irrigation usage by installing high efficiency controllers and water efficient irrigation nozzles. This program targeted LUAV high-consumption residential users in an effort to educate them on the benefits and water savings. Total cost of program to LUAV was \$19,381.

Public Information & Outreach

LUAV employed a full-time Water Use Efficiency Program Manager to implement Best Management Practices for water efficiency activities and programs. The recorded labor costs in 2022 were \$140,389.

Public Information Program recognize the continued need to maintain and increase the community's awareness of water and the need to use it wisely. LUAV 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, workshops, and community outreach events. Due to the pandemic, we adapted our workshops to be conducted virtually and offered online. Liberty began in person events, including some workshops, again in February 2022. Consumption information for the same month from the previous year is provided on the customer's bill to help customers understand year to year usage. LUAV The total costs for these programs were \$134,556 in 2022.

No Cost Conservation Kits

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

No Cost Conservation Kits are available to all LUAV customers and provided when applying on-line, calling office requesting a kit and during water surveys. This program was implemented during the Covid pandemic to continue providing our customers the tools to continue conserving. A third party contractor was hired to assemble and ship kits directly to the customer. In May 2022, Liberty expanded the number of options of conservation kits to be more effective and efficient for customers' conservation needs. The expanded options include an indoor kit, outdoor kit, drip irrigation kit, leak kit, and winter kit. Customers can request any combination of kits or all to meet their needs. This program is part of the overall Public Information and Outreach program. A total of 1,156 kits were purchased in 2022, at a total cost of \$24,937.

Rain Barrel Distribution Program

LUAV offered rainbarrels at a discounted price of \$20 each for qualifying customers. This program is part of the overall Public Information and Outreach program. In 2022, 222 barrels were distributed at a total cost of \$10,785.

Hot Water Recirculating Pump Rebate Program

LUAV offers rebates to our residential customers. Liberty offers a rebate of up to \$175 per customer towards the purchase of a hot water recirculating system for up to two systems. In 2022, 12 rebates were provided at a total cost of \$1,431.

Low Income Programs

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

LUAV PUC Annual Report Schedule E-3

Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ Spent (D x E)	Designated Water Savings per Unit per Year** (AF)	Unit Lifespan**	Estimated Annual Measure Savings ** (AFY) (D x G)	Estimated Lifetime Measure Savings** (AF) (I x H)
Water Wise Water Surveys	<i>Professional Water Audits</i>								
	<i>Residential-Virtual</i>		0						
	<i>Residential-On Site</i>		76	\$ 175	\$ 13,300	0.22	0	17	0
	<i>Residential Yermo-Virtual</i>		0						
Single-Family & Multi-Family High Efficiency Toilet Direct Delivery	<i>Delivered UHET Toilets to LU Customers</i>								
	<i>Apple Valley</i>		267	\$ 484	\$ 129,205	0.02	15	5	72
	<i>Yermo</i>		0						
Smart Irrigation Controller/Nozzle Pilot Program	<i>Retrofit Project Focusing on High-Consumption Users</i>								
	<i>Residential-Controllers</i>		105	\$ 185	\$ 19,381	0.02	20	2	42
	<i>Irrigation Nozzles (Labor & Product)</i>		0						
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>		81	\$ 7	\$ 559				
	<i>Kitchen Aerator 1.5 gpm</i>		81			0.01	5	0	2
	<i>Bathroom Aerator 1.0 gpm</i>		162			0.01	5	1	5
	<i>Moisture meters</i>		81			-	1	0	0
	<i>Leak detection tablets</i>		81			-	0	0	0
	<i>Shower timers</i>		81			-	1	0	0
	<i>Shut off nozzles</i>		81				1	0	0
	<i>Provide conservation tools to customers to improve water efficiency. Beginning in May 2022, There are 5 kit options available for customers to select from to fit their conservation needs. The indoor kit includes two 1.0 gpm aerators, one 1.5 gpm kitchen aerator, leak detection tablets, 5 minute shower timers, and a toilet flapper. The outdoor kit includes one soil moisture meter, one hose nozzle, 3 sprinkler gauges, a garden hose repair kit, and sealing tape. The drip irrigation kit includes 10 drip emitters, 10 goof plugs, a pipe cutter, 2 360 adjustable drip, and a drip punch tool. The leak kit includes toilet leak detection tablets, sealing tape, 10 goof plugs, and a drip gauge/flow meter bag. The winter kit includes 2 outdoor spigot insulating covers and pipe wrap.</i>				\$ 24,379				
	<i>Indoor Kit</i>		250	\$ 15.52		0.01	5	2.5	12.5
	<i>Outdoor Kit</i>		275	\$ 13.97		0.02	1	5.5	5.5
	<i>Drip Irrigation Kit</i>		150	\$ 31.16		0.02	1	3	3
	<i>Leak Kit</i>		250	\$ 2.41		0.0003	0	0.075	0
	<i>Winter Kit</i>		150	\$ 13		-	1	0	0
Hot Water Recirculating Pump	<i>Liberty offers a rebate of up to \$175 per customer towards the purchase of a hot water recirculating system for up to two systems.</i>								
	<i>Residential Hot Water Recirculating Pump</i>		12	\$ 175.00	\$ 1,431				
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>		222	\$ 45.00	\$ 10,786				
Total Programs					\$ 199,042				
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>				\$ 134,556	-	0	0	0
	<i>LUAV employed a full-time Water Use Efficiency Program Manager to implement Best Management Practices for water conservation activities and programs.</i>				\$ 140,389				
TOTAL		\$ 324,502			\$ 333,598			36.483	

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

- | | |
|--|------------------------------|
| (a) services provided by regulated water utility to any affiliated company; | See Attachment E-4(a) |
| (b) services provided by any affiliated company to regulated water utility; | See Attachment E-4(b) |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; | None |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; | None |
| (e) employees transferred from regulated water utility to any affiliated company; | None |
| (f) employees transferred from any affiliated company to regulated water utility; and | None |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | None |
| (h) services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impact; and | None |
| (i) services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts. | None |

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

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

	Direct	Indirect		Total
	<u>Charges</u>	<u>Charges (A)</u>	<u>Capital (B)</u>	<u>Charges</u>
Liberty Utilities (Park Water) Corp.	156,054	0	6,737	162,791
Taxes	6,900			
Customer records and collection expenses	95			
Administrative and general salaries	29,950		6,737	
Office supplies & other expenses	14,825			
Injuries and damages	43,873			
Employee pension & benefits	37,070			
Maintenance of General Plant	23,342			

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

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

	Direct <u>Charges</u>	Indirect <u>Charges (A)</u>	<u>Capital (B)</u>	Total <u>Charges</u>
Parent Company	550,779	1,065,112	355,580	1,971,471
Liberty Utilities (Park Water) Corp.	1,854,243	1,068,419	63,131	2,985,793
Liberty Utilities Service Corp.	31,384	778,063	-	809,447
	<hr/> 2,436,405	<hr/> 2,911,595	<hr/> 418,712	<hr/> 5,766,711

Parent Company detail

Other Interest Charges	60,754
Administrative and general salaries	50,534
Office supplies and other expenses	3,688
Injuries and damages	325,319
Outside services employed	110,484
Total	<hr/> 550,779

Liberty Utilities (Park Water) Corp. detail

Depreciation	207,070
Taxes	82,626
Misc Income Deductions	1,310,627
Customer records and collection expenses	36,572
Administrative and general salaries	97,678
Office supplies and other expenses	2,041
Injuries and damages	3,674
Employees' pensions and benefits	54,008
Outside services employed	25,260
Maintenance General Plant	34,686
Total	<hr/> 1,854,243

Liberty Utilities Service Corp. detail

Administrative and general salaries	28,388
Office supplies and other expenses	2,996
Total	<hr/> 31,384

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

(B) Liberty Utilities (Park Water) Corp. charged capital payroll of \$63,131; all other capital represents an allocation of indirect expenses.

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

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

1. Current Fiscal Agent: NOT APPLICABLE

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

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

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information: NOT APPLICABLE

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2022

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-Monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-Monthly)	AVCC (Bi-Monthly)	Rev Code Y21 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)
2022-01	18,903	1,415	2	42	243	0	161	1	0	266	31	0	3	0	0	14
2022-02	18,917	1,414	2	42	243	0	161	1	0	267	31	0	3	0	0	13
2022-03	18,916	1,417	2	42	243	0	161	1	0	267	31	0	3	0	0	14
2022-04	18,923	1,414	2	42	243	0	161	1	0	267	31	0	3	0	0	13
2022-05	18,928	1,414	2	42	242	0	161	1	0	268	31	0	3	0	0	17
2022-06	18,934	1,415	2	42	242	0	161	1	0	265	31	0	3	0	0	16
2022-07	18,949	1,419	2	42	243	0	161	1	0	265	31	0	1	0	0	22
2022-08	18,943	1,419	2	42	243	0	159	1	0	263	31	0	1	0	0	22
2022-09	18,937	1,423	2	42	243	0	159	1	0	263	31	0	1	0	0	23
2022-10	18,925	1,423	2	42	243	0	159	1	0	264	31	0	1	0	0	21
2022-11	18,927	1,423	2	42	243	0	159	1	0	264	30	0	1	0	0	20
2022-12	18,899	1,418	2	42	242	0	158	2	0	257	30	0	1	0	0	17

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 (\$)
2022-01	2,195	\$893,692.06	\$183,880.30	\$128,260.18	\$109,980.13	\$471,571.45
2022-02	1,987	\$868,301.28	\$146,436.71	\$120,433.78	\$84,855.50	\$516,575.29
2022-03	2,087	\$582,995.73	\$175,419.18	\$103,461.12	\$80,045.33	\$224,070.10
2022-04	2,029	\$587,315.20	\$162,053.50	\$100,796.31	\$71,949.61	\$252,515.78
2022-05	2,133	\$625,182.51	\$188,709.03	\$93,974.53	\$75,919.73	\$266,579.22
2022-06	1,969	\$595,405.78	\$170,374.98	\$106,444.93	\$58,765.31	\$259,820.56
2022-07	2,219	\$700,993.27	\$223,958.89	\$114,307.48	\$76,550.45	\$286,176.45
2022-08	2,212	\$796,492.98	\$248,813.42	\$146,974.54	\$80,094.01	\$320,611.01
2022-09	2,164	\$878,553.30	\$290,050.47	\$132,876.07	\$104,699.00	\$350,927.76
2022-10	2,192	\$826,253.13	\$281,106.15	\$158,792.46	\$68,793.40	\$317,561.12
2022-11	3,038	\$1,136,613.04	\$375,488.97	\$200,755.48	\$127,655.74	\$432,712.85
2022-12	2,230	\$800,884.04	\$288,984.35	\$133,743.45	\$90,838.95	\$287,317.29

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

Report Month	No of Disconnect Notices
2022-01	0
2022-02	0
2022-03	0
2022-04	0
2022-05	0
2022-06	0
2022-07	0
2022-08	0
2022-09	601
2022-10	569
2022-11	599
2022-12	531

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
2022-01	0
2022-02	0
2022-03	0
2022-04	0
2022-05	0
2022-06	0
2022-07	0
2022-08	0
2022-09	38
2022-10	214
2022-11	97
2022-12	153

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

Report Month	No of Reconnects
2022-01	0
2022-02	0
2022-03	0
2022-04	0
2022-05	0
2022-06	0
2022-07	0
2022-08	0
2022-09	18
2022-10	107
2022-11	84
2022-12	78

8. Monthly number of LIRA customers.

Month	No of LIRA Customers
2022-01	6,016
2022-02	6,016
2022-03	6,088
2022-04	6,051
2022-05	6,017
2022-06	6,329
2022-07	6,294
2022-08	6,279
2022-09	5,921
2022-10	5,830
2022-11	6,236
2022-12	5,697

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 (\$)
2022-01	1326	\$558,609.78	\$97,588.88	\$71,482.44	\$71,091.81	\$318,446.65
2022-02	1360	\$577,032.87	\$98,584.03	\$70,423.15	\$52,298.77	\$355,726.92
2022-03	1214	\$316,561.33	\$86,769.99	\$57,243.99	\$52,374.21	\$120,173.14
2022-04	1312	\$347,249.02	\$88,115.00	\$59,085.45	\$46,397.23	\$153,651.34
2022-05	1340	\$359,443.38	\$94,801.69	\$51,246.64	\$48,545.84	\$164,849.21
2022-06	1357	\$413,597.72	\$102,409.97	\$66,701.43	\$41,412.45	\$203,073.87
2022-07	1409	\$478,358.65	\$131,474.59	\$71,632.11	\$55,573.18	\$219,678.77
2022-08	1472	\$529,233.56	\$144,710.58	\$90,427.03	\$51,381.79	\$242,714.16
2022-09	1326	\$548,658.78	\$165,135.68	\$74,328.02	\$69,837.86	\$239,357.22
2022-10	1329	\$520,132.77	\$133,812.22	\$104,063.97	\$43,252.82	\$239,003.76
2022-11	1251	\$494,024.82	\$143,165.76	\$77,803.99	\$64,544.40	\$208,510.67
2022-12	1256	\$449,227.77	\$123,574.55	\$81,753.18	\$49,982.10	\$193,917.94

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2022-01	0
2022-02	0
2022-03	0
2022-04	0
2022-05	0
2022-06	0
2022-07	0
2022-08	0
2022-09	401
2022-10	512
2022-11	495
2022-12	359

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

Report Month	No of Disconnects
2022-01	0
2022-02	0
2022-03	0
2022-04	0
2022-05	0
2022-06	0
2022-07	0
2022-08	0
2022-09	16
2022-10	73
2022-11	73
2022-12	53

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

Report Month	No of Reconnects
2022-01	0
2022-02	0
2022-03	0
2022-04	0
2022-05	0
2022-06	0
2022-07	0
2022-08	0
2022-09	12
2022-10	62
2022-11	64
2022-12	45

16. Weather normalized monthly usage data.

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2022

Reporting Month: 2022-01

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y21 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	89,477	9,375	0	19	0	0	804	0	0	1,180	326	0	0	0	0	0	101,181
3/4"	6,890	63	0	0	0	0	82	0	0	25	0	0	0	0	0	0	7,060
1"	2,538	9,645	0	0	0	0	3,418	0	0	0	2	0	0	0	0	0	15,603
1-1/2"	88	5,094	0	279	0	0	1,677	0	0	0	0	0	0	0	0	0	7,138
2"	0	9,526	0	1,227	0	0	2,991	0	0	0	140	0	0	0	0	0	13,884
3"	0	3,165	0	0	0	0	1,699	0	0	0	0	0	(255)	0	0	30	4,639
4"	0	456	0	2,080	2	0	0	0	0	0	0	0	0	0	0	0	2,538
6"	0	4,587	0	4,514	0	0	0	0	0	0	0	0	0	0	0	0	9,101
8"	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0	25
10"	0	0	0	0	113	0	0	41,140	0	0	0	0	0	0	0	0	41,253
12"	0	0	0	0	16	0	0	0	0	0	0	0	0	0	0	0	16
Total	98,993	41,911	0	8,119	156	0	10,671	41,140	0	1,205	468	0	(255)	0	0	30	202,438

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	18,988	0	0	0	0	0	0	0	0	149	0	0	0	0	0	0	19,137
3/4"	538	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	538
1"	1,001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,001
1-1/2"	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	20,604	0	0	0	0	0	0	0	0	149	0	0	0	0	0	0	20,753

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	7,273	0	0	0	0	0	0	0	0	142	0	0	0	0	0	0	7,415
3/4"	195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	195
1"	807	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	807
1-1/2"	348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	348
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,623	0	0	0	0	0	0	0	0	142	0	0	0	0	0	0	8,765
2022-01	128,220	41,911	0	8,119	156	0	10,671	41,140	0	1,496	468	0	(255)	0	0	30	231,956

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-02

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	78,001	9,424	8	44	0	0	198	0	0	1,132	364	0	0	0	0	0	89,171
3/4"	2,997	0	0	0	0	0	11	0	0	24	0	0	0	0	0	0	3,032
1"	2,811	18,234	0	15	0	0	458	0	0	0	1	0	0	0	0	0	21,519
1-1/2"	66	8,404	57	6	0	0	464	0	0	0	0	0	0	0	0	0	8,997
2"	22	11,855	0	1,470	0	0	1,168	0	0	0	121	0	0	0	0	0	14,836
3"	0	1,141	0	350	0	0	0	0	0	0	0	0	200	0	0	398	2,089
4"	0	18,750	0	5,363	0	0	60	0	0	0	0	0	0	0	0	0	24,173
6"	0	664	0	1,050	6	0	0	0	0	0	0	0	0	0	0	0	1,720
8"	0	4,789	0	0	49	0	0	0	0	0	0	0	0	0	0	0	4,838
10"	0	0	0	0	97	0	0	0	0	0	0	0	0	0	0	0	97
12"	0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	20
Total	83,897	73,261	65	8,298	172	0	2,359	0	0	1,156	486	0	200	0	0	398	170,293

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	15,501	0	0	0	0	0	0	0	0	78	0	0	0	0	0	0	15,578
3/4"	344	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	344
1"	1,176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,176
1-1/2"	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	17,109	0	0	0	0	0	0	0	0	78	0	0	0	0	0	0	17,186

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	7,847	0	0	0	0	0	0	0	0	83	0	0	0	0	0	0	7,930
3/4"	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
1"	1,735	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,735
1-1/2"	162	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	162
2"	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,798	0	0	0	0	0	0	0	0	83	0	0	0	0	0	0	9,881
2022-02	110,804	73,261	65	8,298	172	0	2,359	0	0	1,317	486	0	200	0	0	398	197,360

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Reporting Month: 2022-03

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	84,345	8,899	0	20	0	0	312	0	0	1,228	480	0	0	0	0	8	95,292
3/4"	6,052	49	0	0	0	0	33	0	0	26	0	0	0	0	0	0	6,160
1"	2,553	8,975	0	0	0	0	2,762	0	0	0	1	0	0	0	0	0	14,291
1-1/2"	60	4,012	0	223	0	0	1,207	0	0	0	0	0	0	0	0	0	5,502
2"	0	9,364	0	1,117	0	0	2,282	0	0	0	132	0	0	0	0	0	12,895
3"	0	2,856	0	0	0	0	2,166	0	0	0	0	0	310	0	0	34	5,366
4"	0	475	0	1,672	6	0	0	0	0	0	0	0	0	0	0	0	2,153
6"	0	4,059	0	3,593	52	0	0	0	0	0	0	0	0	0	0	0	7,704
8"	0	0	0	0	303	0	0	0	0	0	0	0	0	0	0	0	303
10"	0	0	0	0	97	0	0	23,889	0	0	0	0	0	0	0	0	23,986
12"	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	93,011	38,689	0	6,625	460	0	8,762	23,889	0	1,254	613	0	310	0	0	42	173,655

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	15,500	0	0	0	0	0	0	0	0	136	0	0	0	0	0	0	15,636
3/4"	442	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	447
1"	975	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	975
1-1/2"	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,962	0	0	0	0	0	0	0	0	141	0	0	0	0	0	0	17,102

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	5,174	0	0	0	0	0	0	0	0	51	0	0	0	0	0	0	5,225
3/4"	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
1"	724	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	724
1-1/2"	238	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	238
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,263	0	0	0	0	0	0	0	0	51	0	0	0	0	0	0	6,314
2022-03	116,235	38,689	0	6,625	460	0	8,762	23,889	0	1,446	613	0	310	0	0	42	197,071

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2022

Reporting Month: 2022-04

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	84,980	9,562	6	146	0	0	317	0	0	1,405	454	0	0	0	0	0	96,870
3/4"	3,396	5	0	0	0	0	11	0	0	26	0	0	0	0	0	0	3,438
1"	3,081	17,478	0	29	0	0	636	0	0	0	1	0	0	0	0	0	21,225
1-1/2"	66	8,575	70	8	0	0	552	0	0	0	0	0	0	0	0	0	9,271
2"	22	13,598	0	2,430	0	0	2,960	0	0	0	166	0	0	0	0	0	19,176
3"	0	1,990	0	1,452	0	0	0	0	0	0	0	0	360	0	0	525	4,327
4"	0	25,166	0	7,835	0	0	345	0	0	0	0	0	0	0	0	0	33,346
6"	0	366	0	3,434	0	0	0	0	0	0	0	0	0	0	0	0	3,800
8"	0	8,556	0	0	85	0	0	0	0	0	0	0	0	0	0	0	8,641
10"	0	0	0	0	72	0	0	0	0	0	0	0	0	0	0	0	72
12"	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	0	8
Total	91,545	85,296	76	15,334	165	0	4,821	0	0	1,431	621	0	360	0	0	525	200,174

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	23,604	0	0	0	0	0	0	0	0	272	0	0	0	0	0	0	23,876
3/4"	523	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	527
1"	1,508	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,508
1-1/2"	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	25,721	0	0	0	0	0	0	0	0	276	0	0	0	0	0	0	25,997

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 Yermo (11)	Rev Code Y22 Yermo (22)	Rev Code Y33 Yermo (33)	Rev Code Y45 Yermo (45)	Rev Code Y52 Yermo (52)	Rev Code Y61 Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	12,577	0	0	0	0	0	0	0	0	39	0	0	0	0	0	0	12,616
3/4"	164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	164
1"	2,173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,173
1-1/2"	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
2"	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	15,087	0	0	0	0	0	0	0	0	39	0	0	0	0	0	0	15,126
2022-04	132,354	85,296	76	15,334	165	0	4,821	0	0	1,746	621	0	360	0	0	525	241,298

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-05

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	96,538	9,800	0	35	0	0	818	0	0	1,430	445	0	0	0	0	0	109,066
3/4"	7,187	66	0	0	0	0	15	0	0	23	0	0	0	0	0	0	7,291
1"	2,756	9,199	0	0	0	0	5,862	0	0	0	1	0	0	0	0	0	17,818
1-1/2"	60	6,698	0	456	0	0	2,681	0	0	0	0	0	0	0	0	0	9,895
2"	0	11,875	0	2,329	0	0	5,054	0	0	0	160	0	0	0	0	0	19,418
3"	0	3,501	0	0	0	0	6,460	0	0	0	0	0	393	0	0	1,364	11,718
4"	0	573	0	3,249	81	0	0	0	0	0	0	0	0	0	0	0	3,903
6"	0	5,067	0	9,448	85	0	0	0	0	0	0	0	0	0	0	0	14,600
8"	0	0	0	0	82	0	0	0	0	0	0	0	0	0	0	0	82
10"	0	0	0	0	147	0	0	88,409	0	0	0	0	0	0	0	0	88,556
12"	0	0	0	0	63	0	0	0	0	0	0	0	0	0	0	0	63
Total	106,541	46,779	0	15,517	458	0	20,890	88,409	0	1,453	606	0	393	0	0	1,364	282,410

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	30,092	0	0	0	0	0	0	0	0	276	0	0	0	0	0	0	30,368
3/4"	870	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	877
1"	1,575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,575
1-1/2"	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	32,580	0	0	0	0	0	0	0	0	283	0	0	0	0	0	0	32,863

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	14,899	0	0	0	0	0	0	0	0	55	0	0	0	0	0	0	14,954
3/4"	328	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	328
1"	1,057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,057
1-1/2"	827	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	827
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	17,110	0	0	0	0	0	0	0	0	55	0	0	0	0	0	0	17,165
2022-05	156,231	46,779	0	15,517	458	0	20,890	88,409	0	1,791	606	0	393	0	0	1,364	332,438

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-06

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	90,859	10,177	6	117	0	0	604	0	0	1,600	506	0	0	0	0	0	103,869
3/4"	3,946	3	0	0	0	0	11	0	0	28	0	0	0	0	0	0	3,988
1"	3,090	19,841	0	41	0	0	1,059	0	0	0	1	0	0	0	0	0	24,032
1-1/2"	61	9,619	125	4	0	0	953	0	0	0	0	0	0	0	0	0	10,762
2"	22	14,121	0	5,023	0	0	3,480	0	0	0	177	0	0	0	0	0	22,823
3"	0	2,235	0	3,269	0	0	0	0	0	0	0	0	603	0	0	3,921	10,028
4"	0	33,298	0	8,053	1	0	638	0	0	0	0	0	0	0	0	0	41,990
6"	0	215	0	7,164	51	0	0	0	0	0	0	0	0	0	0	0	7,430
8"	0	9,019	0	0	41	0	0	0	0	0	0	0	0	0	0	0	9,060
10"	0	0	0	0	59	0	0	0	0	0	0	0	0	0	0	0	59
12"	0	0	0	0	14	0	0	0	0	0	0	0	0	0	0	0	14
Total	97,978	98,528	131	23,671	166	0	6,745	0	0	1,628	684	0	603	0	0	3,921	234,055

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	37,206	0	0	0	0	0	0	0	0	493	0	0	0	0	0	0	37,699
3/4"	1,039	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	1,049
1"	1,979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,979
1-1/2"	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	40,288	0	0	0	0	0	0	0	0	503	0	0	0	0	0	0	40,790

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	29,494	0	0	0	0	0	0	0	0	178	0	0	0	0	0	0	29,672
3/4"	571	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	571
1"	3,733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,733
1-1/2"	188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	188
2"	378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	378
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	34,364	0	0	0	0	0	0	0	0	178	0	0	0	0	0	0	34,542
2022-06	172,630	98,528	131	23,671	166	0	6,745	0	0	2,309	684	0	603	0	0	3,921	309,388

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-07

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	100,344	11,348	0	57	0	0	1,471	0	0	1,663	590	0	0	0	0	13	115,486
3/4"	7,645	102	0	0	0	0	122	0	0	29	0	0	0	0	0	0	7,898
1"	2,900	10,103	0	0	0	0	10,392	0	0	0	2	0	0	0	0	0	23,397
1-1/2"	108	6,515	0	648	0	0	4,433	0	0	0	0	0	0	0	0	0	11,704
2"	0	13,693	0	5,108	0	0	7,749	0	0	0	196	0	0	0	0	0	26,746
3"	0	3,723	0	0	0	0	11,825	0	0	0	0	0	509	0	0	671	16,728
4"	0	611	0	5,963	0	0	0	0	0	0	0	0	0	0	0	0	6,574
6"	0	8,336	0	15,038	35	0	0	0	0	0	0	0	0	0	0	0	23,409
8"	0	0	0	0	7	0	0	0	0	0	0	0	0	0	0	0	7
10"	0	0	0	0	46	0	0	147,117	0	0	0	0	0	0	0	0	147,163
12"	0	0	0	0	13	0	0	0	0	0	0	0	0	0	0	0	13
Total	110,997	54,431	0	26,814	101	0	35,992	147,117	0	1,692	788	0	509	0	0	684	379,125

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	42,194	0	0	0	0	0	0	0	0	540	0	0	0	0	0	0	42,734
3/4"	1,423	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	1,434
1"	1,966	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,966
1-1/2"	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	45,662	0	0	0	0	0	0	0	0	551	0	0	0	0	0	0	46,213

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	33,085	0	0	0	0	0	0	0	0	140	0	0	0	0	0	0	33,225
3/4"	988	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	995
1"	2,617	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,617
1-1/2"	1,056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	37,746	0	0	0	0	0	0	0	0	147	0	0	0	0	0	0	37,893
2022-07	194,405	54,431	0	26,814	101	0	35,992	147,117	0	2,390	788	0	509	0	0	684	463,231

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-08

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	94,399	11,268	13	190	0	0	1,046	0	0	1,569	562	0	0	0	0	39	109,086
3/4"	4,109	1	0	0	0	0	11	0	0	32	0	0	0	0	0	0	4,153
1"	3,196	22,111	0	30	0	0	1,366	0	0	0	1	0	0	0	0	0	26,704
1-1/2"	66	11,369	217	9	0	0	661	0	0	0	0	0	0	0	0	0	12,322
2"	22	15,760	0	7,412	0	0	6,155	0	0	0	196	0	0	0	0	0	29,535
3"	0	2,643	0	4,631	0	0	0	0	0	0	0	0	263	0	0	980	8,517
4"	0	34,398	0	6,749	1	0	722	0	0	0	0	0	0	0	0	0	41,870
6"	0	225	0	12,661	28	0	0	0	0	0	0	0	0	0	0	0	12,914
8"	0	10,142	0	0	27	0	0	0	0	0	0	0	0	0	0	0	10,169
10"	0	0	0	0	57	0	0	0	0	0	0	0	0	0	0	0	57
12"	0	0	0	0	24	0	0	0	0	0	0	0	0	0	0	0	24
Total	101,793	107,907	230	31,682	137	0	9,961	0	0	1,601	759	0	263	0	0	1,019	255,352

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	44,165	0	0	0	0	0	0	0	0	444	0	0	0	0	0	0	44,609
3/4"	1,113	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	1,124
1"	2,117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,117
1-1/2"	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	47,483	0	0	0	0	0	0	0	0	455	0	0	0	0	0	0	47,938

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	45,000	0	0	0	0	0	0	0	0	260	0	0	0	0	0	0	45,260
3/4"	751	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	768
1"	5,320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,320
1-1/2"	611	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	611
2"	471	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	471
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	52,153	0	0	0	0	0	0	0	0	277	0	0	0	0	0	0	52,430
2022-08	201,429	107,907	230	31,682	137	0	9,961	0	0	2,333	759	0	263	0	0	1,019	355,720

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-09

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	104,137	12,581	0	89	0	0	1,863	0	0	1,474	604	0	0	0	0	0	120,748
3/4"	7,731	133	0	0	0	0	178	0	0	24	0	0	0	0	0	0	8,066
1"	2,902	10,674	0	0	0	0	14,000	0	0	0	4	0	0	0	0	0	27,580
1-1/2"	111	6,920	0	744	0	0	8,450	0	0	0	0	0	0	0	0	0	14,671
2"	3	14,089	0	5,328	0	0	8,450	0	0	0	200	0	0	0	0	0	28,070
3"	0	4,242	0	0	0	0	9,943	0	0	0	0	0	848	0	0	483	15,516
4"	0	(90)	0	4,788	1	0	0	0	0	0	0	0	0	0	0	0	4,699
6"	0	8,002	0	16,272	20	0	0	0	0	0	0	0	0	0	0	0	24,294
8"	0	0	0	0	182	0	0	0	0	0	0	0	0	0	0	0	182
10"	0	0	0	0	30	0	0	171,636	0	0	0	0	0	0	0	0	171,666
12"	0	0	0	0	21	0	0	0	0	0	0	0	0	0	0	0	21
Total	114,885	56,551	0	27,221	254	0	41,330	171,636	0	1,498	808	0	848	0	0	483	415,514

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	44,961	0	0	0	0	0	0	0	0	396	0	0	0	0	0	0	45,357
3/4"	1,364	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,364
1"	1,981	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,981
1-1/2"	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	108
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	48,415	0	0	0	0	0	0	0	0	396	0	0	0	0	0	0	48,811

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	38,554	0	0	0	0	0	0	0	0	49	0	0	0	0	0	0	38,603
3/4"	750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	750
1"	3,117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,117
1-1/2"	1,458	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,458
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	43,880	0	0	0	0	0	0	0	0	49	0	0	0	0	0	0	43,929
2022-09	207,179	56,551	0	27,221	254	0	41,330	171,636	0	1,943	808	0	848	0	0	483	508,253

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-10

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	95,755	12,374	68	121	0	0	921	0	0	1,439	580	0	0	0	0	41	111,299
3/4"	4,234	5	0	0	0	0	10	0	0	27	0	0	0	0	0	0	4,276
1"	3,130	23,597	0	24	0	0	1,874	0	0	0	3	0	0	0	0	0	28,628
1-1/2"	66	10,968	178	25	0	0	1,101	0	0	0	0	0	0	0	0	0	12,338
2"	22	16,238	0	5,473	0	0	5,899	0	0	0	189	0	0	0	0	0	27,821
3"	0	2,128	0	3,995	0	0	0	0	0	0	0	0	418	0	0	264	6,805
4"	0	30,058	0	7,127	2	0	759	0	0	0	0	0	0	0	0	0	37,948
6"	0	224	0	9,486	10	0	0	0	0	0	0	0	0	0	0	0	9,720
8"	0	5,163	0	0	82	0	0	0	0	0	0	0	0	0	0	0	5,245
10"	0	0	0	0	67	0	0	0	0	0	0	0	0	0	0	0	67
12"	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	0	9
Total	103,207	100,755	246	26,251	170	0	10,564	0	0	1,466	772	0	418	0	0	305	244,154

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	41,133	0	0	0	0	0	0	0	0	335	0	0	0	0	0	0	41,468
3/4"	1,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,164
1"	1,977	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,977
1-1/2"	63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	44,359	0	0	0	0	0	0	0	0	335	0	0	0	0	0	0	44,694

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	36,043	0	0	0	0	0	0	0	0	83	0	0	0	0	0	0	36,126
3/4"	716	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	716
1"	4,403	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,403
1-1/2"	222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	222
2"	494	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	494
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	41,878	0	0	0	0	0	0	0	0	83	0	0	0	0	0	0	41,961
2022-10	189,444	100,755	246	26,251	170	0	10,564	0	0	1,884	772	0	418	0	0	305	330,809

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-11

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	94,255	10,830	0	52	0	0	1,868	0	0	1,029	337	0	0	0	0	22	108,393
3/4"	7,375	130	0	0	0	0	57	0	0	17	0	0	0	0	0	0	7,579
1"	2,728	9,722	0	0	0	0	9,844	0	0	0	0	0	0	0	0	0	22,294
1-1/2"	88	6,857	0	422	0	0	4,032	0	0	0	0	0	0	0	0	0	11,399
2"	0	11,928	0	2,314	0	0	6,864	0	0	0	159	0	0	0	0	0	21,265
3"	0	3,370	0	0	0	0	5,430	0	0	0	0	0	244	0	0	0	9,044
4"	0	300	0	3,639	0	0	0	0	0	0	0	0	0	0	0	0	3,939
6"	0	6,230	0	7,846	15	0	0	0	0	0	0	0	0	0	0	0	14,091
8"	0	0	0	0	107	0	0	0	0	0	0	0	0	0	0	0	107
10"	0	0	0	0	51	0	0	129,686	0	0	0	0	0	0	0	0	129,737
12"	0	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	10
Total	104,446	49,367	0	14,273	183	0	28,095	129,686	0	1,046	496	0	244	0	0	22	327,858

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	31,303	0	0	0	0	0	0	0	0	106	0	0	0	0	0	0	31,409
3/4"	1,107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,107
1"	1,539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,539
1-1/2"	75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	34,023	0	0	0	0	0	0	0	0	106	0	0	0	0	0	0	34,129

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	17,784	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	17,794
3/4"	749	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	749
1"	1,320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,320
1-1/2"	1,028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,028
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	20,881	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	20,891
2022-11	159,351	49,367	0	14,273	183	0	28,095	129,686	0	1,162	496	0	244	0	0	22	382,879

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

Reporting Month: 2022-12

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	84,379	11,095	6	28	0	0	552	0	0	942	316	0	0	0	0	10	97,328
3/4"	4,058	4	0	0	0	0	11	0	0	19	0	0	0	0	0	0	4,092
1"	2,892	17,781	0	16	0	0	790	0	0	0	23	0	0	0	0	0	21,502
1-1/2"	58	9,437	107	51	0	0	649	0	0	0	0	0	0	0	0	0	10,302
2"	22	13,049	0	2,635	0	0	3,049	0	0	0	150	0	0	0	0	0	18,805
3"	0	951	0	1,215	0	0	0	0	0	0	0	0	273	0	0	295	2,734
4"	0	16,201	0	8,381	5	0	223	0	0	0	0	0	0	0	0	0	24,810
6"	0	172	0	4,206	17	0	0	0	0	0	0	0	0	0	0	0	4,395
8"	0	3,740	0	0	26	0	0	0	0	0	0	0	0	0	0	0	3,766
10"	0	0	0	0	21	0	0	0	0	0	0	0	0	0	0	0	21
12"	0	0	0	0	14	0	0	0	0	0	0	0	0	0	0	0	14
Total	91,409	72,430	113	16,432	83	0	5,274	0	0	961	489	0	273	0	0	305	187,769

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	21,538	0	0	0	0	0	0	0	0	93	0	0	0	0	0	0	21,631
3/4"	594	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	594
1"	1,393	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,393
1-1/2"	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
2"	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	23,591	0	0	0	0	0	0	0	0	93	0	0	0	0	0	0	23,684

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	11,359	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0	11,368
3/4"	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184
1"	1,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,692
1-1/2"	186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	186
2"	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13,487	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0	13,496
2022-12	128,487	72,430	113	16,432	83	0	5,274	0	0	1,063	489	0	273	0	0	305	224,949
Year 2022	1,896,769	825,905	861	220,237	2,505	0	185,464	601,877	0	20,880	7,590	0	4,166	0	0	9,098	3,775,352

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-01

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	42,808	5,781	9.04	133	34	3.97
3/4"	1,446	145	10.66	4	1	4.00
1"	598	78	10.55	0	0	
1-1/2"		1	9,754.42			
4"		1	0.00			
6"		1	54,606.00			
Total	44,852	6,007	9.09	137	35	3.97

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	7,059	2
3/4"	80	0
1"	174	0
Total	7,313	2

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,370	0
3/4"	20	0
1"	51	0
Total	2,441	0

2022-01 54,606 139

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-02

Include 1-1/2" meter sales?

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	37,917	5,782	8.05	132	34	3.94
3/4"	593	145	5.56	4	1	4.00
1"	624	78	10.27	0	0	
1-1/2"	22	1		0	0	
4"	0	1		0	0	
6"	0	1		0	0	
Total	39,156	6,008	24	136	35	3.94

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	6,378	2
3/4"	99	0
1"	142	0
1-1/2"	22	
Total	6,641	2

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,278	0
3/4"	114	0
1"	35	0
1-1/2"	7	
Total	2,434	0

2022-02 48,231 138

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-03

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	41,586	5,846	8.47	151	37	4.14
3/4"	1,240	150	8.75	4	1	4.00
1"	632	79	10.91	0	0	
1-1/2"	0	1				
4"	0	1				
6"	0	1				
Total	43,458	6,078	28	155	38	4.13

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	6,141	2
3/4"	72	0
1"	196	0
Total	6,409	2

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	1,797	0
3/4"	0	0
1"	34	0
Total	1,831	0

2022-03 51,698 157

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-04

14. A - Bi-monthly LIRA Customer Usage - Tier 1 1-1/2" meters missing

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	40,592	5,804	8.93	173	38	5.47
3/4"	596	153	5.09	4	1	4.00
1"	678	80	11.39	0	0	
1-1/2"	22	1				
4"	0	1				
6"	0	1				
Total	41,888	6,040	25	177	39	5.44

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	8,640	35
3/4"	155	0
1"	178	0
1-1/2"	22	
Total	8,995	35

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,589	0
3/4"	28	0
1"	55	0
1-1/2"	11	
Total	2,683	0

2022-04 53,566 212

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-05

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	45,694	5,773	10.34	179	37	7.11
3/4"	1,504	154	11.02	4	1	4.00
1"	679	80	13.44	0	0	
1-1/2"	0	1				
Total	47,877	6,008	35	183	38	7.03

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	10,364	40
3/4"	159	0
1"	301	0
Total	10,824	40

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	3,616	44
3/4"	34	0
1"	95	0
Total	3,745	44
2022-05	62,446	267

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-06

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	46,217	6,067	11.47	211	40	6.90
3/4"	679	167	6.04	4	1	4.00
1"	795	84	19.93	0	0	
1-1/2"	22	1				
Total	47,713	6,319	37	215	41	6.83

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	14,938	56
3/4"	199	0
1"	338	0
1-1/2"	22	
Total	15,497	56

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	8,420	9
3/4"	131	0
1"	541	0
1-1/2"	7	
Total	9,099	9
2022-06	72,309	280

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-07

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	51,809	6,022	12.86	254	41	9.05
3/4"	1,829	173	12.73	6	1	6.00
1"	732	84	17.63	0	0	
1-1/2"	0	1				
6"	0	1				
Total	54,370	6,281	43	260	42	8.98

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	16,698	78
3/4"	271	0
1"	379	0
Total	17,348	78

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	8,920	39
3/4"	103	0
1"	370	0
Total	9,393	39

2022-07 81,112 377

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-08

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	47,919	6,011	13.47	275	40	11.93
3/4"	707	172	6.35	5	1	5.00
1"	846	84	23.54	0	0	
1-1/2"	22	1				
6"	0	1				
Total	49,494	6,269	43	280	41	11.76

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	18,655	84
3/4"	244	0
1"	390	0
1-1/2"	22	
Total	19,311	84

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	14,378	117
3/4"	142	0
1"	741	0
1-1/2"	13	
Total	15,274	117
2022-08	84,079	482

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-09

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	49,511	5,663	13.32	243	37	8.92
3/4"	1,711	163	13.69	5	1	5.00
1"	692	82	18.04	0	0	
1-1/2"	0	1				
6"	0	1				
Total	51,914	5,910	45	248	38	8.82

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	16,323	53
3/4"	350	0
1"	402	0
Total	17,075	53

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	9,622	34
3/4"	171	0
1"	385	0
Total	10,178	34

2022-09 79,167 335

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-10

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	42,979	5,573	12.10	234	37	8.03
3/4"	681	163	7.01	4	1	4.00
1"	827	82	20.61	0	0	
1 1/2"	22	1	41.00	0	0	
6"	0	1				
Total	44,509	5,820	81	238	38	7.92

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	14,887	42
3/4"	245	0
1"	346	0
1 1/2"	19	0
Total	15,497	42

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	9,542	21
3/4"	216	0
1"	517	0
1 1/2"	0	0
Total	10,275	21
2022-10	70,281	301

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-11

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	48,049	5,959	10.81	235	47	6.26
3/4"	1,800	182	11.74	4	1	4.00
1"	626	83	13.43	0	0	
1 1/2"	0	1	0.00	0	0	
6"	0	1				
Total	50,475	6,226	36	239	48	6.21

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	11,285	34
3/4"	250	0
1"	265	0
1 1/2"	0	0
Total	11,800	34

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	5,070	25
3/4"	86	0
1"	224	0
1 1/2"	0	0
Total	5,380	25
2022-11	67,655	298

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022**

Reporting Month: 2022-12

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	36,763	5,440	8.60	213	46	5.33
3/4"	708	173	5.00	4	1	4.00
1"	436	69	11.41	0	0	
1 1/2"	22	1	45.00	0	0	
6"	0	1				
Total	37,929	5,684	70	217	47	5.30

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	7,161	30
3/4"	154	0
1"	152	0
1 1/2"	22	0
Total	7,489	30

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,877	2
3/4"	3	0
1"	199	0
1 1/2"	1	0
Total	3,080	2

2022-12 48,498 249

YEAR 2022 773,648 3,235 776,883

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

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

APPLE VALLEY	YEAR - 2022												Dec-22 2022 TOTAL
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22		
Residential (11) - NON-LIRA													
Tier 1	98,993	83,897	93,011	91,545	106,541	97,978	110,997	101,793	114,885	103,207	104,446	91,409	1,198,702
Tier 2	20,604	17,109	16,962	25,721	32,580	40,288	45,662	47,483	48,415	44,359	34,023	23,591	396,796
Tier 3	8,623	9,798	6,263	15,087	17,110	34,364	37,746	52,153	43,880	41,878	20,881	13,487	301,271
TOTAL RESIDENTIAL - NON-LIRA	128,220	110,804	116,235	132,354	156,231	172,630	194,405	201,429	207,179	189,444	159,351	128,487	1,896,769
Residential (11) - LIRA													
Tier 1	44,852	39,156	43,458	41,888	47,877	47,713	54,370	49,494	51,914	44,509	50,475	37,929	553,636
Tier 2	7,313	6,641	6,409	8,995	10,824	15,497	17,348	19,311	17,075	15,497	11,800	7,489	144,199
Tier 3	2,441	2,434	1,831	2,683	3,745	9,099	9,393	15,274	10,178	10,275	5,380	3,080	75,813
TOTAL RESIDENTIAL - LIRA	54,606	48,231	51,698	53,566	62,446	72,309	81,112	84,079	79,167	70,281	67,655	48,498	773,648
Business (22 & 23)	41,911	73,261	38,689	85,296	46,779	98,528	54,431	107,907	56,551	100,755	49,367	72,430	825,905
Industrial (33 & 34)	-	65	-	76	-	131	-	230	-	246	-	113	861
Public Authority (45 & 46)	8,119	8,298	6,625	15,334	15,517	23,671	26,814	31,682	27,221	26,251	14,273	16,432	220,237
Fire Protection (52 & 53)	156	172	460	165	458	166	101	137	254	170	183	83	2,505
Irrigation Public Authority (73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Pressure (74)	10,671	2,359	8,762	4,821	20,890	6,745	35,992	9,961	41,330	10,564	28,095	5,274	185,464
Irrigation Gravity (75)	41,140	-	23,889	-	88,409	-	147,117	-	171,636	-	129,686	-	601,877
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	30	398	42	525	1,364	3,921	684	1,019	483	305	22	305	9,098
TOTAL AVR USAGE	284,853	243,588	246,400	292,137	392,094	378,101	540,656	436,444	583,821	398,016	448,632	271,622	4,516,364
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	1,205	1,156	1,254	1,431	1,453	1,628	1,692	1,601	1,498	1,466	1,046	961	16,392
Tier 2	149	78	141	276	283	503	551	455	396	335	106	93	3,365
Tier 3	142	83	51	39	55	178	147	277	49	83	10	9	1,123
TOTAL RESIDENTIAL - NON-LIRA	1,496	1,317	1,446	1,746	1,791	2,309	2,390	2,333	1,943	1,884	1,162	1,063	20,880
Residential - LIRA, (Y11)													
Tier 1	137	136	155	177	183	215	260	280	248	238	239	217	2,485
Tier 2	2	2	2	35	40	56	78	84	53	42	34	30	458
Tier 3	-	-	-	-	44	9	39	117	34	21	25	2	291
TOTAL RESIDENTIAL - LIRA	139	138	157	212	267	280	377	482	335	301	298	249	3,235
BUSINESS - (Y22)	468	486	613	621	606	684	788	759	808	772	496	489	7,590
INDUSTRIAL - (Y33)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority - (Y45)	(255)	200	310	360	393	603	509	263	848	418	244	273	4,166
Fire Protection - (Y52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant - (Y61)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	1,848	2,141	2,526	2,939	3,057	3,876	4,064	3,837	3,934	3,375	2,200	2,074	35,871
TOTAL USAGE	286,701	245,729	248,926	295,076	395,151	381,977	544,720	440,281	587,755	401,391	450,832	273,696	4,552,235

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

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

APPLE VALLEY	YEAR - 2021												2021 TOTAL
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
Residential (11) - NON-LIRA													
Tier 1	121,880	102,766	108,599	109,394	130,156	106,080	122,141	109,573	122,630	103,627	111,403	94,010	1,342,259
Tier 2	26,818	21,240	17,119	30,730	41,979	47,214	55,857	57,579	57,896	49,025	39,416	27,340	472,213
Tier 3	10,395	9,775	6,086	15,613	24,284	44,224	54,673	72,867	56,166	54,375	24,115	17,124	389,697
TOTAL RESIDENTIAL - NON-LIRA	159,093	133,781	131,804	155,737	196,419	197,518	232,671	240,019	236,692	207,027	174,934	138,474	2,204,169
Residential (11) - LIRA													
Tier 1	26,700	22,118	23,803	24,278	29,314	41,887	49,204	44,062	48,845	45,773	48,018	40,802	444,804
Tier 2	3,859	3,627	2,696	4,630	6,735	13,808	17,604	18,305	17,897	16,595	12,487	9,228	127,471
Tier 3	986	1,736	760	1,634	2,523	8,340	10,895	15,303	12,086	11,065	5,310	3,680	74,318
TOTAL RESIDENTIAL - LIRA	31,545	27,481	27,259	30,542	38,572	64,035	77,703	77,670	78,828	73,433	65,815	53,710	646,593
Business (22 & 23)	41,653	66,654	35,251	84,261	45,482	100,477	71,314	114,872	60,020	123,278	49,835	76,067	869,164
Industrial (33 & 34)	-	78	-	84	-	116	-	205	-	173	-	91	747
Public Authority (45 & 46)	6,249	7,313	6,614	9,719	14,607	23,756	28,757	34,849	28,706	35,585	14,780	16,347	227,282
Fire Protection (52 & 53)	47	244	233	130	721	(59)	196	65	248	252	215	94	2,386
Irrigation Public Authority (73)	1,080	-	-	-	-	-	-	-	-	-	-	-	1,080
Irrigation Pressure (74)	10,057	1,774	7,954	4,487	20,618	10,565	38,882	9,834	46,091	10,915	33,347	8,443	202,967
Irrigation Gravity (75)	32,966	-	25,062	-	87,070	-	83,645	-	82,141	-	243,245	-	554,129
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	7	483	283	287	40	626	99	1,057	651	323	91	1,216	5,163
TOTAL AVR USAGE	282,697	237,808	234,460	285,247	403,529	397,034	533,267	478,571	533,377	450,986	582,262	294,442	4,713,680
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	1,350	1,386	1,250	1,592	1,788	2,000	2,048	2,086	1,989	1,548	1,407	1,286	19,730
Tier 2	186	161	150	284	493	806	887	735	673	275	163	124	4,937
Tier 3	134	135	119	155	10,237	(9,506)	777	507	418	164	98	94	3,332
TOTAL RESIDENTIAL - NON-LIRA	1,670	1,682	1,519	2,031	12,518	(6,700)	3,712	3,328	3,080	1,987	1,668	1,504	27,999
Residential - LIRA, (Y11)													
Tier 1	50	48	60	72	88	154	170	170	163	151	130	120	1,376
Tier 2	4	-	1	1	18	52	59	57	45	9	4	-	250
Tier 3	-	-	-	-	1	11	44	12	7	-	-	-	75
TOTAL RESIDENTIAL - LIRA	54	48	61	73	107	217	273	239	215	160	134	120	1,701
BUSINESS - (Y22)	532	594	565	624	750	900	909	687	782	528	470	395	7,736
INDUSTRIAL - (Y33)	0	0	0	0	0	0	0	0	0	0	0	0	-
Public Authority - (Y45)	301	371	381	90	200	1603	679	703	622	370	251	652	6,223
Fire Protection - (Y52)	0	0	0	0	0	0	0	0	0	0	0	0	-
Private Fire Hydrant - (Y61)	0	0	0	0	0	0	0	0	0	0	0	0	-
TOTAL YERMO USAGE	2,557	2,695	2,526	2,818	13,575	(3,980)	5,573	4,957	4,699	3,045	2,523	2,671	43,659
TOTAL USAGE	285,254	240,503	236,986	288,065	417,104	393,054	538,840	483,528	538,076	454,031	584,785	297,113	4,757,339

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2022

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

APPLE VALLEY	VARIANCE												TOTAL
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential (11) - NON-LIRA													
Tier 1	(22,887)	(18,869)	(15,588)	(17,849)	(23,615)	(8,102)	(11,144)	(7,780)	(7,745)	(420)	(6,957)	(2,601)	(143,557)
Tier 2	(6,214)	(4,131)	(157)	(5,009)	(9,399)	(6,926)	(10,195)	(10,096)	(9,481)	(4,666)	(5,393)	(3,749)	(75,417)
Tier 3	(1,772)	23	177	(526)	(7,174)	(9,860)	(16,927)	(20,714)	(12,286)	(12,497)	(3,234)	(3,637)	(88,426)
TOTAL RESIDENTIAL - NON-LIRA	(30,873)	(22,977)	(15,569)	(23,383)	(40,188)	(24,888)	(38,286)	(38,590)	(29,513)	(17,583)	(15,583)	(9,987)	(307,400)
Residential (11) - LIRA													
Tier 1	18,152	17,038	19,655	17,610	18,563	5,826	5,166	5,432	3,069	(1,264)	2,457	(2,873)	108,832
Tier 2	3,454	3,014	3,713	4,365	4,089	1,689	(256)	1,006	(822)	(1,098)	(687)	(1,739)	16,728
Tier 3	1,455	698	1,071	1,049	1,222	759	(1,502)	(29)	(1,908)	(790)	70	(600)	1,495
TOTAL RESIDENTIAL - LIRA	23,061	20,750	24,439	23,024	23,874	8,274	3,409	6,409	339	(3,152)	1,840	(5,212)	127,055
Business (22 & 23)	258	6,607	3,438	1,035	1,297	(1,949)	(16,883)	(6,965)	(3,469)	(22,523)	(468)	(3,637)	(43,259)
Industrial (33 & 34)	-	(13)	-	(8)	-	15	-	25	-	73	-	22	114
Public Authority (45 & 46)	1,870	985	11	5,615	910	(85)	(1,943)	(3,167)	(1,485)	(9,334)	(507)	85	(7,045)
Fire Protection (52 & 53)	109	(72)	227	35	(263)	225	(95)	72	6	(82)	(32)	(11)	119
Irrigation Public Authority (73)	(1,080)	-	-	-	-	-	-	-	-	-	-	-	(1,080)
Irrigation Pressure (74)	614	585	808	334	272	(3,820)	(2,890)	127	(4,761)	(351)	(5,252)	(3,169)	(17,503)
Irrigation Gravity (75)	8,174	-	(1,173)	-	1,339	-	63,472	-	89,495	-	(113,559)	-	47,748
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	23	(85)	(241)	238	1,324	3,295	585	(38)	(168)	(18)	(69)	(911)	3,935
TOTAL AVR USAGE	2,156	5,780	11,940	6,890	(11,435)	(18,933)	7,389	(42,127)	50,444	(52,970)	(133,630)	(22,820)	(197,316)
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	(145)	(230)	4	(161)	(335)	(372)	(356)	(485)	(491)	(82)	(361)	(325)	(3,338)
Tier 2	(37)	(83)	(9)	(8)	(210)	(304)	(336)	(280)	(277)	60	(57)	(31)	(1,572)
Tier 3	8	(52)	(68)	(116)	(10,182)	9,684	(630)	(230)	(369)	(81)	(88)	(85)	(2,209)
TOTAL RESIDENTIAL - NON-LIRA	(174)	(365)	(73)	(285)	(10,727)	9,009	(1,322)	(995)	(1,137)	(103)	(506)	(441)	(7,119)
Residential - LIRA, (Y11)													
Tier 1	87	88	95	105	95	61	90	110	85	87	109	97	1,109
Tier 2	(2)	2	1	34	22	4	19	27	8	33	30	30	208
Tier 3	-	-	-	-	43	(2)	(5)	105	27	21	25	2	216
TOTAL RESIDENTIAL - LIRA	85	90	96	139	160	63	104	243	120	141	164	129	1,534
BUSINESS - (Y22)	(64)	(108)	48	(3)	(144)	(216)	(121)	72	26	244	26	94	(146)
INDUSTRIAL - (Y33)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority - (Y45)	(556)	(171)	(71)	270	193	(1,000)	(170)	(440)	226	48	(7)	(379)	(2,057)
Fire Protection - (Y52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant - (Y61)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	(709)	(554)	-	121	(10,518)	7,856	(1,509)	(1,120)	(765)	330	(323)	(597)	(7,788)
TOTAL USAGE	1,447	5,226	11,940	7,011	(21,953)	(11,077)	5,880	(43,247)	49,679	(52,640)	(133,953)	(23,417)	(205,104)

DECLARATION

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

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

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2022, through December 31, 2022.

Vice President, Finance West Region
Title (Please Print)

Crystal L Greene

Signature

(623) 298-3744
Telephone Number

6/30/2023
Date

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To the California Public Utilities Commission

ATTACHMENT A

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

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") provides the following information regarding its NTP&S projects in Calendar Year 2022 in this Attachment:

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
Non-Regulated Operating Income Statement
2022

Name of Contract/Service	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Passive	60,227	(60,227)	-	-
Total Miscellaneous		60,227	(60,227)	-	-
Total		60,227	(60,227)	-	-

2022 Annual Report to CPUC
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**Liberty Apple Valley's Excess Capacity Activities
(formally called "Non-Tariffed Products & Services" or "NTP&S")**

I. Overview

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

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

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II. Descriptions of Excess Capacity Activities

HomeServe USA Customer Account Services

Service Marketing services

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

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

III. Regulated Assets Used in NTP&S Projects

HomeServe USA Contract

All of the activities involve the asset of personnel labor.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

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