

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 346-W

2023
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, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

TABLE OF CONTENTS

	Page
General Instructions	5
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	6
Utility Plant and Capitalization Data	7
Income, Expenses, and Other Data	8
Utility Plant and Capitalization Data - Adjusted to Exclude Non-Regulated Activity	9
Income, Expenses, and Other Data - Adjusted to Exclude Non-Regulated Activity	10
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	11
Excess Capacity and Non-Tariffed Services	12
General Information	13
List of Shared Officers and Directors Between Liberty Utilities (Park Water) Corp. and Its Affiliates	14-19
Operation & Maintenance Plan	20
Schedule A - Comparative Balance Sheets - Assets and Other Debits	21
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	22
Schedule B - Income Statement for the Year	23
Schedule A-1 - Account 100 - Utility Plant	24
Schedule A-1a - Account 100.1 - Utility Plant in Service	24-25
Schedule A-1b - Account 101 - Recycled Water Utility Plant	25
Schedule A-1c - Account 302 - Franchises and Consents	25
Schedule A-1d - Account 100.4 - Utility Plant Held for Future Use	26
Schedule A-2 - Account 107 - Utility Plant Adjustments	26
Schedule A-3 - Account 110 - Other Physical Property	26
Schedule A-4 - Rate Base and Working Cash	27
Schedule A-5 - Accounts 250, 251, 252, 253, 259 - Depreciation and Amortization Reserves	28
Schedule A-5a - Account 250 - Analysis of Entries in Depreciation Reserve	29
Schedule A-6 - Account 111 - Investments in Affiliated Companies	30
Schedule A-7 - Account 112 - Other Investments	30
Schedule A-8 - Account 113 - Sinking Funds	30
Schedule A-9 - Account 114 - Miscellaneous Special Funds	31
Schedule A-10 - Account 120 - Cash	31
Schedule A-11 - Account 121 - Special Deposits	31
Schedule A-12 - Account 122 - Working Funds	32
Schedule A-13 - Account 123 - Temporary Cash Investments	32
Schedule A-14 - Account 124 - Notes Receivable	32
Schedule A-15 - Account 125 - Accounts Receivable	32
Schedule A-16 - Account 126 - Receivables from Affiliated Companies	33
Schedule A-17 - Account 131 - Materials and Supplies	33
Schedule A-18 - Account 132 - Prepayments	33
Schedule A-19 - Account 133 - Other Current and Accrued Assets	33
Schedule A-20 - Account 140 - Unamortized Debt Discount and Expense	34
Schedule A-21 - Account 240 - Unamortized Premium on Debt	34
Schedule A-22 - Account 141 - Extraordinary Property Losses	35
Schedule A-23 - Account 142 - Preliminary Survey and Investigation Charges	35
Schedule A-24 - Account 143 - Clearing Accounts	35
Schedule A-25 - Account 145 - Other Work in Progress	35
Schedule A-26 - Account 146 - Other Deferred Debits	36
Schedule A-27 - Account 147 - Accumulated Deferred Income Tax Assets	36
Schedule A-28 - Account 150 - Discount on Capital Stock	36
Schedule A-29 - Account 151 - Capital Stock Expense	36
Schedule A-30 - Account 200 - Common Capital Stock	37
Schedule A-30a - Account 201 - Preferred Capital Stock	37

TABLE OF CONTENTS

	Page
Schedule A-30b - Record of Stockholders at End of Year	37
Schedule A-31 - Account 202 - Stock Liability for Conversion	37
Schedule A-32 - Account 203 - Premiums and Assessments on Capital Stock	38
Schedule A-33 - Account 206 - Subchapter S Corporation Accumulated Adjustments Account	38
Schedule A-34 - Account 270 - Capital Surplus (For Use by Corporations Only)	39
Schedule A-35 - Account 271 - Earned Surplus (For Use by Corporations Only)	39
Schedule A-36 - Account 204 - Proprietary Capital (Sole Proprietor or Partnership)	40
Schedule A-37 - Account 205 - Undistributed Profits of Proprietorship or Partnership	40
Schedule A-38 - Account 210 - Bonds	41
Schedule A-39 - Account 211 - Receivers' Certificates	42
Schedule A-40 - Account 212 - Advances from Affiliated Companies	42
Schedule A-41 - Account 213 - Miscellaneous Long-Term Debt	42
Schedule A-42 - Securities Issued or Assumed During Year	42
Schedule A-43 - Account 220 - Notes Payable	43
Schedule A-44 - Account 221 - Notes Receivable Discounted	43
Schedule A-45 - Account 222 - Accounts Payable	43
Schedule A-46 - Account 223 - Payables to Affiliated Companies	43
Schedule A-47 - Account 224 - Dividends Declared	44
Schedule A-48 - Account 225 - Matured Long-Term Debt	44
Schedule A-49 - Account 226 - Matured Interest	44
Schedule A-50 - Account 227 - Customers' Deposits	45
Schedule A-51 - Account 229 - Interest Accrued	45
Schedule A-52 - Account 230 - Other Current and Accrued Liabilities	45
Schedule A-53 - Account 228 - Taxes Accrued	46
Schedule A-54 - Account 241 - Advances for Construction	47
Schedule A-55 - Account 242 - Other Deferred Credits	48
Schedule A-56 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	48
Schedule A-57 - Account 265 - Contributions in Aid of Construction	49
Schedule A-58 - Account 266 - Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	50
Schedule A-59 - Account 267 - Accumulated Deferred Income Taxes - Other	50
Schedule A-60 - Account 268 - Accumulated Deferred Investment Tax Credits	50
Schedule B-1 - Account 501 - Operating Revenues	51
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	51
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	52-54
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	55
Schedule B-4 - Account 507 - Taxes Charged During Year	55
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	56
Schedule B-6 - Account 508 - Income from Utility Plant Leased to Others	57
Schedule B-7 - Account 510 - Rent for Lease of Utility Plant	57
Schedule B-8 - Account 521 - Income from Nonutility Operations	57
Schedule B-9 - Account 522 - Revenues from Lease of Other Physical Property	58
Schedule B-10 - Account 523 - Dividend Revenues	58
Schedule B-11 - Account 524 - Interest Revenues	58
Schedule B-12 - Account 525 - Revenues from Sinking and Other Funds	58
Schedule B-13 - Account 526 - Miscellaneous Nonoperating Revenues	59
Schedule B-14 - Account 527 - Nonoperating Revenue Deductions	59
Schedule B-15 - Account 530 - Interest on Long-Term Debt	59
Schedule B-16 - Account 531 - Amortization of Debt Discount and Expense	59
Schedule B-17 - Account 532 - Amortization of Premium on Debt - Cr.	60
Schedule B-18 - Account 533 - Taxes Assumed on Interest	60

TABLE OF CONTENTS

	Page
Schedule B-19 - Account 534 - Interest on Debt to Affiliated Companies	60
Schedule B-20 - Account 535 - Other Interest Charges	60
Schedule B-21 - Account 536 - Interest Charged to Construction - Cr.	61
Schedule B-22 - Account 537 - Miscellaneous Amortization	61
Schedule B-23 - Account 538 - Miscellaneous Income Deductions	61
Schedule B-24 - Account 540 - Miscellaneous Reservations of Net Income	61
Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	62
Schedule C-2 - Compensation of Individual Proprietor or Partner	63
Schedule C-3 - Employees and Their Compensation	63
Schedule C-4 - Record of Accidents During Year	63
Schedule C-5 - Expenditures for Political Purposes	64
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	64
Schedule C-7 - Bonuses Paid to Executives & Officers	64
Schedule D-1 - Sources of Supply and Water Developed	65
Schedule D-2 - Description of Storage Facilities	65
Schedule D-1a Sources of Supply and Water Developed	66
Schedule D-3 - Description of Transmission and Distribution Facilities	67
Schedule D-4 - Number of Active Service Connections	68
Schedule D-5 - Number of Meters and Services on Pipe Systems at End of Year	68
Schedule D-6 - Meter Testing Data	68
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	69
Schedule D-8 - Status with State Board of Public Health	70
Schedule D-9 - Statement of Material Financial Interest	70
Schedule E-1 - Balancing and Memorandum Accounts	71
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	72
Schedule E-3 - Description of Water Conservation Program(s)	73-75
Schedule E-4 - Report on Affiliate Transactions	76-78
Schedule E-5 - For All Water Companies - Safe Drinking Water Bond Act / State Revolving Fund Data	79-81
Schedule E-6 - Facilities Fees Data	82
Supplemental Conservation Schedules	83
Declaration	84
Index	
Attachment A	

GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2024**, 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, 2023, through December 31, 2023. 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 2023

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

Telephone: (562) 923-0711

Person Responsible for this Report: _____

EDWARD JACKSON

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 202,286,896	\$ 219,689,012	\$ 210,987,954
2 Total Utility Plant Reserves	(57,044,374)	(57,813,379)	(57,428,876)
3 Total Utility Plant Less Reserves	145,242,522	161,875,633	153,559,078
4 Advances for Construction	23,132,724	22,082,059	22,607,391
5 Contributions in Aid of Construction	2,611,517	2,417,355	2,514,436
6 Total Accumulated Deferred Taxes	10,402,721	10,997,810	10,700,266
7			
8			
9			
CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	3,750
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	25,978,398	37,124,547	31,551,472
14 Total Capital Stock	89,079,202	100,225,351	94,652,276
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	50,376	2,838	26,607

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

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

Telephone: (562) 923-0711

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 30,999,421
2	Operating Expenses	\$ 15,304,542
3	Depreciation	\$ -
4	Taxes	\$ 4,106,507
5	Income from Nonutility Operations (net)	\$ (439,392)
6	Interest on Long-Term Debt	\$ -
7	Net Income	\$ 11,146,149
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 1,085,017
11	Pumping Expenses	\$ 1,998,042
12	Water Treatment Expenses	\$ 182,742
13	Transmission and Distribution Expenses	\$ 1,317,890
14	Customer Account Expenses	\$ 973,120
15	Sales Expenses	\$ 306,290
16	Recycled Water Expenses	\$ 244,923
17	Administrative and General Expenses	\$ 9,476,420
18	Miscellaneous	\$ (279,902)
19	Total Operating Expenses	\$ 15,304,542
20		
OTHER DATA		
23	Active Service Connections (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	20,823 20,953 20,888
26	Flat Rate Service Connections	- - -
27	Total Active Service Connections	20,823 20,953 20,888

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

Calendar Year 2023

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

Person Responsible for this Report: EDWARD JACKSON

	<u>1/1/2023</u>	<u>12/31/2023</u>	<u>Average</u>
UTILITY PLANT DATA			
1 Total Utility Plant	\$ 202,286,896	\$ 219,689,012	\$ 210,987,954
2 Total Utility Plant Reserves	(57,044,374)	(57,813,379)	\$ (57,428,876)
3 Total Utility Plant Less Reserves	145,242,522	161,875,633	\$ 153,559,078
4 Advances for Construction	23,132,724	22,082,059	\$ 22,607,391
5 Contributions in Aid of Construction	2,611,517	2,417,355	\$ 2,514,436
6 Total Accumulated Deferred Taxes	10,402,721	10,997,810	\$ 10,700,266
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	3,750	3,750	\$ 3,750
12 Preferred Capital Stock	-	-	\$ -
13 Earned Surplus	25,978,398	37,124,547	\$ 31,551,472
14 Total Capital Stock	89,079,202	100,225,351	\$ 94,652,276
15 Total Proprietary Capital (Individual or Partnership)	-	-	\$ -
16 Total Long-Term Debt	50,376	2,838	\$ 26,607

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

Calendar Year 2023

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

Telephone: (562) 923-0711

		Annual Amount
INCOME/EXPENSES DATA		
1	Operating Revenues	\$ 30,999,421
2	Operating Expenses	\$ 15,304,542
3	Depreciation	\$ -
4	Taxes	\$ 4,106,507
5	Income from Nonutility Operations (net)	
6	Interest on Long-Term Debt	
7	Net Income	\$ 11,588,373
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 1,085,017
11	Pumping Expenses	\$ 1,998,042
12	Water Treatment Expenses	\$ 182,742
13	Transmission and Distribution Expenses	\$ 1,317,890
14	Customer Account Expenses	\$ 973,120
15	Sales Expenses	\$ 306,290
16	Recycled Water Expenses	\$ 244,923
17	Administrative and General Expenses	\$ 9,476,420
18	Miscellaneous	\$ (279,902)
19	Total Operating Expenses	\$ 15,304,542
20		
OTHER DATA		
23	Active Service Connections (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	20,888
26	Flat Rate Service Connections	-
27	Total Active Service Connections	20,888

**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	12/31/2023	Reason
1 Line 23 Misc. Nonoperating Revenues	526	(2,989)	AIAC CONTRACT PAYOUTS
2 Line 34 Other Interest Charges	535	(154,120)	ALLOCATED INTEREST
3 Line 37 Misc Income Deductions	538	1,090	EMPLOYEE DISCOUNT PROGRAM
4 Line 37 Misc Income Deductions	538	3,100	MISCELLANEOUS DONATIONS
5 Line 37 Misc Income Deductions	538	638	PROPERTY TAX NON-UTILITY
6 Line 37 Misc Income Deductions	538	144,654	CONDEMNATION LEGAL & CONSULTING
7 Line 37 Misc Income Deductions	538	12,788	MISCELLANEOUS
8 Line 37 Misc Income Deductions	538	52,909	RECORD JESS RANCH WATER COMPANY SETTLEMENT LIABILITY
9 Line 37 Misc Income Deductions	538	381,322	
10 Total		439,392	
11			
12			
13			
14			
15			
16			
17			
18			
19			

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 2023:

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

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: 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. 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.	Christopher Huskilon: Director, President and CEO Anthony Johnston: Chief Operating Officer
Liberty Utilities (America) Co.	Gregory Sorensen: President Anthony Johnston: Director
Liberty Utilities (America) Holdco Inc.	Gregory Sorensen: Director, President Anthony Johnston: Director
Liberty Utilities (America) Holdings, LLC	Gregory Sorensen: President Anthony Johnston: Manager

Liberty Utilities (Arkansas Water) Corp.	Anthony Johnston: Director
Liberty Utilities (Bella Vista Water) Corp	Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Black Mountain Sewer) Corp	Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (CalPeco Electric) LLC	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.	Anthony Johnston: Director
Liberty Utilities (Cordes Lakes Water) Corp.	Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Eastern Water Holdings) Corp.	Gregory Sorensen: Director Anthony Johnston: Director
Liberty Utilities (EnergyNorth Natural Gas) Corp	Anthony Johnston: Director
Liberty Utilities (Fox River Water) LLC	Anthony Johnston: Manager
Liberty Utilities (Gold Canyon Sewer) Corp	Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Granite State Electric) Corp	Anthony Johnston: Director

Liberty Utilities (Litchfield Park Water & Sewer) Corp	Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Luning Holdings) LLC	Gregory Sorensen: President
Liberty Utilities (Midstates Natural Gas) Corp	Anthony Johnston: Director
Liberty Utilities (Missouri Water) LLC	Anthony Johnston: Manager
Liberty Utilities (New England Natural Gas Company) Corp	Anthony Johnston: Director
Liberty Utilities (New York Water) Corp	Anthony Johnston: Director
Liberty Utilities (Northwest Sewer) Corp	Anthony Johnston: Director C. Robert Stump: Director Virginia L. Grebbien: Director Brian Thomas: Director
Liberty Utilities (Park Water) Corp.	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	Anthony Johnston: Director
Liberty Utilities (Pine Bluff Water) Inc.	Anthony Johnston: Director
Liberty Utilities (Pipeline & Transmission) Corp	Gregory Sorensen: Director, Secretary & Treasurer Anthony Johnston: Director

Liberty Utilities (Rio Rico Water & Sewer) Corp	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.	Anthony Johnston: Director
Liberty Utilities (St. Lawrence Gas Service & Merchandising) Corp.	Anthony Johnston: Director
Liberty Utilities (Seaside Water) LLC	Anthony Johnston: Manager C. Robert Stump: Manager Virginia L. Grebbien: Manager Brian Thomas: Manager
Liberty Utilities (Silverleaf Water) LLC	Anthony Johnston: Manager C. Robert Stump: Manager Virginia L. Grebbien: Manager Brian Thomas: Manager
Liberty Utilities (Tall Timbers Sewer) Corp	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	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	Gregory Sorensen: Manager, Treasurer Anthony Johnston: Manager, President
Liberty Utilities Service Corp	Gregory Sorensen: Director, President Anthony Johnston: Director
Luning Energy LLC	Gregory Sorensen: President
The Empire District Electric Company	Anthony Johnston: Director
The Empire District Gas Company	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	09/02/26	01/01/27	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	08/01/26	12/01/26	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
Shay Davidson	3	34493	09/01/25	01/01/26	n/a			
Elias De la Torre	2	42581	01/01/26	05/01/26	1	43285	03/01/25	07/01/25
Oscar Dubon	4	46357	02/01/25	06/01/25	2	38311	07/01/26	11/01/26
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	09/01/26	01/01/27
Maria Garcia	2	47757	03/01/25	07/01/25				
Ray Griego	3	14140	12/01/24	04/01/25	2	28945	02/01/24	06/01/24
Brett Holley	4	14142	09/01/24	01/01/25	2	28948	09/01/26	01/01/27
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
Gregory Miles	3	35020	12/01/25	04/01/26				
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	06/01/26	10/01/26
Estevan (Steve) Rivera	1	54316	01/01/26	05/01/26				
Randy Vogel	4	14155	04/01/26	08/01/26	1	17990	02/01/26	06/01/26
Bryan Walker	2	14156	04/01/24	08/01/24	n/a			

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

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)	
1		I. UTILITY PLANT				
2	100	Utility Plant	A-1, A-1a	219,089,797	201,687,681	
3	101	Recycled Water Utility Plant	A-1b	599,215	599,215	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 219,689,012	202,286,896	
6	250	Reserve for depreciation of utility plant	A-5	(57,272,789)	(56,751,561)	
7	251	Reserve for amortization of limited term utility investments	A-5	(233,726)	(230,894)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	4,860	4,860	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(311,723)	(66,779)	
10		Total utility plant reserves		\$ (57,813,379)	(57,044,374)	
11		Total utility plant less reserves		\$ 161,875,633	145,242,522	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	58,094	10,459	
15	253	Reserve for depreciation and amortization of other property	A-5	-	-	
16		Other physical property less reserve		\$ 58,094	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		\$ 1,564,736	1,517,101	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	(119,612)	(202,669)	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	3,950	4,600	
27	123	Temporary Cash Investments	A-13	-	-	
28	124	Notes Receivable	A-14	-	-	
29	125	Accounts Receivable	A-15	7,512,847	4,823,407	
30	126	Receivables from Affiliated Companies	A-16	44,393,882	2,584,466	
31	131	Materials and Supplies	A-17	610,340	637,075	
32	132	Prepayments	A-18	520,969	376,749	
33	133	Other Current and Accrued Assets	A-19	19,359	-	
34		Total Current and Accrued Assets		\$ 52,941,734	8,223,627	
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	148,880	51,383	
40	143	Clearing Accounts	A-24	(56,389)	-	
41	145	Other Work in Progress	A-25	-	102,120	
42	146	Other Deferred Debits	A-26	10,892,744	9,201,462	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 10,985,235	9,354,965	
45		Total Assets and Other Debits		\$ 227,367,339	\$ 164,338,216	

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	37,124,547	25,978,398
56		Total Capital Stock		\$ 100,225,351	89,079,202
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	2,838	50,376
68		Total Long-Term Debt		\$ 2,838	50,376
69					
70		IV. CURRENT AND ACCRUED LIABILITIES			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	3,271,935	2,731,052
74	223	Payables to Affiliated Companies	A-46	56,594,642	7,427,990
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	96,680	57,675
79	228	Taxes Accrued	A-53	2	15,898,847
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	1,245,735	840,676
82		Total Current and Accrued Liabilities		\$ 61,208,994	26,956,240
83					
84		V. DEFERRED CREDITS			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	22,082,059	23,132,724
87	242	Other Deferred Credits	A-55	11,630,321	11,910,337
88		Total Deferred Credits		\$ 33,712,380	35,043,061
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	10,997,810	10,402,721
93	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
94		Total Accumulated Deferred Taxes		\$ 10,997,810	10,402,721
95					
96		VII. RESERVES			
97	254	Reserve for Uncollectible Accounts	A-56	665,996	195,098
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		\$ 665,996	195,098
103					
104		VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
105	265	Contributions in Aid of Construction	A-57	2,417,355	2,611,517
106		Total Liabilities and Other Credits		\$ 209,230,724	\$ 164,338,216

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	30,999,421
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	15,304,542
6	503	Depreciation	A-5	-
7	504	Amortization of Limited-term Utility Investments	A-5	-
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	2,832
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	4,106,507
11		Total Operating Revenue Deductions		\$ 19,413,881
12		Net Operating Revenues		\$ 11,585,541
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		\$ 11,585,541
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	2,989
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ 2,989
26		Net Income before Income Deductions		\$ 11,588,530
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	(154,120)
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	596,501
38		Total Income Deductions		\$ 442,381
39		Net Income / <Loss>		\$ 11,146,149
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 11,146,149
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)	182,034,894	3,524,212	-	(50,376)	185,508,730
2	100.2	Utility Plant Leased to Others	-	-	-	-	-
3	100.3	Construction Work in Progress	19,652,788	13,928,279	-	-	33,581,067
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	201,687,682	17,452,491	-	(50,376)	219,089,797

**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	271,977	-	-	-	271,977
3	302	Franchises and Consents	-	-	-	-	-
4	303	Other Intangible Plant	10,966	-	-	-	10,966
5		Total Intangible Plant	282,943	-	-	-	282,943
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	8,723,675	-	-	(47,971)	8,675,704
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	-	-	(26,805)	4,296,327
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,666,202	-	-	1,244	5,667,446
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	8,553,689	-	-	(8,422,681)	131,009
25	325	Other Pumping Plant	-	-	-	8,422,681	8,422,681
26		Total Pumping Plant	14,219,892	-	-	1,244	14,221,136
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-	-	-	-	-
30	332	Water Treatment Equipment	1,864,485	-	-	-	1,864,485
31		Total Water Treatment Plant	1,864,485	-	-	-	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	6,650,572				6,650,572
35	343	Transmission and Distribution Mains	92,508,239	2,679,141			95,187,380
36	344	Fire Mains	-				-
37	345	Services	24,027,379	454,288		(2,405)	24,479,262
38	346	Meters	5,934,158			(0)	5,934,158
39	347	Meter Installations	-				-
40	348	Hydrants	11,520,768	390,783			11,911,550
41	349	Other Transmission and Distribution Plant	-				-
42		Total Transmission and Distribution Plant	140,641,115	3,524,212	-	(2,405)	144,162,922
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	2,087,007			(0)	2,087,007
46	372	Office Furniture and Equipment	2,126,590			(2,405)	2,124,184
47	373	Transportation Equipment	1,532,880			2,405	1,535,285
48	374	Stores Equipment	-				-
49	375	Laboratory Equipment	424				424
50	376	Communication Equipment	3,402,223			0	3,402,223
51	377	Power Operated Equipment	1,964,111			0	1,964,111
52	378	Tools, Shop and Garage Equipment	686,716				686,716
53	379	Other General Plant	-			25,561	25,561
54		Total General Plant	11,799,950	-	-	25,561	11,825,511
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	179,703			0	179,703
58	391	Utility Plant Purchased	-				-
59	392	Utility Plant Sold	-				-
60		Total Undistributed Items	179,703	-	-	0	179,703
61		Total Utility Plant in Service	182,034,894	3,524,212	-	(50,376)	185,508,730

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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	POSTAGE MACHINE		1,350
3	BLM		46,918
4	OTHER		(633)
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	\$ 10,459	\$ 58,094

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	186,107,945	182,634,109
3		Construction Work in Progress	33,581,067	19,652,788
4		General Office Prorate	13,497,815	6,128,827
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 233,186,827	\$ 208,415,724
6		Less Accumulated Depreciation		
7		Plant in Service	57,813,379	57,044,374
8		General Office Prorate	3,580,639	3,245,579
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 61,394,018	\$ 60,289,952
10		Less Other Reserves		
11		Deferred Income Taxes	10,997,810	10,402,721
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 10,997,810	\$ 10,402,721
15		Less Adjustments		
16		Contributions in Aid of Construction	2,417,355	2,611,517
17		Advances for Construction	22,082,059	23,132,724
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 24,499,414	\$ 25,744,241
20		Add Materials and Supplies	\$ 610,340	\$ 637,075
21		Add Working Cash (=Line 34)	2,832,643	2,124,169
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 139,738,568	\$ 114,740,053
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 14,665,318	\$ 11,673,649
26		Purchased Power & Commodity for Resale*	\$ 1,990,443	\$ 3,218,261
27		Meter Revenues: Bimonthly Billing	\$ 26,704,399	\$ 25,074,602
28		Other Revenues: Flat Rate Monthly Billing	\$ 634,895	\$ 521,668
29		Total Revenues (=Line 27 + Line 28)	\$ 27,339,293	\$ 25,596,270
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.02322	0.02038
31		5/24 x Line 25 x (100% - Line 30)	2,984,323	2,382,444
32		1/24 x Line 25 x Line 30	14,190	9,913
33		1/12 x Line 26	165,870	268,188
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 2,832,643	\$ 2,124,169
		* 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	56,751,561	230,894	(4,860)	\$ -	66,779
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	(18,236)				18,236
4	(b) Charged to Account 504 ⁽¹⁾					
5	(c) Charged to Account 505 ⁽³⁾		2,832			
6	(d) Charged to Account 265					
7	(e) Charged to clearing accounts	199,507				
8	(f) Salvage recovered	3,807				
9	(g) All other credits ⁽³⁾	562,863				226,712
10	Total credits	\$ 747,941	\$ 2,832	\$ -	\$ -	\$ 244,949
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal					4
14	(c) All other debits ⁽⁴⁾	226,712				
15	Total debits	\$ 226,712	\$ -	\$ -	\$ -	\$ 4
16	Balance in reserve at end of year	\$ 57,272,789	\$ 233,726	\$ (4,860)	\$ -	\$ 311,723
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	Transfer Accumulated Depreciation from Prior Years to Reclaimed					226,712
24	Leased Water Rights, Organization Costs					2,832
25	Other Adjustments					121,832
26	Transfer Water Rights to SOS					441,031
27						
28						
29						
30						
31	(4) EXPLANATION OF ALL OTHER DEBITS:					
32	Transfer Accumulated Depreciation from Prior Years to Reclaimed					(226,712)
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	29,390		(29,390)		\$ -
3	312	Collecting and Impounding Reservoirs	-				\$ -
4	313	Lake, river and Other Intakes	-				\$ -
5	314	Springs and Tunnels	-				\$ -
6	315	Wells	1,316,060	101,576			\$ 1,417,636
7	316	Supply Mains	-				\$ -
8	317	Other Source of Supply Plant	73,061	3,140			\$ 76,202
9		Total Source of Supply Plant	\$ 1,418,512	104,716	(29,390)	-	\$ 1,493,838
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,595,490	193,515			\$ 1,789,004
13	322	Boiler Plant Equipment	-				\$ -
14	323	Other Power Production Equipment	-				\$ -
15	324	Pumping Equipment	-	131,009			\$ 131,009
16	325	Other Pumping Plant	2,640,920	281,612	(78,027)		\$ 2,844,505
17		Total Pumping Plant	\$ 4,236,410	606,135	(78,027)	-	\$ 4,764,518
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements	-				\$ -
21	332	Water Treatment Equipment	(166,801)	82,577			\$ (84,224)
22		Total Water Treatment Plant	\$ (166,801)	82,577	-	-	\$ (84,224)
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	2,202,768	130,565			\$ 2,333,333
27	343	Transmission and Distribution Mains	30,984,190	2,295,207	(249,786)		\$ 33,029,611
28	344	Fire Mains	-				\$ -
29	345	Services	4,895,099	630,496			\$ 5,525,595
30	346	Meters	(649,913)	163,513	(792)	1,910	\$ (485,282)
31	347	Meter Installations	-				\$ -
32	348	Hydrants	3,411,192	273,243			\$ 3,684,435
33	349	Other Transmission and Distribution Plant	-				\$ -
34		Total Transmission and Distribution Plant	\$ 40,843,336	3,493,023	(250,578)	1,910	\$ 44,087,691
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,073,160	130,303			\$ 1,203,463
38	372	Office Furniture and Equipment	2,368,277	35,464.90	(292,381)		\$ 2,111,361
39	373	Transportation Equipment	1,615,081		(81,693)	1,897	\$ 1,535,285
40	374	Stores Equipment	-				\$ -
41	375	Laboratory Equipment	424				\$ 424
42	376	Communication Equipment	3,382,707	19,274			\$ 3,401,981
43	377	Power Operated Equipment	1,476,433	52,704			\$ 1,529,137
44	378	Tools, Shop and Garage Equipment	389,610	40,996			\$ 430,606
45	379	Other General Plant	-	25,561			\$ 25,561
46	390	Other Tangible Property	64,760	13,091			\$ 77,850
47	391	Water Plant Purchased	-				\$ -
48		Total General Plant	\$ 10,370,452	317,392	(374,074)	1,897	\$ 10,315,667
49		Total	\$ 56,701,908	4,603,844	(732,069)	3,807	\$ 60,577,490

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	(202,669)	(119,612)
2			
3			
4			
5	Total	\$ (202,669)	\$ (119,612)

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	3,950
2			
3			
4			
5	Total	\$ 4,600	\$ 3,950

**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	4,825,257	7,512,847
2	125-2	Other Accounts Receivable	(1,850)	-
3				
4				
5	Total		\$ 4,823,407	\$ 7,512,847

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
1	LIBERTY UTILITIES (PARK WATER) CORP.	2,584,466	2,125,345			
2	LIBERTY UTILITIES Co.	-	42,119,708			
3	Algonquin Power & Utilities Corp.	-	148,829			
4						
5						
6						
7						
8						
9						
10	Total	\$ 2,584,466	\$ 44,393,882		\$ -	\$ -

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	637,075	610,340
2			
3			
4			
5	Total	\$ 637,075	\$ 610,340

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Postage	(10)	-
2	Other	377,318	520,896
3	Property Taxes	(560)	72
4			
5			
6			
7			
8			
9			
10	Total	\$ 376,749	\$ 520,969

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	Reimbursable jobs	-	19,359
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ -	\$ 19,359

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	148,880
2			
3			
4			
5	Total	\$ 51,383	\$ 148,880

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Purchase Card Clearing		(48,774)
2	Misc Clearing		(7,615)
3			
4			
5	Total	\$ -	\$ (56,389)

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	-
2			
3			
4			
5	Total	\$ 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	58,944	-
2	PAID TIME OFF	158,377	147,470
3	REGULATORY ACCOUNTS	7,939,524	9,574,064
4	POST RETIREMENT BENEFITS OTHER THAN PENSION	1,044,618	1,171,211
5	OTHER DEFERRED DEBITS	-	-
6	Total	\$ 9,201,462	\$ 10,892,744

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	\$ 25,978,398
2		CREDITS	
3	400	Credit balance transferred from income account	11,146,149
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	\$ 11,146,149
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	\$ 37,124,547

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	47,635	-			
2	Leases Payable	Various	Various	2,741	2,838			
3								
4								
5								
6								
7								
8	Total			\$ 50,376	\$ 2,838		\$ -	\$ -

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	2,731,052	3,271,935
2			
3			
4			
5		Total	\$ 2,731,052

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	LIBERTY UTILITIES (PARK WATER) CORP.	7,427,990	10,915,682			
2	LIBERTY UTILITIES Co.	-	45,273,721			
3	Algonquin Power & Utilities Corp.	-	405,238			
4						
5						
6						
7		Total	\$ 7,427,990	\$ 56,594,642	\$ -	\$ -

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	57,675	96,680
2			
3			
4			
5	Total	\$ 57,675	\$ 96,680

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	158,377	141,504
2	FRANCHISE FEE	257,119	326,619
3	ACCRUED PAYROLL	377,911	426,275
4	REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS)	33,630	21,476
5	CALIFORNIA PUC SURCHARGE	97,233	62,307
6	DEFINED CONTRIBUTION PLAN		
7	HOMESERVE		
8	ACCRUED INSURANCE	(124,035)	300,390
9	MISCELLANEOUS	40,440	(32,836)
10			
11			
12			
13			
14			
15			
16	Total	\$ 840,676	\$ 1,245,735

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	Federal Corporate Income Tax	15,888,119		2,818,381	18,706,500		-	
2	State Corporation Franchise Tax	-		-	-		-	
3	Property Taxes	-		895,136	895,136		-	
4	Other Taxes	10,728		392,989	403,716		2	
5								
6								
7								
8								
9								
10								
11								
12								
13								
14	Total	\$ 15,898,847	\$ -	\$ 4,106,507	\$ 20,005,352	\$ -	\$ 2	\$ -

(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	23,132,724
2	Additions during year	-
3	Subtotal - Beginning balance plus additions during year	\$ 23,132,724
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	1,050,665
8	Present worth basis	
9	Total refunds	\$ 1,050,665
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	\$ 1,050,665
16	Balance end of year	22,082,059

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	3,736,514	4,007,375
2	DEFERRED REVENUE -CONTRIBUTIONS	-	
3	REGULATORY LIABILITY - INCOME TAXES RELATED	7,341,962	7,159,120
4	PENSION FUND DISCLOSURE	831,862	463,826
5			
6	Total	\$ 11,910,337	\$ 11,630,321

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	195,098	Reserve for Uncollectible Accounts	470,898			\$ 665,996
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 195,098		\$ 470,898		\$ -	\$ 665,996

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	\$ 2,611,517			2,587,094	24,423
2	Add: Credits to account during year					
3	Contributions received during year	\$ -				
4	Other credits	\$ -				
5	Total credits	\$ -	\$ -	\$ -	\$ -	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (172,346)			(172,346)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ (21,816)			(21,816)	
10	Total debits	\$ (194,163)	\$ -	\$ -	(194,163)	\$ -
11	Balance end of year	\$ 2,417,355	\$ -	\$ -	\$ 2,392,931	\$ 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	10,402,721	10,997,810
2			
3			
4			
5	Total	\$ 10,402,721	\$ 10,997,810

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	19,111,539	18,338,570	\$ 772,969
4		601-1.2 Residential Low Income Discount (Debit)	(668,515)	(602,919)	\$ (65,596)
5		601-2 Commercial Sales	5,035,768	4,569,744	\$ 466,024
6		601-3 Industrial Sales	4,632	4,913	\$ (282)
7		601-4 Sales to Public Authorities	1,102,336	1,074,201	\$ 28,135
8		Sub-total	\$ 24,585,760	\$ 23,384,509	\$ 1,201,251
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			\$ -
11		602-1.2 Residential Low Income Discount (Debit)			\$ -
12		602-2 Commercial Sales			\$ -
13		602-3 Industrial Sales			\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	\$ -	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	1,155,541	852,612	\$ 302,930
18		603.2 Flat Rate Sales			\$ -
19		Sub-total	\$ 1,155,541	\$ 852,612	\$ 302,930
20	604	Private Fire Protection Service	547,096	441,219	\$ 105,877
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	\$ 547,096	\$ 441,219	\$ 105,877
27		Total Water Service Revenues	\$ 26,288,398	\$ 24,678,340	\$ 1,610,058
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	1,929,487	1,809,768	\$ 119,719
30	611	Miscellaneous Service Revenues	87,798	80,449	\$ 7,349
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	2,399,156	514,692	\$ 1,884,464
34	615	Recycled Water Revenues	294,582	234,562	\$ 60,020
35		Total Other Water Revenues	\$ 4,711,023	\$ 2,639,471	\$ 2,071,552
36	501	Total operating revenues	\$ 30,999,421	\$ 27,317,811	\$ 3,681,610

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	1,929,487
33	Other water revenues	2,486,954
34	San Bernardino County	29,366
35	Yermo	333,771
36		
37	Operations within incorporated territory	
38	City or town of APPLE VALLEY	26,186,415
39	City or town of VICTORVILLE	33,428
40	City or town of	
41	City or town of	
42	City or town of	
43		
44	Total	\$ 30,999,421

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	196,201	25,506	\$ 170,695	
4	701	Operation supervision, labor and expenses					\$ -	
5	702	Operation labor and expenses	A	B	315,930	32,122	\$ 283,808	
6	703	Miscellaneous expenses	A		503,489	70,201	\$ 433,287	
7	704	Purchased water	A	B	(0)		\$ (0)	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	8,201		\$ 8,201	
10	706	Maintenance of structures and facilities					\$ -	
11	707	Maintenance of structures and improvements	A	B	12,262		\$ 12,262	
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		13,178	686	\$ 12,492	
17	712	Maintenance of supply mains	A		128		\$ 128	
18	713	Maintenance of other source of supply plant	A	B	35,629		\$ 35,629	
19		Total source of supply expense			\$ 1,085,017	\$ 128,515	\$ 956,502	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	4,927		\$ 4,927	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A		34,033		\$ 34,033	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B	154,610	376,999	\$ (222,389)	
28	725	Miscellaneous expenses	A		15,804	30,445	\$ (14,641)	
29	726	Fuel or power purchased for pumping	A	B	1,746,872	1,508,987	\$ 237,885	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	23,212	60,897	\$ (37,685)	
34	731	Maintenance of power production equipment	A	B	1,147		\$ 1,147	
35	732	Maintenance of power pumping equipment	A	B	17,437	115,239	\$ (97,802)	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 1,998,042	\$ 2,092,567	\$ (94,525)	

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			63,374	94,250	\$ (30,876)
43	743	Miscellaneous expenses	A	B		1,715		\$ 1,715
44	744	Chemicals and filtering materials	A	B		88,645	36,303	\$ 52,342
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		29,008	31,812	\$ (2,804)
50		Total water treatment expenses				\$ 182,742	\$ 162,366	\$ 20,376
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		120,273	125,765	\$ (5,492)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			9,516	63,326	\$ (53,810)
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			80,115	95,704	\$ (15,589)
58	754	Meter expenses	A			27,662	17,680	\$ 9,982
59	755	Customer installations expenses	A			35,890	88,351	\$ (52,461)
60	756	Miscellaneous expenses	A			30,921	1,638	\$ 29,283
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		400		\$ 400
65	760	Maintenance of reservoirs and tanks	A	B		41,545		\$ 41,545
66	761	Maintenance of trans. and distribution mains	A			681,977	649,891	\$ 32,086
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			278	760	\$ (482)
69	763	Maintenance of services	A			217,923	238,801	\$ (20,879)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			39,014	21,036	\$ 17,978
72	765	Maintenance of hydrants	A			19,667	4,876	\$ 14,791
73	766	Maintenance of miscellaneous plant	A			12,709	12,438	\$ 271
74		Total transmission and distribution expenses				1,317,890	\$ 1,320,268	\$ (2,378)

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		20,890	60,325	\$ (39,436)
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		100,234	71,184	\$ 29,050
80	773	Customer records and collection expenses	A			300,996	489,278	\$ (188,281)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			2,151	7,220	\$ (5,068)
83	775	Uncollectible accounts	A	B	C	548,849	277,329	\$ 271,520
84		Total customer account expenses				\$ 973,120	\$ 905,335	\$ 67,785
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		1,194		\$ 1,194
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			222,747	377,248	\$ (154,501)
90	783	Advertising expenses	A			82,349		\$ 82,349
91	784	Miscellaneous, jobbing and contract work	A					\$ -
92	785	Merchandising, jobbing and contract work	A					\$ -
93		Total sales expenses				\$ 306,290	\$ 377,248	\$ (70,958)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				244,923	236,423	\$ 8,500
97		Total recycled water expenses				\$ 244,923	\$ 236,423	\$ 8,500
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	3,670,918	1,386,625	\$ 2,284,293
101	792	Office supplies and other expenses	A	B	C	897,193	352,762	\$ 544,431
102	793	Property insurance	A			100,514	570,394	\$ (469,880)
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			520,313	461,401	\$ 58,912
105	795	Employees' pensions and benefits	A	B	C	644,475	447,864	\$ 196,611
106	796	Franchise requirements	A	B	C	330,644	261,317	\$ 69,327
107	797	Regulatory commission expenses	A	B	C	127,680	129,979	\$ (2,299)
108	798	Outside services employed	A			133,673	191,358	\$ (57,685)
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			134,010	125	\$ 133,885
112		Main Office Allocation	A			2,623,532	3,200,486	\$ (576,954)
113		Maintenance						
114	805	Maintenance of general plant	A	B	C	293,468	571,324	\$ (277,856)
115		Total administrative and general expenses				\$ 9,476,420	\$ 7,573,634	\$ 1,902,786
116		XI. MISCELLANEOUS						
117	810	Customer surcredits				871,661	1,258,803	\$ (387,142)
118	811	Rents	A	B	C	2,200	3,700	\$ (1,500)
119	812	Administrative expenses transferred - Cr.	A	B	C	(1,153,763)	(1,837,035)	\$ 683,272
120	9XX	Miscellaneous-Clearings	A	B	C			\$ -
121		Total miscellaneous				\$ (279,902)	\$ (574,532)	\$ 294,630
122		Total operating expenses				\$ 15,304,542	\$ 12,221,824	\$ 3,082,718

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	Federal Corporate income tax	\$ 2,818,381	2,818,381			
2	State Corporate Franchise tax	\$ -	-			
3	Property Taxes	\$ 895,136	895,136			
4	Other Taxes	\$ 434,292	392,989		2,712	38,590
5		\$ -				
6		\$ -				
7		\$ -				
8		\$ -				
9		\$ -				
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 4,147,809	\$ 4,106,507	\$ -	\$ 2,712	\$ 38,590

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	11,146,149
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	\$ 11,146,149
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 Payouts	2,989
2		
3		
4		
5		
6		
7		
8	Total	\$ 2,989

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	(187,814)
2	CUSTOMER DEPOSITS	33
3	REGULATORY INTEREST	33,661
4		
5	Total	\$ (154,120)

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	1,090
2	MISCELLANEOUS DONATIONS	3,100
3	PROPERTY TAX NON-UTILITY	638
4	CONDEMNATION LEGAL & CONSULTING	144,654
5	MISCELLANEOUS	12,788
6	SOTOMAYER AUDIT	52,909
7	RECLASS 2021 TCJA MEMO ACCT	381,322
8	Total	\$ 596,501

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-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	4	476,033
3	Employees - Water treatment		
4	Employees - Transmission and distribution	13	925,810
5	Employees - Customer account	6	437,708
6	Employees - Sales		
7	Employees - Administrative		
8	General officers		
9	General office	17	1,748,666
10	Total	40	\$ 3,588,217

SCHEDULE C-4

Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Jan-Mar					-			1	37,169
2	Apr-Jun					-			2	3,175
3	Jul-Sep					-			1	14,452
4	Oct-Dec					-				
5	Total	-	-	-	-	-	-	\$ -	4	\$ 54,796

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'	327	4,645.00
9	Lot 262, Tract 5885	14"	238'	725	54,692.00
11R	Lot 971, Tract 6115	18"	217'	1,581	263,391.00
12	Ptn. NE 1/4, SW 1/4, Sec 30	16"	90'	952	54,852.00
16	Ptn. SE 1/4, Sec 30 T5N R3W	16"	81'	1,194	46,876.00
17R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	52'	672	93,342.00
18	Lot 360, Tract 5704	16"	72'	1,168	473,413.00
19	Lot 1059, Tract 6257	16"	187'	600	3,708.00
20R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	79'	543	12,184.00
21	Ptn. NW 1/4, Sec 28 T5N R3W (Inactive with SWRCB)				
22	Ptn. NE 1/4, SW 1/4, Sec 28	20"	185'	1,902	202,068.00
23	Lot 335, Tract 4053 (Legally Destroyed)				
25	18555 Tuscola, T5N R4W Sec 13	16"	46'	480	32,393.00
26	18588 Seneca, T5N R4W Sec 13	20"	68'	1,021	261,058.00
27	21271 Waalew Road (Legally Destroyed)				
28	Riverside Drive	18"	52'	838	264,545.00
29	19237 Yucca Loma	20"	72'	2,367	325,139.00
33	12189 Apple Valley Road	20"	94'	2,478	565,524.00
34	12500 Geronimo Road	16"	137'	1,601	249,256.00
35	12691 Apple Valley Road	20"	73'	3,135	649,917.00
R6	Apple Valley Road, South of Poppy Road	20"	66'	3,390	255,099.00
36	19739 Tussing Ranch Road	20"	79'	3,146	202,458.00
30	11401 Apple Valley Road	14"	98'	1,641	83,586.00
31	Apple Valley Road (Out of Service)	14"			
3	Agricultural Well	18"			
4	Agricultural Well	18"	72'	997	683,326.00
5	Agricultural Well	18"	85'	2,181	1,345,173.00
Marine Well 1	38001 Fairway Ave. Yermo, CA	12"	165'	235	8,975.87
Hellbro # 4	Yermo, CA	12"	178'	126	27,705.37
Marine Well 2	35907 Calico Rd.	12"	168'	109	428.55
				33,409	6,163,754.79

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	19,154	19,285		
Commercial	1,464	1,472		
Industrial	2	2		
Public authorities	43	39		
Irrigation	158	154		
Other (specify)	2	1		
Agriculture				
Subtotal	20,823	20,953	-	-
Private fire connections	242	236		
Public fire hydrants	2,930	2,939		
Total	23,995	24,128	-	-

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	18,655	xxxxxxxxxxxxxx
3/4 - in	1,112	
1 - in	1,037	
1 1/2 - in	161	
2 - in	179	
3 - in	129	
4 - in	79	
6 - in	144	
8 - in	52	
10 - in	9	
12 - in	1	
Total	21,558	-

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	77
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	18,418
2. More than 10, but less than 15 years	3,076
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	211,594	215,549	176,284	227,028	198,457	339,294	298,733	1,666,939
Industrial	-	78	-	103	-	94	-	275
Public authorities	7,803	7,377	6,481	10,620	10,548	19,401	17,752	79,982
Irrigation-Potable	-	-	-	-	-	-	-	-
Irrigation-Landscape	9,196	1,497	6,241	2,049	13,885	6,452	42,686	82,006
Irrigation-Reclaimed	22,604	-	16,567	-	-	85,602	115,160	239,933
								-
Total	251,197	224,501	205,573	239,800	222,890	450,843	474,331	2,069,135

Classification of Service	During Current Year							Total
	August	September	October	November	December	Subtotal	Total	Prior Year
Commercial	425,785	329,936	351,793	278,236	267,293	1,653,043	3,319,982	3,537,128
Industrial	166	-	195	-	8	369	644	861
Public authorities	40,663	18,212	33,072	8,660	24,080	124,687	204,669	224,403
Irrigation-Potable	-	-	-	-	-	-	-	-
Irrigation-Landscape	50,681	40,375	15,380	20,596	9,553	136,585	218,591	185,464
Irrigation-Reclaimed	-	157,020	-	126,435	-	283,455	523,388	601,877
								-
Total	517,295	545,543	400,440	433,927	300,934	2,198,139	4,267,274	4,549,733

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 66,410

**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 X No _____

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

4. Date of permit: **APPLE VALLEY SYSTEM** 09/23/19
- 4A. Date of permit: **YERMO SYSTEM** 07/19/23
- 4B. Date of permit: **BELLVIEW SYSTEM** 07/01/21

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

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

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

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

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

No material financial interest existed at the end of 2023.

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	103,399.70	0.00	85,593.32	998.15	(433,032.60)	165,018.44	(78,022.99)
2	ICBA-Irrigation	See Footnote A,B,C	32,386.28	0.00	240,147.87	12,568.32	0.00	0.00	285,102.47
3	ICBA-Domestic	See Footnote A, Q	0.00		949,649.58	33,450.01			983,099.59
4	YWRBA - Yermo	See Footnote A,P	750,067.90	0.00	0.00	38,810.44	(49,697.45)	0.00	739,180.89
5	CARW Revenue Reallocation Balancing Acct	See Footnote A,D	483,106.30	0.00	0.00	19,988.58	(762,402.50)	668,514.67	409,207.05
6	Interim Rates Memo Account	See Footnote A,Q	(5,907.64)	1,931,698.63	0.00	99,311.06	(448,650.45)	0.00	1,576,451.60
7	Consolidated Expense Balancing Account (CEBA)	See Footnote A,P	(84,508.28)			(4,421.51)	(31.26)		(88,961.05)
8	Pension Expense Balancing Account	See Footnote A,G,K,P,Q	3,294,741.31		(832,899.66)	139,891.38	(202,864.75)		2,398,868.28
9	Employee and Retiree Healthcare Balancing Acct	See Footnote A,G,K	(882.04)			(46.06)	(3.56)		(931.66)
10	2019 Conservation Expense One-Way Balancing Acct	See Footnote A,P	(330,981.31)		39,298.31	(10,582.26)		292,902.40	(9,362.86)
11	Tax Cuts and Jobs Act Memorandum Account	See Footnote Q	0.00		(378,325.00)	(7,656.86)		373,784.14	(12,197.72)
			4,241,422.22						6,202,433.60

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

(Over Collection)/Under Collection

Schedule E- 2

Description of Low-Income Rate Assistance Program(s)

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

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

The Customer Assistance Program (CAP) consists of a \$10.00 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 2023 (as a percent of total customers served).

Participation in CAP at 2023 year end was 6,566 customers which represents approximately 31.44% 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 \$3.90 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 2023.

Single Family, HOA, & Large Landscape Survey

Water use surveys are available at no cost to residential, institutional and governmental customers. Liberty Utilities contracted with Water Wise Consulting, Inc., a certified water survey company, to perform in-depth indoor/outdoor water surveys. Water Wise Consulting, Inc. provides data to assist the customer in their water conservation efforts. Water Wise Consulting, Inc performed 68 residential surveys in 2023 at a total cost of \$11,900.

Single-Family & Multi-Family High Efficiency Toilet Replacement Program

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 1.6 - 7 gallons per flush. This program is offered to all LUAV customers. Liberty Utilities contracted with EcoTech Services, Inc. and in 2023, the Toilet Replacement Program included 170 toilets in Apple Valley at a total cost of \$88,760. The program was at no cost to the customer.

Weather Based Irrigation Controller Program

LUAV offered a Weather Based Irrigation Controller Program in 2023 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 \$4,902.72 for 12 controllers.

Conservation Devices

LUAV provides customers with conservation devices such as toilet leak detection tablets and shower timers when requested and at community events. A total of 2,000 toilet leak detection tablets and 500 shower timers were purchased in 2023, at a total cost of \$1,844.74.

Showerhead Distribution

Efficient showerheads with thermal shutoff valves (TSV) are available to all LUAV customers and provided when applying on-line or calling the office to request showerheads. A third party contractor was hired to assemble and ship kits directly to the customer. A total of 500 showerheads with TSV were purchased in 2023, at a total cost of \$15,824.85.

No Cost Conservation Kits

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. A total of 1,215 kits were purchased in 2023, at a total cost of \$23,368.20.

Schedule E- 3 Description of Water Conservation Program(s) 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 2023, 2 rebates were provided at a total cost of \$349.

Rain Barrel Distribution Program

LUAV offered rainbarrels at a discounted price of \$20 each for qualifying customers. In 2023, 126 barrels were distributed at a total cost of \$6,130.98.

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/Weather Based 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.

Public Information & Outreach

LUAV recognizes 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, water 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. 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 \$58,222.80 in 2023.

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-On Site</i>		68	\$ 175.00	\$ 11,900.00	0.12	0	8	0
	<i>Residential Yermo-Virtual</i>		0						
Single-Family & Multi- Family High Efficiency Toilet Replacement Program	<i>Delivered UHET Toilets to LU Customers</i>								
	<i>Apple Valley</i>		170	\$ 522.12	\$ 88,760.00	0.22	15	37	561
	<i>Yermo</i>		0						
Weather Based Irrigation Controller Program	<i>Retrofit Project Focusing on High-Consumption Users</i>								
	<i>Residential-Controllers</i>		12	\$ 408.56	\$ 4,902.72	0.05	20	1	12
	<i>Irrigation Nozzles (Labor & Product)</i>		0						
Conservation Devices	<i>Provide conservation tools to customers to improve water efficiency. These devices are provided upon request and at community events.</i>								
	<i>Leak detection tablets</i>		2,000	\$ 0.13	\$ 269.74		5	0	0
	<i>Shower timers</i>		500	\$ 3.15	\$ 1,575.00		5	0	0
Showerhead Distribution	<i>Provide high efficient showerheads to customers to improve water efficiency. These devices are mailed to customers upon request.</i>								
	<i>Showerheads</i>		500	\$ 31.65	\$ 15,824.85	0.05	5	25	125
No Cost Conservation Kits	<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>				\$ 23,368.20				
	<i>Indoor Kit</i>		200	\$ 14.02		0.01	5	2	10
	<i>Outdoor Kit</i>		250	\$ 13.97		0.02	1	5	5
	<i>Drip Irrigation Kit</i>		250	\$ 31.16		0.02	1	5	5
	<i>Leak Kit</i>		265	\$ 2.41		0.0003	0	0.0795	0
	<i>Winter Kit</i>		250	\$ 14.97		-	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>		2	\$ 175.00	\$ 349.00	0.000023	10	0	0
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>								
			126	\$ 45.00	\$ 6,130.98	0.002	15	0	4
Total Programs					\$ 153,080.49				
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>				\$ 58,222.80	-	0	0	0
TOTAL		\$ 324,500			\$ 211,303.29			83.492	

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)

	<u>Direct</u> <u>Charges</u>	<u>Indirect</u> <u>Charges (A)</u>	<u>Capital (B)</u>	<u>Total</u> <u>Charges</u>
<u>Liberty Utilities (Park Water) Corp.</u>	<u>34,683</u>	<u>0</u>	<u>0</u>	<u>34,683</u>
Taxes	1,564			
Customer records and collection expenses				
Administrative and general salaries	18,150			
Office supplies & other expenses	6,088			
Injuries and damages				
Employee pension & benefits	8,882			
Maintenance of General Plant				
Total	34,683	0	0	34,683

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

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

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

	<u>Direct Charges</u>	<u>Indirect Charges (A)</u>	<u>Capital (B)</u>	<u>Total Charges</u>
Parent Company	881,469	1,287,805	403,341	2,572,615
Liberty Utilities (Park Water) Corp.	2,898,333	722,445	-5,909	3,614,869
Liberty Utilities Service Corp.	7,846			7,846
	<hr/> 3,787,648	2,010,250	397,432	<hr/> 6,195,330

Parent Company detail

Other Interest Charges	-187,781.17
Taxes	292.15
Administrative and general salaries	75,458
Office supplies and other expenses	179,070
Injuries and damages	239,658
Employee pension & benefits	5,007
Outside services employed	569,765
Total	<hr/> 881,469

Liberty Utilities (Park Water) Corp. detail

Depreciation	68,361
Taxes	67,069
Misc Income Deductions	12,092
Customer records and collection expenses	0
Administrative and general salaries	686,577
Office supplies and other expenses	78,177
Injuries and damages	28
Employees' pensions and benefits	740,659
Outside services employed	1,245,371
Maintenance General Plant	-
Total	<hr/> 2,898,333

Liberty Utilities Service Corp. detail

Administrative and general salaries	0
Office supplies and other expenses	7,846
Total	<hr/> 7,846

(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.

**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 2023

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)
2023-01	18,902	1,417	2	42	242	0	158	1	0	256	29	0	1	0	0	14
2023-02	18,875	1,419	2	42	242	0	158	1	0	257	29	0	1	0	0	14
2023-03	18,898	1,410	2	42	243	0	157	1	0	255	29	0	1	0	0	17
2023-04	18,902	1,412	2	42	243	0	157	1	0	255	29	0	1	0	0	17
2023-05	19,092	1,417	2	42	243	0	156	1	0	258	29	0	1	0	0	21
2023-06	19,073	1,424	2	42	239	0	156	1	0	261	29	0	1	0	0	20
2023-07	19,057	1,420	2	42	239	0	156	1	0	260	29	0	1	0	0	18
2023-08	19,074	1,420	2	42	239	0	156	1	0	258	29	0	1	0	0	18
2023-09	19,050	1,420	2	42	237	0	156	1	0	260	29	0	1	0	0	16
2023-10	19,054	1,425	2	42	240	0	156	1	0	263	29	0	1	0	0	17
2023-11	19,051	1,425	2	42	240	0	156	2	0	258	29	0	1	0	0	16
2023-12	19,051	1,424	2	42	239	0	155	2	0	259	29	0	1	0	0	18

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 (\$)
2023-01	2,835	\$862,922.35	\$299,170.18	\$156,383.37	\$107,301.84	\$300,066.96
2023-02	2,699	\$697,134.48	\$253,501.86	\$139,103.85	\$74,134.55	\$230,394.22
2023-03	2,473	\$578,390.10	\$229,740.17	\$115,826.39	\$56,052.84	\$176,770.70
2023-04	2,533	\$560,237.27	\$217,277.93	\$115,353.46	\$70,826.62	\$156,779.26
2023-05	3,242	\$254,991.64	\$12,292.44	\$56,894.74	\$37,532.20	\$148,272.26
2023-06	3,273	\$365,505.92	\$142,659.61	\$7,219.10	\$46,312.22	\$169,314.99
2023-07	3,105	\$400,856.71	\$84,064.21	\$109,596.02	\$284.44	\$206,912.04
2023-08	3,846	\$620,084.54	\$261,082.49	\$56,482.80	\$94,178.27	\$208,340.98
2023-09	4,202	\$740,556.58	\$254,244.60	\$179,393.65	\$42,467.70	\$264,450.63
2023-10	4,568	\$857,037.87	\$231,199.39	\$171,370.61	\$136,028.90	\$318,438.97
2023-11	5,134	\$989,070.93	\$247,358.17	\$173,749.14	\$142,610.74	\$425,352.88
2023-12	5,029	\$1,092,071.48	\$294,598.07	\$176,264.11	\$139,213.09	\$481,996.21

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

Report Month	No of Disconnect Notices
2023-01	601
2023-02	511
2023-03	457
2023-04	393
2023-05	0
2023-06	0
2023-07	0
2023-08	0
2023-09	0
2023-10	0
2023-11	0
2023-12	0

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

Report Month	No of Disconnects
2023-01	161
2023-02	311
2023-03	173
2023-04	0
2023-05	0
2023-06	0
2023-07	0
2023-08	0
2023-09	0
2023-10	0
2023-11	0
2023-12	0

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

Report Month	No of Reconnects
2023-01	120
2023-02	157
2023-03	154
2023-04	0
2023-05	0
2023-06	0
2023-07	0
2023-08	0
2023-09	0
2023-10	0
2023-11	0
2023-12	0

8. Monthly number of LIRA customers.

Month	No of LIRA Customers
2023-01	6,257
2023-02	6,231
2023-03	6,217
2023-04	6,217
2023-05	6,165
2023-06	6,113
2023-07	6,107
2023-08	6,070
2023-09	5,986
2023-10	5,984
2023-11	5,959
2023-12	5,882

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 (\$)
2023-01	1172	\$405,559.98	\$114,548.67	\$68,453.85	\$57,698.46	\$164,859.00
2023-02	1096	\$315,998.89	\$90,941.11	\$61,330.92	\$35,975.26	\$127,751.60
2023-03	973	\$256,658.11	\$83,301.10	\$44,160.25	\$30,208.71	\$98,988.05
2023-04	1174	\$269,449.24	\$89,753.46	\$51,172.23	\$34,063.27	\$94,460.28
2023-05	2094	\$192,858.94	\$10,431.34	\$41,174.07	\$22,653.84	\$118,599.69
2023-06	2155	\$245,096.43	\$75,413.08	\$9,989.89	\$31,889.01	\$127,804.45
2023-07	2034	\$260,135.82	\$49,606.40	\$56,781.97	\$3,605.92	\$150,141.53
2023-08	2426	\$346,707.57	\$137,836.91	\$33,162.70	\$43,600.00	\$132,107.96
2023-09	3084	\$487,892.49	\$173,417.82	\$113,141.42	\$28,614.94	\$172,718.31
2023-10	2760	\$472,476.04	\$106,218.96	\$97,414.73	\$85,142.61	\$183,699.74
2023-11	3167	\$551,370.13	\$146,671.12	\$83,857.78	\$81,737.57	\$239,103.66
2023-12	3510	\$694,836.74	\$160,660.63	\$123,860.93	\$81,611.30	\$328,703.88

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2023-01	507
2023-02	352
2023-03	308
2023-04	392
2023-05	0
2023-06	0
2023-07	0
2023-08	0
2023-09	0
2023-10	0
2023-11	0
2023-12	0

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

Report Month	No of Disconnects
2023-01	108
2023-02	115
2023-03	133
2023-04	0
2023-05	0
2023-06	0
2023-07	0
2023-08	0
2023-09	0
2023-10	0
2023-11	0
2023-12	0

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

Report Month	No of Reconnects
2023-01	89
2023-02	111
2023-03	120
2023-04	0
2023-05	0
2023-06	0
2023-07	0
2023-08	0
2023-09	0
2023-10	0
2023-11	0
2023-12	0

16. Weather normalized monthly usage data.

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-01

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"	81,383	9,219	0	23	0	0	314	0	0	963	340	0	0	0	0	0	92,242
3/4"	6,504	121	0	0	0	0	37	0	0	20	0	0	0	0	0	0	6,682
1"	2,409	9,073	0	0	0	0	2,202	0	0	0	25	0	0	0	0	0	13,709
1-1/2"	66	4,954	0	114	0	0	1,115	0	0	0	0	0	0	0	0	0	6,249
2"	0	8,951	0	1,652	0	0	2,503	0	0	0	169	0	0	0	0	0	13,275
3"	0	2,812	0	0	0	0	3,025	0	0	0	0	233	0	0	0	655	6,725
4"	0	406	0	2,144	0	0	0	0	0	0	0	0	0	0	0	0	2,550
6"	0	4,659	0	3,637	0	0	0	0	0	0	0	0	0	0	0	0	8,296
8"	0	0	0	0	83	0	0	0	0	0	0	0	0	0	0	0	83
10"	0	0	0	0	111	0	0	22,604	0	0	0	0	0	0	0	0	22,715
12"	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	90,362	40,195	0	7,570	195	0	9,196	22,604	0	983	534	0	233	0	0	655	172,527

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"	14,717	0	0	0	0	0	0	0	0	115	0	0	0	0	0	0	14,832
3/4"	431	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	431
1"	880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	880
1-1/2"	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,094	0	0	0	0	0	0	0	0	115	0	0	0	0	0	0	16,209

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"	5,622	0	0	0	0	0	0	0	0	70	0	0	0	0	0	0	5,692
3/4"	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
1"	408	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	408
1-1/2"	264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	264
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	6,355	0	0	0	0	0	0	0	0	70	0	0	0	0	0	0	6,425
2023-01	112,811	40,195	0	7,570	195	0	9,196	22,604	0	1,168	534	0	233	0	0	655	195,161

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2023

Reporting Month: 2023-02

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"	73,485	8,799	7	30	0	0	206	0	0	991	340	0	0	0	0	11	83,869
3/4"	3,918	0	0	0	0	0	10	0	0	20	0	0	0	0	0	0	3,948
1"	2,574	16,361	0	15	0	0	349	0	0	0	23	0	0	0	0	0	19,322
1-1/2"	58	10,363	71	56	0	0	325	0	0	0	0	0	0	0	0	0	10,873
2"	22	11,830	0	635	0	0	548	0	0	0	160	0	0	0	0	0	13,195
3"	0	1,334	0	495	0	0	0	0	0	0	0	0	190	0	0	904	2,823
4"	0	10,867	0	5,382	6	0	59	0	0	0	0	0	0	0	0	0	16,314
6"	0	151	0	574	131	0	0	0	0	0	0	0	0	0	0	0	856
8"	0	4,229	0	0	154	0	0	0	0	0	0	0	0	0	0	0	4,383
10"	0	0	0	0	199	0	0	0	0	0	0	0	0	0	0	0	199
12"	0	0	0	0	125	0	0	0	0	0	0	0	0	0	0	0	125
Total	80,057	63,934	78	7,187	615	0	1,497	0	0	1,011	523	0	190	0	0	815	155,907

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"	12,789	0	0	0	0	0	0	0	0	78	0	0	0	0	0	0	12,866
3/4"	455	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	455
1"	945	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	945
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	14,255	0	0	0	0	0	0	0	0	78	0	0	0	0	0	0	14,333

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"	7,327	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0	7,358
3/4"	193	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	193
1"	750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	750
1-1/2"	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
2"	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
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	8,404	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0	8,435
2023-02	102,716	63,934	78	7,187	615	0	1,497	0	0	1,120	523	0	190	0	0	815	178,675

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-03

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"	74,025	7,999	0	21	0	0	145	0	0	920	318	0	0	0	0	0	83,428
3/4"	5,522	2	0	0	0	0	27	0	0	15	0	0	0	0	0	0	5,566
1"	2,319	8,049	0	0	0	0	1,159	0	0	0	24	0	0	0	0	0	11,551
1-1/2"	44	2,162	0	41	0	0	495	0	0	0	0	0	0	0	0	0	2,742
2"	0	8,369	0	557	0	0	3,002	0	0	0	147	0	0	0	0	0	12,075
3"	0	2,487	0	0	0	0	1,413	0	0	0	0	0	137	0	0	13	4,050
4"	0	279	0	1,729	10	0	0	0	0	0	0	0	0	0	0	0	2,018
6"	0	4,021	0	3,996	4	0	0	0	0	0	0	0	0	0	0	0	8,021
8"	0	0	0	0	240	0	0	0	0	0	0	0	0	0	0	0	240
10"	0	0	0	0	142	0	0	16,567	0	0	0	0	0	0	0	0	16,709
12"	0	0	0	0	19	0	0	0	0	0	0	0	0	0	0	0	19
Total	81,910	33,368	0	6,344	415	0	6,241	16,567	0	935	489	0	137	0	0	13	146,419

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"	9,908	0	0	0	0	0	0	0	0	79	0	0	0	0	0	0	9,987
3/4"	248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	248
1"	677	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	677
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	10,877	0	0	0	0	0	0	0	0	79	0	0	0	0	0	0	10,956

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"	3,495	0	0	0	0	0	0	0	0	188	0	0	0	0	0	0	3,683
3/4"	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122
1"	359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	359
1-1/2"	153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153
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	4,129	0	0	0	0	0	0	0	0	188	0	0	0	0	0	0	4,317
2023-03	96,916	33,368	0	6,344	415	0	6,241	16,567	0	1,202	489	0	137	0	0	13	161,692

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2023

Reporting Month: 2023-04

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"	70,805	8,864	29	62	0	0	393	0	0	949	287	0	0	0	0	0	81,390
3/4"	3,838	0	0	0	0	0	10	0	0	20	0	0	0	0	0	0	3,868
1"	2,525	15,437	0	15	0	0	486	0	0	0	32	0	0	0	0	0	18,495
1-1/2"	62	9,917	74	64	0	0	428	0	0	0	0	0	0	0	0	0	10,545
2"	20	12,603	0	878	5	0	451	0	0	0	203	0	0	0	0	0	14,160
3"	0	1,506	0	754	0	0	0	0	0	0	0	0	305	0	0	0	2,565
4"	0	17,506	0	6,150	4	0	281	0	0	0	0	0	0	0	0	0	23,941
6"	0	365	0	2,392	37	0	0	0	0	0	0	0	0	0	0	0	2,794
8"	0	4,809	0	0	85	0	0	0	0	0	0	0	0	0	0	0	4,894
10"	0	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	10
12"	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	12
Total	77,251	71,007	103	10,315	153	0	2,049	0	0	970	522	0	305	0	0	0	162,675

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"	16,884	0	0	0	0	0	0	0	0	314	0	0	0	0	0	0	17,198
3/4"	598	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	600
1"	1,178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,178
1-1/2"	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
2"	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25
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	18,742	0	0	0	0	0	0	0	0	315	0	0	0	0	0	0	19,058

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"	5,566	0	0	0	0	0	0	0	0	(142)	0	0	0	0	0	0	5,424
3/4"	176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	176
1"	864	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	864
1-1/2"	153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	153
2"	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
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	6,850	0	0	0	0	0	0	0	0	(142)	0	0	0	0	0	0	6,708
2023-04	102,843	71,007	103	10,315	153	0	2,049	0	0	1,143	522	0	305	0	0	0	188,440

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-05

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"	61,090	8,623	0	30	0	0	632	0	0	0	0	0	0	0	0	0	70,375
3/4"	5,663	2	0	0	0	0	28	0	0	0	0	0	0	0	0	0	5,693
1"	1,178	7,744	0	0	0	0	3,220	0	0	0	0	0	0	0	0	0	12,142
1-1/2"	51	4,271	0	198	0	0	574	0	0	0	0	0	0	0	0	0	5,094
2"	0	7,096	0	1,051	0	0	3,800	0	0	0	0	0	0	0	0	0	11,947
3"	0	2,820	0	0	0	0	5,631	0	0	0	0	0	0	0	0	0	8,451
4"	0	0	0	627	53	0	0	0	0	0	0	0	0	0	0	0	680
6"	0	4,772	0	8,642	62	0	0	0	0	0	0	0	0	0	0	0	13,476
8"	0	0	0	0	50	0	0	0	0	0	0	0	0	0	0	0	50
10"	0	0	0	0	0	0	88,409	0	0	0	0	0	0	0	0	0	88,409
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	67,982	35,328	0	10,548	165	0	13,885	88,409	0	0	0	0	0	0	0	0	216,317

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"	32,116	0	0	0	0	0	0	0	0	276	0	0	0	0	0	0	32,392
3/4"	1,260	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	1,267
1"	1,155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,155
1-1/2"	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
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	34,624	0	0	0	0	0	0	0	0	283	0	0	0	0	0	0	34,907

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"	6,511	0	0	0	0	0	0	0	0	55	0	0	0	0	0	0	6,566
3/4"	236	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	236
1"	518	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	518
1-1/2"	314	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	314
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,579	0	0	0	0	0	0	0	0	55	0	0	0	0	0	0	7,634
2023-05	110,185	35,328	0	10,548	165	0	13,885	88,409	0	338	0	0	0	0	0	0	258,858

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-06

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"	65,620	9,898	5	37	0	0	754	0	0	24	332	0	0	0	0	0	76,670
3/4"	3,179	0	0	0	0	0	10	0	0	0	0	0	0	0	0	0	3,189
1"	2,618	17,680	0	27	0	0	1,255	0	0	0	72	0	0	0	0	0	21,652
1-1/2"	36	8,975	89	64	0	0	1,180	0	0	0	0	0	0	0	0	0	10,344
2"	12	14,532	0	5,248	2	0	3,182	0	0	0	0	0	0	0	0	0	22,976
3"	0	2,132	0	2,749	0	0	0	0	0	0	0	0	0	0	0	195	5,076
4"	0	32,960	0	2,938	71	0	71	0	0	0	0	0	0	0	0	0	36,040
6"	0	1	0	8,338	282	0	0	0	0	0	0	0	0	0	0	0	8,621
8"	0	7,426	0	0	81	0	0	0	0	0	0	0	0	0	0	0	7,507
10"	0	0	0	0	19	0	0	85,602	0	0	0	0	0	0	0	0	85,621
12"	0	0	0	0	26	0	0	0	0	0	0	0	0	0	0	0	26
Total	71,465	93,604	94	19,401	481	0	6,452	85,602	0	24	404	0	0	0	0	195	277,722

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"	75,371	0	0	0	0	0	0	0	0	23	0	0	0	0	0	0	75,394
3/4"	2,541	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,541
1"	4,278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,278
1-1/2"	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106
2"	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	82,336	0	0	0	0	0	0	0	0	23	0	0	0	0	0	0	82,359

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"	18,482	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	18,490
3/4"	199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	199
1"	2,261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,261
1-1/2"	170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170
2"	293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	293
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	21,405	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	21,413
2023-06	175,206	93,604	94	19,401	481	0	6,452	85,602	0	55	404	0	0	0	0	195	381,494

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-07

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"	57,648	10,108	0	35	0	0	1,331	0	0	1,966	245	0	0	0	0	14	71,347
3/4"	5,690	1	0	0	0	0	85	0	0	48	0	0	0	0	0	0	5,824
1"	1,221	9,561	0	0	0	0	10,430	0	0	0	66	0	0	0	0	0	21,278
1-1/2"	48	6,339	0	600	0	0	3,495	0	0	0	0	0	0	0	0	0	10,482
2"	0	9,683	0	2,063	0	0	7,788	0	0	0	346	0	0	0	0	0	19,880
3"	0	2,699	0	0	0	0	10,093	0	0	0	0	0	872	0	0	2,816	16,480
4"	0	10,642	0	2,718	0	0	0	0	0	0	0	0	0	0	0	0	13,360
6"	0	5,287	0	11,464	0	0	0	0	0	0	0	0	0	0	0	0	16,751
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	115,160	0	0	0	0	0	0	0	0	115,160
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	64,607	54,320	0	16,880	0	0	33,222	115,160	0	2,014	657	0	872	0	0	2,830	290,562

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"	74,797	5	0	0	0	0	0	0	0	1,375	0	0	0	0	0	0	76,177
3/4"	3,739	0	0	0	0	0	0	0	0	14	0	0	0	0	0	0	3,753
1"	2,811	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,811
1-1/2"	125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	125
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	81,472	5	0	0	0	0	0	0	0	1,389	0	0	0	0	0	0	82,866

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	21,483	0	0	0	0	0	0	0	0	110	0	0	0	0	0	0	21,593
3/4"	466	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	466
1"	1,865	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,865
1-1/2"	701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	701
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	24,515	0	0	0	0	0	0	0	0	110	0	0	0	0	0	0	24,625
2023-07	170,594	54,325	0	16,880	0	0	33,222	115,160	0	3,513	657	0	872	0	0	2,830	398,053

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-08

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"	63,870	11,524	13	32	0	0	936	0	0	1,835	348	0	0	0	0	0	78,558
3/4"	3,238	0	0	0	0	0	10	0	0	55	0	0	0	0	0	0	3,303
1"	2,259	20,623	0	23	0	0	1,753	0	0	0	41	0	0	0	0	0	24,699
1-1/2"	36	10,490	153	71	0	0	1,361	0	0	0	0	0	0	0	0	0	12,101
2"	12	16,403	0	0	2	0	4,964	0	0	0	258	0	0	0	0	0	31,267
3"	0	2,535	0	9,608	0	0	0	0	0	0	0	788	0	0	0	917	8,930
4"	0	79,745	0	12,724	94	0	571	0	0	0	0	0	0	0	0	0	93,134
6"	0	3,279	0	12,727	158	0	0	0	0	0	0	0	0	0	0	0	16,164
8"	0	7,859	0	0	218	0	0	0	0	0	0	0	0	0	0	0	8,077
10"	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2
12"	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	2
Total	69,415	152,448	166	39,875	476	0	9,615	0	0	1,890	647	0	788	0	0	917	276,237

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"	97,617	0	0	0	0	0	0	0	0	2,049	0	0	0	0	0	0	99,666
3/4"	3,470	0	0	0	0	0	0	0	0	32	0	0	0	0	0	0	3,502
1"	4,982	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,982
1-1/2"	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120
2"	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	106,229	0	0	0	0	0	0	0	0	2,081	0	0	0	0	0	0	108,310

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"	40,353	0	0	0	0	0	0	0	0	265	0	0	0	0	0	0	40,618
3/4"	524	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	525
1"	4,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,595
1-1/2"	318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	318
2"	431	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	431
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	46,221	0	0	0	0	0	0	0	0	266	0	0	0	0	0	0	46,487
2023-08	221,865	152,448	166	39,875	476	0	9,615	0	0	4,237	647	0	788	0	0	917	431,034

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-09

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"	63,247	11,491	0	50	0	0	1,714	0	0	123	44	0	0	0	0	0	76,669
3/4"	5,660	1	0	0	0	0	110	0	0	0	0	0	0	0	0	0	5,771
1"	1,625	9,870	0	0	0	0	16,032	0	0	0	26	0	0	0	0	0	27,553
1-1/2"	25	6,906	0	711	0	0	4,562	0	0	0	0	0	0	0	0	0	11,904
2"	0	10,613	0	5,746	0	0	8,819	0	0	0	164	0	0	0	0	0	25,342
3"	0	3,020	0	0	0	0	9,138	0	0	0	0	0	0	0	0	(20)	12,138
4"	0	552	0	2,352	17	0	0	0	0	0	0	0	0	0	0	0	2,921
6"	0	8,041	0	9,353	(3)	0	0	0	0	0	0	0	0	0	0	0	17,391
8"	0	0	0	0	(85)	0	0	0	0	0	0	0	0	0	0	0	(85)
10"	0	0	0	0	16	0	0	157,020	0	0	0	0	0	0	0	0	157,036
12"	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	0	9
Total	70,557	50,194	0	18,212	(46)	0	40,375	157,020	0	123	234	0	0	0	0	(20)	336,649

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"	86,894	0	0	0	0	0	0	0	0	105	0	0	0	0	0	0	86,999
3/4"	3,983	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,983
1"	3,557	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,557
1-1/2"	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	94,514	0	0	0	0	0	0	0	0	105	0	0	0	0	0	0	94,619

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"	28,435	0	0	0	0	0	0	0	0	92	0	0	0	0	0	0	28,527
3/4"	558	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	558
1"	2,591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,591
1-1/2"	534	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	534
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	32,118	0	0	0	0	0	0	0	0	92	0	0	0	0	0	0	32,210
2023-09	197,189	50,194	0	18,212	(46)	0	40,375	157,020	0	320	234	0	0	0	0	(20)	463,478

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-10

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"	55,770	11,368	11	31	0	0	949	0	0	1,034	237	0	0	0	0	0	69,400
3/4"	3,136	0	0	0	0	0	11	0	0	32	0	0	0	0	0	0	3,179
1"	1,781	20,863	0	25	0	0	1,880	0	0	0	18	0	0	0	0	0	24,567
1-1/2"	48	10,317	184	63	0	0	455	0	0	0	0	0	0	0	0	0	11,067
2"	12	18,195	0	5,177	0	0	4,790	0	0	0	147	0	0	0	0	0	28,321
3"	0	2,454	0	3,467	0	0	0	0	0	0	0	0	924	0	0	9,276	16,121
4"	0	36,956	0	8,442	21	0	642	0	0	0	0	0	0	0	0	0	46,061
6"	0	70	0	14,943	55	0	0	0	0	0	0	0	0	0	0	0	15,068
8"	0	5,748	0	0	105	0	0	0	0	0	0	0	0	0	0	0	5,853
10"	0	0	0	0	142	0	0	0	0	0	0	0	0	0	0	0	142
12"	0	0	0	0	15	0	0	0	0	0	0	0	0	0	0	0	15
Total	60,747	105,971	195	32,148	338	0	8,727	0	0	1,066	402	0	924	0	0	9,276	219,794

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"	72,908	0	0	0	0	0	0	0	0	760	0	0	0	0	0	0	73,668
3/4"	2,823	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	2,835
1"	3,563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,563
1-1/2"	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
2"	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	79,455	0	0	0	0	0	0	0	0	772	0	0	0	0	0	0	80,227

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"	22,997	0	0	0	0	0	0	0	0	157	0	0	0	0	0	0	23,154
3/4"	429	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	429
1"	3,472	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,472
1-1/2"	596	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	596
2"	399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	399
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	27,893	0	0	0	0	0	0	0	0	157	0	0	0	0	0	0	28,050
2023-10	168,095	105,971	195	32,148	338	0	8,727	0	0	1,995	402	0	924	0	0	9,276	328,071

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-11

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"	60,995	9,790	0	33	0	0	1,382	0	0	1,606	971	0	0	0	0	0	74,777
3/4"	5,556	2	0	0	0	0	71	0	0	41	0	0	0	0	0	0	5,670
1"	1,676	9,273	0	0	0	0	2,785	0	0	0	16	0	0	0	0	0	13,750
1-1/2"	24	6,434	0	361	0	0	3,967	0	0	0	0	0	0	0	0	0	10,786
2"	0	7,966	0	3,088	0	0	6,617	0	0	0	308	0	0	0	0	0	18,009
3"	0	2,179	0	0	0	0	5,774	0	0	0	0	0	402	0	0	556	8,911
4"	0	776	0	795	49	0	0	0	0	0	0	0	0	0	0	7	1,627
6"	0	4,688	0	3,981	45	0	0	0	0	0	0	0	0	0	0	0	8,714
8"	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0	0	200
10"	0	0	0	0	326	0	0	126,435	0	0	0	0	0	0	0	0	126,761
12"	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0	25
Total	68,251	41,138	0	8,258	645	0	20,596	126,435	0	1,647	1,295	0	402	0	0	563	269,230

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"	70,267	0	0	0	0	0	0	0	0	797	0	0	0	0	0	0	71,064
3/4"	3,631	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	3,637
1"	3,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,248
1-1/2"	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	77,226	0	0	0	0	0	0	0	0	803	0	0	0	0	0	0	78,029

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"	14,658	0	0	0	0	0	0	0	0	78	0	0	0	0	0	0	14,736
3/4"	302	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	302
1"	2,063	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,063
1-1/2"	(55)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(55)
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	16,968	0	0	0	0	0	0	0	0	78	0	0	0	0	0	0	17,046
2023-11	162,445	41,138	0	8,258	645	0	20,596	126,435	0	2,528	1,295	0	402	0	0	563	364,305

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-12

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"	55,977	9,618	8	38	0	0	520	0	0	68	47	0	0	0	0	10	66,286
3/4"	3,171	0	0	0	0	0	10	0	0	0	0	0	0	0	0	0	3,181
1"	1,836	18,059	0	15	0	0	1,183	0	0	0	15	0	0	0	0	0	21,108
1-1/2"	48	9,473	0	76	0	0	435	0	0	0	0	0	0	0	0	0	10,032
2"	12	12,822	0	2,734	0	0	3,922	0	0	0	0	0	0	0	0	0	19,490
3"	0	1,493	0	8,292	0	0	3,126	0	0	0	0	0	216	0	0	(7)	13,120
4"	0	20,004	0	5,386	(67)	0	357	0	0	0	0	0	0	0	0	0	25,680
6"	0	301	0	7,323	42	0	0	0	0	0	0	0	0	0	0	0	7,666
8"	0	4,588	0	0	1	0	0	0	0	0	0	0	0	0	0	0	4,589
10"	0	0	0	0	0	0	0	19	0	0	0	0	0	0	0	0	19
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	61,044	76,358	8	23,864	(24)	0	9,553	19	0	68	62	0	216	0	0	3	171,171

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"	55,357	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0	55,388
3/4"	2,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,025
1"	3,295	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,295
1-1/2"	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
2"	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	60,824	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0	60,855

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"	9,786	0	0	0	0	0	0	0	0	107	0	0	0	0	0	0	9,893
3/4"	155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	155
1"	1,482	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,482
1-1/2"	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	165
2"	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
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	11,660	0	0	0	0	0	0	0	0	107	0	0	0	0	0	0	11,767
2023-12	133,528	76,358	8	23,864	(24)	0	9,553	19	0	206	62	0	216	0	0	3	243,793
Year 2023	1,754,393	817,870	644	200,602	3,413	0	161,408	611,816	0	17,825	3	0	4,067	0	0	15,247	3,593,054

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-01

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"	44,099	5,941	8.97	222	49	5.04
3/4"	1,670	191	9.41	5	1	5.00
1"	482	74	12.31	0	0	
1-1/2"		1	9,728.31			
4"		0				
6"		0				
Total	46,251	6,207	9.02	227	50	5.04

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	6,944	25
3/4"	102	0
1"	130	0
Total	7,176	25

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,227	0
3/4"	26	0
1"	299	0
Total	2,552	0

2023-01 55,979 252

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-02

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	36,833	5,915	7.47	257	49	5.69
3/4"	775	191	5.16	5	1	5.00
1"	612	74	12.20	0	0	
1-1/2"	22	1		0	0	
4"	0	0		0	0	
6"	0	0		0	0	
Total	38,242	6,181	25	262	50	5.68

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	5,413	21
3/4"	120	0
1"	122	0
1-1/2"	22	
Total	5,677	21

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	1,967	1
3/4"	90	0
1"	169	0
1-1/2"	12	
Total	2,238	1

2023-02 46,157 284

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-03

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"	36,945	5,901	7.15	211	49	4.61
3/4"	1,345	191	7.43	3	1	3.00
1"	337	74	5.20	0	0	
1-1/2"	0	1				
4"	0	0				
6"	0	0				
Total	38,627	6,167	20	214	50	4.58

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	4,231	15
3/4"	47	0
1"	43	0
Total	4,321	15

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	1,019	0
3/4"	27	0
1"	5	0
Total	1,051	0

2023-03 43,999 229

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-04

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	39,166	5,893	8.30	247	55	5.49
3/4"	924	193	5.88	3	1	3.00
1"	659	74	15.32	0	0	
1-1/2"	20	1				
4"	0	0				
6"	0	0				
Total	40,768	6,161	30	250	56	5.45

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	7,582	55
3/4"	186	0
1"	228	0
1-1/2"	18	
Total	8,014	55

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	2,155	0
3/4"	24	0
1"	247	0
1-1/2"	0	
Total	2,426	0

2023-04 51,208 305

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-05

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"	34,788	5,895	8.60	0	0	
3/4"	1,512	195	9.48	0	0	
1"	203	74	3.82	0	0	
1-1/2"	0	1				
Total	36,503	6,165	22	0	0	

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	14,476	0
3/4"	298	0
1"	77	0
Total	14,851	0

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	1,462	0
3/4"	39	0
1"	3	0
Total	1,504	0
2023-05	52,858	0

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-06

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"	32,733	5,841	11.39	25	6	7.83
3/4"	698	192	6.68	0	0	
1"	629	73	26.44	0	0	
1-1/2"	12	1				
Total	34,072	6,107	45	25	6	7.83

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	29,490	22
3/4"	574	0
1"	888	0
1-1/2"	40	
Total	30,992	22

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	4,297	0
3/4"	10	0
1"	413	0
1-1/2"	0	
Total	4,720	0
2023-06	69,784	47

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-07

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"	32,107	5,790	12.49	464	51	15.35
3/4"	1,465	192	12.19	8	1	8.00
1"	222	72	9.76	0	0	
1-1/2"	0	1				
6"	0	0				
Total	33,794	6,055	34	472	52	15.21

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	33,127	317
3/4"	792	0
1"	394	0
Total	34,313	317

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	7,093	2
3/4"	83	0
1"	87	0
Total	7,263	2

2023-07 75,370 791

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-08

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"	31,372	5,757	14.22	418	48	19.06
3/4"	748	192	8.40	5	1	7.00
1"	594	71	32.42	0	0	
1-1/2"	12	1				
6"	0	0				
Total	32,726	6,021	55	423	49	18.82

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	40,268	455
3/4"	799	2
1"	975	0
1-1/2"	40	
Total	42,082	457

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	10,203	42
3/4"	65	0
1"	733	0
1-1/2"	6	
Total	11,007	42
2023-08	85,815	922

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-09

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"	33,638	5,721	13.69	8	4	2.00
3/4"	1,434	191	12.94	0	0	
1"	337	69	15.58	0	0	
1-1/2"	0	1				
6"	0	0				
Total	35,409	5,982	42	8	4	2.00

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	36,978	0
3/4"	948	0
1"	563	0
Total	38,489	0

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	7,680	0
3/4"	89	0
1"	175	0
Total	7,944	0

2023-09 81,842 8

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-10

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"	30,712	5,678	12.12	213	45	8.87
3/4"	783	191	8.29	0	0	
1"	497	69	25.80	0	0	
1 1/2"	12	1	139.00	0	0	
6"	0	0				
Total	32,004	5,939	185	213	45	8.87

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	32,492	175
3/4"	756	0
1"	811	0
1 1/2"	40	0
Total	34,099	175

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	5,602	11
3/4"	44	0
1"	472	0
1 1/2"	87	0
Total	6,205	11

2023-10 72,308 399

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-11

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"	32,965	5,653	11.77	319	45	10.27
3/4"	1,472	190	11.83	4	1	4.00
1"	331	69	11.99	0	0	
1 1/2"	0	1	0.00	0	0	
6"	0	0				
Total	34,768	5,913	36	323	46	10.13

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	29,285	143
3/4"	759	0
1"	467	0
1 1/2"	0	0
Total	30,511	143

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	4,284	0
3/4"	17	0
1"	29	0
1 1/2"	0	0
Total	4,330	0

2023-11 69,609 466

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER)
CORP. REPORTING YEAR 2023**

Reporting Month: 2023-12

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"	28,398	5,618	9.70	5	5	(4.00)
3/4"	731	189	6.83	4	0	
1"	457	69	20.12	0	0	
1 1/2"	0	1	0.00	0	0	
6"	0	0				
Total	29,586	5,877	37	9	5	(3.20)

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	22,949	(21)
3/4"	560	0
1"	624	0
1 1/2"	0	0
Total	24,133	(21)

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

Meter Size	Residential (Bi-monthly)	Yermo Residential
5/8"	3,121	(4)
3/4"	0	0
1"	307	0
1 1/2"	0	0
Total	3,428	(4)

2023-12 57,147 (16)

YEAR 2023 762,076 3,687 765,763

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

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 - 2023												Dec-23 2023 TOTAL
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23		
Residential (11) - NON-LIRA													
Tier 1	90,362	80,057	81,910	77,251	67,982	71,465	64,607	69,415	70,557	60,747	68,251	61,044	863,648
Tier 2	16,094	14,255	10,877	18,742	34,624	82,336	81,472	106,229	94,514	79,455	77,226	60,824	676,649
Tier 3	6,355	8,404	4,129	6,850	7,579	21,405	24,515	46,221	32,118	27,893	16,968	11,660	214,096
TOTAL RESIDENTIAL - NON-LIRA	112,811	102,716	96,916	102,843	110,185	175,206	170,594	221,865	197,189	168,095	162,445	133,528	1,754,393
Residential (11) - LIRA													
Tier 1	46,251	38,242	38,627	40,768	36,503	34,072	33,794	32,726	35,409	32,004	34,768	29,586	432,750
Tier 2	7,176	5,677	4,321	8,014	14,851	30,992	34,313	42,082	38,489	34,099	30,511	24,133	274,658
Tier 3	2,552	2,238	1,051	2,426	1,504	4,720	7,263	11,007	7,944	6,205	4,330	3,428	54,668
TOTAL RESIDENTIAL - LIRA	55,979	46,157	43,999	51,208	52,858	69,784	75,370	85,815	81,842	72,308	69,609	57,147	762,076
Business (22 & 23)	40,195	63,934	33,368	71,007	35,328	93,604	54,325	152,448	50,194	105,971	41,138	76,358	817,870
Industrial (33 & 34)	-	78	-	103	-	94	-	166	-	195	-	8	644
Public Authority (45 & 46)	7,570	7,187	6,344	10,315	10,548	19,401	16,880	39,875	18,212	32,148	8,258	23,864	200,602
Fire Protection (52 & 53)	195	615	415	153	165	481	-	476	(46)	338	645	(24)	3,413
Irrigation Public Authority (73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Pressure (74)	9,196	1,497	6,241	2,049	13,885	6,452	33,222	9,615	40,375	8,727	20,596	9,553	161,408
Irrigation Gravity (75)	22,604	-	16,567	-	88,409	85,602	115,160	-	157,020	-	126,435	19	611,816
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	655	815	13	-	-	195	2,830	917	(20)	9,276	563	3	15,247
TOTAL AVR USAGE	249,205	222,999	203,863	237,678	311,378	450,819	468,381	511,177	544,766	397,058	429,689	300,456	4,327,469
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	983	1,011	935	970	-	24	2,014	1,890	123	1,066	1,647	68	10,731
Tier 2	115	78	79	315	283	23	1,389	2,081	105	772	803	31	6,074
Tier 3	70	31	188	(142)	55	8	110	266	92	157	78	107	1,020
TOTAL RESIDENTIAL - NON-LIRA	1,168	1,120	1,202	1,143	338	55	3,513	4,237	320	1,995	2,528	206	17,825
Residential - LIRA, (Y11)													
Tier 1	227	262	214	250	-	25	472	423	8	213	323	9	2,426
Tier 2	25	21	15	55	-	22	317	457	-	175	143	(21)	1,209
Tier 3	-	1	-	-	-	-	2	42	-	11	(4)	(4)	52
TOTAL RESIDENTIAL - LIRA	252	284	229	305	-	47	791	922	8	399	466	(16)	3,687
BUSINESS - (Y22)	534	523	489	522	-	404	657	647	234	402	1,295	62	5,769
INDUSTRIAL - (Y33)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority - (Y45)	233	190	137	305	-	-	872	788	-	924	402	216	4,067
Fire Protection - (Y52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant - (Y61)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	2,187	2,117	2,057	2,275	338	506	5,833	6,594	562	3,720	4,691	468	31,348
TOTAL USAGE	251,392	225,116	205,920	239,953	311,716	451,325	474,214	517,771	545,328	400,778	434,380	300,924	4,358,817

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2023

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												2022 TOTAL
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-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)	0	0	0	0	0	0	0	0	0	0	0	0	-
Public Authority - (Y45)	-255	200	310	360	393	603	509	263	848	418	244	273	4,166
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	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 2023

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	(8,631)	(3,840)	(11,101)	(14,294)	(38,559)	(26,513)	(46,390)	(32,378)	(44,328)	(42,460)	(36,195)	(30,365)	(335,054)
Tier 2	(4,509)	(2,854)	(6,085)	(6,979)	2,044	42,048	35,810	58,746	46,099	35,096	43,203	37,233	279,853
Tier 3	(2,268)	(1,394)	(2,134)	(8,238)	(9,531)	(12,959)	(13,231)	(5,932)	(11,762)	(13,985)	(3,913)	(1,827)	(87,175)
TOTAL RESIDENTIAL - NON-LIRA	(15,409)	(8,088)	(19,319)	(29,511)	(46,046)	2,576	(23,811)	20,436	(9,990)	(21,349)	3,094	5,041	(142,376)
Residential (11) - LIRA													
Tier 1	1,399	(915)	(4,831)	(1,120)	(11,374)	(13,641)	(20,576)	(16,768)	(16,505)	(12,505)	(15,707)	(8,343)	(120,886)
Tier 2	(137)	(963)	(2,088)	(981)	4,027	15,495	16,965	22,771	21,414	18,602	18,711	16,644	130,459
Tier 3	111	(196)	(779)	(257)	(2,241)	(4,379)	(2,130)	(4,267)	(2,234)	(4,070)	(1,050)	348	(21,145)
TOTAL RESIDENTIAL - LIRA	1,373	(2,074)	(7,699)	(2,358)	(9,588)	(2,525)	(5,742)	1,736	2,675	2,027	1,954	8,649	(11,572)
Business (22 & 23)	(1,716)	(9,327)	(5,321)	(14,289)	(11,451)	(4,924)	(106)	44,541	(6,357)	5,216	(8,229)	3,928	(8,035)
Industrial (33 & 34)	-	13	-	27	-	(37)	-	(64)	-	(51)	-	(105)	(217)
Public Authority (45 & 46)	(549)	(1,111)	(281)	(5,019)	(4,969)	(4,270)	(9,934)	8,193	(9,009)	5,897	(6,015)	7,432	(19,635)
Fire Protection (52 & 53)	39	443	(45)	(12)	(293)	315	(101)	339	(300)	168	462	(107)	908
Irrigation Public Authority (73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Pressure (74)	(1,475)	(862)	(2,521)	(2,772)	(7,005)	(293)	(2,770)	(346)	(955)	(1,837)	(7,499)	4,279	(24,056)
Irrigation Gravity (75)	(18,536)	-	(7,322)	-	-	85,602	(31,957)	-	(14,616)	-	(3,251)	19	9,939
Apple Valley Country Club (77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (81)	625	417	(29)	(525)	(1,364)	(3,726)	2,146	(102)	(503)	8,971	541	(302)	6,149
TOTAL AVR USAGE	(35,648)	(20,589)	(42,537)	(54,459)	(80,716)	72,718	(72,275)	74,733	(39,055)	(958)	(18,943)	28,834	(188,895)
YERMO													
Residential - NON-LIRA (Y11)													
Tier 1	(222)	(145)	(319)	(461)	(1,453)	(1,604)	322	289	(1,375)	(400)	601	(893)	(5,661)
Tier 2	(34)	-	(62)	39	-	(480)	838	1,626	(291)	437	697	(62)	2,709
Tier 3	(72)	(52)	137	(181)	-	(170)	(37)	(11)	43	74	68	98	(103)
TOTAL RESIDENTIAL - NON-LIRA	(328)	(197)	(244)	(603)	(1,453)	(2,254)	1,123	1,904	(1,623)	111	1,366	(857)	(3,055)
Residential - LIRA, (Y11)													
Tier 1	90	126	59	73	(183)	(190)	212	143	(240)	(25)	84	(208)	(60)
Tier 2	23	19	13	20	(40)	(34)	239	373	(53)	133	109	(51)	751
Tier 3	-	1	-	-	(44)	(9)	(37)	(75)	(34)	(10)	(25)	(6)	(239)
TOTAL RESIDENTIAL - LIRA	113	146	72	93	(267)	(233)	414	440	(327)	98	168	(265)	452
BUSINESS - (Y22)	66	37	(124)	(99)	(606)	(280)	(131)	(112)	(574)	(370)	799	(427)	(1,821)
INDUSTRIAL - (Y33)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority - (Y45)	488	(10)	(173)	(55)	(393)	(603)	363	525	(848)	506	158	(57)	(99)
Fire Protection - (Y52)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant - (Y61)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	339	(24)	(469)	(664)	(2,719)	(3,370)	1,769	2,757	(3,372)	345	2,491	(1,606)	(4,523)
TOTAL USAGE	(35,309)	(20,613)	(43,006)	(55,123)	(83,435)	69,348	(70,506)	77,490	(42,427)	(613)	(16,452)	27,228	(193,418)

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, 2023, through December 31, 2023.

Vice President, Finance West Region
Title (Please Print)

Crystal L Greene
Signature

(623) 298-3744
Telephone Number

7/8/24
Date

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Accidents	63	Operating expenses	52-54
Advances from affiliated companies	42	Operating revenues	51
Advances for construction	47	Other deferred credits	48
Affiliate Transactions	77-79	Other deferred debits	36
Assets	21-22	Other investments	30
Balance sheet	21	Other physical property	26
Balancing & Memorandum Accounts	63	Payables to affiliated companies	43
Bonds	41	Premium on capital stock	38
Bonuses paid to executives & officers	64	Prepayments	33
Capital stock	37	Proprietary capital	40
Capital surplus	39	Rate base	27
Contributions in aid of construction	49	Receivables from affiliated companies	33
Depreciation and amortization reserves	28-29	Revenues apportioned to cities and towns	51
Declaration	83	SDWBA/SRF loan data	79-81
Discount on capital stock	36	Securities issued or assumed	42
Dividends declared	44	Service connections	68
Earned surplus	39	Sinking funds	30
Employees and their compensation	63	Sources of supply and water developed	65
Engineering and management fees	62	Special deposits	31
Excess Capacity and Non-Tariffed Services	Attachment A	Status with Board of Public Health	70
Facilities Fees	82	Stockholders	37
Franchises	25	Storage facilities	65
Income statement	23	Taxes	55
Income deductions	61	Transmission and distribution facilities	67
Investments in affiliated companies	30	Unamortized debt discount and expense	34
Liabilities	21	Unamortized premium on debt	34
Loans to directors, or officers, or shareholders	64	Undistributed profits	40
Low Income Rate Assistance Program(s)	72	Utility plant	24
Meters and services	68	Utility plant in service	24-25
Miscellaneous long-term debt	42	Utility plant held for future use	26
Miscellaneous reserves	48	Water delivered to metered customers	69
Miscellaneous special funds	31	Water Conservation Program(s)	73-75
Notes payable	43	Working Cash	27
Notes receivable	32	Supplemental Conservation Schedules	83
Officers	14-19		

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

ATTACHMENT A

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

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") provides the following information regarding its NTP&S projects in Calendar Year 2023 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
2023

Name of Contract/Service	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Passive	46,064	(46,064)	-	-
Total Miscellaneous		46,064	(46,064)	-	-
Total		46,064	(46,064)	-	-

2023 Annual Report to CPUC
To the California Public Utilities Commission

**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 passive.

- ◆ 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.

2023 Annual Report to CPUC
To the California Public Utilities Commission

II. Descriptions of Excess Capacity Activities

HomeServe USA Customer Account Services

Service Marketing services

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

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

III. Regulated Assets Used in NTP&S Projects

HomeServe USA Contract

All of the activities involve the asset of personnel labor.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

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