

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 314-W

2023
ANNUAL REPORT
OF

LIBERTY UTILITIES (PARK WATER) CORP.

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

9750 Washburn Road, Downey, CA 90241

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2023

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2024

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 water.division@cpuc.ca.gov

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 70 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 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.

REVISED

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2023

Name of Utility: Liberty Utilities (Park 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	\$ 203,473,475	\$ 229,328,281	\$ 216,400,878
2 Total Utility Plant Reserves	(42,421,211)	(47,276,985)	(44,849,098)
3 Total Utility Plant Less Reserves	161,052,264	182,051,296	171,551,780
4 Advances for Construction	1,227,366	1,161,191	1,194,279
5 Contributions in Aid of Construction	6,595,864	6,261,579	6,428,721
6 Total Accumulated Deferred Taxes	9,793,756	13,076,754	11,435,255
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	10	10	10
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	48,175,551	55,772,221	51,973,886
14 Total Capital Stock	12,340,519	19,937,189	16,138,854
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	42,800,000	51,500,000	47,150,000

REVISED

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2023

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

Telephone: (562) 923-0711

INCOME/EXPENSES DATA		Annual Amount			
1	Operating Revenues	\$	40,993,900		
2	Operating Expenses	\$	23,903,007		
3	Depreciation	\$	3,644,948		
4	Taxes	\$	4,674,257		
5	Income from Nonutility Operations (net)	\$	(278,158)		
6	Interest on Long-Term Debt	\$	1,641,432		
7	Net Income	\$	6,851,833		
8					
OPERATING EXPENSES DATA					
10	Source of Supply Expense	\$	9,696,884		
11	Pumping Expenses	\$	1,631,698		
12	Water Treatment Expenses	\$	362,003		
13	Transmission and Distribution Expenses	\$	1,345,399		
14	Customer Account Expenses	\$	1,366,504		
15	Sales Expenses	\$	248,208		
16	Recycled Water Expenses	\$	138,903		
17	Administrative and General Expenses	\$	10,274,349		
18	Miscellaneous	\$	(1,160,943)		
19	Total Operating Expenses	\$	23,903,007		
20					
OTHER DATA					
23	Active Service Connections	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
24					
25	Metered Service Connections		28,122	28,177	28,150
26	Flat Rate Service Connections		-	-	-
27	Total Active Service Connections		28,122	28,177	28,150

REVISED

UTILITY PLANT AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
Calendar Year 2023

Name of Utility: Liberty Utilities (Park Water) Company 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	\$ 203,473,475	\$ 229,328,281	\$ 216,400,878
2 Total Utility Plant Reserves	(42,348,587)	(47,196,496)	\$ (44,772,542)
3 Total Utility Plant Less Reserves	161,124,889	182,131,785	\$ 171,628,337
4 Advances for Construction	1,227,366	1,161,191	\$ 1,194,279
5 Contributions in Aid of Construction	6,595,864	6,261,579	\$ 6,428,721
6 Total Accumulated Deferred Taxes	8,008,349	10,923,697	\$ 9,466,023
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	10	10	\$ 10
12 Preferred Capital Stock			\$ -
13 Earned Surplus	(A) 48,175,551	55,772,221	\$ 51,973,886
14 Total Capital Stock	12,340,519	19,937,189	\$ 16,138,854
15 Total Proprietary Capital (Individual or Partnership)			\$ -
16 Total Long-Term Debt	(B) 42,800,000	51,500,000	\$ 47,150,000

Note:

(A) Includes Nonutility Retained Earnings

(B) 2023 balance includes Associated Companies' Note balance of \$51,500,000.

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

Calendar Year 2023

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

Telephone: (562)923-0711

	Annual Amount
INCOME/EXPENSES DATA	
1 Operating Revenues	\$ 40,993,900
2 Operating Expenses	\$ 23,903,007
3 Depreciation	\$ 3,644,948
4 Taxes	\$ 4,674,257
5 Income from Nonutility Operations (net)	\$ -
6 Interest on Long-Term Debt	\$ -
7 Net Income	\$ 8,771,689
8	
OPERATING EXPENSES DATA	
10 Source of Supply Expense	\$ 9,696,884
11 Pumping Expenses	\$ 1,631,698
12 Water Treatment Expenses	\$ 362,003
13 Transmission and Distribution Expenses	\$ 1,345,399
14 Customer Account Expenses	\$ 1,366,504
15 Sales Expenses	\$ 248,208
16 Recycled Water Expenses	\$ 138,903
17 Administrative and General Expenses	\$ 10,274,349
18 Miscellaneous	\$ (1,160,943)
19 Total Operating Expenses	\$ 23,903,007
20	
OTHER DATA	
23 <u>Active Service Connections (Exc. Fire Protect.)</u>	Annual Average
24	
25 Metered Service Connections	Jan. 1 Dec. 31 Annual Average
26 Flat Rate Service Connections	28,122 28,177 28,150
27 Total Active Service Connections	- - -
	28,122 28,177 28,150

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	12/31/23	Reason
1 Line 18 (Income)Loss from Nonutility Operations	521	(214,455.60)	Ratemaking disallowances & non-utility employees (payroll, payroll related & misc. operating expenses)
2 Line 23 Miscellaneous Nonoperating Revenues	526	(641,217.37)	Unregulated transactions- portion of Excess Capacity activities attributable to shareholders (the portion attributable to customers is included in operating revenues)
3 Line 24 Nonoperating Revenue Deductions	527	108,348.41	Expenses incurred in connection with nonoperating revenues
4 Line 33 Interest on Debt to Affiliated Companies	534	1,641,431.51	Interest expense- nonutility
5 Line 34 Other Interest Charges	535	128,039.86	Interest expense- nonutility
6 Line 35 Miscellaneous Income Deductions	538	2,520.00	Charitable contributions- nonutility
7 Line 35 Miscellaneous Income Deductions	538	894,922.88	Miscellaneous operating expenses- nonutility
8 TOTAL		1,919,589.69	
9			
10			

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2021:

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

GENERAL INFORMATION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operator Certification May 2024

Last Name	First Name	Cert. #	Dist. Grade	Notice Date	Renewal Date	Expiration Date	Cert. #	Trt. Grade	Notice Date	Renewal Date	Expiration Date
Camacho	Jaime	54933	2	7/1/24	8/1/24	12/1/24					
Contreras	Matthew	38759	3	10/1/25	11/1/25	3/1/26	44764	2	7/1/24	8/1/24	12/1/24
Flores	Marc	38763	3	11/1/25	12/1/25	4/1/26	43057	1	2/1/25	3/1/25	7/1/25
Flynn	Tim	53349	2	1/1/27	2/1/27	6/1/27					
Gomez	Gabriel	9809	5	1/1/25	2/1/25	6/1/25	30346	2	8/1/26	9/1/26	1/1/27
Gomez	Nathan	54336	1	12/1/25	1/1/26	5/1/26					
Gonzalez	Armando	31993	4	7/1/25	8/1/25	12/1/25	41207	2	8/1/26	9/1/26	1/1/27
Hernandez	Felipe	47746	1	6/1/25	7/1/25	11/1/25					
Hernandez	Randy	53609	2	3/1/24	4/1/24	8/1/24					
Kim	Darith Paul	14449	4	9/1/24	10/1/24	2/1/25	27707	2	2/1/24	3/1/24	7/1/24
Lacomba	Jose	18976	2	7/1/25	8/1/25	12/1/25	37559	1	2/1/24	3/1/24	7/1/24
Lumley	Vanessa	51633	2	12/1/24	1/1/25	5/1/25	43205	2	2/1/25	3/1/25	7/1/25
Maldonado	Leo	34181	4	12/1/26	1/1/27	5/1/27	14649	3	1/1/26	2/1/26	6/1/26
Mendoza	Lorenzo	6508	4	2/1/27	3/1/27	7/1/27	19521	2	7/1/25	8/1/25	12/1/25
Navar	Everett	49795	3	5/1/26	6/1/26	10/1/26	42664	2	8/1/24	9/1/24	1/1/25
Ortiz	Victor	28224	4	10/1/24	11/1/24	3/1/25	27293	3	12/1/24	1/1/25	5/1/25
Otanez	Orlando	54249	1	12/1/25	1/1/26	5/1/26					
Pfister	Kenneth	6414	5	2/1/26	3/1/26	7/1/26					
Rodarte	Joanna	31914	4	6/1/25	7/1/25	11/1/25	32210	3	3/1/26	4/1/26	8/1/26
Santiago	Jacob	51145	1	7/1/24	8/1/24	12/1/24					
Seja	Aaron	30001	1	7/1/26	8/1/26	12/1/26					
Smith	Saul	33122	4	5/1/25	6/1/25	10/1/25	33305	2	2/1/26	3/1/26	7/1/26
Sparling	Michael	50656	4	6/1/26	7/1/26	11/1/26	42450	3	6/1/26	7/1/26	11/1/26
Thong	Tiffany	47430	2	5/1/25	6/1/25	10/1/25					
Valverde	Frank	14443	3	3/1/26	4/1/26	8/1/26	27291	2	2/1/24	3/1/24	7/1/24
Vasquez	Evan	54818	2	6/1/26	7/1/26	11/1/26	45474	2	6/1/26	7/1/26	11/1/26

Cross - Connection

Gomez	Gabriel	10510	AWWA CCC Specialist	2/28/2026	12CH
Sparling	Michael	19454	AWWA BPA Tester	2/28/2027	12CH
Sparling	Michael	3586	AWWA CCC Specialist	3/31/2026	12CH

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

Liberty Utilities (Park Water) Corp. ("Liberty Park Water") 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 Park Water are Gregory Sorensen, President, Sharon Yang, Secretary, and Ed Jackson, CFO.

The following chart identifies each of Liberty Park Water'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 & 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 (Apple Valley Ranchos 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 (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 (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

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	229,251,967	203,397,161
3	101	Recycled Water Utility Plant	A-1b	76,315	76,315
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		\$ 229,328,281	\$ 203,473,475
6	250	Reserve for depreciation of utility plant	A-5	(47,196,496)	(42,348,587)
7	251	Reserve for amortization of limited term utility investments	A-5	(24,309)	(24,043)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(56,180)	(48,581)
10		Total utility plant reserves		\$ (47,276,985)	\$ (42,421,211)
11		Total utility plant less reserves		\$ 182,051,296	\$ 161,052,264
12					
13		II. INVESTMENT AND FUND ACCOUNTS			
14	110	Other Physical Property	A-3	63,942	63,942
15	253	Reserve for depreciation and amortization of other property	A-5	(30,104)	(28,840)
16		Other physical property less reserve		\$ 33,838	\$ 35,102
17	111	Investments in Affiliated Companies	A-6	-	-
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		\$ 33,838	\$ 35,102
22					
23		III. CURRENT AND ACCRUED ASSETS			
24	120	Cash	A-10	351,584	(480,519)
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	3,900	3,900
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	687,516	718,943
29	125	Accounts Receivable	A-15	11,101,871	7,932,080
30	126	Receivables from Affiliated Companies	A-16	94,414,586	55,540,081
31	131	Materials and Supplies	A-17	241,703	159,515
32	132	Prepayments	A-18	696,227	833,144
33	133	Other Current and Accrued Assets	A-19	3,290,715	2,859,421
34		Total Current and Accrued Assets		\$ 110,788,101	\$ 67,566,566
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	499,308	-
40	143	Clearing Accounts	A-24	303,698	-
41	145	Other Work in Progress	A-25	-	3,067,895
42	146	Other Deferred Debits	A-26	10,794,400	10,558,121
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		\$ 11,597,406	\$ 13,626,015
45		Total Assets and Other Debits		\$ 304,470,641	\$ 242,279,948

**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)
I. CORPORATE CAPITAL AND SURPLUS					
47	200	Common Capital Stock	A-30	10	10
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	(35,835,042)	(35,835,042)
55	271	Earned Surplus	A-35	55,772,221	48,175,551
56		Total Capital Stock		\$ 19,937,189	\$ 12,340,519
II. PROPRIETARY CAPITAL					
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
III. LONG-TERM DEBT					
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	51,500,000	42,800,000
67	213	Miscellaneous Long-Term Debt	A-41	-	-
68		Total Long-Term Debt		\$ 51,500,000	\$ 42,800,000
IV. CURRENT AND ACCRUED LIABILITIES					
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	3,927,994	2,978,210
74	223	Payables to Affiliated Companies	A-46	172,388,938	129,378,192
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	61,085	41,389
79	228	Taxes Accrued	A-53	20,022,245	20,232,359
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	2,418,812	2,528,491
82		Total Current and Accrued Liabilities		\$ 198,819,075	\$ 155,158,641
V. DEFERRED CREDITS					
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	1,161,191	1,227,366
87	242	Other Deferred Credits	A-55	12,644,150	13,953,317
88		Total Deferred Credits		\$ 13,805,341	\$ 15,180,683
VI. ACCUMULATED DEFERRED TAXES					
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Liabilities	A-59	13,076,754	9,793,756
	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
		Total Accumulated Deferred Taxes		\$ 13,076,754	\$ 9,793,756
VII. RESERVES					
91	254	Reserve for Uncollectible Accounts	A-56	1,070,703	410,485
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		\$ 1,070,703	\$ 410,485
VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION					
99	265	Contributions in Aid of Construction	A-57	6,261,579	6,595,864
100		Total Liabilities and Other Credits		\$ 304,470,641	\$ 242,279,948

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	40,993,900
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	23,903,007
6	503	Depreciation	A-5	3,644,948
7	504	Amortization of Limited-term Utility Investments	A-5	266
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	4,674,257
11		Total Operating Revenue Deductions		\$ 32,222,477
12		Net Operating Revenues		\$ 8,771,423
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 8,771,423
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	214,456
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	641,217
24	527	Nonoperating Revenue Deductions	B-14	(108,348)
25		Total Other Income		\$ 747,325
26		Net Income before Income Deductions		\$ 9,518,748
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	1,641,432
34	535	Other Interest Charges	B-20	128,040
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	897,443
38		Total Income Deductions		\$ 2,666,914
39		Net Income		\$ 6,851,833
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 6,851,833
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)	180,813,219	16,874,571	(94,807)	-	\$ 197,592,983
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	22,580,750	9,104,121		(29,079)	\$ 31,655,792
4	100.4	Utility Plant Held for Future Use	-				\$ -
5	100.5	Utility Plant Acquisition Adjustments	3,192				\$ 3,192
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 203,397,161	\$ 25,978,692	\$ (94,807)	\$ (29,079)	\$ 229,251,967

CB

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	179,258				\$ 179,258
3	302	Franchises and Consents	28,377				\$ 28,377
4	303	Other Intangible Plant	9,294				\$ 9,294
5		Total Intangible Plant	\$ 216,929	\$ -	\$ -	\$ -	\$ 216,929
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 18,743,700				\$ 18,743,700
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	2,685,065				\$ 2,685,065
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant	1,954,146				\$ 1,954,146
18		Total Source of Supply Plant	\$ 4,639,211	\$ -	\$ -	\$ -	\$ 4,639,211
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	5,189,679				\$ 5,189,679
22	322	Boiler Plant Equipment	-				\$ -
23	323	Other Power Production Equipment	-				\$ -
24	324	Pumping Equipment	5,226,403				\$ 5,226,403
25	325	Other Pumping Plant	2,815,054				\$ 2,815,054
26		Total Pumping Plant	\$ 13,231,136	\$ -	\$ -	\$ -	\$ 13,231,136
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements	-				\$ -
30	332	Water Treatment Equipment	4,721,804	9,521			\$ 4,731,324
31		Total Water Treatment Plant	\$ 4,721,804	\$ 9,521	\$ -	\$ -	\$ 4,731,324

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	6,912,465				\$ 6,912,465
35	343	Transmission and Distribution Mains	57,476,999				\$ 57,476,999
36	344	Fire Mains	-				\$ -
37	345	Services	20,827,462				\$ 20,827,462
38	346	Meters	9,322,074				\$ 9,322,074
39	347	Meter Installations	-				\$ -
40	348	Hydrants	11,308,790				\$ 11,308,790
41	349	Other Transmission and Distribution Plant	-				\$ -
42		Total Transmission and Distribution Plant	\$ 105,847,790	\$ -	\$ -	\$ -	\$ 105,847,790
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	13,016,730	-	-	-	\$ 13,016,730
46	372	Office Furniture and Equipment	11,048,034	16,816,165	(30,857)	(1)	\$ 27,833,342
47	373	Transportation Equipment	2,125,733	31,365	(50,766)	(1)	\$ 2,106,332
48	374	Stores Equipment	68,419	-	-	-	\$ 68,419
49	375	Laboratory Equipment	4,439	-	-	1	\$ 4,440
50	376	Communication Equipment	5,574,300	-	-	1	\$ 5,574,301
51	377	Power Operated Equipment	981,146	17,521	(13,185)	-	\$ 985,482
52	378	Tools, Shop and Garage Equipment	593,847	-	-	-	\$ 593,847
53	379	Other General Plant	-	-	-	-	\$ -
54		Total General Plant	\$ 33,412,649	\$ 16,865,051	\$ (94,807)	\$ -	\$ 50,182,892
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	\$ 180,813,219	\$ 16,874,571	\$ (94,807)	\$ -	\$ 197,592,983

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

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

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

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2023 (b)	Balance 1/1/2023 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	197,672,490	180,892,726
3		Construction Work in Progress	31,655,792	22,580,750
4		General Office Prorate	(19,855,666)	(12,091,679)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 209,472,615	\$ 191,381,796
6		Less Accumulated Depreciation		
7		Plant in Service	47,196,496	42,348,587
8		General Office Prorate	(4,945,465)	(4,408,945)
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 42,251,031	\$ 37,939,642
10		Less Other Reserves		
11		Deferred Income Taxes	13,076,754	9,793,756
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 13,076,754	\$ 9,793,756
15		Less Adjustments		
16		Contributions in Aid of Construction	6,261,579	6,595,864
17		Advances for Construction	1,161,191	1,227,366
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,422,770	\$ 7,823,230
20		Add Materials and Supplies	\$ 241,703	\$ 159,515
21		Add Working Cash (=Line 34)	4,065,045	3,884,191
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 151,028,807	\$ 139,868,875
		Working Cash		
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 23,160,728	\$ 22,077,854
26		Purchased Power & Commodity for Resale*	\$ 8,520,530	\$ 8,105,702
27		Meter Revenues: Bimonthly Billing	\$ 36,743,841	\$ 36,089,327
28		Other Revenues: Flat Rate Monthly Billing	\$ 482,797	\$ 395,493
29		Total Revenues (=Line 27 + Line 28)	\$ 37,226,639	\$ 36,484,820
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0130	0.0108
31		5/24 x Line 25 x (100% - Line 30)	4,762,574	4,549,694
32		1/24 x Line 25 x Line 30	12,516	9,972
33		1/12 x Line 26	710,044	675,475
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 4,065,045	\$ 3,884,191
		* 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	\$ 42,348,587	\$ 24,043	\$ -	\$ 28,840	48,581
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	3,637,349	0		1,264	7,599
	(b) Charged to Account 504 ⁽¹⁾	-	266			
	(c) Charged to Account 505 ⁽¹⁾	-	-			
4	(d) Charged to Account 265		-			
5	(e) Charged to clearing accounts	297,492	-			
6	(f) Salvage recovered					
7	(g) All other credits ⁽²⁾	1,014,154				
8	Total credits	\$ 4,948,995	\$ 266	\$ -	\$ 1,264	\$ 7,599
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	94,807				
11	(b) Cost of removal	6,008				
12	(c) All other debits ⁽³⁾	271				
13	Total debits	\$ 101,086	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 47,196,496	\$ 24,309	\$ -	\$ 30,104	\$ 56,180
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.72%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20	Allocation					1,014,154
21						
22						
23						1,014,154
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30	Depreciation Adjustment					271
31						
32						271
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	425,618	61,734			\$ 487,352
7	316	Supply Mains	-	-			\$ -
8	317	Other Source of Supply Plant	1,008,529	35,728			\$ 1,044,258
9		Total Source of Supply Plant	\$ 1,434,148	\$ 97,462	\$ -	\$ -	\$ 1,531,610
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	1,175,784	189,330			\$ 1,365,114
13	322	Boiler Plant Equipment	-	-			\$ -
14	323	Other Power Production Equipment	-	-			\$ -
15	324	Pumping Equipment	1,524,957	207,705			\$ 1,732,661
16	325	Other Pumping Plant	302,081	110,865			\$ 412,946
17		Total Pumping Plant	\$ 3,002,821	\$ 507,900	\$ -	\$ -	\$ 3,510,721
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	2,026,462	245,837			\$ 2,272,300
22		Total Water Treatment Plant	\$ 2,026,462	\$ 245,837	\$ -	\$ -	\$ 2,272,300
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements	-				\$ -
26	342	Reservoirs and Tanks	934,045	64,437	-	-	\$ 998,482
27	343	Transmission and Distribution Mains	10,681,127	1,050,404		(6,008)	\$ 11,725,524
28	344	Fire Mains	-	-			\$ -
29	345	Services	3,320,738	547,613	-	-	\$ 3,868,351
30	346	Meters	882,841	312,235	-	-	\$ 1,195,076
31	347	Meter Installations	-	-			\$ -
32	348	Hydrants	2,157,720	263,439	-	-	\$ 2,421,159
33	349	Other Transmission and Distribution Plant	-	-			\$ -
34		Total Transmission and Distribution Plant	\$ 17,976,472	\$ 2,238,128	\$ -	\$ (6,008)	\$ 20,208,593
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	1,713,725.26	275,153			\$ 1,988,878
38	372	Office Furniture and Equipment	8,770,324	1,042,882	(30,857)		\$ 9,782,349
39	373	Transportation Equipment	1,102,422	198,653	(50,766)		\$ 1,250,310
40	374	Stores Equipment	69,804	-	(1,385)		\$ 68,419
41	375	Laboratory Equipment	2,990	67			\$ 3,057
42	376	Communication Equipment	5,225,798	255,164			\$ 5,480,962
43	377	Power Operated Equipment	782,987	44,833	(13,185)		\$ 814,635
44	378	Tools, Shop and Garage Equipment	290,555	38,484			\$ 329,039
45	379	Other General Plant	-	-			\$ -
46	390	Other Tangible Property	(49,921)	5,547			\$ (44,374)
47	391	Water Plant Purchased	-	-			\$ -
48		Total General Plant	\$ 17,908,684	\$ 1,860,782	\$ (96,193)	\$ -	\$ 19,673,273
49		Total	\$ 42,348,587	\$ 4,950,110	\$ (96,193)	\$ (6,008)	\$ 47,196,496

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

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in bank	(480,519)	351,584
2			
3			
4			
5	Total	\$ (480,519)	\$ 351,584

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

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

SCHEDULE A-14								
Account 124 - Notes Receivable								
Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	Advance Refund-Jess Ranch			55,942	53,380			
2	Water rights - Santa Paula			663,001	634,135			
3								
4								
5								
6	Total			\$ 718,943	\$ 687,516		\$ -	\$ -

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	7,768,033	10,528,284
2	125-2	Other Accounts Receivable	164,048	573,586
3				
4				
5	Total		\$ 7,932,080	\$ 11,101,871

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	Liberty Utilities (Eastern Water Holdings) Corp.	18,258,670	-			
2	Liberty Utilities (Apple Valley Ranchos Water) Corp.	4,781,824	10,364,479			
3	Liberty Utilities Co.	32,339,587	83,702,982			
4	Algonquin Power & Utilities Corp.	-	187,125			
5	Western Water Holdings, LLC	160,000	160,000			
6						
7						
8						
9						
10	Total	\$ 55,540,081	\$ 94,414,586		\$ -	\$ -

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	159,515	241,703
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 159,515	\$ 241,703

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	300,481	269,338
2	Property Taxes	132,365	48,884
3	Leased Water Rights	174,482	150,807
4	Other	225,816	153,936
5	Taxes	-	73,264
6			
7			
8			
9			
10	Total	\$ 833,144	\$ 696,227

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Post Retirement Benefits Other Than Pension	2,859,421	3,141,449
2	Reimbursable jobs	-	149,266
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 2,859,421	\$ 3,290,715

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	-	499,308
2			
3			
4			
5	Total	\$ -	\$ 499,308

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Clearings		303,698
2			
3			
4			
5	Total	\$ -	\$ 303,698

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	3,067,895	-
2			
3			
4			
5	Total	\$ 3,067,895	\$ -

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Balancing/Memorandum/Regulatory Accounts	7,340,224	6,799,896
2	Rate Case Costs	-	-
3	Paid Time Off	520,213	519,005
4	Pension Fund Disclosure	(930,722)	(1,037,692)
5	Split Dollar Life	35,174	35,174
6	Other	3,585,464	4,478,016
7	Tank Coatings	7,768	-
8	Total	\$ 10,558,121	\$ 10,794,400

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

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

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30
Account 200 - Common Capital Stock

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

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

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

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

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

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

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

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

SCHEDULE A-34		
Account 270 - Capital Surplus (For use by Corporations only)		
Line No.	Item (a)	Amount (b)
1	Balance beginning of year	\$ (35,835,042)
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	\$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	\$ -
11	Balance end of year	\$ (35,835,042)

SCHEDULE A-35			
Account 271 - Earned Surplus (For use by Corporations only)			
Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 48,175,551
2		CREDITS	
3	400	Credit balance transferred from income account	6,851,833
4	401	Miscellaneous credits to surplus (specify) - taxes	
5		Adjustments to other comprehensive income for retirement plans	744,836
6		Total credits	\$ 7,596,670
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13		Adjustments to other comprehensive income for retirement plans	-
14			
15		Total debits	\$ -
16		Balance end of year	\$ 55,772,221

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

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

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

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	LU Co Note Payable	42,800,000	42,800,000	3.584%	1,533,952	-
2	LU Co Note Payable	-	8,700,000	6.940%	150,945	-
3						
4						
5						
6						-
7						-
8	Total	42,800,000	\$ 51,500,000		\$ 1,684,897	\$ -

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

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

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Vouchered Accounts Payable	810,349	-
2	Unvouchered Accounts Payable	1,834,699	3,620,383
3	Miscellaneous Accounts Payable	333,161	307,611
4			
5		Total	\$ 2,978,210

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 (Eastern Water Holdings) Corp.	78,824,436	58,493,786	n/a		
2	Liberty Utilities (Apple Valley Ranchos Water) Corp.	7,081,119	2,125,345	n/a		
3	Western Water Holdings, LLC	60,329	-	n/a		
4	Liberty Utilities Co.	43,412,307	109,588,384	n/a		
5	Algonquin Power & Utilities Corp.	-	2,181,425	n/a		
6						
7		Total	\$ 129,378,192	\$ 172,388,938	\$ -	\$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	41,389	61,085
2			
3			
4			
5	Total	\$ 41,389	\$ 61,085

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Accrued Payroll	1,217,798	1,286,667
2	Paid Time Off	520,213	462,843
3	California PUC Charge	139,338	80,707
4	Replenishment Charges	277,125	0
5	City Water Tax	35,944	108,181
6	Accounting Fees	170,000	5,419
7	Franchise Fees	102,365	83,046
8	Capital Leases	0	297,427
9	Other	65,708	94,522
10			
11			
12			
13			
14			
15	Total	\$ 2,528,491	\$ 2,418,812

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	17,431,800		2,888,400	2,978,248		17,341,952.24	
2	State Corporate Franchise tax	2,700,027		-	20,725		2,679,302.52	
3	Property Taxes	83,860	132,365	1,437,423	1,437,802		-	48,884
4	Other Taxes	16,671		348,434	364,114		990	
5								
6								
7								
8								
9	Total	\$ 20,232,359	\$ 132,365	\$ 4,674,257	\$ 4,800,889	\$ -	\$ 20,022,245	\$ 48,884

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	1,227,366
2	Additions during year	-
3	Subtotal - Beginning balance plus additions during year	\$ 1,227,366
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	66,175
8	Present worth basis	
9	Total refunds	\$ 66,175
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	\$ 66,175
16	Balance end of year	\$ 1,161,191

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Advances for discontinued operations	13,106	9,927
2	Regulatory Liabilities	8,534,787	7,977,980
3	Pension Fund Disclosure	3,331,043	2,203,071
4	Other	2,074,381	2,453,172
5			
6	Total	\$ 13,953,317	\$ 12,644,150

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	410,485	Reserve for Uncollectible		775	660,217	\$ 1,070,703
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ 410,485		\$ -		\$ 660,217	\$ 1,070,703

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

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 6,595,863.74	\$ -	\$ -	\$ 6,595,863.74	\$ -
2	Add: Credits to account during year					
3	Contributions received during year	\$ -			\$ -	
4	Other credits	\$ 267.57			\$ 267.57	
5	Total credits	\$ 267.57	\$ -	\$ -	\$ 267.57	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (334,552.31)			\$ (334,552.31)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (334,552.31)	\$ -	\$ -	\$ (334,552.31)	\$ -
11	Balance end of year	\$ 6,261,579.00	\$ -	\$ -	\$ 6,261,579.00	\$ -

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

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

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes	9,793,756	13,076,754
2			
3			
4			
5	Total	\$ 9,793,756	\$ 13,076,754

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

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	26,265,723	26,018,750	\$ 246,973
4		601-1.2 Residential Low Income Discount (Debit)	(1,290,154)	(1,100,595)	\$ (189,559)
5		601-2 Commercial Sales	8,009,705	7,289,850	\$ 719,855
6		601-3 Industrial Sales	200,086	191,758	\$ 8,329
7		601-4 Sales to Public Authorities	1,787,887	1,847,574	\$ (59,687)
8		Sub-total	\$ 34,973,246	\$ 34,247,336	\$ 725,911
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales	-	0	\$ -
11		602-1.2 Residential Low Income Discount (Debit)	-	0	\$ -
12		602-2 Commercial Sales	-	0	\$ -
13		602-3 Industrial Sales	-	0	\$ -
14		602-4 Sales to Public Authorities	-	0	\$ -
15		Sub-total	\$ -	0	\$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	-	0	\$ -
18		603.2 Flat Rate Sales	-	0	\$ -
19		Sub-total	\$ -	0	\$ -
20	604	Private Fire Protection Service	279,520	213,146	\$ 66,374
21	605	Public Fire Protection Service	-	0	\$ -
22	606	Sales to Other Water Utilities for Resale	19,164	0	\$ 19,164
23	607	Sales to Governmental Agencies by Contracts	-	0	\$ -
24	608	Interdepartmental Sales	-	0	\$ -
25	609	Other Sales or Service	-	-	\$ -
26		Sub-total	\$ 298,684	213,146	\$ 85,538
27		Total Water Service Revenues	\$ 35,271,931	34,460,482	\$ 811,449
28		II. OTHER WATER REVENUES			
29	610	Customer Surcharges	2,845,848	3,049,187	\$ (203,339)
30	611	Miscellaneous Service Revenues	184,113	182,347	\$ 1,766
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	2,211,567	339,328	\$ 1,872,239
34	615	Recycled Water Revenues	480,441	741,397	\$ (260,956)
35		Total Other Water Revenues	\$ 5,721,969	\$ 4,312,259	\$ 1,409,710
36	501	Total operating revenues	\$ 40,993,900	\$ 38,772,741	\$ 2,221,158

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

Line No.	Location (a)	Operating Revenues (b)
37	Operations not within incorporated cities ¹	
38	Los Angeles County	7,496,667
39	Other Water Revenues	3,524,673
38		
39		
40	Operations within incorporated territory	
39	City or town of Artesia	147,323
40	City or town of Bellflower	5,855,341
41	City or town of Compton	5,017,960
40	City or town of Los Angeles	103,797
41	City or town of Lynwood	1,761,888
42	City or town of Norwalk	14,926,485
41	City or town of Santa Fe Springs	336,977
42	City or town of La Cañada Flintridge	1,822,789
43		
42	Total	\$ 40,993,900

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		(46,011)	0 \$ (46,011)	
4	701	Operation supervision, labor and expenses			C	-	0 \$ -	
5	702	Operation labor and expenses	A	B		105,409	299,737 \$ (194,329)	
6	703	Miscellaneous expenses	A			1,938,585	2,466,738 \$ (528,153)	
7	704	Purchased water	A	B	C	7,560,156	7,194,745 \$ 365,410	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B		20,739	0 \$ 20,739	
10	706	Maintenance of structures and facilities			C		\$ -	
11	707	Maintenance of structures and improvements	A	B		12,061	0 \$ 12,061	
12	708	Maintenance of collect and impound reservoirs	A			-	0 \$ -	
13	708	Maintenance of source of supply facilities		B			\$ -	
14	709	Maintenance of lake, river and other intakes	A			-	0 \$ -	
15	710	Maintenance of springs and tunnels	A			-	0 \$ -	
16	711	Maintenance of wells	A			-	0 \$ -	
17	712	Maintenance of supply mains	A			3,519	0 \$ 3,519	
18	713	Maintenance of other source of supply plant	A	B		102,426	83,502 \$ 18,925	
19		Total source of supply expense				\$ 9,696,884	\$ 10,044,722 \$ (347,839)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B		9,793	- \$ 9,793	
23	721	Operation supervision labor and expense			C		\$ -	
24	722	Power production labor and expenses	A			-	0 \$ -	
25	722	Power production labor, expenses and fuel		B			\$ -	
26	723	Fuel for power production	A			1,041	0 \$ 1,041	
27	724	Pumping labor and expenses	A	B		526,830	492,699 \$ 34,130	
28	725	Miscellaneous expenses	A			31,515	43,627 \$ (12,111)	
29	726	Fuel or power purchased for pumping	A	B	C	959,334	910,957 \$ 48,377	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			0 \$ -	
32	729	Maintenance of structures and equipment			C		\$ -	
33	730	Maintenance of structures and improvements	A	B		36,884	72,662 \$ (35,778)	
34	731	Maintenance of power production equipment	A	B		2,015	- \$ 2,015	
35	732	Maintenance of power pumping equipment	A	B		59,740	85,792 \$ (26,052)	
36	733	Maintenance of other pumping plant	A	B		4,547	0 \$ 4,547	
37		Total pumping expenses				\$ 1,631,698	\$ 1,605,737 \$ 25,962	

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

01/21/2024

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		587	-	\$ 587
41	741	Operation supervision, labor and expenses			C			\$ -
42	742	Operation labor and expenses	A			182,091	161,749	\$ 20,342
43	743	Miscellaneous expenses	A	B		39,061	25,948	\$ 13,113
44	744	Chemicals and filtering materials	A	B		82,215	154,408	\$ (72,194)
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		5,645	853	\$ 4,792
49	748	Maintenance of water treatment equipment	A	B		52,404	25,279	\$ 27,125
50		Total water treatment expenses				\$ 362,003	\$ 368,238	\$ (6,235)
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		168,605	60,811	\$ 107,794
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A			192		\$ 192
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			284,061	111,016	\$ 173,045
58	754	Meter expenses	A			180,194	67,772	\$ 112,422
59	755	Customer installations expenses	A			56,770	118,520	\$ (61,750)
60	756	Miscellaneous expenses	A			59,487	20,291	\$ 39,197
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		45,004		\$ 45,004
63	758	Maintenance of structures and plant			C			\$ -
64	759	Maintenance of structures and improvements	A	B		3,600		\$ 3,600
65	760	Maintenance of reservoirs and tanks	A	B		18,556	49,768	\$ (31,212)
66	761	Maintenance of trans. and distribution mains	A			217,934	396,965	\$ (179,031)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A			32		\$ 32
69	763	Maintenance of services	A			181,802	191,792	\$ (9,990)
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			82,630	38,339	\$ 44,291
72	765	Maintenance of hydrants	A			41,579	11,413	\$ 30,166
73	766	Maintenance of miscellaneous plant	A			4,953	11,365	\$ (6,412)
74		Total transmission and distribution expenses				\$ 1,345,399	\$ 1,078,050	\$ 267,349

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B		-	-	\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		197,143	323,797	\$ (126,654)
80	773	Customer records and collection expenses	A			420,857	562,839	\$ (141,982)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			6,226	14,213	\$ (7,987)
83	775	Uncollectible accounts	A	B	C	742,278	409,754	\$ 332,524
84		Total customer account expenses				\$ 1,366,504	\$ 1,310,603	\$ 55,901
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B		-	-	\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			182,419	360,038	\$ (177,618)
90	783	Advertising expenses	A			65,789	0	\$ 65,789
91	784	Miscellaneous, jobbing and contract work	A			-	0	\$ -
92	785	Merchandising, jobbing and contract work	A			-	0	\$ -
93		Total sales expenses				\$ 248,208	\$ 360,038	\$ (111,829)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses				138,903	237,707	\$ (98,803)
97		Total recycled water expenses				\$ 138,903	\$ 237,707	\$ (98,803)
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,248,051	1,355,376	\$ (107,325)
101	792	Office supplies and other expenses	A	B	C	852,531	512,005	\$ 340,526
102	793	Property insurance	A			90,398	5,576	\$ 84,822
103	793	Property insurance, injuries and damages		B	C			\$ -
104	794	Injuries and damages	A			472,661	536,953	\$ (64,292)
105	795	Employees' pensions and benefits	A	B	C	290,261	180,438	\$ 109,822
106	796	Franchise requirements	A	B	C	135,072	129,160	\$ 5,913
107	797	Regulatory commission expenses	A	B	C	87,060	87,060	\$ -
108	798	Outside services employed	A			393,943	351,324	\$ 42,618
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			306,336	44,590	\$ 261,746
		Main Office allocation				5,995,024	4,710,146	\$ 1,284,879
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	403,013	395,857	\$ 7,156
114		Total administrative and general expenses				\$ 10,274,349	\$ 8,308,484	\$ 1,965,865
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				1,116,493	701,669	\$ 414,824
117	811	Rents	A	B	C			\$ -
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,277,436)	(1,527,641)	\$ (749,796)
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120		Total miscellaneous				\$ (1,160,943)	\$ (825,971)	\$ (334,972)
121		Total operating expenses				\$ 23,903,007	\$ 22,487,608	\$ 1,415,398

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

Line No.	Description (a)	6/21/2024	Amount
1	None		
2			
3			
4			
5			
6			
7			
8		Total	\$ -

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account ----) (e)	Capitalized (Omit Account) (f)
1	Federal Corporate income tax	\$ 2,888,400	2,888,400			
2	State Corporate Franchise tax	\$ -	-			
3	Property Taxes	\$ 1,437,423	1,437,423	-		
4	Other Taxes	\$ 430,237	348,434	-	-	81,803
5		\$ -				
6		\$ -				
7	Total	\$ 4,756,060	\$ 4,674,257	\$ -	\$ -	\$ 81,803

SCHEDULE B-5

Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. Show taxable year if other than calendar year from-----to-----.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	6,851,833
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Not available at this time.	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	\$ 6,851,833
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Interest Income	44,135		\$ 44,135
2	Payroll and Payroll Related		(171,585)	\$ 171,585
3	Office Supplies, Maintenance, Depreciation, Clearings & Misc.		1,264	\$ (1,264)
4			-	\$ -
5			-	\$ -
6			-	\$ -
7	Totals	\$ 44,135	\$ (170,321)	\$ 214,456

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		
2		
3		
4		
5	Total	\$ -

SCHEDULE B-12
Account 525 - Revenues from Sinking and Other Funds

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Revenue from Other Activities	641,217
2	Miscellaneous	-
3		
4		
5		
6		
7		
8	Total	\$ 641,217

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Revenue Deductions	(108,348)
2		
3		
4		
5	Total	\$ (108,348)

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	534.1 Interest on advances from affiliated companies	1,641,432
2		
3		
4		
5	Total	\$ 1,641,432

SCHEDULE B-20		
Account 535 - Other Interest Charges		
Line No.	Description (a)	Amount (b)
1	Other Interest Charges	128,040
2		
3		
4		
5	Total	\$ 128,040

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		
2		
3		
4		
5	Total	\$ -

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Charitable Contributions	2,520
2	Employee Discount Program	
3	Miscellaneous	894,516
4	Legal Fees - Lobbying	407
5	Non Deductible Portion of Dues	
6		
7	Total	\$ 897,443

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

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

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

Line No.	Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership		
1	Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No <u> </u>		
2	Name of each organization or person that was a party to such a contract or agreement Algonquin Power & Utilities Corporation Liberty Utilities Canada Corporation Liberty Utilities Company Liberty Utilities Service Company		
3	Date of original contract or agreement.	<u>December 1, 2016</u>	
4	Date of each supplement or agreement.	<u>None</u>	
Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.			
5	Amount of compensation paid during the year for supervision or management: _____		
6	To whom paid: _____		
7	Nature of payment (salary, traveling expenses, etc.): _____		
8	Amounts paid for each class of service:	Direct Expense	\$ 1,547,289
		Indirect Expense	2,230,274
		Capital Charges	881,578
			4,659,140
9	Base for determination of such amounts	<u>4 factor allocation, others</u>	
10	Distribution of payments:		
	(a) Charged to operating expenses	\$	3,414,918
	(b) Charged to capital accounts	\$	881,578
	(c) Charged to other accounts	\$	362,644
	Total	\$	4,659,140
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account		
	<u>791 Administrative and general salaries</u>		993,099
	<u>792 Office supplies & other expenses</u>		690,071
	<u>794 Injuries and damages</u>		250,928
	<u>795 Employees' pensions and benefits</u>		319,184
	<u>798 Outside services employed</u>		1,161,636

	Total		3,414,918
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns? Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Park Water) Corp.		

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Customer Account	15	1,049,705
2	Employees - General Office	28	4,132,570
3	Employees - Pumping	8	761,765
4	Employees - Source of Supply	6	630,600
5	Employees - Treatment & Distribution	12	904,509
6	Employees - Water Quality	4	253,402
7			
8			
9			
10	Total	73	\$ 7,732,552

SCHEDULE C-4

Record of Accidents During Year - 2022

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
1	Jan-Mar	0	0	0	0	0	0	0	0	0
2	Apr-Jun	0	0	0	0	0	2	0	0	0
3	Jul-Sep	0	0	0	0	0	1	0	2	0
4	Oct-Dec	0	0	0	0	0	0	0	2	0
5	Totals	0	0	0	0	0	3	0	4	0

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

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

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

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

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

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

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

1		
2		
3		
4		
5		
6		
7		Total* \$378,310.73

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1			NOT APPLICABLE						
2									
3									
4									
5									
WELLS								Annual Quantities Pumped AF (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM(Unit) ²			
6	4B	12535 Harris, Lynwood		16" X 422'	110	720	635.83		
7	6E	11518 E. Excelsior, Norwalk		16" X 270'	N/A	550	0.00	Offline	
8	9D	2435 E. Greenleaf, Lynwood		18" X 600'	120	1200	797.20		
9	19C	1743 118th St., Los Angeles		16" X 780'	175	2000	1,919.55		
10	28B	13415 S. Regentview, Bellflower		16" X 644'	105	1200	0.00	Offline	
11	29H	12214 E. Alondra, Norwalk		16" X 462'	N/A	600	0.00	Offline	
12	40B	9937 E. Lindale, Bellflower		16" X 1052'	N/A	620	0.00	Offline	
13	40D	12915 S. Hanwell, Downey		16" X 606'	115	790	695.18		
14	41A	12312 Curtis & King, Norwalk		16" X 527'	132	100	0.62		
15	46C	13902 Halcourt, Norwalk		16" X 728'	101	1150	0.00	Offline	
16	12C	1517 Grandee Ave. Compton		16" X 650'	123	2500	280.19		
TUNNELS AND SPRINGS				FLOW IN(Unit) ²				Annual Quantities Used(Unit) ²	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum				
17			NOT APPLICABLE						
18									
19									
20									
21									
Purchased Water for Resale									
22	Purchased from		Central Basin Municipal Water District/Foothill Municipal Water District						
23	Annual quantities purchased		4,978.49 Potable	AF	(Unit chosen) ²				
24			192.98 Reclaimed	AF					
25									

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

¹ Average depth to water surface below ground surface.

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

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

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron			2,171			341,053		263,778	163,076
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Ductile iron						2,586		22,699	95,786
17	Screw or welded casing									
18	Cement - asbestos						44,486		88,712	83,764
19	Welded steel			782			938		6,023	2,796
20	Plastic			118			3,592		12,082	26,963
21	Other (Cement Lined Steel)									10
22	Totals			3,071			392,655		393,294	372,395

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22"		
23	Cast Iron	6,966	20,149	18	823		2,322			800,356
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Ductile iron	3,758	87,314	5,149	1,988		2,134			221,414
29	Screw or welded casing	115	447	1,406	36	32	421	142		2,599
30	Cement - asbestos	13,644	29,206	15,977						275,789
31	Welded steel	448	4,048	254	248					15,537
32	Plastic	3,028	21,308	2,828	4,030					73,949
33	Other (Cement Lined Steel)		76							86
34	Totals	27,959	162,548	25,632	7,125	32	4,877	142		1,389,730

**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	26124	26181		
Commercial	1772	1773		
Industrial	4	4		
Public authorities	192	192		
Irrigation	28	25		
Other (specify) - Resale	2	2		
Agriculture	0			
Subtotal	28122	28177		
Private fire connections	209	195		
Public fire hydrants	1790	1949		
Total	30,121	30,321		

**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	26222	26124
3/4 - in	99	3
1 - in	1383	1353
1 1/2 - in	259	242
2 - in	340	324
3 - in	77	71
4 - in	62	82
6 - in	54	105
Other	42	68
Total	28,538	28,372

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	0
2. Used, before repair	117
3. Used, after repair	116
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	27,117
2. More than 10, but less than 15 years	1,295
3. More than 15 years	126

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial (incl Residential)	281,476	335,359	196,991	320,784	196,474	356,483	349,456	2,037,023
Industrial	2,563	2,721	2,571	2,416	2,623	1,900	2,379	17,173
Public authorities	11,698	11,308	6,758	14,359	14,548	16,710	14,778	90,159
Irrigation								-
Other (specify)								-
Fire Service	198	85	27	74	155	113	65	717
Temporary	(8)	6	9	43	44	18	25	137
Recycled	3,618	4,712	3,787	4,660	-	13,165	-	29,942
Total	299,545	354,191	210,143	342,336	213,844	388,389	366,703	2,175,151

Classification of Service	During Current Year							Total	Total Prior Year
	August	September	October	November	December	Subtotal			
Commercial	310,962	319,277	295,534	388,542	251,689	1,566,004	3,603,027	3,886,630	
Industrial	2,431	2,759	963	1,006	4,349	11,508	28,681	29,880	
Public authorities	18,983	26,404	20,971	17,506	16,227	100,091	190,250	243,142	
Irrigation						-	-	-	
Other (specify)						-	-	-	
Fire Service	294	463	41	89	33	920	1,637	620	
Temporary	36	8	45	28	6	123	260	7,721	
Recycled	13,389	11,147	10,278	8,925	4,824	48,563	78,505	131,065	
Total	346,095	360,058	327,832	416,096	277,128	1,727,209	3,902,360	4,299,058	

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

Total acres irrigated n/a

Total population served 123,559

**SCHEDULE E-1
Balancing & Memorandum Accounts**

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	WRAM/MCBA	See Footnote C,E	2,514,371	-	(12,116)	103,290	(1,211,099)	-	1,394,446
2	ICBA - Reclaimed Water	See Footnote A,B	35,717	-	(10,590)	1,316	-	-	26,443
3	ICBA - Potable Water	See Footnote A, Q	-	-	665,421	23,477	-	-	688,898
4	CARW Revenue Reallocation Balancing Acct	See Footnote K	(1,809,671)	-	-	(84,775)	(1,016,504)	1,290,154	(1,620,796)
5	Conservation Expense One-Way Balancing Acct	See Footnote C,G	(418,550)	-	73,881	(12,618)	-	339,930	(17,358)
6	Interim Rates Memorandum Account	See Footnote C,M	(7,974)	2,016,512	-	115,070	(421,324)	-	1,702,285
7	Consolidated Expense Balancing Account	See Footnote J	(10,305)	-	-	(539)	-	-	(10,844)
8	Group Pension Expense Balancing Account	See Footnote C,G,L	3,640,798	-	(619,849)	163,743	(196,868)	-	2,987,824
9	Tax Cuts and Jobs Act Memorandum Account	See Footnote M	-	-	(787,135)	(28,809)	-	776,902	(39,042)
10									
Total			3,944,387						5,111,856

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

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

Footnotes to Schedule E-1

- A: A memorandum to the CPUC entitled "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
- B: Decision No. 03-06-072 dated June 19, 2003.
- C: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
- D: Decision No. 06-08-015 dated August 24, 2006.
- E: Decision No. 08-02-036 dated February 28, 2008.
- F: D.13-09-005, dated September 5, 2013.
- G: Decision 20-09-019, dated September 24, 2020.
- H: Resolution W-4976, dated February 27, 2014, Advice Letter 261-W
- I: Resolution W-4932, dated September 27, 2012.
- J: Advice Letter 266-W-A authorized the establishment of the Consolidated Expense Balancing Account.
- K: Decision No. 06-10-036, dated October 19, 2006.
(Over Collection)/Under Collection
- L: Decision 16-01-009, dated January 14, 2016.
- M: Decision 23-02-003, dated February 2, 2023

Schedule E- 2

Description of Low-Income Rate Assistance Program(s)

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

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

The Customer Assistance Program (CAP) consists of a \$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).

The participation in the program at year end 2023 was 12,750 customers which represents approximately 45.47% of total customers served.

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

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

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

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

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

LUPW recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUPW has pursued conservation in an effort to reduce demand and stretch existing water supplies. The following is a description of the conservation programs offered by LUPW in 2023.

Single Family, HOA, & Large Landscape Survey

The Residential/Outdoor Surveys Program provides comprehensive indoor and outdoor surveys for single family and multi-family customers to assess water use and provide a customized report and program suggestions to cut down usage. The top customers with highest water use and customers with meters registering leaks were targeted. Consumption information was provided to the contractor and the survey was conducted in person for customers. Water Wise Consulting, Inc performed 78 residential surveys in 2023 at a total cost of \$13,650.

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

LUPW offered a program designed to retrofit high consumption toilets with newer high efficiency toilets in single-family and multi-family homes built before 1992. The program was promoted through bill inserts, customer service representatives, social media, mailers, and website advertisements. UHETs use only 0.8 gallons per flush, compared to older models which use anywhere from 1.6 - 7 gallons per flush. Free installation in this program was offered to all CAP qualifying LUPW customers from 2013 through 2020, and all LUPW customers since. Liberty Utilities contracted with Eco Tech Services, Inc. and in 2023, the Direct Toilet Program included 108 toilets for a total cost of \$51,890.95.

Weather Based Irrigation Controller Program

Liberty Park Water offered a Weather Based Irrigation Controller Program in 2023 to encourage customers to reduce irrigation usage by installing high efficiency controllers . This program targeted high-consumption residential users in an effort to educate them on the benefits and water savings. Total cost of program to LUPW was \$3,177.84 for 8 controllers and installation.

Conservation Devices

Liberty Park Water provides customers with conservation devices such as toilet leak detection tablets, shower timers, and shut off nozzles when requested and at community events. A total of 2,000 toilet leak detection tablets, 500 shower timers, and 500 shut off nozzles were purchased in 2023, at a total cost of \$3,550.95.

Showerhead Distribution

Efficient showerheads with thermal shutoff valves (TSV) are available to all Liberty Park Water 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 \$16,821.56.

No Cost Conservation Kits

No Cost Conservation Kits are available to all Liberty Park Water customers and provided when applying on-line, calling office requesting a kit and during water surveys. This program was implemented during the Covid pandemic to continue providing our customers the tools to continue conserving. A third party contractor was hired to assemble and ship kits directly to the customer. 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, and leak kit. Customers can request any combination of kits or all to meet their needs. A total of 445 kits were purchased in 2023, at a total cost of \$11,678.37.

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

Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW). Additionally, this program installs low-flow showerheads, faucet aerators, and thermostatic shower valve (TSV), thermostatic tub spouts in qualifying homes. In 2023, there were 415 participants and the cost of the program was \$12,322.

Low Income Programs

Liberty Utilities Park Water has several programs and incentives available to its low-income customers including the following: (1) California Alternative Rates For Water or CAP Program, (2) Water Use Surveys, (3) Multi-Family/Single-Family Home UHET Distribution Program, (5) Partnership with SoCal Gas Energy Savings Assistance Program, and (6) Partnership with Metropolitan Water District's SoCalWaterSmart Rebate Program. As described above, these programs are promoted through social media, company website, news letters, and mailers. Additionally, these programs are promoted at all virtual and in person conservation and outreach events where LUPW is a participant. At these events, LUPW is able to inform customers of the programs designed to help customers with limited income.

Rebate Program

Liberty Park Water offers rebates to our residential customers through the SoCal WaterSmart Rebate Program. This program offered through CBMWD, in partnership with Liberty and MWD, provides incentives to residential customers who purchase and install WaterSense approved devices. The regional program has been offered to our customers since 2009. It has also been offered to our Commercial, Industrial and Institutional (CII) customers. The program offers rebates for weather based irrigation controllers, rotating nozzles, rain barrels, soil moisture sensor systems, high-efficiency clothes washers, cisterns, high-efficiency toilets and waterless urinals. Liberty did not pay any supplemental funding for this program in 2023.

We offered rainbarrels at a discounted price of \$20 each for qualifying customers. 367 rain barrels were distributed in 2023 at a cost of \$18,349.47.

Public Information & Outreach

Liberty Park Water recognizes the continued need to maintain and increase the community's awareness of water and the need to use it wisely. Liberty Park Water uses a wide array of media outlets in an effort to inform customers on drought status, efficiency programs, and water efficiency tips. This education is free to our customers and offered in the form of bill inserts, online video library, workshops, and community outreach events. The total costs for these programs were \$47,917.10 in 2023.

Liberty Park Water CPUC Annual Report Schedule E-3

Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ Spent (D x E)	Designated Water Savings per Unit per Year** (AF)	Unit Lifespan**	Estimated Annual Measure Savings ** (AFY) (D x G)	Estimated Lifetime Measure Savings** (AF) (I x H)
Water Wise Water Surveys	<i>Professional Water Audits</i>								
	<i>Residential-On Site</i>		78	\$ 175.00	\$ 13,650.00	0.22	0	17.16	0
Single-Family & Multi-Family High Efficiency Toilet Replacement Program	<i>Delivered and installed UHET Toilets to LU Customers</i>								
	<i>Ultra-High Efficiency Toilet</i>		108	\$ 480.47	\$ 51,890.95	0.22	15	23.76	356.4
Weather-Based Irrigation Controller Program	<i>Product & Installation</i>		8	\$397.23	\$3,177.84	0.02	15	0.16	2.4
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>		2000	\$ 0.13	\$ 268.74	-	0	0	0
	<i>Shower timers</i>		500	\$ 3.15	\$ 1,575.00	-	1	0	0
	<i>Shut off nozzles</i>		500	\$ 3.41	\$ 1,707.21	-	1	0	0
Showerheads	<i>Provide high efficient showerheads to customers to improve water efficiency. These devices are mailed to customers upon request.</i>								
	<i>Showerheads</i>		500	\$ 31.63	\$ 16,821.56	0.08	5	40	200
No Cost Conservation Kits	<i>Provide conservation tools to customers to improve water efficiency. Beginning in May 2022, There are 4 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.</i>				\$ 11,678.37				
	<i>Indoor Kit</i>		100	\$ 14.02		0.01	5	1	5
	<i>Outdoor Kit</i>		100	\$ 13.97		0.02	1	2	2
	<i>Drip Irrigation Kit</i>		100	\$ 31.16		0.02	1	2	2
	<i>Leak Kit</i>		145	\$ 2.41		0.0003	0	0.0435	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>		362	\$ 45.00	\$ 17,928.79	0.002	15	0.724	10.86
	<i>Rain Barrels Distribution offers a workshop on rainwater harvesting as well as provide attendees rainwater harvesting barrels valued at \$65.</i>		5	\$ 65.00	\$ 420.68	0.002	15	0.01	0.15
SoCal Gas Partnership	<i>Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW)</i>				\$ 12,322.00				
Total Programs					\$ 131,441.14				
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>				\$ 47,917.10	-	0	0	0
TOTAL		\$ 350,179.00			\$ 179,358.24			86.8575	

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

- | | |
|---|------------------------------|
| (a) services provided by regulated water utility to any affiliated company; | See Attachment E-4(a) |
| (b) services provided by any affiliated company to regulated water utility; | See Attachment E-4(b) |
| (c) assets (both tangible and intangible) transferred from regulated water utility to any affiliated company; | None |
| (d) assets (both tangible and intangible) transferred from any affiliated company to regulated water utility; | None |
| (e) employees transferred from regulated water utility to any affiliated company; | One |
| (f) employees transferred from any affiliated company to regulated water utility; and | None |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | See Schedule A-40 |

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

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

	<u>Direct</u> <u>Charges</u>	<u>Indirect</u> <u>Charges (A)</u>	<u>Capital</u>	<u>Total</u> <u>Charges</u>
Liberty Utilities (Apple Valley Ranchos Water Co.)	2,898,333	171,242	-5,909	3,063,666
Liberty Utilities Co.	866,211	67,005		933,216
	<hr/> 3,764,544	238,247	-5,909	<hr/> 3,996,882

Liberty Utilities (Apple Valley Ranchos Water) Corp. detail

Depreciation	68,361
Taxes	67,069
Miscellaneous Income Deductions	12,092
Customer records and collection expenses	
Administrative and general salaries	686,577
Office supplies & other expenses	78,177
Injuries and damages	28
Employee pension & benefits	740,659
Outside services employed	1,245,371
Total	<hr/> 2,898,333

Liberty Utilities Co. detail

Administrative and general salaries	360,202
Office supplies & other expenses	5,397
Misc general expenses	500,612
Total	<hr/> 866,211

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

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

	<u>Direct Charges</u>	<u>Indirect Charges (A)</u>	<u>Capital</u>	<u>Total Charges</u>
Parent Company	1,487,754	1,931,308	881,578	4,300,640
Liberty Utilities (Apple Valley)	34,683			34,683
Liberty Utilities Co.	24,852	298,966		323,818
	<u>1,547,289</u>	<u>2,230,274</u>	<u>881,578</u>	<u>4,659,140</u>

Parent Company detail

Other Interest charges	358,224
Taxes	-26,807
Administrative and general salaries	-220,634
Office supplies & other expenses	314,938
Injuries and damages	250,370
Employee pension & benefits	-19,581
Outside services employed	831,244
Total	<u>1,487,754</u>

Liberty Utilities (Apple Valley Ranchos Water) Corp. detail

Taxes	1,564
Administrative and general salaries	18,150
Office supplies & other expenses	6,088
Employee pension & benefits	8,882
Total	<u>34,683</u>

Liberty Utilities Co. detail

Administrative and general salaries	24,852
Total	<u>24,852</u>

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

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

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

1. Current Fiscal Agent:

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

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

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

LIBERTY UTILITIES (PARK WATER) CORP
REPORTING YEAR 2023

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

Updated

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant (Bi-monthly)	Resale (Monthly)	Temporary (Bi-monthly)	Metered Sales - Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire
2023-01	25,466	1,661	62	1	3	134	58	45	156	11	0	0	5	26	669	34	3
2023-02	25,444	1,656	62	1	3	134	58	45	155	11	0	0	7	26	667	34	3
2023-03	25,459	1,652	62	1	3	134	58	45	154	11	0	0	7	25	667	34	3
2023-04	25,460	1,654	61	1	3	134	58	45	154	11	0	0	7	25	668	34	3
2023-05	25,552	1,666	62	1	3	134	58	47	154	11	0	0	7	25	669	34	3
2023-06	25,558	1,660	60	1	3	134	58	46	151	11	0	0	7	25	673	34	3
2023-07	25,570	1,665	60	1	3	134	58	48	151	11	0	0	6	25	674	34	3
2023-08	25,550	1,675	60	1	3	134	58	49	152	11	0	0	6	25	670	34	3
2023-09	25,544	1,669	58	1	3	133	58	48	150	11	0	0	6	25	671	34	3
2023-10	25,550	1,666	58	1	3	133	58	48	151	11	0	0	6	25	669	34	3
2023-11	25,517	1,661	58	1	3	133	58	48	148	11	0	0	5	25	670	34	3
2023-12	25,510	1,666	58	1	3	133	59	46	146	11	0	0	4	25	671	34	3

3. Monthly number of residential customers over 30 days past due

4. Monthly dollar value of residential accounts over 30 days past due

Report Month	No of Customers	A/R Balance (\$)	31-60 Days (\$)	61-90 Days (\$)	91-120 Days (\$)	+121 Days (\$)
2023-01	2,565	\$1,055,902.61	\$301,357.59	\$147,419.37	\$136,516.05	\$470,609.60
2023-02	2,160	\$755,579.84	\$210,820.28	\$140,611.38	\$65,672.81	\$338,475.37
2023-03	2,577	\$768,166.50	\$311,823.40	\$103,293.18	\$68,930.21	\$284,119.71
2023-04	2,160	\$718,301.93	\$172,493.27	\$134,909.98	\$68,192.75	\$342,705.93
2023-05	4,593	\$637,047.56	\$24,959.62	\$130,189.10	\$59,347.11	\$422,551.73
2023-06	4,541	\$1,498,498.17	\$1,022,706.14	\$17,406.10	\$89,979.75	\$368,406.18
2023-07	2,274	\$1,583,995.53	\$119,295.82	\$1,003,410.63	\$7,439.65	\$453,849.43
2023-08	2,689	\$1,811,339.74	\$303,611.64	\$93,124.73	\$972,737.57	\$441,865.80
2023-09	2,872	\$1,122,175.24	\$335,987.79	\$208,517.38	\$73,426.50	\$504,243.57
2023-10	2,875	\$1,203,586.19	\$210,707.81	\$216,668.09	\$159,434.10	\$616,776.19
2023-11	3,121	\$1,448,644.25	\$366,009.67	\$165,228.20	\$181,928.36	\$735,478.02
2023-12	2,951	\$1,501,279.47	\$286,858.56	\$250,578.27	\$154,195.85	\$809,646.79

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

Report Month	No of Disconnect Notices
2023-01	1,042
2023-02	645
2023-03	674
2023-04	766
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	138
2023-02	136
2023-03	160
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	255
2023-02	123
2023-03	123
2023-04	8
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	12,688
2023-02	12,658
2023-03	12,630
2023-04	12,616
2023-05	12,626
2023-06	12,592
2023-07	12,549
2023-08	12,507
2023-09	12,471
2023-10	12,436
2023-11	12,401
2023-12	12,366

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	2606	\$1,063,433.60	\$301,609.47	\$147,134.81	\$136,754.10	\$477,935.22
2023-02	2284	\$899,016.05	\$222,425.17	\$173,793.09	\$74,155.92	\$428,641.87
2023-03	2553	\$868,685.48	\$311,063.60	\$111,255.93	\$96,643.31	\$349,722.64
2023-04	2145	\$714,728.50	\$171,208.92	\$133,832.57	\$67,801.08	\$341,885.93
2023-05	3341	\$538,832.75	\$43,406.96	\$108,777.49	\$43,718.99	\$342,929.31
2023-06	4958	\$752,801.80	\$183,635.84	\$31,692.99	\$103,314.24	\$434,158.73
2023-07	2260	\$762,317.49	\$95,102.45	\$159,897.60	\$16,020.62	\$491,296.82
2023-08	2475	\$920,126.70	\$260,397.20	\$58,368.56	\$129,061.90	\$472,299.04
2023-09	2916	\$1,116,663.84	\$319,107.32	\$201,266.46	\$48,078.66	\$548,211.40
2023-10	2594	\$1,031,997.23	\$161,077.06	\$184,121.24	\$123,981.33	\$562,817.60
2023-11	2833	\$1,202,455.70	\$284,629.39	\$125,105.89	\$153,999.42	\$638,721.00
2023-12	2965	\$1,371,208.12	\$251,188.18	\$218,752.02	\$127,474.91	\$773,793.01

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2023-01	1291
2023-02	836
2023-03	790
2023-04	837
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	166
2023-02	137
2023-03	165
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	146
2023-02	121
2023-03	129
2023-04	5
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 (PARK WATER) CORP.
REPORTING YEAR 2023

Reporting Month: 2023-01 1

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	71,352	9,852	0	0	0	136	12	0	0	0	0	0	0	0	711	10	0	82,073
3/4"	16	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	22
1"	1,145	9,620	11	0	0	253	96	0	0	0	0	0	0	66	5,717	38	0	16,946
1-1/2"	0	12,956	290	0	0	304	4	0	0	0	0	0	0	164	8	223	0	13,949
2"	0	26,976	326	0	0	1,538	33	0	0	0	0	0	0	940	0	1,228	0	31,043
3"	0	1,352	7,217	0	1,346	153	2,073	0	0	0	0	0	(8)	1,646	0	0	0	13,779
4"	0	0	5,462	0	1,217	63	2,073	2	18	0	4	0	0	802	0	0	0	9,641
6"	0	0	3,442	0	0	0	4,960	0	128	0	0	0	0	0	0	0	0	8,530
8"	0	0	1,091	0	0	0	0	2	37	0	0	0	0	0	0	0	0	1,130
10"	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	5
12"	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	6
Total	72,513	60,758	17,839	0	2,563	2,447	9,251	4	194	0	4	0	(8)	3,618	6,442	1,499	0	177,124

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	21,148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,148
3/4"	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1"	521	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	521
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	21,674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,674
2023-01	94,187	60,758	17,839	0	2,563	2,447	9,251	4	194	0	4	0	(8)	3,618	6,442	1,499	0	198,798

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	88,046	11,187	0	0	0	96	27	0	0	0	0	0	0	0	784	20	0	100,160
3/4"	8	0	0	0	0	0	0	0	0	0	0	0	0	0	8	0	0	16
1"	1,331	8,758	5	0	0	457	14	0	0	0	0	0	0	31	8,588	123	0	19,307
1-1/2"	0	10,094	162	17	0	246	4	0	0	0	0	0	0	156	31	324	0	11,034
2"	0	27,357	180	0	0	1,938	33	0	0	0	0	0	0	779	0	880	0	31,167
3"	0	667	6,128	0	1,377	70	1,609	0	0	0	0	0	6	2,373	0	0	0	12,230
4"	0	0	4,923	0	1,327	68	1,547	0	14	0	0	0	0	1,373	0	0	0	9,252
6"	0	0	2,698	0	0	0	5,199	1	35	0	0	0	0	0	0	0	0	7,933
8"	0	0	928	0	0	0	0	0	29	0	0	0	0	0	0	0	0	957
10"	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
12"	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
Total	89,385	58,063	15,024	17	2,704	2,875	8,433	1	84	0	0	0	6	4,712	9,411	1,347	0	192,062

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	26,951	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,951
3/4"	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
1"	552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	552
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	27,505	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,505
2023-02	116,890	58,063	15,024	17	2,704	2,875	8,433	1	84	0	0	0	6	4,712	9,411	1,347	0	219,567

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	62,307	4,263	0	0	0	148	22	0	0	0	0	0	0	0	725	0	0	67,465
3/4"	8	0	0	0	0	0	0	0	0	0	0	0	0	0	11	0	0	19
1"	953	5,571	99	0	0	314	47	0	0	0	0	0	0	27	5,139	65	0	12,215
1-1/2"	0	10,861	248	10	0	254	0	0	0	0	0	0	0	119	13	125	0	11,630
2"	0	24,846	132	0	0	1,125	28	0	0	0	0	0	0	567	0	392	0	27,090
3"	0	1,248	3,224	0	1,187	23	526	0	0	0	0	0	9	2,105	0	0	0	8,322
4"	0	0	2,196	0	1,374	0	257	1	7	0	0	0	0	969	0	0	0	4,804
6"	0	0	461	0	0	0	4,014	0	6	0	0	0	0	0	0	0	0	4,481
8"	0	0	0	0	0	0	0	2	11	0	0	0	0	0	0	0	0	13
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	63,267	46,789	6,360	10	2,561	1,864	4,894	3	24	0	0	0	9	3,787	5,888	582	0	136,038

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	15,791	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,791
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	376
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,168	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,168
2023-03	79,435	46,789	6,360	10	2,561	1,864	4,894	3	24	0	0	0	9	3,787	5,888	582	0	152,206

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	51,151	11,782	0	0	0	3	28	0	0	0	0	0	0	0	1	0	0	62,965
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,147	7,695	109	0	0	362	87	0	0	0	0	0	0	23	17	0	9,439	
1-1/2"	0	6,181	293	0	0	127	20	0	0	0	0	0	0	108	0	0	6,729	
2"	0	10,964	373	0	0	1,129	44	0	0	0	0	0	0	499	0	0	13,009	
3"	0	0	10,665	0	1,397	164	1,719	0	0	0	0	0	43	2,055	0	0	16,043	
4"	0	0	8,293	0	1,019	139	3,224	0	20	0	0	0	0	1,975	0	0	14,670	
6"	0	0	5,962	0	0	0	7,313	1	12	0	0	0	0	0	0	0	13,288	
8"	0	0	2,051	0	0	0	0	0	28	0	0	0	0	0	0	0	2,079	
10"	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	6	
12"	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	7	
Total	52,298	36,622	27,746	0	2,416	1,924	12,435	1	73	0	0	0	43	4,660	18	0	0	138,236

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	79,275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79,275
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	501
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	79,776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79,776

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	37,312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,312
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	37,328	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,328
2023-04	169,402	36,622	27,746	0	2,416	1,924	12,435	1	73	0	0	0	43	4,660	18	0	0	255,340

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	56,440	4,542	0	0	0	719	19	0	0	0	0	0	0	0	1,288	79	0	63,087
3/4"	14	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	26
1"	932	5,691	46	0	0	316	98	0	0	0	0	0	0	17,056	205	0	24,344	
1-1/2"	0	8,215	235	0	0	321	19	0	0	0	0	0	0	82	729	0	9,601	
2"	0	17,569	260	0	0	1,313	27	0	0	0	0	0	0	0	1,352	0	20,521	
3"	0	1,831	7,092	0	1,551	229	3,212	0	0	0	0	0	44	0	186	0	14,145	
4"	0	0	5,117	0	1,072	80	1,982	1	5	0	0	0	0	0	0	0	8,257	
6"	0	0	1,724	0	0	0	6,144	0	119	0	0	0	0	0	0	0	7,987	
8"	0	0	0	0	0	0	69	2	24	0	0	0	0	0	0	0	95	
10"	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2	
12"	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2	
Total	57,386	37,848	14,474	0	2,623	2,978	11,570	3	152	0	0	0	44	0	18,438	2,551	0	148,067

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	19,783	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,783
3/4"	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1"	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	449
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	20,237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,237

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	1,315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,315
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,394
2023-05	79,017	37,848	14,474	0	2,623	2,978	11,570	3	152	0	0	0	44	0	18,438	2,551	0	169,698

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	98,380	13,420	0	0	0	88	32	0	0	0	0	0	0	0	670	58	0	112,648
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0	0	7
1"	1,393	9,416	58	0	0	287	131	0	0	0	0	0	0	41	10,090	134	0	21,550
1-1/2"	0	9,782	279	18	0	359	13	0	0	0	0	0	0	192	79	456	0	11,178
2"	0	29,747	284	0	0	1,450	43	0	0	0	0	0	0	1,085	0	452	0	33,061
3"	0	0	7,826	0	718	186	3,969	0	0	0	0	0	18	6,120	0	0	0	18,837
4"	0	0	4,899	0	1,164	42	2,428	0	9	0	0	0	0	5,727	0	0	0	14,269
6"	0	0	5,565	0	0	0	7,609	0	80	0	0	0	0	0	0	0	0	13,254
8"	0	0	1,915	0	0	0	73	1	19	0	0	0	0	0	0	0	0	2,008
10"	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
12"	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
Total	99,773	62,365	20,826	18	1,882	2,412	14,298	1	112	0	0	0	18	13,165	10,846	1,100	0	226,816

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	43,674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43,674
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	742
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	44,416	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44,416

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	5,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,576
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	146
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,722
2023-06	149,911	62,365	20,826	18	1,882	2,412	14,298	1	112	0	0	0	18	13,165	10,846	1,100	0	276,954

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	84,482	6,122	0	0	0	103	63	0	0	0	0	0	0	0	7	0	0	90,777
3/4"	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
1"	1,085	7,632	95	0	0	483	36	0	0	0	0	0	0	0	12	0	9,343	
1-1/2"	0	11,656	310	37	0	577	20	0	0	0	0	0	0	0	0	0	12,600	
2"	0	39,393	325	0	0	1,243	62	0	0	0	0	0	0	0	0	0	41,023	
3"	0	2,488	7,607	0	1,156	151	3,317	0	0	0	0	0	25	0	0	0	14,744	
4"	0	0	5,136	0	1,186	65	1,789	1	7	0	0	0	0	0	0	0	8,184	
6"	0	0	4,055	0	0	0	6,796	0	10	0	0	0	0	0	0	0	10,861	
8"	0	0	954	0	0	0	73	9	23	0	0	0	0	0	0	0	1,059	
10"	0	0	0	0	0	0	0	10	3	0	0	0	0	0	0	0	13	
12"	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2	
Total	85,579	67,291	18,482	37	2,342	2,622	12,156	20	45	0	0	0	25	0	19	0	0	188,618

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	50,336	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	50,338
3/4"	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
1"	811	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	823
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	51,156	0	0	0	0	0	0	0	0	0	0	0	0	0	14	0	0	51,170

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	5,021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,021
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	143	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,164
2023-07	141,899	67,291	18,482	37	2,342	2,622	12,156	20	45	0	0	0	25	0	33	0	0	244,952

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	44,163	13,541	0	0	0	4	66	0	0	0	0	0	0	0	1,080	120	0	58,974
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	12
1"	983	8,704	43	0	0	63	194	0	0	0	0	0	0	41	6,218	446	0	16,692
1-1/2"	0	7,945	290	0	0	232	8	0	0	0	0	0	0	155	24	1,728	0	10,382
2"	0	12,834	496	0	0	1,649	81	0	0	0	0	0	0	1,670	0	4,989	0	21,719
3"	0	1,026	10,074	0	1,220	151	5,965	0	0	0	0	0	36	4,601	0	2,752	0	25,825
4"	0	0	5,128	0	1,211	91	1,972	0	7	0	0	0	0	6,922	0	0	0	15,331
6"	0	0	5,290	0	0	0	8,463	0	18	0	0	0	0	0	0	0	0	13,771
8"	0	1	1,150	0	0	0	44	0	7	0	0	0	0	0	0	0	0	1,202
10"	0	0	0	0	0	0	0	0	259	0	0	0	0	0	0	0	0	259
12"	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2
Total	45,146	44,051	22,471	0	2,431	2,190	16,793	0	293	0	0	0	36	13,389	7,334	10,035	0	164,169

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	31,641	0	0	0	0	0	0	0	0	0	0	0	0	0	427	0	0	32,068
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0	0	5
1"	602	0	0	0	0	0	0	0	0	0	0	0	0	0	10,527	0	0	11,129
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	0	0	48
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	32,243	0	0	0	0	0	0	0	0	0	0	0	0	0	11,007	0	0	43,250

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	5,862	0	0	0	0	0	0	0	0	0	0	0	0	0	62	0	0	5,924
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	269	0	0	0	0	0	0	0	0	0	0	0	0	0	14,545	0	0	14,814
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	136	0	0	136
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,131	0	0	0	0	0	0	0	0	0	0	0	0	0	14,743	0	0	20,874
2023-08	83,520	44,051	22,471	0	2,431	2,190	16,793	0	293	0	0	0	36	13,389	33,084	10,035	0	228,293

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	89,899	6,708	0	0	0	281	32	0	0	0	0	0	0	0	557	82	0	97,559
3/4"	12	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	18
1"	1,157	8,885	62	0	0	750	153	0	0	0	0	0	0	0	2,902	232	0	14,141
1-1/2"	0	16,616	584	106	0	740	7	0	0	0	0	0	0	78	6	873	0	19,010
2"	0	44,489	500	0	0	2,654	101	0	0	0	0	0	0	1,396	0	4,049	0	53,189
3"	0	2,959	6,775	0	1,575	242	6,210	0	0	0	0	0	8	5,531	0	1,960	0	25,260
4"	0	0	5,010	0	1,078	0	3,458	0	9	0	2	0	0	4,142	0	0	0	13,699
6"	0	0	5,738	0	0	0	11,003	0	373	0	0	0	0	0	0	0	0	17,114
8"	0	0	1,247	0	0	0	773	3	18	0	0	0	0	0	0	0	0	2,041
10"	0	0	0	0	0	0	0	0	58	0	0	0	0	0	0	0	0	58
12"	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2
Total	91,068	79,657	19,916	106	2,653	4,667	21,737	3	460	0	2	0	8	11,147	3,471	7,196	0	242,091

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	63,905	0	0	0	0	0	0	0	0	0	0	0	0	0	200	0	0	64,105
3/4"	9	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	11
1"	1,089	0	0	0	0	0	0	0	0	0	0	0	0	0	4,627	0	0	5,716
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	0	0	12
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	65,003	0	0	0	0	0	0	0	0	0	0	0	0	0	4,841	0	0	69,844

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	8,560	0	0	0	0	0	0	0	0	0	0	0	0	0	21	0	0	8,581
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	387	0	0	0	0	0	0	0	0	0	0	0	0	0	4,224	0	0	4,611
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	0	0	18
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,947	0	0	0	0	0	0	0	0	0	0	0	0	0	4,263	0	0	13,210
2023-09	165,018	79,657	19,916	106	2,653	4,667	21,737	3	460	0	2	0	8	11,147	12,575	7,196	0	325,145

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	41,880	13,494	0	0	0	5	28	0	0	0	0	0	0	0	525	80	0	56,012
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	6
1"	1,022	9,344	43	0	0	26	305	0	0	0	0	0	0	17	3,101	208	0	14,066
1-1/2"	0	5,797	309	0	0	150	13	0	0	0	0	0	0	128	12	887	0	7,296
2"	0	13,339	503	0	0	1,707	112	0	0	0	0	0	0	1,601	0	2,392	0	19,654
3"	0	897	28,082	0	0	88	3,210	0	0	0	0	0	45	3,757	0	1,001	0	37,080
4"	0	0	7,388	0	963	126	3,309	0	11	0	0	0	0	4,775	0	0	0	16,572
6"	0	0	4,646	0	0	0	10,417	1	6	0	0	0	0	0	0	0	0	15,070
8"	0	1	1,038	0	0	0	1,475	0	19	0	0	0	0	0	0	0	0	2,533
10"	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	42,902	42,872	42,009	0	963	2,102	18,869	1	39	0	0	0	45	10,278	3,644	4,568	0	168,292

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	27,893	0	0	0	0	0	0	0	0	0	0	0	0	0	158	0	0	28,051
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1
1"	609	0	0	0	0	0	0	0	0	0	0	0	0	0	4,946	0	0	5,555
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	0	0	24
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28,502	0	0	0	0	0	0	0	0	0	0	0	0	0	5,129	0	0	33,631

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	4,563	0	0	0	0	0	0	0	0	0	0	0	0	0	17	0	0	4,580
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	354	0	0	0	0	0	0	0	0	0	0	0	0	0	5,916	0	0	6,270
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45	0	0	45
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,917	0	0	0	0	0	0	0	0	0	0	0	0	0	5,978	0	0	10,895
2023-10	76,321	42,872	42,009	0	963	2,102	18,869	1	39	0	0	0	45	10,278	14,751	4,568	0	212,818

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	87,566	6,471	0	0	0	153	29	0	0	0	0	0	0	0	541	63	0	94,823
3/4"	12	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	18
1"	1,140	8,389	29	0	0	646	249	0	0	0	0	0	0	16	3,100	197	0	13,766
1-1/2"	0	13,393	519	76	0	516	22	0	0	0	0	0	0	104	12	845	0	15,487
2"	0	41,679	340	0	0	1,867	79	0	0	0	0	0	0	2,206	0	3,319	0	49,490
3"	0	2,920	22,417	0	0	21	2,959	0	0	0	0	0	28	3,166	0	884	0	32,395
4"	0	0	5,270	0	930	70	1,796	3	13	0	0	0	0	3,433	0	0	0	11,515
6"	0	1	5,110	0	0	0	7,255	1	14	0	0	0	0	0	0	0	0	12,381
8"	0	2	1,105	0	0	0	1,844	30	16	0	0	0	0	0	0	0	0	2,997
10"	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
12"	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	6
Total	88,718	72,855	34,790	76	930	3,273	14,233	34	52	0	0	0	28	8,925	3,659	5,308	0	232,881

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	49,753	0	0	0	0	0	0	0	0	0	0	0	0	0	190	0	0	49,943
3/4"	6	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	8
1"	945	0	0	0	0	0	0	0	0	0	0	0	0	0	4,723	0	0	5,668
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	0	0	24
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	50,704	0	0	0	0	0	0	0	0	0	0	0	0	0	4,939	0	0	55,643

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	4,886	0	0	0	0	0	0	0	0	0	0	0	0	0	31	0	0	4,917
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	259	0	0	0	0	0	0	0	0	0	0	0	0	0	5,053	0	0	5,312
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37	0	0	37
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,145	0	0	0	0	0	0	0	0	0	0	0	0	0	5,121	0	0	10,266
2023-11	144,567	72,855	34,790	76	930	3,273	14,233	34	52	0	0	0	28	8,925	13,719	5,308	0	298,790

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	41,424	13,080	0	0	0	7	14	0	0	0	0	0	0	0	521	35	0	55,081
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	6
1"	970	8,290	36	0	0	12	232	0	0	0	0	0	0	20	3,095	131	0	12,786
1-1/2"	0	5,209	382	0	0	14	19	0	0	0	0	0	0	70	18	536	0	6,248
2"	0	12,976	582	0	0	1,558	42	0	0	0	0	0	0	305	0	3,079	0	18,542
3"	0	299	7,281	0	3,311	2	4,272	0	0	0	0	0	6	1,978	0	281	0	17,430
4"	0	0	5,361	0	1,038	60	2,153	0	4	0	4	0	0	2,451	0	0	0	11,071
6"	0	1	4,807	0	0	0	6,146	2	12	0	0	0	0	0	0	0	0	10,968
8"	0	8	1,071	0	0	0	1,696	0	3	0	0	0	0	0	0	0	0	2,778
10"	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2
12"	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1
Total	42,394	39,863	19,520	0	4,349	1,653	14,574	2	22	0	4	0	6	4,824	3,640	4,062	0	134,913

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	24,204	0	0	0	0	0	0	0	0	0	0	0	0	0	140	0	0	24,344
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	2
1"	558	0	0	0	0	0	0	0	0	0	0	0	0	0	4,291	0	0	4,849
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36	0	0	36
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	24,762	0	0	0	0	0	0	0	0	0	0	0	0	0	4,469	0	0	29,231

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	5,126	0	0	0	0	0	0	0	0	0	0	0	0	0	14	0	0	5,140
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	419	0	0	0	0	0	0	0	0	0	0	0	0	0	3,240	0	0	3,659
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64	0	0	64
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,545	0	0	0	0	0	0	0	0	0	0	0	0	0	3,318	0	0	8,863

2023-12	72,701	39,863	19,520	0	4,349	1,653	14,574	2	22	0	4	0	6	4,824	11,427	4,062	0	173,007
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Year 2023	1,372,868	649,034	259,457	264	28,417	31,007	159,243	73	1,550	0	10	0	260	78,505	136,632	38,248	0	2,755,568
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**PARK WATER COMPANY
CENTRAL BASIN
REPORTING YEAR 2023**

Reporting Month: 2023-01

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	74,102	0	74,102	12,557	0	5.90	
3/4"	11		11	0			
1"	919	0	919	131	0	7.01	
Total	75,032	0	75,032	12,688	0	5.91	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	25,431	0	25,431				
3/4"	2		2				
1"	286	0	286				
Total	25,720	0	25,720				
2023-01	100,751	0	100,751				

Reporting Month: 2023-02

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	99,986	0	99,986	12,527	0	7.98	
3/4"	0	0	0	0			
1"	922	0	922	131	0	7.04	
Total	100,908	0	100,908	12,658	0	7.97	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	33,466	0	33,466				
3/4"	0	0	0				
1"	250	0	250				
Total	33,716	0	33,716				
2023-02	134,624	0	134,624				

Reporting Month: 2023-03

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	44,738	0	44,738	12,499	0	3.58	
3/4"	0	0	0	0	0		
1"	516	0	516	131	0	3.94	
Total	45,254	0	45,254	12,630	0	3.58	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	12,493	0	12,493				
1"	110	0	110				
Total	12,603	0	12,603				

2023-03	57,857	0	57,857				
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Reporting Month: 2023-04

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	63,528	0	63,528	12,485	0	5.09	
3/4"	0	0	0	0	0		
1"	880	0	880	131	0	6.72	
Total	64,409	0	64,409	12,616	0	5.11	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	21,658	0	21,658				
3/4"	0	0	0				
1"	420	0	420				
Total	22,078	0	22,078				

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	437	0	437
3/4"	0	0	0
1"	54	0	54
Total	491	0	491

2023-04	86,978	0	86,978
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Reporting Month: 2023-05

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	30,364	0	30,364	12,495	0	2.43	
3/4"	0	0	0	0	0		
1"	465	0	465	131	0	3.55	
Total	30,829	0	30,829	12,626	0	2.44	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	12,494	0	12,494				
1"	226	0	226				
Total	12,720	0	12,720				

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	570	0	570
1"	18	0	18
Total	588	0	588

2023-05	44,137	0	44,137
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Reporting Month: 2023-06

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	70,847	0	70,847	12,462	0	5.69	
3/4"	0	0	0	0	0		
1"	802	0	802	130	0	6.17	
Total	71,649	0	71,649	12,592	0	5.69	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	35,557	0	35,557				
3/4"	0	0	0				
1"	361	0	361				
Total	35,918	0	35,918				

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	3,813	0	3,813
3/4"	0	0	0
1"	44	0	44
Total	3,857	0	3,857

2023-06	111,424	0	111,424
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Reporting Month: 2023-07

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	69,719	0	69,719	12,419	0	5.61	
3/4"	0	0	0	0	0		
1"	555	0	555	130	0	4.27	
2"	0	0	0	0	0		
Total	70,274	0	70,274	12,549	0	5.60	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL			
5/8"	46,356	0	46,356			
1"	412	0	412			
Total	46,768	0	46,768			

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	4,673	0	4,673
1"	35	0	35
Total	4,708	0	4,708

2023-07	121,750	0	121,750
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Reporting Month: 2023-08

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	63,186	0	63,186	12,378	0	5.10	
3/4"	0	0	0	0	0		
1"	924	0	924	129	0	7.16	
2"	0	0	0	0	0		
Total	64,110	0	64,110	12,507	0	5.13	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL			
5/8"	47,201	0	47,201			
3/4"	0	0	0			
1"	527	0	527			
Total	47,728	0	47,728			

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	5,872	0	5,872
3/4"	0	0	0
1"	92	0	92
Total	5,964	0	5,964

2023-08	117,802	0	117,802
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Reporting Month: 2023-09

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	72,135	0	72,135	12,342	0	5.84	
3/4"	0			0			
1"	585	0	585	129	0	4.53	
Total	72,720	0	72,720	12,471	0	5.83	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	54,562	0	54,562				
1"	497	0	497				
Total	55,059	0	55,059				

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	6,985	0	6,985
1"	117	0	117
Total	7,102	0	7,102
2023-09	134,881	0	134,881

Reporting Month: 2023-10

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	62,549	0	62,549	12,308	0	5.08	
3/4"	0		0	0			
1"	893	0	893	128	0	6.98	
Total	63,442	0	63,442	12,436	0	5.10	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	43,682	0	43,682				
3/4"	0		0				
1"	511	0	511				
Total	44,193	0	44,193				

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	7,313	0	7,313
3/4"	0		0
1"	66	0	66
Total	7,379	0	7,379
2023-10	115,014	0	115,014

Reporting Month: 2023-11

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	68,940	0	68,940	12,273	0	5.62	
3/4"	0	0	0	0	0		
1"	557	0	557	128	0	4.35	
Total	69,497	0	69,497	12,401	0	5.60	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	42,923	0	42,923				
1"	469	0	469				
Total	43,392	0	43,392				

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	4,234	0	4,234
1"	93	0	93
Total	4,327	0	4,327

2023-11	117,216	0	117,216
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Reporting Month: 2023-12

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	60,363	0	60,363	12,238	0	4.93	
3/4"	0	0	0	0	0		
1"	840	0	840	128	0	6.56	
Total	61,203	0	61,203	12,366	0	4.95	

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	36,863	0	36,863				
3/4"	0	0	0				
1"	425	0	425				
Total	37,288	0	37,288				

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL
5/8"	5,549	0	5,549
3/4"	0	0	0
1"	61	0	61
Total	5,610	0	5,610

2023-12	104,101	0	104,101
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Total 2023	1,246,535	0	1,246,535
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LIBERTY UTILITIES (PARK 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.

PARK WATER	YEAR - 2023												2023 TOTAL
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
Residential (11) - NON-LIRA													
Tier 1	72,513	89,385	63,267	52,298	57,386	99,773	85,579	45,146	91,068	42,902	88,718	42,394	830,429
Tier 2	21,674	27,505	16,168	79,776	20,237	44,416	51,156	32,243	65,003	28,502	50,704	24,762	462,146
Tier 3				37,328	1,394	5,722	5,164	6,131	8,947	4,917	5,145	5,545	80,293
TOTAL RESIDENTIAL - NON-LIRA	94,187	116,890	79,435	169,402	79,017	149,911	141,899	83,520	165,018	76,321	144,567	72,701	1,372,868
Residential (11) - LIRA													
Tier 1	75,032	100,908	45,254	64,409	30,829	71,649	70,274	64,110	72,720	63,442	69,497	61,203	789,326
Tier 2	25,720	33,716	12,603	22,078	12,720	35,918	46,768	47,728	55,059	44,193	43,392	37,288	417,183
Tier 3	-	-	-	491	588	3,857	4,708	5,964	7,102	7,379	4,327	5,610	40,026
TOTAL RESIDENTIAL - LIRA	100,751	134,624	57,857	86,978	44,137	111,424	121,750	117,802	134,881	115,014	117,216	104,101	1,246,535
Business NON-LIRA													
Tier 1	78,597	73,087	53,149	64,368	52,322	83,191	85,773	66,522	99,573	84,881	107,645	59,383	908,491
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BUSINESS	78,597	73,087	53,149	64,368	52,322	83,191	85,773	66,522	99,573	84,881	107,645	59,383	908,491
Business LIRA													
Tier 1	-	-	-	-	-	-	-	-	-	-	-	-	-
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BUSINESS	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial	2,563	2,721	2,571	2,416	2,623	1,900	2,379	2,431	2,759	963	1,006	4,349	28,681
Public Authority	11,698	11,308	6,758	14,359	14,548	16,710	14,778	18,983	26,404	20,971	17,506	16,227	190,250
Fire Protection	198	85	27	74	155	113	65	293	463	40	86	24	1,623
Private Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
Resale (Monthly)	4	-	-	-	-	-	-	-	2	-	-	4	10
Temporary	(8)	6	9	43	44	18	25	36	8	45	28	6	260
Reclaimed Water (Monthly)	3,618	4,712	3,787	4,660	-	13,165	-	13,389	11,147	10,278	8,925	4,824	78,505
Mesa Crest - Residential													
Tier 1	6,442	9,411	5,888	18	18,438	10,846	19	7,334	3,471	3,644	3,659	3,640	72,810
Tier 2							14	11,007	4,841	5,129	4,939	4,469	30,399
Tier 3								14,743	4,263	5,978	5,121	3,318	33,423
Mesa Crest - Business	1,499	1,347	582	-	2,551	1,100	-	10,035	7,196	4,568	5,308	4,062	38,248
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	299,549	354,191	210,063	342,318	213,835	388,378	366,702	346,095	460,026	327,832	416,006	277,108	4,002,103

LIBERTY UTILITIES (PARK 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.

PARK WATER	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	80,972	81,352	75,516	83,565	82,384	85,303	83,925	86,584	85,116	86,878	77,685	77,331	986,611
Tier 2	29,152	22,366	23,054	27,371	32,848	32,495	40,002	36,131	44,428	36,342	27,442	22,523	374,154
Tier 3													
TOTAL RESIDENTIAL - NON-LIRA	110,124	103,718	98,570	110,936	115,232	117,798	123,927	122,715	129,544	123,220	105,127	99,854	1,360,765
Residential (11) - LIRA													
Tier 1	73,430	81,029	70,711	85,887	76,042	89,938	79,013	90,445	79,438	89,466	76,271	83,875	975,544
Tier 2	28,320	24,071	22,400	29,786	33,590	35,054	39,664	39,008	43,818	49,157	20,046	25,715	390,630
Tier 3													
TOTAL RESIDENTIAL - LIRA	101,750	105,100	93,111	115,673	109,632	124,992	118,677	129,453	123,256	138,623	96,317	109,590	1,366,174
Business NON-LIRA													
Tier 1	77,947	64,564	74,917	67,194	82,025	69,245	87,152	72,489	94,009	75,975	82,759	67,306	915,582
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BUSINESS	77,947	64,564	74,917	67,194	82,025	69,245	87,152	72,489	94,009	75,975	82,759	67,306	915,582
Business LIRA													
Tier 1	12	-	-	-	-	-	-	-	-	30	-	-	42
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BUSINESS	12	-	-	-	-	-	-	-	-	30	-	-	42
Industrial	2,377	2,055	2,093	2,397	2,437	2,600	2,638	2,773	2,720	2,710	2,533	2,547	29,880
Public Authority	15,667	13,019	15,245	22,710	18,480	24,861	20,304	30,175	24,982	24,647	17,761	15,291	243,142
Fire Protection	43	46	41	59	55	50	49	55	55	58	43	66	620
Private Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
Resale (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary	13	11	57	157	162	1,022	151	1,058	3,422	1,410	177	81	7,721
Reclaimed Water (Monthly)	5,290	5,633	7,233	9,535	12,257	16,716	15,662	15,560	15,429	12,729	9,318	5,703	131,065
Mesa Crest - Residential													
Tier 1	9,226	13,762	14,316	13,337	14,575	16,795	16,955	17,579	15,764	15,131	12,224	9,439	169,103
Tier 2													
Tier 3													
Mesa Crest - Business	1,371	2,103	4,801	4,582	9,461	9,915	12,122	11,330	7,656	6,652	2,989	1,980	74,962
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	323,820	310,011	310,384	346,580	364,316	383,994	397,637	403,187	416,837	401,185	329,248	311,857	4,299,056

LIBERTY UTILITIES (PARK 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.

PARK WATER	VARIANCE												TOTAL
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Residential (11) - NON-LIRA													
Tier 1	(8,459)	8,033	(12,249)	(31,267)	(24,998)	14,470	1,654	(41,438)	5,952	(43,976)	11,033	(34,937)	(156,182)
Tier 2	(7,478)	5,139	(6,886)	52,405	(12,611)	11,921	11,154	(3,888)	20,575	(7,840)	23,262	2,239	87,992
Tier 3													
TOTAL RESIDENTIAL - NON-LIRA	(15,937)	13,172	(19,135)	58,466	(36,215)	32,113	17,972	(39,195)	35,474	(46,899)	39,440	(27,153)	12,103
Residential (11) - LIRA													
Tier 1	1,602	19,879	(25,458)	(21,478)	(45,213)	(18,289)	(8,739)	(26,335)	(6,718)	(26,024)	(6,774)	(22,672)	(186,218)
Tier 2	(2,601)	9,645	(9,796)	(7,708)	(20,870)	864	7,104	8,720	11,241	(4,964)	23,346	11,573	26,553
Tier 3													
TOTAL RESIDENTIAL - LIRA	(999)	29,524	(35,254)	(28,695)	(65,495)	(13,568)	3,073	(11,651)	11,625	(23,609)	20,899	(5,489)	(119,638)
Business NON-LIRA													
Tier 1	650	8,523	(21,768)	(2,826)	(29,703)	13,946	(1,379)	(5,967)	5,564	8,906	24,886	(7,923)	(7,091)
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BUSINESS	650	8,523	(21,768)	(2,826)	(29,703)	13,946	(1,379)	(5,967)	5,564	8,906	24,886	(7,923)	(7,091)
Business LIRA													
Tier 1	(12)	-	-	-	-	-	-	-	-	(30)	-	-	(42)
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BUSINESS	(12)	-	-	-	-	-	-	-	-	(30)	-	-	(42)
Industrial	186	666	478	19	186	(700)	(259)	(342)	39	(1,747)	(1,527)	1,802	(1,199)
Public Authority	(3,969)	(1,711)	(8,487)	(8,351)	(3,932)	(8,151)	(5,526)	(11,192)	1,422	(3,676)	(255)	936	(52,892)
Fire Protection	155	39	(14)	15	100	63	16	238	408	(18)	43	(42)	1,003
Private Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
Resale (Monthly)	4	-	-	-	-	-	-	-	2	-	-	4	10
Temporary	(21)	(5)	(48)	(114)	(118)	(1,004)	(126)	(1,022)	(3,414)	(1,365)	(149)	(75)	(7,461)
Reclaimed Water (Monthly)	(1,672)	(921)	(3,446)	(4,875)	(12,257)	(3,551)	(15,662)	(2,171)	(4,282)	(2,451)	(393)	(879)	(52,560)
Mesa Crest - Residential													
Tier 1	(2,784)	(4,351)	(8,428)	(13,319)	3,863	(5,949)	(16,936)	(10,245)	(12,293)	(11,487)	(8,565)	(5,799)	(96,293)
Tier 2													
Tier 3													
Mesa Crest - Business	128	(756)	(4,219)	(4,582)	(6,910)	(8,815)	(12,122)	(1,295)	(460)	(2,084)	2,319	2,082	(36,714)
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	(24,271)	44,180	(100,321)	(4,262)	(150,481)	4,384	(30,949)	(82,842)	34,085	(84,460)	76,698	(42,536)	(360,774)

DECLARATION	
(PLEASE VERIFY THAT ALL SCHEDULES ARE ACCURATE AND COMPLETE BEFORE SIGNING)	
I, the undersigned	Crystal Greene Officer, Partner, or Owner (Please Print)
of	LIBERTY UTILITIES (PARK WATER) CORP. Name of Utility
<p>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.</p>	
Vice President, Finance West Region Title (Please Print)	<i>Crystal L Greene</i> Signature
(623) 298-3744 Telephone Number	9/23/24 Date

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Annual Report of Liberty Utilities (Park Water) Corp.

ATTACHMENT A

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

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

<i>Name of Contract/Service</i>	<i>Active/Passive</i>	<i>Revenue</i>	<i>Revenue Sharing</i>	<i>Expense</i>	<i>Operating Income (Loss)</i>
<u>Operating and Maintenance Contract</u>					
City of Bell Gardens - contract includes Billing & Meter Reading	Active	529,905	(142,991)	210,328	176,586
Total O&M		529,905	(142,991)	210,328	176,586
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Passive	45,406	(13,622)	-	31,784
Water Service (Suburban)	Passive	571,320	(138,160)	110,788	322,372
Total Miscellaneous		616,726	(151,782)	110,788	354,156
Total		1,146,631	(294,773)	321,116	530,742

2023 Annual Report to CPUC
To the California Public Utilities Commission

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

I. Overview

- ◆ Revenue sharing under new rules: Rule X.C defines how revenues from unregulated activities are to be allocated between shareholders and ratepayers, depending on whether the activities 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.

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

2023 Annual Report to CPUC
To the California Public Utilities Commission

II. Descriptions of Excess Capacity Activities

1 City of Bell Gardens

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

2 HomeServe USA Customer Account Services

Service	Marketing services
Description	HomeServe provides services to homeowners and consumers for the repair of domestic infrastructure and related systems. This contract with Homeserve requires that Liberty Park Water will market Homeserve's marketing plans directly to customers through Liberty's website and will forward any requests for enrollment to Homeserve. Homerserve will need to obtain written consent from Liberty Park prior to implementing its marketing plan.
Allocations	Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

3 Suburban Water Service

Service	Water
Description	Suburban Water Systems owns the Sativa water system. The Sativa water system provides water service to approximately 1,600 customers located in the City of Compton. This month-to-month contract ("Suburban Contract") with service effective December 24, 2022 is for Liberty Park Water to continue providing water service through the interconnection to Sativa's customers. The Suburban Contract was approved by the Commission in Advice Letter 330-W.
Allocations	Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the NTP&S Rules and Advice Letter 330-W.

2023 Annual Report to CPUC
To the California Public Utilities Commission

III. Regulated Assets Used in NTP&S Projects

Liberty Park Water's non-tariffed products and services ("NTP&S") projects generally fall within the below categories. For each

category, the regulated assets used for the projects are identified. All of the activities involve the asset of personnel labor.

A. O&M (Operations and Maintenance) Contract

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

The regulated assets used for O&M contract includes:

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

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

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

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

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

C. Miscellaneous

Assets being utilized for the Miscellaneous Suburban Water Service contracts are as follows

- + Vehicle
- + Hand-held or truck mounted meter-reading device
- + Well and reservoir
Distribution System - i.e., well, reservoir, water main, interconnection located at 1605 N. Paulsen Ave., Compton, CA
- + 90222
- + Financial System - SAP
- + Computer System

LIBERTY UTILITIES (PARK WATER) CORP.

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

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Time Spent (Hours)</u>
<u>Home Serve</u>			
Demchak, George	Manager	Finance	1.00
Ellison, Amy	Director	Customer Experience	2.50
Walton, Brian	Accountant	Finance	3.00
			<u>6.50</u>
<u>Suburban</u>			
Ortiz, Victor	Team Lead, Production	Production	12.00
Flores, Marc	Team Lead, Operations	Production	12.00
Navar, Everett	Team Lead, Operations	Operations	12.00
Duenas, Joy	Manager	Finance	3.00
Montiel, Lizette	Accountant III	Finance	12.00
			<u>51.00</u>
<u>City of Bell Gardens</u>			
Camacho, Jaime	Operator II - Water	Operations	18.15
Castaneda, Esperanza	Supervisor II	Customer Care	83.00
Caudell, Jeremy	Supervisor II	Operations	5.00
Diaz, David	Operator I	Operations	16.00
Duenas, Joy	Manager, Finance	Finance	8.75
Elliott, Jim	Senior Manager, Engineering	Engineering	49.00
Escobedo, Hector	Technician I, Meter Operations - Water	Operations	24.45
Flores, Marc	Team Lead, Operations	Operations	7.34
Garcia, Jonathan	Specialist II, Cross Connection Control	Operations	2.00
Gerona, Anthony	Technician I, Meter Operations - Water	Operations	43.99
Gonzalez, Sandra	Program Manager I	Water Efficiency	2.00
Hernandez, Felipe	Operator I - Water	Operations	8.92
Hernandez, Randy	Technician I, Meter Operations - Water	Operations	122.28
Kim, Paul	Operator II - Water	Operations	49.42
Lacomba, Tony	Operator II - Water	Operations	54.46
Lumley, Vanessa G.	Manager, Water Quality	Operations	1.50
Maldonado, Leo	Operator III - Water	Operations	74.75
Montiel, Lizette	Accountant III	Finance	45.50
Navar, Everett	Team Lead, Operations	Operations	284.57
Ommen, Brett	Supervisor II	Operations	4.00
Ortiz, Victor	Team Lead, Production	Operations	16.50
Otanez, Orlando	Technician I, Meter Operations - Water	Operations	94.03
Rellosa, Janelle	Manager, Engineering Projects	Engineering	11.00
Renteria, Jonathan	Operator I - Water	Operations	19.50
Rodarte, Joanna	Coordinator I, Operations	Operations	7.00
Sanchez, Robert	Technician I, Meter Operations - Water	Operations	23.02
Santiago, Jacob	Operator I - Water	Operations	58.61
Seja, Aaron	Operator I - Water	Operations	12.00
Smith, Saul	Team Lead, Distribution	Operations	30.50
Sparling, Michael	Specialist II, Cross Connection Control	Operations	4.00
Valverde, Frank E	Operator II	Operations	29.00
Vasquez, Michael M	Team Lead	Operations	8.50
			<u>1,218.74</u>