Received ____________

Examined ____________

CLASS A
WATER UTILITIES

U# 346-W

2025
ANNUAL REPORT
OF

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

P.O. BOX 7005, APPLE VALLEY, CA 92307-7005

(OFFICIAL MAILING ADDRESS) ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2025

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN APRIL 30, 2026**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.

3. The Declaration on Page 85 must be signed by an authorized officer, partner, or owner.

4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.

5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK**. Insert the words "none" or "not applicable" or "n/a" when appropriate.

6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST.** The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.

7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.

8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.

9. This report must cover the calendar year from January 1, 2025, through December 31, 2025. Fiscal year reports will not be accepted.

10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 13, Item 12, of this report.

I N S T R U C T I O N S

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR ALL WATER UTILITIES

To prepare the attached data sheets, refer to the Balance Sheet, Income Statement and supporting detail schedules in the annual report for the required data.

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.

2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2025

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

Person Responsible for this Report: MOSES THOMPSON

		1/1/2025	12/31/2025	Average
	UTILITY PLANT DATA			
1	Total Utility Plant	$ 227,209,880	$ 235,672,165	$ 231,441,022
2	Total Utility Plant Reserves	(67,152,041)	(72,944,817)	(70,048,429)
3	Total Utility Plant Less Reserves	160,057,839	162,727,347	161,392,593
4	Advances for Construction	21,009,721	19,960,801	20,485,261
5	Contributions in Aid of Construction	2,356,815	2,978,255	2,667,535
6	Total Accumulated Deferred Taxes	10,447,497	11,412,040	10,929,768
7				
8				
9				
10	**CAPITALIZATION**			
11	Common Capital Stock	3,750	3,750	3,750
12	Preferred Capital Stock	-	-	-
13	Earned Surplus	39,437,103	45,381,145	42,409,124
14	Total Capital Stock	102,537,907	108,481,949	105,509,928
15	Total Proprietary Capital (Individual or Partnership)	-	-	-
16	Total Long-Term Debt	2,111	1,919	2,015

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

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

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 30,956,960
2	Operating Expenses	$ 13,855,649
3	Depreciation	$ 5,389,315
4	Taxes	$ 3,868,544
5	Income from Nonutility Operations (net)	$ (1,899,410)
6	Interest on Long-Term Debt	$ -
7	Net Income	$ 5,944,042
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 1,402,301
11	Pumping Expenses	$ 1,855,612
12	Water Treatment Expenses	$ 123,787
13	Transmission and Distribution Expenses	$ 2,143,360
14	Customer Account Expenses	$ 1,250,504
15	Sales Expenses	$ 330,113
16	Recycled Water Expenses	$ 223,865
17	Administrative and General Expenses	$ 8,905,610
18	Miscellaneous	$ (2,379,503)
19	Total Operating Expenses	$ 13,855,649
20		

21	**OTHER DATA**			
22				Annual
23	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
24				
25	Metered Service Connections	20,997	20,925	20,961
26	Flat Rate Service Connections	-	-	-
27	Total Active Service Connections	20,997	20,925	20,961

UTILITY PLANT AND CAPITALIZATION DATA
Adjusted to Exclude Non-Regulated Activity
Calendar Year 2025

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

Person Responsible for this Report: MOSES THOMPSON

		1/1/2025	12/31/2025	Average
	UTILITY PLANT DATA			
1	Total Utility Plant	$ 227,209,880	$ 235,672,165	$ 231,441,022
2	Total Utility Plant Reserves	(67,152,041)	(72,944,817)	$ (70,048,429)
3	Total Utility Plant Less Reserves	160,057,839	162,727,347	$ 161,392,593
4	Advances for Construction	21,009,721	19,960,801	$ 20,485,261
5	Contributions in Aid of Construction	2,356,815	2,978,255	$ 2,667,535
6	Total Accumulated Deferred Taxes	10,447,497	11,412,040	$ 10,929,768
7				
8				
9				
10	**CAPITALIZATION**			
11	Common Capital Stock	3,750	3,750	$ 3,750
12	Preferred Capital Stock	-	-	$ -
13	Earned Surplus	39,437,103	45,381,145	$ 42,409,124
14	Total Capital Stock	102,537,907	108,481,949	$ 105,509,928
15	Total Proprietary Capital (Individual or Partnership)	-	-	$ -
16	Total Long-Term Debt	2,111	1,919	$ 2,015

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
Calendar Year 2025

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

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 30,956,960
2	Operating Expenses	$ 13,855,649
3	Depreciation	$ 5,389,315
4	Taxes	$ 3,868,544
5	Income from Nonutility Operations (net)	
6	Interest on Long-Term Debt	
7	Net Income	$ 7,843,452
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 1,402,301
11	Pumping Expenses	$ 1,855,612
12	Water Treatment Expenses	$ 123,787
13	Transmission and Distribution Expenses	$ 2,143,360
14	Customer Account Expenses	$ 1,250,504
15	Sales Expenses	$ 330,113
16	Recycled Water Expenses	$ 223,865
17	Administrative and General Expenses	$ 8,905,610
18	Miscellaneous	$ (2,379,503)
19	Total Operating Expenses	$ 13,855,649
20		
21	**OTHER DATA**	

				Annual
23	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
24				
25	Metered Service Connections	20,997	20,925	20,961
26	Flat Rate Service Connections	-	-	-
27	Total Active Service Connections	20,997	20,925	20,961

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	12/31/2025	Reason
1	Line 33 Interest on Debt to Affiliated Companies	534	1,780,995	INTEREST ON DEBT
2	Line 34 Other Interest Charges	535	2,019	ALLOCATED INTEREST
3	Line 37 Misc Income Deductions	538	-	EMPLOYEE DISCOUNT PROGRAM
4	Line 37 Misc Income Deductions	538	55,550	MISCELLANEOUS DONATIONS
5	Line 37 Misc Income Deductions	538	13,493	PROPERTY TAX NON-UTILITY
6	Line 37 Misc Income Deductions	538	47,354	CONDEMNATION LEGAL & CONSULTING
7	Line 37 Misc Income Deductions	538	-	MISCELLANEOUS
8	Line 37 Misc Income Deductions	538	-	RECORD JESS RANCH WATER COMPANY SETTLEMENT LIABILITY
9	Line 37 Misc Income Deductions	538	-	
10	Total		1,899,410	
11				
12				
13				
14				
15				
16				
17				
18				
19				

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 2025:

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

GENERAL INFORMATION

1. Name under which utility is doing business: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

2. Official mailing address:
   P.O. BOX 7005, APPLE VALLEY, CA 92307-7005

3. Name and title of person to whom correspondence should be addressed:
   Moses Thompson, President   Telephone: (562) 923-0711

4. Address where accounting records are maintained:
   21760 OTTAWA ROAD, APPLE VALLEY, CA 92308

5. Service Area (Refer to district reports if applicable): APPLE VALLEY

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
   Email: kenneth.pfister@libertyutilities.com
   Name: Kenneth Pfister   Telephone: (760) 247-6484
   Address: SEE ABOVE

7. OWNERSHIP. Check and fill in appropriate line:
   - [ ] Individual (name of owner)
   - [ ] Partnership (name of partner)
   - [ ] Partnership (name of partner)
   - [ ] Partnership (name of partner)
   - [x] Corporation (corporate name) LIBERTY UTILITIES (PARK WATER) CORP.

   Organized under laws of (state) CALIFORNIA   Date: 1947

   Principal Officers:

Name	Title
Moses Thompson	President
Sharon Yang	Secretary
Crystal Greene	CFO

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

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

Name	Date
NONE	

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

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

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

13. This annual report was prepared by: NOT APPLICABLE

    Name of firm or consultant:

    Address of firm or consultant:

Operation & Maintenance Plan

Liberty Utilities (Apple Valley Ranchos Water) Corp.

LIST OF CERTIFIED OPERATORS

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

First Name	Last Name	Grade	Certification	Cert. #	Date Issued	Expiration Date
Xavier	**Barajas**	D2	Water Distribution	56649	12/2/2025	12/1/2028
Mark	**Beppu**	D4	Water Distribution	14132	1/2/2024	1/1/2027
Mark	**Beppu**	T2	Water Treatment	22338	5/2/2025	05/01/28
Micah	**Betts**	D4	Water Distribution	47302	3/1/2024	3/1/2027
Micah	**Betts**	T2	Water Treatment	39055	6/1/2024	6/1/2027
Micah	**Betts**		Cross-Connection Control Specialist	03669	9/30/2023	8/31/2026
Jeremy	**Caudell**	D5	Water Distribution	34494	12/2/2023	12/01/26
Jeremy	**Caudell**	T3	Water Treatment	29476	7/1/2024	7/1/2027
Austen	**Clark**	D3	Water Distribution	47913	2/1/2023	02/01/29
Austen	**Clark**	T1	Water Treatment	43403	8/1/2025	08/01/28
Shay	**Davidson**	D3	Water Distribution	34493	1/2/2023	01/01/29
Elias	**DeLsTorre**	D2	Water Distribution	42581	5/2/2023	05/01/26
Elias	**DeLsTorre**	T1	Water Treatment	43285	7/2/2022	07/01/28
Oscar	**Dubon**	D4	Water Distribution	46357	11/2/2023	06/01/28
Oscar	**Dubon**	T2	Water Treatment	38311	11/2/2023	11/1/2026
Nathan	**Esquer**	D2	Water Distribution	39514	5/2/2025	5/1/2028
Nathan	**Esquer**	T1	Water Treatment	37424	6/1/2024	6/1/2027
Maria	**Garcia**	D2	Water Distribution	47757	7/1/2025	11/01/28
Ray	**Griego**	D3	Water Distribution	14140	4/2/2025	4/1/2028
Ray	**Griego**	T2	Water Treatment	28945	6/1/2024	6/1/2027
Brett	**Holley**	T2	Water Treatment	28948	1/2/2024	1/1/2027
Brett	**Holley**	D4	Water Distribution	14142	1/1/2025	1/1/2028
Jayson	**Moses**	D3	Water Distribution	35021	6/2/2025	6/1/2028
Jayson	**Moses**	T1	Water Treatment	34534	7/1/2024	7/1/2027
Kevin	**Phillips**	D2	Water Distribution	14147	5/1/2024	5/1/2027
Kevin	**Phillips**	T2	Water Treatment	37425	6/1/2024	6/1/2027
Estevan	**Rivera**	D2	Water Distribution	54316	11/1/2024	11/1/2027
Randy	**Vogel**	D4	Water Distribution	14155	8/2/2023	8/1/2026
Randy	**Vogel**	T1	Water Treatment	17990	6/2/2023	6/1/2026
Oliver	**Walker**	D4	Water Distribution	48230	12/1/2024	12/1/2027
Oliver	**Walker**	T3	Water Treatment	41152	6/2/2025	6/1/2028

Attachment B

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

Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") is a California corporation. The members of the board of directors are: Brian Chin, C. Robert Stump, Timothy Simon, and Brian Thomas.

The officers of Liberty Apple Valley are, Moses Thompson, President, Sharon Yang, Secretary, and Crystal Greene, CFO.

The following chart identifies each of Liberty Apple Valley's affiliates in which, Mr. Chin, Mr. Stump, Mr. Simon, Mr. Thomas, Ms. Yang, Ms. Greene, and/or Mr. Thompson is an officer, director, or manager.

Company Name	Officers & Directors
Algonquin Power & Utilities Corp.	**Roderick West:** Director, President and CEO
Liberty Utilities (America) Co.	**Vacant:** Director
Liberty Utilities (America) Holdco Inc.	**Vacant:** Director
Liberty Utilities (America) Holdings, LLC	**Vacant:** Manager

Liberty Utilities (Arkansas Water) Corp.	**Brian Chin:** Director
Liberty Utilities (Black Mountain Sewer) Corp	**C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Brian Chin**: Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (CalPeco Electric) LLC	**C. Robert Stump:** Manager **Timothy Simon:** Manager **Brian Thomas:** Manager **Crystal Greene:** Secretary & Treasurer **Brian Chin:** Manager **Eric Schwarzrock:** President
Liberty Utilities (Central) Co.	**Brian Chin**: Director
Liberty Utilities (Eastern Water Holdings) Corp.	**Vacant:** Director
Liberty Utilities (EnergyNorth Natural Gas) Corp.	**Brian Chin**: Director
Liberty Utilities (Fox River Water) LLC	**Brian Chin**: Manager
Liberty Utilities (Gold Canyon Sewer) Corp	**C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Brian Chin**: Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (Granite State Electric) Corp	**Brian Chin**: Director
Liberty Utilities (Litchfield Park Water & Sewer) Corp	**C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Brian Chin:** Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (Luning Holdings) LLC	**Eric Schwarzrock**: President
Liberty Utilities (Midstates Natural Gas) Corp	**Brian Chin:** Director

Liberty Utilities (Missouri Water) LLC	**Brian Chin**: Manager
Liberty Utilities (New England Natural Gas Company) Corp	**Brian Chin**: Director
Liberty Utilities (New York Water) Corp	**Brian Chin**: Director
Liberty Utilities (Northwest Sewer) Corp	**C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (Park Water) Corp.	**Brian Chin:** Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Sharon Yang:** Secretary **Crystal Greene:** CFO **Moses Thompson**: President
Liberty Utilities (Peach State Natural Gas) Corp. fka LE (Georgia) Corp	**Brian Chin**: Director
Liberty Utilities (Pine Bluff Water) Inc.	**Brian Chin**: Director
Liberty Utilities (Pipeline & Transmission) Corp	Vacant: Director
Liberty Utilities (AZ Consolidated) Corp	**Brian Chin:** Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (St. Lawrence Gas) Corp. f.k.a. St. Lawrence Gas Company, Inc.	**Brian Chin:** Director
Liberty Utilities (St. Lawrence Gas Service & Merchandising) Corp.	**Brian Chin**: Director

Liberty Utilities (Seaside Water) LLC	**Brian Chin:** Manager **C. Robert Stump:** Manager **Timothy Simon:** Manager **Brian Thomas:** Manager **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (Silverleaf Water) LLC	**Brian Chin:** Manager **C. Robert Stump:** Manager **Timothy Simon:** Manager **Brian Thomas:** Manager **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (Tall Timbers Sewer) Corp	**Brian Chin:** Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (Turquoise Holdings) LLC	**Eric Schwarzrock**: President
Liberty Utilities (Woodmark Sewer) Corp	**Brian Chin:** Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities Finance (US) LLC	**Vacant:** Manager, President
Liberty Utilities Service Corp	**Vacant**: Director
Luning Energy LLC	**Eric Schwarzrock:** President
The Empire District Electric Company	**Brian Chin:** Director
The Empire District Gas Company	**Brian Chin**: Director
Turquoise Liberty ProjectCo LLC	**Eric Schwarzrock:** 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	235,060,750	226,610,665
3	101	Recycled Water Utility Plant	A-1b	611,415	599,215
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		$ 235,672,165	227,209,880
6	250	Reserve for depreciation of utility plant	A-5	(72,370,043)	(66,593,216)
7	251	Reserve for amortization of limited term utility investments	A-5	(233,726)	(233,726)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	4,860	4,860
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(345,908)	(329,960)
10		Total utility plant reserves		$ (72,944,817)	(67,152,041)
11		Total utility plant less reserves		$ 162,727,347	160,057,839
12					
13		**II. INVESTMENT AND FUND ACCOUNTS**			
14	110	Other Physical Property	A-3	42,686	44,797
15	253	Reserve for depreciation and amortization of other property	A-5	-	-
16		Other physical property less reserve		$ 42,686	44,797
17	111	Investments in Affiliated Companies	A-6	1,506,642	1,506,642
18	112	Other Investments	A-7	-	-
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		$ 1,549,328	1,551,439
22					
23		**III. CURRENT AND ACCRUED ASSETS**			
24	120	Cash	A-10	-	65,659
25	121	Special Deposits	A-11	-	-
26	122	Working Funds	A-12	3,950	3,950
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	-	-
29	125	Accounts Receivable	A-15	5,925,101	6,111,510
30	126	Receivables from Affiliated Companies	A-16	49,893,309	12,218,033
31	131	Materials and Supplies	A-17	537,848	551,363
32	132	Prepayments	A-18	869,394	319,730
33	133	Other Current and Accrued Assets	A-19	1,480,712	1,237,492
34		Total Current and Accrued Assets		$ 58,710,314	20,507,737
35					
36		**IV. DEFERRED DEBITS**			
37	140	Unamortized Debt Discount and Expense	A-20	-	-
38	141	Extraordinary Property Losses	A-22	-	-
39	142	Preliminary Survey and Investigation Charges	A-23	148,880	148,880
40	143	Clearing Accounts	A-24	116,388	116,364
41	145	Other Work in Progress	A-25	-	-
42	146	Other Deferred Debits	A-26	6,720,507	6,250,814
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		$ 6,985,776	6,516,058
45		Total Assets and Other Debits		$ 229,972,765	$ 188,633,073

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	End-of-Year 2025 (c)	Beginning of Year 2025 (d)
46		**I. CORPORATE CAPITAL AND SURPLUS**			
47	200	Common Capital Stock	A-30	3,750	3,750
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	63,097,054	63,097,054
55	271	Earned Surplus	A-35	45,381,145	39,437,103
56		Total Capital Stock		$ 108,481,949	102,537,907
57					
58		**II. PROPRIETARY CAPITAL**			
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		$ -	-
62					
63		**III. LONG-TERM DEBT**			
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	-	-
67	213	Miscellaneous Long-Term Debt	A-41	1,919	2,111
68		Total Long-Term Debt		$ 1,919	2,111
69					
70		**IV. CURRENT AND ACCRUED LIABILITIES**			
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	32,918	26,830
74	223	Payables to Affiliated Companies	A-46	52,770,628	13,667,230
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	78,142	77,922
79	228	Taxes Accrued	A-53	21,312,611	24,658,487
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	2,587,918	4,025,352
82		Total Current and Accrued Liabilities		$ 76,782,218	42,455,821
83					
84		**V. DEFERRED CREDITS**			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	19,960,801	21,009,721
87	242	Other Deferred Credits	A-55	10,067,865	9,408,333
88		Total Deferred Credits		$ 30,028,666	30,418,054
89					
90		**VI. ACCUMULATED DEFERRED TAXES**			
91	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
92	267	Accumulated Deferred Income Taxes - Other	A-59	11,412,040	10,447,497
93	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
94		Total Accumulated Deferred Taxes		$ 11,412,040	10,447,497
95					
96		**VII. RESERVES**			
97	254	Reserve for Uncollectible Accounts	A-56	287,717	414,868
98	255	Insurance Reserve	A-56	-	-
99	256	Injuries and Damages Reserve	A-56	-	-
100	257	Employees' Provident Reserve	A-56	-	-
101	258	Other Reserves	A-56	-	-
102		Total Reserves		$ 287,717	414,868
103					
104		**VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION**			
105	265	Contributions in Aid of Construction	A-57	2,978,255	2,356,815
106		Total Liabilities and Other Credits		$ 229,972,764	$ 188,633,073

SCHEDULE B
Income Statement for the Year

Line No.	Acct.	Account (a)	Schedule Page No. (b)	Amount (c)
1		**I. UTILITY OPERATING INCOME**		
2	501	Operating Revenues	B-1	30,956,960
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	13,855,649
6	503	Depreciation	A-5	5,389,315
7	504	Amortization of Limited-term Utility Investments	A-5	-
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	3,868,544
11		**Total Operating Revenue Deductions**		$ 23,113,508
12		**Net Operating Revenues**		$ 7,843,452
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		**Total Utility Operating Income**		$ 7,843,452
16				
17		**II. OTHER INCOME**		
18	521	Income from Nonutility Operations (Net)	B-8	-
19	522	Revenue from Lease of Other Physical Property	B-9	-
20	523	Dividend Revenues	B-10	-
21	524	Interest Revenues	B-11	-
22	525	Revenues from Sinking and Other Funds	B-12	-
23	526	Miscellaneous Nonoperating Revenues	B-13	-
24	527	Nonoperating Revenue Deductions	B-14	-
25		**Total Other Income**		$ -
26		**Net Income before Income Deductions**		$ 7,843,452
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	1,780,995
34	535	Other Interest Charges	B-20	2,019
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	116,396
38		**Total Income Deductions**		$ 1,899,410
39		**Net Income / <Loss>**		$ 5,944,042
40				
41		**IV. DISPOSITION OF NET INCOME**		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		**Balance transferred to Earned Surplus or**		$ 5,944,042
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)	198,151,878	27,694,269	(244,891)		225,601,257
2	100.2	Utility Plant Leased to Others	-				-
3	100.3	Construction Work in Progress	28,458,787	(18,999,293)			9,459,493
4	100.4	Utility Plant Held for Future Use	-				-
5	100.5	Utility Plant Acquisition Adjustments	-				-
6	100.6	Utility Plant in Process of Reclassification	-				-
7		Total utility plant	226,610,665	8,694,976	(244,891)	-	235,060,750

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		**I. INTANGIBLE PLANT**					
2	301	Organization	271,977				271,977
3	302	Franchises and Consents	-				-
4	303	Other Intangible Plant	10,966				10,966
5		Total Intangible Plant	282,943	-	-	-	282,943
6							
7		**II. LANDED CAPITAL**					
8	306	Land and Land Rights	$ 8,734,134				8,734,134
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	4,167,159				4,167,159
16	316	Supply Mains	-				-
17	317	Other Source of Supply Plant	129,168				129,168
18		Total Source of Supply Plant	4,296,327	-	-	-	4,296,327
19							
20		**IV. PUMPING PLANT**					
21	321	Structures and Improvements	9,489,877	8,983	(3,485)	-	9,495,375
22	322	Boiler Plant Equipment	-	-	-	-	-
23	323	Other Power Production Equipment	-	-	-	-	-
24	324	Pumping Equipment	236,320	107,478	-	-	343,798
25	325	Other Pumping Plant	10,697,740	(14,869)	(38,605)	(2,359)	10,641,907
26		Total Pumping Plant	20,423,936	101,592	(42,090)	(2,359)	20,481,079
27							
28		**V. WATER TREATMENT PLANT**					
29	331	Structures and Improvements	-				-
30	332	Water Treatment Equipment	2,209,309	417,279		-	2,626,588
31		Total Water Treatment Plant	2,209,309	417,279	-	-	2,626,588

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		**VI. TRANSMISSION AND DIST. PLANT**					
33	341	Structures and Improvements	-				-
34	342	Reservoirs and Tanks	6,650,572	0	(1,895.39)	0	6,648,677
35	343	Transmission and Distribution Mains	96,959,146	1,088,616	(6,911)	-	98,040,851
36	344	Fire Mains	-	-	-	-	-
37	345	Services	26,722,861	2,590,687	(179,983)	-	29,133,565
38	346	Meters	6,075,524	1,017,775	-	-	7,093,300
39	347	Meter Installations	-	-	-	-	-
40	348	Hydrants	11,911,556	(106,997)	(1,154)	-	11,803,405
41	349	Other Transmission and Distribution Plant	-	-	-	-	-
42		Total Transmission and Distribution Plant	148,319,659	4,590,082	(189,944)	-	152,719,797
43							
44		**VII. GENERAL PLANT**					
45	371	Structures and Improvements	2,087,328	21,292,017	-	-	23,379,345
46	372	Office Furniture and Equipment	2,634,078	799,383	-	-	3,433,461
47	373	Transportation Equipment	1,733,792	243,377	-	-	1,977,169
48	374	Stores Equipment	-	-	-	-	-
49	375	Laboratory Equipment	424	-	-	-	424
50	376	Communication Equipment	3,564,492	63,985	(3,317)	-	3,625,160
51	377	Power Operated Equipment	1,964,111	176,714	(9,540)	-	2,131,284
52	378	Tools, Shop and Garage Equipment	1,696,082	-	-	-	1,696,082
53	379	Other General Plant	25,561	-	-	-	25,561
54		Total General Plant	13,705,867	22,575,475	(12,857)	-	36,268,486
55							
56		**VIII. UNDISTRIBUTED ITEMS**					
57	390	Other Tangible Property	179,703			0	179,703
58	391	Utility Plant Purchased	-				-
59	392	Utility Plant Sold	-				-
60		Total Undistributed Items	179,703	-	-	0	179,703
61		Total Utility Plant in Service	198,151,878	27,684,429	(244,891)	(2,359)	225,589,057

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant	-				-
2	394	Recycled Water Land and Land Rights	67,185				67,185
3	395	Recycled Water Depreciable Plant	532,030	9,841	-	2,359	544,230
4		Total Recycled Water Utility Plant	599,215	9,841	-	2,359	611,415

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

Account 100.4 - Utility Plant Held for Future Use

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

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1			
2	POSTAGE MACHINE	273	
3	BLM	44,524	42,686
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	$ 44,797	$ 42,686

SCHEDULE A-4
RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Ending Balance 12/31/2025 (b)	**Beginning Balance** 1/1/2025 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	226,212,671	198,751,094
3		Construction Work in Progress	9,459,493	28,458,787
4		General Office Prorate	20,677,126	18,429,761
5		**Total Gross Plant (=Line 2 + Line 3 + Line 4)**	$ 256,349,291	$ 245,639,641
6		Less Accumulated Depreciation		
7		Plant in Service	72,944,817	67,152,041
8		General Office Prorate	5,632,886	4,699,207
9		**Total Accumulated Depreciation (=Line 7 + Line 8)**	$ 78,577,703	$ 71,851,248
10		Less Other Reserves		
11		Deferred Income Taxes	11,412,040	10,447,497
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		**Total Other Reserves (=Line 11 + Line 12 + Line 13)**	$ 11,412,040	$ 10,447,497
15		Less Adjustments		
16		Contributions in Aid of Construction	2,978,255	2,356,815
17		Advances for Construction	19,960,801	21,009,721
18		Other		
19		**Total Adjustments (=Line 16 + Line 17 + Line 18)**	$ 22,939,056	$ 23,366,536
20		**Add Materials and Supplies**	$ 537,848	$ 551,363
21		**Add Working Cash (=Line 34)**	2,658,240	2,648,473
22		**TOTAL RATE BASE**		
23		**(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)**	$ 146,616,580	$ 143,174,196

		Working Cash		
24		**Determination of Operational Cash Requirement**		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	$ 13,811,791	$ 13,993,470
26		Purchased Power & Commodity for Resale*	$ 1,877,523	$ 2,404,191
27		Meter Revenues: Bimonthly Billing	$ 29,612,798	$ 28,470,926
28		Other Revenues: Flat Rate Monthly Billing	$ 829,927	$ 835,418
29		Total Revenues (=Line 27 + Line 28)	$ 30,442,725	$ 29,306,344
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.02726	0.02851
31		5/24 x Line 25 x (100% - Line 30)	2,799,012	2,832,201
32		1/24 x Line 25 x Line 30	15,689	16,621
33		1/12 x Line 26	156,460	200,349
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	$ 2,658,240	$ 2,648,473
		* 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	$ 66,593,216	$ 233,726	$ (4,860)	$ -	329,960
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 (1)	5,372,171				17,144
4	(b) Charged to Account 504 (1)					
5	(c) Charged to Account 505 (3)					
6	(d) Charged to Account 265	186,054				
7	(e) Charged to clearing accounts					
8	(f) Salvage recovered					
9	(g) All other credits (3)	(244,891)				
10	Total credits	$ 5,313,334	$ -	$ -	$ -	$ 17,144
11	Deduct: Debits to reserves during year					
12	(a) Book cost of property retired					
13	(b) Cost of removal	-				
14	(c) All other debits (4)	463,494				1,196
15	Total debits	$ 463,494	$ -	$ -	$ -	$ 1,196
16	Balance in reserve at end of year	$ 72,370,043	$ 233,726	$ (4,860)	$ -	$ 345,908
17						
18	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					
19						
20	(2) CPUC Authorization for Composite Depreciation Rate (CPUC Decision, Resolution, or Advice Letter):					
21						
22	(3) EXPLANATION OF ALL OTHER CREDITS:					
23						
24						
25						
26						
27						
28						
29						
30						
31	(4) EXPLANATION OF ALL OTHER DEBITS:					
32	Transfer Accumulated Depreciation from Prior Years to Reclaimed					688,938
	Allocations					(229,273)
33	Opening Balance Variance					3,828
34						
35						
36						
37						
38						
39	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
40	(a) Straight Line	( )				
41	(b) Liberalized	( )				
42	(1) Double declining balance	( )				
43	(2) ACRS	( )				
44	(3) MACRS	( )				

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		**I. SOURCE OF SUPPLY PLANT**					
2	311	Structures and Improvements	29,488	-	-	-	$ 29,488
3	312	Collecting and Impounding Reservoirs	-	-	-	-	$ -
4	313	Lake, river and Other Intakes	-	-	-	-	$ -
5	314	Springs and Tunnels	-	-	-	-	$ -
6	315	Wells	1,568,714	124,508	-	-	$ 1,693,221
7	316	Supply Mains	-	-	-	-	$ -
8	317	Other Source of Supply Plant	79,160	2,958	-	-	$ 82,118
9		Total Source of Supply Plant	$ 1,677,361	127,466	-	-	$ 1,804,827
10							
11		**II. PUMPING PLANT**					
12	321	Structures and Improvements	2,046,418	323,035	(3,485)	-	$ 2,365,968
13	322	Boiler Plant Equipment	-	-	-	-	$ -
14	323	Other Power Production Equipment	-	-	-	-	$ -
15	324	Pumping Equipment	131,464	8,070	-	-	$ 139,534
16	325	Other Pumping Plant	3,233,320	435,321	(38,605)	-	$ 3,630,036
17		Total Pumping Plant	$ 5,411,202	766,426	(42,090)	-	$ 6,135,538
18							
19		**III. WATER TREATMENT PLANT**					
20	331	Structures and Improvements	-	-	-	-	$ -
21	332	Water Treatment Equipment	4,893	100,933	-	-	$ 105,827
22		Total Water Treatment Plant	$ 4,893	100,933	-	-	$ 105,827
23							
24		**IV. TRANS. AND DIST. PLANT**					
25	341	Structures and Improvements	-	-	-	-	$ -
26	342	Reservoirs and Tanks	2,464,479	131,128	(1,895)	-	$ 2,593,711
27	343	Transmission and Distribution Mains	35,726,659	2,408,374	(6,911)	-	$ 38,128,122
28	344	Fire Mains	-	-	-	-	$ -
29	345	Services	6,143,484	777,658	(179,983)	-	$ 6,741,159
30	346	Meters	(276,085)	179,109	-	(313)	$ (97,288)
31	347	Meter Installations	-	-	-	-	$ -
32	348	Hydrants	3,967,747	279,334	(1,154)	-	$ 4,245,928
33	349	Other Transmission and Distribution Plant	-	-	-	-	$ -
34		Total Transmission and Distribution Plant	$ 48,026,286	3,775,603	(189,944)	(313)	$ 51,611,632
35							
36		**V. GENERAL PLANT**					
37	371	Structures and Improvements	1,192,106	214,607	-	-	$ 1,406,713
38	372	Office Furniture and Equipment	2,398,655	61,816	-	-	$ 2,460,472
39	373	Transportation Equipment	1,537,581	72,549	-	-	$ 1,610,130
40	374	Stores Equipment	-	-	-	-	$ -
41	375	Laboratory Equipment	424	-	-	-	$ 424
42	376	Communication Equipment	3,424,605	67,637	(3,317)	-	$ 3,488,925
43	377	Power Operated Equipment	1,591,006	63,443	(9,540)	-	$ 1,644,909
44	378	Tools, Shop and Garage Equipment	591,943	103,996	-	-	$ 695,939
45	379	Other General Plant	1,273	1,091	-	-	$ 2,365
46	390	Other Tangible Property	85,524	7,673	-	-	$ 93,197
47	391	Water Plant Purchased	-	-	-	-	$ -
48		Total General Plant	$ 10,823,118	592,813	(12,857)	-	$ 11,403,073
49		Total	$ 65,942,859	5,363,241	(244,891)	(313)	$ 71,060,896

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

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

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Business Checking	65,659	-
2			
3			
4			
5	Total	$ 65,659	$ -

SCHEDULE A-11
Account 121 - Special Deposits

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

SCHEDULE A-12
Account 122 - Working Funds

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Petty Cash & Change Funds	3,950	3,950
2			
3			
4			
5	Total	$ 3,950	$ 3,950

SCHEDULE A-13
Account 123 - Temporary Cash Investments

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

SCHEDULE A-14
Account 124 - Notes Receivable

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

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct. Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1 Accounts Receivable - Customers	6,083,694	5,832,033
2	125-2 Other Accounts Receivable	27,816	93,069
3			
4			
5	Total	$ 6,111,510	$ 5,925,101

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	LIBERTY UTILITIES (PARK WATER) CORP.	1,142,144	5,957,825			
2	LIBERTY UTILITIES Co.	6,582,131	43,830,299			
3	Algonquin Power & Utilities Corp.	4,493,757	105,185			
4						
5						
6						
7						
8						
9						
10	Total	$ 12,218,033	$ 49,893,309		$ -	$ -

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	551,363	537,848
2			
3			
4			
5	Total	$ 551,363	$ 537,848

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insuranace	60,530	392,062
2	Other	258,888	323,459
3	Property Taxes	312	153,874
4			
5			
6			
7			
8			
9			
10	Total	$ 319,730	$ 869,394

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Reimbursable jobs	1,237,492	1,480,712
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	$ 1,237,492	$ 1,480,712

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 From- (d)	AMORTIZATION PERIOD To- (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
1	**NONE**								$ -
2									$ -
3									$ -
4									$ -
5									$ -
6									$ -
7									$ -
8									$ -
9									$ -
10									$ -
11						$ -	$ -	$ -	$ -

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 From- (d)	AMORTIZATION PERIOD To- (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
1	**NONE**								$ -
2									$ -
3									$ -
4									$ -
5									$ -
6									$ -
7									$ -
8									$ -
9									$ -
10									$ -
11						$ -	$ -	$ -	$ -

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: Account Charged (e)	Written Off During Year: Amount (f)	Balance End of year (g)
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	148,880	148,880
2			
3			
4			
5	Total	$ 148,880	$ 148,880

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Purchase Card Clearing		
2	Misc Clearing	116,364	116,388
3			
4			
5	Total	$ 116,364	$ 116,388

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	Reimburseable capital projects	-	-
2			
3			
4			
5	Total	$ -	$ -

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	PAID TIME OFF	147,470	147,470
2	REGULATORY ACCOUNTS	5,803,277	5,238,733
3	POST RETIREMENT BENEFITS OTHER THAN PENSION	300,067	381,065
4	OTHER DEFERRED DEBITS	-	953,240
	Total	$ 6,250,814	$ 6,720,507

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)	Dividends Declared During Year Amount (h)
1	COMMON STOCK	1,000	$ 50.00	75	3,750	3,750		
2								
3								
4								
5								
6				Total	$ 3,750	$ 3,750		$ -

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

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

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

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

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

SCHEDULE A-31
Account 202 - Stock Liability for Conversion

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

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

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

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

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

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	$ 39,437,103
2		CREDITS	
3	400	Credit balance transferred from income account	5,944,042
4	401	Miscellaneous credits to surplus (specify)	
5			
6		Total credits	$ 5,944,042
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13			
14		Total debits	$ -
15		Balance end of year	$ 45,381,145

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

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

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

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

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

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

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Balance Beg of Year (d)	Balance End of Year (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
1	Leases Payable-LT Land	Various	n/a	-	-			
2	Leases Payable	Various	Various	2,111	1,919			
3								
4								
5								
6								
7								
8	Total			$ 2,111	$ 1,919		$ -	$ -

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)	
1	Trade payables	26,830	32,918	
2				
3				
4				
5	Total	$ 26,830	$ 32,918	*updated 2/27/26 ·

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	LIBERTY UTILITIES (PARK WATER) CORP.	4,484,205	14,662,732			
2	LIBERTY UTILITIES Co.	9,434,909	37,593,434			
3	Algonquin Power & Utilities Corp.	(251,884)	514,462			
4						
5						
6						
7	Total	$ 13,667,230	$ 52,770,628		$ -	$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deposits Billed	77,922	78,142
2			
3			
4			
5	Total	$ 77,922	$ 78,142

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	ACCRUED PAID TIME OFF	122,977	84,702
2	FRANCHISE FEE	415,479	413,307
3	ACCRUED PAYROLL	570,592	500,790
4	REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS)		
5	CALIFORNIA PUC SURCHARGE		54,270
6	ACCRUED INSURANCE	50,127	48,805
7	MISCELLANEOUS	2,866,177	1,486,045
8			
9			
10			
11	Total	$ 4,025,352	$ 2,587,918

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.**

		BALANCE BEGINNING OF YEAR					BALANCE END OF YEAR	
Line No.	Kind of Tax (See Instruction 5) (a)	Taxes Accrued (b)	Prepaid Taxes (c)	Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	Taxes Accrued (Account 228) (g)	Prepaid Taxes (Incl. in Acct. 132) (h)
1	Federal Corporate Income Tax	20,130,616		1,440,106	258,317		21,312,405	
2	State Corporation Franchise Tax	206		-	206		-	
3	Property Taxes	152,496		1,801,756	1,954,253		-	
4	Other Taxes	4,375,168		180,089	4,555,050		206	
5								
6								
7								
8								
9								
10								
11								
12								
13								
14	Total	$ 24,658,487	$ -	$ 3,421,951	$ 6,767,826	$ -	$ 21,312,611	$ -

(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	21,009,721
2	Additions during year	1,027
3	Subtotal - Beginning balance plus additions during year	$ 21,010,748
4	**Charges during year**	
5	Refunds:	
6	Percentage of revenue basis	-
7	Proportionate cost basis	-
8	Present worth basis	
9	Total refunds	$ 1,049,947
10	**Transfers to Acct 265 - Contributions in Aid of Construction**	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	$ -
14	**Securities Exchanged for Contracts (enter detail below)**	
15	Subtotal - Charges during year	$ 1,049,947
16	Balance end of year	19,960,801

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	WORK ORDER DEPOSITS	4,181,440	4,384,510
2	DEFERRED REVENUE -CONTRIBUTIONS		
3	REGULATORY LIABILITY	5,559,785	6,733,904
4	PENSION FUND DISCLOSURE	(426,465)	(1,148,070)
5	-DEFERRED CREDITS-LTRL	93,573	97,521
6	-EMPLOYEE AND RETIREE HEALTH-LTRL		
7	-EXCESS ADIT-LTRL		
8	-INTERIM RATES-CRL		
9	-LOW INCOME DISCOUNT-LTRL		
10	-ONE WAY CONSERVATION-LTRL		
11	-PBOP FAS 158-LTRL		
12	-TAX CUT JOBS ACT TCJA-CRL		
13	ODD-PENSION		
14	ODD-WORK ORDER DEPOSIT		
15	OTHER DEFERRED CREDITS-OTHER		
16	OTHR DFRD CRS—DFRD CRS—CPUC		
17			
18			
	Total	$ 9,408,333	$ 10,067,865

SCHEDULE A-56
Accounts 254 to 258, Inclusive - Miscellaneous Reserves

Line No.	Account (a)	Balance Beginning of Year (b)	DEBITS: Nature of Items (c)	DEBITS: Amount (d)	CREDITS: Account Charged (e)	CREDITS: Amount (f)	Balance End of Year (g)
1	254	414,868	Reserve for Uncollectible Accounts	(127,151)			$ 287,717
2	255						$ -
3	256						$ -
4	257						$ -
5	258						$ -
6							$ -
7	Total	$ 414,868		$ (127,151)		$ -	$ 287,717

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 Depreciable (e)	Contamination Proceeds 265-1 to 265-6 Non-Depreciable (f)	Other 265-7 Depreciable (c)	Other 265-7 Non-Depreciable (d)
1	Balance beginning of year	$ 2,356,815			2,332,391	24,423
2	Add: Credits to account during year					
3	Contributions received during year	$ -				
4	Other credits	$ 11			11	
5	Total credits	$ 11	$ -	$ -	$ 11	$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	$ -				
8	ACCUM RESERVE-CONTR IN AID OF CONSTUCTION				(186,033)	
9	CONSN AID CNTBN—CONSN AID CNTBN—CPUC				807,462	
10	Nondepreciable donated property retired	$ -				
11	Other debits	$ -				
12	Total debits	$ 621,429	$ -	$ -	$ 621,429	$ -
	Balance end of year	$ 2,978,255	$ -	$ -	$ 2,953,832	$ 24,423

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

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

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	DEFERRED INCOME TAXES	10,447,497	11,412,040
2			
3			
4			
5	Total	$ 10,447,497	$ 11,412,040

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

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		**I. WATER SERVICE REVENUES**			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	20,975,648	20,124,496	$ 851,152
4		601-1.2 Residential Low Income Discount (Debit)	(722,912)	(777,188)	$ 54,276
5		601-2 Commericial Sales	5,422,304	5,160,722	$ 261,582
6		601-3 Industrial Sales	7,508	7,592	$ (84)
7		601-4 Sales to Public Authorities	1,710,037	1,687,881	$ 22,156
8		Sub-total	$ 27,392,585	$ 26,203,503	$ 1,189,082
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales			$ -
11		602-1.2 Residential Low Income Discount (Debit)			$ -
12		602-2 Commericial Sales			$ -
13		602-3 Industrial Sales			$ -
14		602-4 Sales to Public Authorities			$ -
15		Sub-total	$ -	$ -	$ -
16	603	Sales to Irrigation Customers			
17		603.1 Metered sales	1,118,081	1,069,524	$ 48,556
18		603.2 Flat Rate Sales			$ -
19		Sub-total	**$ 1,118,081**	**$ 1,069,524**	**$ 48,556**
20	604	Private Fire Protection Service	645,451	682,204	$ (36,753)
21	605	Public Fire Protection Service	69,311	62,509	$ 6,802
22	606	Sales to Other Water Utilities for Resale			$ -
23	607	Sales to Governmental Agencies by Contracts			$ -
24	608	Interdepartmental Sales			$ -
25	609	Other Sales or Service			$ -
26		Sub-total	$ 714,762	$ 744,713	$ (29,951)
27		Total Water Service Revenues	$ 29,225,427	$ 28,017,740	$ 1,207,688
28		**II. OTHER WATER REVENUES**			
29	610	Customer Surcharges	2,120,197	2,623,835	$ (503,638)
30	611	Miscellaneous Service Revenues	115,165	90,705	$ 24,460
31	612	Rent from Water Property			$ -
32	613	Interdepartmental Rents			$ -
33	614	Other Water Revenues	(883,050)	(607,536)	$ (275,514)
34	615	Recycled Water Revenues	379,220	420,711	$ (41,491)
35		Total Other Water Revenues	$ 1,731,532	$ 2,527,715	$ (796,183)
36	501	Total operating revenues	$ 30,956,960	$ 30,545,455	$ 411,505

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities[1]	
32	Regulatory balancing account	
33	Other water revenues	(702,051)
34	San Bernardino County	147,411
35	Yermo	474,689
36		
37	Operations within incorporated territory	
38	City or town of APPLE VALLEY	31,002,406
39	City or town of VICTORVILLE	34,505
40	City or town of	
41	City or town of	
42	City or town of	
43		
44	Total	$ 30,956,960

[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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		**I. SOURCE OF SUPPLY EXPENSE**						
2		**Operation**						
3	701	Operation supervision and engineering	A	B		249,367	(64,103)	$ 313,469
4	701	Operation supervision, labor and expenses			C			$ -
5	702	Operation labor and expenses	A	B		560,350	781,499	$ (221,150)
6	703	Miscellaneous expenses	A			467,045	582,766	$ (115,721)
7	704	Purchased water	A	B	C		(55)	$ 55
8		**Maintenance**						
9	706	Maintenance supervision and engineering	A	B		3,070	7,233	$ (4,163)
10	706	Maintenance of structures and facilities			C			$ -
11	707	Maintenance of structures and improvements	A	B		14,514	1,738	$ 12,776
12	708	Maintenance of collect and impound reservoirs	A				-	$ -
13	708	Maintenance of source of supply facilities		B			-	$ -
14	709	Maintenance of lake, river and other intakes	A				-	$ -
15	710	Maintenance of springs and tunnels	A				-	$ -
16	711	Maintenance of wells	A			101,188	18,837	$ 82,351
17	712	Maintenance of supply mains	A				-	$ -
18	713	Maintenance of other source of supply plant	A	B		6,769	14,020	$ (7,251)
19		**Total source of supply expense**				$ 1,402,301	$ 1,341,936	$ 60,365
20		**II. PUMPING EXPENSES**						
21		**Operation**						
22	721	Operation supervision and engineering	A	B		2,814	6,854	$ (4,040)
23	721	Operation supervision labor and expense			C			$ -
24	722	Power production labor and expenses	A			9,157	81	$ 9,076
25	722	Power production labor, expenses and fuel		B				$ -
26	723	Fuel for power production	A			2,070	-	$ 2,070
27	724	Pumping labor and expenses	A	B		20,337	25,295	$ (4,957)
28	725	Miscellaneous expenses	A			57,925	147,859	$ (89,934)
29	726	Fuel or power purchased for pumping	A	B	C	1,661,162	1,948,261	$ (287,099)
30		**Maintenance**						
31	729	Maintenance supervision and engineering	A	B			-	$ -
32	729	Maintenance of structures and equipment			C		-	$ -
33	730	Maintenance of structures and improvements	A	B		3,755	6,193	$ (2,438)
34	731	Maintenance of power production equipment	A	B			230	$ (230)
35	732	Maintenance of power pumping equipment	A	B		79,614	18,042	$ 61,572
36	733	Maintenance of other pumping plant	A	B		18,778	8,437	$ 10,341
37		**Total pumping expenses**				$ 1,855,612	$ 2,161,252	$ (305,639)

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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
38		**III. WATER TREATMENT EXPENSES**						
39		**Operation**						
40	741	Operation supervision and engineering	A	B		17,474	-	$ 17,474
41	741	Operation supervision, labor and expenses			C		-	$ -
42	742	Operation labor and expenses	A			5,737	52,397	$ (46,660)
43	743	Miscellaneous expenses	A	B		7,534	2,205	$ 5,329
44	744	Chemicals and filtering materials	A	B		64,030	70,865	$ (6,835)
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		786	-	$ 786
49	748	Maintenance of water treatment equipment	A	B		28,226	31,220	$ (2,994)
50		**Total water treatment expenses**				$ 123,787	$ 156,688	$ (32,900)
51		**IV. TRANS. AND DIST. EXPENSES**						
52		**Operation**						
53	751	Operation supervision and engineering	A	B		170,263	139,770	$ 30,493
54	751	Operation supervision, labor and expenses			C			$ -
55	752	Storage facilities expenses	A			379	98	$ 281
56	752	Operation labor and expenses		B				$ -
57	753	Transmission and distribution lines expenses	A			27,060	14,192	$ 12,868
58	754	Meter expenses	A			53,744	42,452	$ 11,292
59	755	Customer installations expenses	A			4,890	11,255	$ (6,365)
60	756	Miscellaneous expenses	A			27,944	22,367	$ 5,577
61		**Maintenance**						
62	758	Maintenance supervision and engineering	A	B			4,682	$ (4,682)
63	758	Maintenance of structures and plant			C			$ -
64	759	Maintenance of structures and improvements	A	B			-	$ -
65	760	Maintenance of reservoirs and tanks	A	B		58,663	86,208	$ (27,544)
66	761	Maintenance of trans. and distribution mains	A			1,040,937	800,460	$ 240,477
67	761	Maintenance of mains		B				$ -
68	762	Maintenance of fire mains	A			277	4,904	$ (4,627)
69	763	Maintenance of services	A			653,207	567,359	$ 85,848
70	763	Maintenance of other trans. and distribution plant		B				$ -
71	764	Maintenance of meters	A			76,095	96,848	$ (20,753)
72	765	Maintenance of hydrants	A			23,977	28,436	$ (4,459)
73	766	Maintenance of miscellaneous plant	A			5,923	13,795	$ (7,872)
74		**Total transmission and distribution expenses**				2,143,360	$ 1,832,825	$ 310,535

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 A	Class B	Class C	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
75		**V. CUSTOMER ACCOUNT EXPENSES**						
76		**Operation**						
77	771	Supervision	A	B		7,475	434	$ 7,042
78	771	Superv., meter read., other customer acct expenses			C			$ -
79	772	Meter reading expenses	A	B		135,971	192,090	$ (56,119)
80	773	Customer records and collection expenses	A			892,282	124,919	$ 767,363
81	773	Customer records and accounts expenses		B				$ -
82	774	Miscellaneous customer accounts expenses	A				-	$ -
83	775	Uncollectible accounts	A	B	C	214,776	(193,289)	$ 408,065
84		**Total customer account expenses**				$ 1,250,504	$ 124,153	$ 1,126,350
85		**VI. SALES EXPENSES**						
86		**Operation**						
87	781	Supervision	A	B		199	-	$ 199
88	781	Sales expenses			C	-	-	$ -
89	782	Demonstrating selling expenses	A			197,910	377,133	$ (179,223)
90	783	Advertising expenses	A			132,004	119,686	$ 12,318
91	784	Miscellaneous, jobbing and contract work	A			-	-	$ -
92	785	Merchandising, jobbing and contract work	A			-	-	$ -
93		**Total sales expenses**				$ 330,113	$ 496,819	$ (166,706)
94		**VII. RECYCLED WATER EXPENSES**						
95		**Operation and Maintenance**						
96	786	Recycled water operation and maint. expenses				223,865	243,659	$ (19,794)
97		**Total recycled water expenses**				$ 223,865	$ 243,659	$ (19,794)
98		**VIII. ADMIN. AND GENERAL EXPENSES**						
99		**Operation**						
100	791	Administrative and general salaries	A	B	C	480,282	3,391,044	$ (2,910,762)
101	792	Office supplies and other expenses	A	B	C	696,305	661,593	$ 34,712
102	793	Property insurance	A			364,176	313,719	$ 50,457
103	793	Property insurance, injuries and damages		B	C			$ -
104	794	Injuries and damages	A			283,884	433,734	$ (149,850)
105	795	Employees' pensions and benefits	A	B	C	760,500	531,492	$ 229,008
106	796	Franchise requirements	A	B	C	315,482	310,964	$ 4,518
107	797	Regulatory commission expenses	A	B	C	102,318	11,665	$ 90,652
108	798	Outside services employed	A			980,326	987,220	$ (6,894)
109	798	Miscellaneous other general expenses		B				$ -
110	798	Miscellaneous other general operation expenses			C			$ -
111	799	Miscellaneous general expenses	A			201,674	235,655	$ (33,981)
112		Main Office Allocation	A			4,408,244	2,276,831	$ 2,131,413
113		**Maintenance**						
114	805	Maintenance of general plant	A	B	C	312,420	(154,618)	$ 467,037
115		**Total administrative and general expenses**				$ 8,905,610	$ 8,999,300	$ (93,690)
116		**XI. MISCELLANEOUS**						
117	810	Customer surcredits					-	$ -
118	811	Rents	A	B	C	(3,534)	(10,062)	$ 6,528
119	812	Administrative expenses transferred - Cr.	A	B	C	(2,373,104)	(1,456,013)	$ (917,091)
120	813	Duplicate Charges - Cr.	A	B	C	(2,865)		$ (2,865)
122		**Total miscellaneous**				$ (2,379,503)	$ (1,466,075)	$ (913,427)
123		**Total operating expenses**				$ 13,855,649	$ 13,890,555	$ (34,907)

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

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

			DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 143) (e)	Capitalized (Omit Account) (f)
1	Federal Corporate income tax	$ 1,886,699	1,886,699			
2	State Corporate Franchise tax	$ -	-			
3	Property Taxes	$ 1,801,756	1,801,756			
4	Other Taxes	$ 180,089	180,089			
5		$ -				
6		$ -				
7		$ -				
8		$ -				
9		$ -				
10		$ -				
11		$ -				
12		$ -				
13		$ -				
14	**Total**	$ 3,868,544	$ 3,868,544	$ -	$ -	$ -

SCHEDULE B-5
Reconciliation of Reported Net Income With Taxable Income for Federal Taxes

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. Show taxable year if other than calendar year from------to------.

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15	5,944,042
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	NOT AVAILABLE AT THIS TIME	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	$ 5,944,042
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

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

SCHEDULE B-9
Account 522 - Revenues from Lease of Other Physical Property

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

SCHEDULE B-10
Account 523 - Dividend Revenues

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

SCHEDULE B-11
Account 524 - Interest Revenues

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

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

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

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

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

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

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

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

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

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

SCHEDULE B-18
Account 533 - Taxes Assumed on Interest

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

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

Line No.	Description of Items (a)	Amount (b)
1	534.1 Interest on advances from affiliated companies	1,780,995
2		
3		
4		
5	Total	$ 1,780,995

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	OTHER INTEREST CHARGES	2,019
2		
3		
4		
5	Total	$ 2,019

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

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

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

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

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	CONDEMNATION LEGAL & CONSULTING	0
2	SOTOMAYER AUDIT	55,550
3	LEGAL FEES - LOBBYING	13,493
4	MISCELLANEOUS	47,354
	Total	$ 116,396

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 X No ____		
2	Name of each organization or person that was a party to such a contract or agreement		
	Liberty Utilities (Park Water) Corp., Algonquin Power & Utilities Corporation		
	Liberty Utilities Canada Corporation		
	Liberty Utilities Company		
	Liberty Utilities Services Corporation		
3	Date of original contract or agreement.	December 1, 2016	
4	Date of each supplement or agreement.	None	
	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	$ 3,944,317
		Indirect Expense	$ 7,453,624
		Capital Charges	$ 2,187,421
			$ 13,585,362
9	Base for determination of such amounts	4 factor allocation, others	
10	Distribution of payments:		
	(a) Charged to operating expenses		$ 3,450,441
	(b) Charged to capital accounts		$ 2,187,421
	(c) Charged to other accounts		$ 7,947,499
	Total		$ 13,585,362
11	Distribution of charges to operating expenses by primary accounts.		
	Number and Title of Account	773 Customer records and collection expenses	-
		791 Administrative and general salaries	1,699,576
		792 Office supplies & other expenses	1,058,251
		794 Injuries and damages	11,833
		795 Employees' pensions and benefits	616,292
		798 Outside services employed	64,489
		799 Miscellaneous general expenses	-
		805 Maintenance of general plant	-
		812 Admin expenses transferred	-
	Total		3,450,441
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns?		
	Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Apple Valley Ranchos Water) Corp.		

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3
Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply		
2	Employees - Operations/Pumping	14	1,994,146
3	Employees - Treatment & Distribution		
4	Employees - Transmission and distribution		
5	Employees - Customer account	3	236,981
6	Employees - Sales		
7	Employees - Administrative	4	214,196
8	General officers		
9	General office	8	693,157
10	Total	29	$ 3,138,479

SCHEDULE C-4
Record of Accidents During Year

		TO PERSONS					TO PROPERTY			
		Employees on Duty		Public[1]		Total	Company		Other	
Line No.	Date of Accident (a)	Killed (b)	Injured (c)	Killed (d)	Injured (e)	Number (f)	Number (g)	Amount (h)	Number (I)	Amount (j)
1	Jan-Mar		-	-	-	-	-	-	-	
2	Apr-Jun		-	-	-	-	3	25,000	-	
3	Jul-Sep		-	-	-		3	33,000	-	
4	Oct-Dec		-	-	-	-	1	-	-	
5	Total	-	-	-	-	-	7	$ 58,000	-	$ -

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

SCHEDULE C-5
Expenditures for Political Purposes

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

1	NONE	
2		
3		
4		
5		
6	Total	$ -

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

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

1	NONE	
2		
3		
4		
5		
6	Total	$ -

SCHEDULE C-7
Bonuses Paid to Executives & Officers

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

1	NONE	
2		
3		
4		
5		
6		
7	Total	$ -

SCHEDULE D-1
Sources of Supply and Water Developed

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

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

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

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

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

1 Average depth to water surface below ground surface.

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

SCHEDULE D-2
Description of Storage Facilities

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

SCHEDULE D-1a

Sources of Supply and Water Developed- WELLS Calendar Year : 2025

NO.	ADDRESS	DIMENSIONS	DEPTH TO WATER	GPM	ANNUAL PRODUCTION 100 Cu. Ft.
4	Ptn. SW 1/4, NW 1/4, Sec 27 (Legally Destroyed)				
7	Ptn. NW 1/4, Sec 34 T6N R4W	14"	76'	322	1,959.00
9	Lot 262, Tract 5885	14"	229'	575	29,470.00
11R	Lot 971, Tract 6115	18"	205'	1,515	182,917.00
12	Ptn. NE 1/4, SW 1/4, Sec 30	16"	85'	974	42,337.00
16	Ptn. SE 1/4, Sec 30 T5N R3W	16"	86'	1,204	69,556.00
17R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	59'	638	76,639.00
18	Lot 360, Tract 5704	16"	40'	1,164	355,108.00
19	Lot 1059, Tract 6257	16"	182'	700	1,951.00
20R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	60'	554	38,959.00
21	Ptn. NW 1/4, Sec 28 T5N R3W (Inactive with SWRCB)				
22	Ptn. NE 1/4, SW 1/4, Sec 28	20"	180'	1,755	308,463.00
23	Lot 335, Tract 4053 (Legally Destroyed)				
25	18555 Tuscola, T5N R4W Sec 13	16"	61'	450	43,120.00
26	18588 Seneca, T5N R4W Sec 13	20"	63'	1,020	386,888.00
27	21271 Waalew Road (Legally Destroyed)				
28	Riverside Drive	18"	34'	841	198,156.00
29	19237 Yucca Loma	20"	52'	2,374	272,962.00
33	12189 Apple Valley Road	20"	68'	2,460	610,894.00
34	12500 Geronimo Road	16"	135'	1,615	173,613.00
35	12691 Apple Valley Road	20"	80'	3,121	832,148.00
R6	Apple Valley Road, South of Poppy Road	20"	81'	3,333	148,570.00
36	19739 Tussing Ranch Road	20"	84'	3,076	320,936.00
30	11401 Apple Valley Road	14"	97'	1,539	106,586.00
31	Apple Valley Road (Out of Service)	14"			
3	Agricultural Well	18"			
4	Agricultural Well	18"	74'	803	574,963.00
5	Agricultural Well	18"	unknwn	unknwn	1,101,778.00
Marine Well 1	38001 Fairway Ave. Yermo, CA	12"	166'	231	9,716.00
Hellbro # 4	Yermo, CA	12"	172'	125	22,873.00
Marine Well 2	35907 Calico Rd.	12"	166'	130	6,436.00
				30,519	5,916,998.00

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

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

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

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

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31 Prior Year	Metered - Dec 31 Current Year	Flat Rate - Dec 31 Prior Year	Flat Rate - Dec 31 Current Year
Residential	19,322	19,233		
Commercial	1,473	1,474		
Industrial	2	2		
Public authorities	43	61		
Irrigation	156	154		
Other (specify)	1	1		
Agriculture				
Subtotal	20,997	20,925	-	-
Private fire connections	209	228		
Public Auth fire hydrants	21	21		
Public fire hydrants	2,954	2,970		
Total	24,181	24,144	-	-

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	3,277	xxxxxxxxxxxxx
3/4 - in	15,200	
1 - in	2,312	
1 1/2 - in	138	
2 - in	154	
3 - in	39	
4 - in	18	
6 - in	13	
8-9-10-in	23	
Total	21,174	-

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:

1. New, after being received . . .	
2. Used, before repair	113
3. Used, after repair	-
4. Found fast, requiring billing adjustment	11

B. Number of Meters in Service Since Last Test

1. Ten years or less	18,209
2. More than 10, but less than 15 years	3,798
3. More than 15 years	155
	21,174

SCHEDULE D-7

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

Classification of Service	During Current Year January	February	March	April	May	June	July	Subtotal
Commercial	62,581	54,609	44,862	56,635	55,006	75,354	52,669	401,716
Residential	185,777	166,980	163,025	161,386	192,765	222,696	268,932	1,361,561
Industrial	-	130	-	95	-	143	-	368
Public authorities	11,129	9,282	9,278	15,103	12,440	40,681	25,497	123,410
Irrigation-Potable								-
Irrigation-Landscape	15,338	2,790	4,118	2,495	16,569	6,318	34,555	82,183
Irrigation-Reclaimed	42,537	-	23,124	-	66,045	-	121,541	253,247
Other Specify								
Fire Service	205	1,441	1,989	509	6,663	1,904	1,641	14,352
Total	317,567	235,232	246,396	236,223	349,488	347,096	504,835	2,236,837

Classification of Service	During Current Year August	September	October	November	December	Subtotal	Total	Total Prior Year
Commercial	87,288	67,597	75,016	50,570	68,547	349,018	750,734	738,466
Residential	285,218	301,892	263,159	240,946	179,333	1,270,548	2,632,109	2,652,037
Industrial	258	-	280	-	162	700	1,068	1,054
Public authorities	60,850	30,879	43,205	19,570	17,630	172,134	295,544	298,617
Irrigation-Potable						-	-	-
Irrigation-Landscape	12,656	43,291	12,279	29,857	5,468	103,551	185,734	182,635
Irrigation-Reclaimed	-	181,718	-	100,885	-	282,603	535,850	579,607
Other Specify						-		
Fire Service	1,555	373	551	120	206	2,805	17,157	4,357
Total	447,825	625,750	394,490	441,948	271,346	2,181,359	4,418,196	4,456,773

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

Total acres irrigated 0

Total population served 64,052

SCHEDULE D-8
Status With State Board of Public Health

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?

APPLE VALLEY SYSTEM	Yes ____	No **X**
YERMO SYSTEM	Yes ____	No **X**
BELLVIEW SYSTEM	Yes ____	No **X**

2. Are you having routine laboratory tests made of water served to your consumers?
   Answer: Yes **X** No ____

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

4.	Date of permit:	**APPLE VALLEY SYSTEM**	**09/23/19**
4A.	Date of permit:	**YERMO SYSTEM**	**07/19/23**
4B	Date of permit:	**BELLVIEW SYSTEM**	**09/13/24**

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

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

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

SCHEDULE D-9
Statement of Material Financial Interest

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

No material financial interest existed at the end of 2025

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

SCHEDULE E-1
Balancing & Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	WRAM/MCBA-Domestic	See Footnote C, F,O	(106,658.41)	0.00	0.00	(4,500.38)	0.90	0.00	(111,157.89)
2	ICBA-Irrigation	See Footnote A,B,C	354,946.70	0.00	60,711.60	12,907.73	0.00	0.00	428,566.03
3	ICBA-Domestic	See Footnote A, Q	1,986,004.39	0.00	308,448.39	157,860.34	0.00	0.00	2,452,313.12
4	YWRBA - Yermo	See Footnote A,P	576,292.13	0.00	0.00	20,637.78	(178,454.86)	0.00	418,475.05
5	CARW Revenue Reallocation Balancing Acct	See Footnote A,D	531,871.56	0.00	0.00	23,179.74	(695,595.75)	722,912.23	582,367.78
6	Interim Rates Memo Account	See Footnote A,Q	676,135.36	0.00	0.00	13,454.08	(508,620.13)	0.00	180,969.31
7	Consolidated Expense Balancing Account (CEBA)	See Footnote A,P	(93,572.98)	0.00	0.00	(3,948.26)	0.00	0.00	(97,521.24)
8	Pension Expense Balancing Account	See Footnote A,G,K,P,Q	1,055,500.49		(498,563.74)	29,955.16	(736,406.56)		(149,514.65)
9	Employee and Retiree Heathcare Balancing Acct	See Footnote A,G,K	(979.96)	0.00	0.00	(41.35)	0.00	0.00	(1,021.31)
10	2019 Conservation Expense One-Way Balancing Acct	See Footnote A,P	(9,848.25)			(415.54)			(10,263.79)
11	Tax Cuts and Jobs Act Memorandum Account	See Footnote Q	(12,830.07)			(541.36)			(13,371.43)
12	Drink Water Fees Balancing Account	See Footnote R	61,486.83	0.00	29,761.10	3,207.71	0.00	0.00	94,455.64
13	Monterey Water Revenue Adjustment Mechanism BA	See Footnote A, Q	531,319.68	296,128.03	0.00	31,336.60	0.00	0.00	858,784.31
			5,549,667.47						4,633,080.92

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

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

Footnotes to Schedule E-1

A: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
B: A memorandum to the CPUC entilted "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
C: Decision No. 03-06-072 dated June 19, 2003.
D: Decision No. 05-12-020 dated December 15, 2005.
E: Revised to actual amounts in 2017.
F: Decision No. 08-02-036 dated February 28, 2008.
G: Decision No. 12-09-004, dated September 13, 2012.
H: Decision 10-10-035 dated October 28, 2010.
I: Resolution L-411, dated April 14, 2011.
J: Decision 13-05-027, dated May 23, 2013.
K: Decision 15-11-030, dated November 19, 2015.
L: Decision 11-05-020, Dated May 10, 2011.
M: Resolution W-4932 dated September 27, 2012.
N: Resolution W-4976, dated February 27, 2014.
O: Decision 12-04-048, dated April 19, 2012
P: Decision 20-09-019, dated September 24, 2020.
Q: Decision 23-02-003, dated February 2, 2023
R: Advice Letter 278-W, dated November 3, 2023

(Over Collection)/Under Collection

Schedule E- 2
Description of Low-Income Rate Assistance Program(s)

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

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

The Customer Assistance Program (CAP) consists of a $10.00 per month service charge discount to customers who meet the income eligibility requirements as established by the Commission (published on the Commission's website at cpuc.ca.gov/static/energy/care.htm). Customers must submit an application and eligibility declaration form to participate in CAP.

2 Participation rate for Year 2025 (as a percent of total customers served).

Participation in CAP at 2025 year end was 3,701 customers which represents approximately 44% of residential customers served.

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

A CARW revenue reallocation balancing account was established to track the difference between the low-income discounts provided to qualifying customers and the recorded revenues generated by the $3.90 surcharge to offset the low-income discounts provided to qualifying customers. (See Schedule E-1)

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

LUAV recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUAV has pursued conservation in an effort to reduce demand and stretch existing water supplies. Conservation programs are funded through rates charged to all customers. The following is a description of the conservation programs offered by LUAV in 2025.

Single Family, HOA, & Large Landscape Survey

Water use surveys are available to residential, multifamily, and commercial customers. Liberty Utilities contracted with Water Wise Consulting, Inc., a certified water survey company, to perform indepth indoor/outdoor water surveys. Water Wise Consulting, Inc. provides data to assist the customer in their water conservation efforts. Water Wise Consulting, Inc performed 139 residential surveys in 2025 at a total cost of $31,275.00.

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

LUAV offered a program designed to retrofit high consumption toilets with newer ultra high efficiency toilets in single-family and multi-family homes. The program was promoted through customer service representatives, social media, emails, mailers, and website advertisements. Ultra high efficienct toilets use only .8 gallons per flush, compared to older models which use anywhere from 1.6 - 7 gallons per flush. This program is offered to all LUAV customers. Liberty Utilities contracted with EcoTech Services, Inc. and in 2025, the Toilet Replacement Program included 207 toilets in Apple Valley at a total cost of $107,860.00.

Weather Based Irrigation Controller Program

LUAV offered a Weather Based Irrigation Controller Program in 2025 to encourage customers to reduce irrigation usage by installing high efficiency controllers and water efficient irrigation nozzles. This program targeted residential users in an effort to educate them on the benefits and water savings. Total cost of program to LUAV was $5,000.00 for 22 controllers.

Conservation Devices

LUAV provides customers with conservation devices such as hose nozzles, soil moisture sensors, and toilet dye tablets when requested and at community events. A total of 200 hose nozzles, 200 soil moisture sensors, and 1,000 toilet dye tablets were purchased in 2025, at a total cost of $ $1,926.07.

Showerhead Distribution

Efficient showerheads with thermal shutoff valves (TSV) are available to all LUAV customers and provided when applying on-line or calling the office to request showerheads. A third party contractor was hired to assemble and ship kits directly to the customer. A total of 124 showerheads with TSV were purchased in 2025, at a total cost of $5,495.71

No Cost Conservation Kits

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

No Cost Conservation Kits are available to all LUAV customers and provided when applying on-line, calling office requesting a kit and during water surveys. A third party contractor was hired to assemble and ship kits directly to the customer. Options include an indoor kit, outdoor kit, drip irrigation kit, leak kit, and winter kit. Customers can request any combination of kits or all to meet their needs. A total of 1029 kits were purchased in 2025, at a total cost of $17,801.66.

Hot Water Recirculating Pump Rebate Program

LUAV offers rebates to our residential customers. Liberty offers a rebate of up to $175 per customer towards the purchase of a hot water recirculating system for up to two systems. In 2025, no rebates were provided.

Rain Barrel Distribution Program

LUAV offered rain barrels at a discounted price for qualifying customers. In 2025, 135 barrels were distributred at a total cost of $9,103.51.

Low Income Programs

LUAV has several programs and incentives available to its low-income customers including all of the previously listed programs in addition to the California Alternative Rates For Water or CAP Program. As described above, these programs are promoted through social media, company website, newsletters, emails, and mailers. Additionally, these programs are promoted at all conservation and outreach events where LUAV is a participant. At these events, LUAV is able to inform customers of the programs designed to help customers with limited income.

Public Information & Outreach

LUAV recognizes the continued need to maintain and increase the community's awareness of water and the need to use it wisely. LUAV uses a wide array of media outlets in an effort to inform customers on drought status, water efficiency programs, and water efficiency tips. This education is free to our customers and offered in the form of mailers, online video library, workshops, and community outreach events. LUAV The total costs for these programs were $24,467.92 in 2025.

LUAV PUC Annual Report Schedule E-3

Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized $	# of units / activities purchased, provided, performed	$ per unit, activity, etc.	Total $ Spent (D x E)	Designated Water Savings per Unit per Year** (AF)	Unit Lifespan**	Estimated Annual Measure Savings ** (AFY) (D x G)	Estimated Lifetime Measure Savings** (AF) (I x H)
Water Wise Water Surveys	*Profesional Water Audits*								
	Residential		139	$ 225.00	$ 31,275.00	1.12	1	156	156
	Residential Price Change								
Single-Family & Multi- Family High Efficiency Toilet Replacement Program	*Delivery and install UHET Toilets to LU Customers*		207	$ 521.06	$ 107,860.00	0.22	15	46	683
	Apple Valley								
	Yermo								
Weather Based Irrigation Controller Program	*Retrofit Project Focusing on High-Consumption Users*		22	$ 227.27	$ 5,000.00	0.05	20	1	22
	Residential-Controllers and install		0						
	Irrigation Nozzles (Labor & Product)								
Conservation Devices	*Provide conservation tools to customers to improve water efficiency. These devices are provided upon request and at community events.*		200	$ 3.58	$ 716.69		1	0	0
	Hose Nozzles		200	$ 5.20	$ 1,040.69		5	0	0
	Shower timers		1,000	$ 0.17	$ 168.69				
Showerhead Distribution	*Provide high efficient showerheads to customers to improve water efficiency. These devices are mailed to customers upon request.*								
	Showerheads		124	$ 44.32	$ 5,495.71	0.05	5	6	31
No Cost Conservation Kits	*Provide conservation tools to customers to improve water efficiency. Beginning in May 2022, There are 5 kit options available for customers to select from to fit their conservation needs. The indoor kit Includes two 1.0 gpm aerators, one 1.5 gpm kitchen aerator, leak detection tablets, 5 minute shower timers, and a toilet flapper. The outdoor kit includes one soil moisture meter, one hose nozzle, 3 sprinkler gauges, a garden hose repair kit, and sealing tape. The drip irrigation kit includes 10 drip emitters, 10 goof plugs, a pipe cutter, 2 360 adjustable drip, and a drip punch tool. The leak kit includes toilet leak detection tablets, sealing tape, 10 goof plugs, and a drip gauge/flow meter bag. The winter kit includes 2 outdoor spigot insulating covers and pipe wrap.*				$ 17,801.66				
	Indoor Kit		238	$ 14.60		0.01	5	2.38	11.9
	Outdoor Kit		188	$ 14.20		0.02	1	3.76	3.76
	Drip Irrigation Kit		222	$ 26.25		0.02	1	4.44	4.44
	Leak Kit		195	$ 2.04		0.0003	0	0.0585	0
	Winter Kit		186	$ 14.97		-	1	0	0
Hot Water Recirculating Pump	*Liberty offers a rebate of up to $175 per customer towards the purchase of a hot water recirculating system for up to two systems.*								
	Residential Hot Water Recirculating Pump		0	$ 175.00	$ -	0.000023	10	0	0
Rain Barrels	*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.*		135	$ 65.00	$ 9,103.51	0.002	15	0	4
Total Programs					$ 178,461.95				
Public Information & Outreach	*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.*				$24,467.92	-	0	0	0
TOTAL		**$ 407,681**			**$ 202,929.87**			**219.429**	

Schedule E-4
Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

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

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

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

	Direct Charges	Indirect Charges (A)
Parent	503,871.21	363,155.13
Liberty Utilities (Park Water) Corp.	1,471,906	1,087,415.62
Liberty Utilities Co.	372,780	
	2,348,557	1,087,416

Parent

Depreciation	2,696.65

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

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

	Direct Charges	Indirect Charges (A)	Capital	Total Charges	
Parent Company	766,987	3,562,555	44,882	4,374,425	
Liberty Utilities (Park Water) Corp.	2,619,536	3,891,069	2,131,032	8,641,637	
Liberty Utilities Co.	557,794		11,507	569,300	
	3,944,317	7,453,624	2,187,421	13,585,362	-

Parent Company

Depreciation	-	
Taxes	-	
Miscellaneous Income Deductions	-	
Customer records and collection expenses	-	
Administrative and general salaries	138,649.85	
Office supplies & other expenses	515,566.32	
Injuries and damages	11,833.05	
Employee pension & benefits	93,620.12	
Outside services employed	7,243.95	
Other Interest charges	73.87	
Total	**766,987**	0.00

Liberty Utilities (Park Water) Corp.

Depreciation	152,405.21	
Taxes	75,090.36	
Miscellaneous Income Deductions	8,782.50	
Customer records and collection expenses	-	
Administrative and general salaries	1,189,921.92	
Office supplies & other expenses	515,991.23	
Injuries and damages	-	
Employee pension & benefits	401,433.70	
Outside services employed	43,752.38	
Other Interest charges	232,159.13	
Total	**2,619,536**	0.00

Liberty Utilities Co.

Depreciation	124.27	
Taxes	25,240.37	
Miscellaneous Income Deductions	-	
Customer records and collection expenses	-	
Administrative and general salaries	371,004.67	
Office supplies & other expenses	26,693.71	
Injuries and damages	-	
Employee pension & benefits	121,238.04	
Outside services employed	13,492.50	
Other Interest charges	-	
Total	**557,794**	0.00

(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: NOT APPLICABLE

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

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

   $ ______________________

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

   ____
   ____
   ____
   ____

5. Total Accumulated Reserve: $ ______________________

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

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

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

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

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

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

SCHEDULE E-6
FACILITIES FEES DATA

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

1. Trust Account Information: NOT APPLICABLE

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

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

   A. Commercial

NAME	AMOUNT
	$
	$
	$
	$

   B. Residential

NAME	AMOUNT
	$
	$
	$
	$

3. Summary of the bank account activities showing:

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

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

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

Report Month	Residential (Bi-monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Private Fire Protection (Bi-monthly)	Private Fire Protection (Monthly)	Public Fire Protection (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-Monthly)	Residential Yermo (Monthly)	Commercial Yermo (Monthly)	Temporary Construction
2025-01	18868	756	663	2	61	1	220	1	21	157	1	259	29	16
2025-02	18878	759	662	2	61	1	220	1	21	157	1	258	29	19
2025-03	18876	757	661	2	61	1	220	1	21	157	1	254	29	23
2025-04	18912	760	661	2	61	1	220	1	21	157	1	255	28	20
2025-05	18907	760	661	2	61	1	219	1	21	158	1	255	28	20
2025-06	18909	769	660	2	60	1	221	2	21	158	1	255	29	16
2025-07	18936	769	660	2	60	1	221	2	21	157	1	253	29	16
2025-08	18939	773	661	2	60	1	223	2	21	156	1	253	29	12
2025-09	18951	773	662	2	60	1	223	2	21	157	1	254	29	12
2025-10	18976	777	662	2	60	1	225	2	21	157	1	253	30	10
2025-11	18964	778	660	2	60	1	225	2	21	157	1	253	30	10
2025-12	18979	775	660	2	60	1	226	2	21	154	1	254	30	9

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 ($)
2025-01	1,957	$570,277.32	$166,976.65	$89,639.78	$63,948.69	$249,712.20
2025-02	1,724	$597,602.86	$181,485.62	$90,390.41	$59,489.32	$266,237.51
2025-03	1,366	$517,127.38	$119,705.40	$85,396.80	$57,241.23	$254,783.95
2025-04	1,514	$526,413.10	$162,174.84	$55,037.38	$59,429.89	$249,770.99
2025-05	1,477	$469,342.16	$120,391.68	$74,674.45	$42,651.21	$231,624.82
2025-06	1,473	$456,337.70	$145,328.90	$50,515.95	$49,073.29	$211,419.56
2025-07	1,232	$392,364.98	$117,683.43	$54,308.12	$28,549.19	$191,824.24
2025-08	1,588	$485,316.44	$201,218.75	$63,837.79	$42,084.12	$178,175.78
2025-09	1,223	$410,413.27	$126,149.64	$87,218.00	$35,911.05	$161,134.58
2025-10	1,566	$535,433.20	$272,142.20	$45,592.36	$56,067.35	$161,631.29
2025-11	1,494	$510,188.63	$186,045.26	$113,799.89	$37,928.25	$172,415.23
2025-12	1,521	$510,465.89	$202,588.63	$77,550.12	$58,959.61	$171,367.53

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

Report Month	No of Disconnect Notices
2025-01	253
2025-02	193
2025-03	198
2025-04	341
2025-05	232
2025-06	264
2025-07	241
2025-08	154
2025-09	213
2025-10	1204
2025-11	188
2025-12	239

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
2025-01	133
2025-02	90
2025-03	106
2025-04	121
2025-05	109
2025-06	107
2025-07	160
2025-08	87
2025-09	96
2025-10	70
2025-11	109
2025-12	126

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

Report Month	No of Reconnects
2025-01	79
2025-02	40
2025-03	65
2025-04	72
2025-05	83
2025-06	81
2025-07	121
2025-08	73
2025-09	65
2025-10	48
2025-11	86
2025-12	98

8. Monthly number of LIRA customers.

Month	No of LIRA Customers
2025-01	5,865
2025-02	5,963
2025-03	6,077
2025-04	5,622
2025-05	5,667
2025-06	5,701
2025-07	5,764
2025-08	5,751
2025-09	6,077
2025-10	6,035
2025-11	5,996
2025-12	6,240

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 ($)
2025-01	1155	$231,185.18	$97,611.68	$37,768.27	$28,266.41	$67,538.82
2025-02	1011	$208,163.49	$81,132.94	$49,828.73	$17,324.87	$59,876.95
2025-03	807	$170,288.56	$60,972.24	$32,817.80	$23,495.93	$53,002.59
2025-04	754	$153,441.38	$70,894.23	$21,405.18	$14,293.09	$46,848.88
2025-05	782	$148,947.46	$56,701.32	$36,619.26	$11,671.79	$43,955.09
2025-06	822	$153,974.76	$65,839.18	$25,516.25	$19,033.55	$43,585.78
2025-07	677	$136,044.70	$60,789.94	$18,365.20	$10,063.38	$46,826.18
2025-08	853	$172,835.20	$88,850.30	$27,362.57	$9,975.54	$46,646.79
2025-09	720	$145,797.88	$61,997.43	$34,079.38	$11,689.04	$38,032.03
2025-10	906	$205,515.02	$130,019.49	$16,386.45	$16,219.68	$42,889.40
2025-11	864	$200,130.73	$95,672.00	$46,072.38	$11,762.77	$46,623.58
2025-12	868	$193,828.84	$94,247.59	$37,065.16	$18,994.51	$43,521.58

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2025-01	69
2025-02	43
2025-03	55
2025-04	86
2025-05	69
2025-06	63
2025-07	103
2025-08	55
2025-09	106
2025-10	655
2025-11	88
2025-12	148

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

Report Month	No of Disconnects
2025-01	105
2025-02	55
2025-03	63
2025-04	84
2025-05	62
2025-06	54
2025-07	104
2025-08	54
2025-09	87
2025-10	45
2025-11	75
2025-12	98

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

Report Month	No of Reconnects
2025-01	54
2025-02	31
2025-03	36
2025-04	52
2025-05	49
2025-06	38
2025-07	87
2025-08	40
2025-09	66
2025-10	35
2025-11	64
2025-12	76

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

Reporting Month: 2025-01

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"		1,042				138	225			5			6,471	30		7,911
3/4"	22	5,261	652			1,376	3,402		97	335		4	49,330	1,036		61,515
1"	144	4,888	17			5,529	5,536		1	754			6,890	12	5	23,776
1-1/2"		2,813				809	377			128			24			4,151
2"		7,761	22			1,523	823			765						10,894
3"	159	1,204				5,963	2,241				242		19		748	10,576
4"		12,053					681			5,698					3,048	21,480
6"							4,424			3,202						7,626
8"							4,731		20							4,751
10"					42,537				83							42,620
12"																0
Total	**325**	**35,022**	**691**	**0**	**42,537**	**15,338**	**22,440**	**0**	**201**	**10,887**	**242**	**4**	**62,734**	**1,078**	**3,801**	**195,300**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"							3						5,484	27		5,514
3/4"							107						39,658	325		40,090
1"							108						4,552	4		4,664
1-1/2"													80			80
2"																0
3"													21			21
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**218**	**0**	**0**	**0**	**0**	**0**	**49,795**	**356**	**0**	**50,369**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													823			823
3/4"							18						4,824	22		4,864
1"							56						155			211
1-1/2"													970			970
2"													167			167
3"																0
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**74**	**0**	**0**	**0**	**0**	**0**	**6,939**	**22**	**0**	**7,035**
2025-01	**325**	**35,022**	**691**	**0**	**42,537**	**15,338**	**22,732**	**0**	**201**	**10,887**	**242**	**4**	**119,468**	**1,456**	**3,801**	**252,704**

Reporting Month: **2025-02**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"		144		8		55	130						9,630	20		9,987
3/4"		2,632	428			621	6,557		67	50		1,170	42,814	811		55,150
1"	11	7,023	17			547	15,400			209			4,892	9	1	28,109
1-1/2"	0	3,737		122		285	4,174						48			8,366
2"		6,700	13			1,200	2,274			2,226			14			12,427
3"	16	359					728			551	186		16		156	2,012
4"	0	3,553				82				1,758					25	5,418
6"		142								4,302						4,444
8"									204							204
10"																0
12"																0
Total	**27**	**24,290**	**458**	**130**	**0**	**2,790**	**29,263**	**0**	**271**	**9,096**	**186**	**1,170**	**57,414**	**840**	**182**	**126,117**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"							16						7,385	3		7,404
3/4"							106						35,181	201		35,488
1"							148						4,513	3		4,664
1-1/2"													121			121
2"																0
3"		3					25						40			68
4"																0
6"																0
8"																0
10"																0
Total	**0**	**3**	**0**	**0**	**0**	**0**	**295**	**0**	**0**	**0**	**0**	**0**	**47,240**	**207**	**0**	**47,745**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													690			690
3/4"							9						4,370			4,379
1"							62						836			898
1-1/2"													196			196
2"													22			22
3"													102			102
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**71**	**0**	**0**	**0**	**0**	**0**	**6,216**	**0**	**0**	**6,287**

2025-02	**27**	**24,293**	**458**	**130**	**0**	**2,790**	**29,629**	**0**	**271**	**9,096**	**186**	**1,170**	**110,870**	**1,047**	**182**	**180,149**

Reporting Month: 2025-03

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"		1,151				26	118		183	3		1,359	6,652	29		9,521
3/4"	20	4,997	514			558	3,351		166	455		5	48,671	817		59,554
1"	128	4,873	18			3,002	4,994			162			6,714	10		19,901
1-1/2"		2,030				647	298			134			21			3,130
2"		6,655	13			1,015	325			1,013						9,021
3"	27	2,524				(1,130)	2,136				248		27		100	3,932
4"		1,831					620			3,399					151	6,001
6"							3,477		74	3,864						7,415
8"							4,217		(70)							4,147
10"					23,124				272							23,396
12"																
Total	**175**	**24,061**	**545**	**0**	**23,124**	**4,118**	**19,536**	**0**	**625**	**9,030**	**248**	**1,364**	**62,085**	**856**	**251**	**146,018**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"							2						4,435	2		4,439
3/4"							100						31,359	206		31,665
1"							113						3,713	8		3,834
1-1/2"													40			40
2"																0
3"													72			72
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**215**	**0**	**0**	**0**	**0**	**0**	**39,619**	**216**	**0**	**40,050**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													588			588
3/4"							8						3,290	2		3,300
1"							61						424			485
1-1/2"													11			11
2"																0
3"													95			95
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**69**	**0**	**0**	**0**	**0**	**0**	**4,408**	**2**	**0**	**4,479**

2025-03	**175**	**24,061**	**545**	**0**	**23,124**	**4,118**	**19,820**	**0**	**625**	**9,030**	**248**	**1,364**	**106,112**	**1,074**	**251**	**190,547**

Reporting Month: **2025-04**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	1	336	0	7		43	93						10,080	30		10,590
3/4"	0	2,278	385			567	6,128		123	21			43,907	881		54,290
1"	9.000	5,221.000	22.000	88		611	14,105		1	173			5,048	11		25,289
1-1/2"	–	3,179.000	–			155	3,734						48			7,116
2"	0	6,902	14			963	2,604			2,295			16			12,794
3"	22	877	0			0	641			849	289		18		720	3,416
4"	0	4,899	0			156				7,488					173	12,716
6"	0	55	0						21	3,988						4,064
8"							3,880		253							4,133
10"									111							111
12"																0
Total	**32**	**23,747**	**421**	**95**	**0**	**2,495**	**31,185**	**0**	**509**	**14,814**	**289**	**0**	**59,117**	**922**	**893**	**134,519**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"							11						7,080	9		7,100
3/4"							89						34,151	385		34,625
1"							139						4,402	18		4,559
1-1/2"													113			113
2"													40			40
3"													51			51
4"																0
6"																0
8"																0
10"																0
12"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**239**	**0**	**0**	**0**	**0**	**0**	**45,837**	**412**	**0**	**46,488**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													906			906
3/4"													4,777	5		4,782
1"							50						909	3		962
1-1/2"													197			197
2"													123			123
3"													307			307
4"																0
6"																0
8"																0
10"																0
12"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**50**	**0**	**0**	**0**	**0**	**0**	**7,219**	**8**	**0**	**7,277**
2025-04	**32**	**23,747**	**421**	**95**	**0**	**2,495**	**31,474**	**0**	**509**	**14,814**	**289**	**0**	**112,173**	**1,342**	**893**	**188,284**

Reporting Month: **2025-05**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	0	1,083	29	0	0	21	112	0	0	9	0		7,564	34	0	8,852
3/4"	19	5,034	424	0	0	1,424	3,276	0	87	1,120	0	1	51,369	930	0	63,684
1"	150	5,278	29	0	0	6,868	4,915	0	0	808	0	0	7,151	12	2	25,213
1-1/2"	0	2,509	0	0	0	949	451	0	0	131	0		27	0	0	4,067
2"	0	7,327	12	0	0	2,723	594	0	0	1,871	0					12,527
3"	159	1,057	0	0	0	4,584	2,740	6,304	0	0	663	–	19	–	1,029	16,555
4"	0	12,426	0	0	0	0	674	0	0	1,941	0					15,041
6"	0	0	0	0	0	0	5,305	0	59	5,897	0				72	11,333
8"	0	0	0	0	0	0	0	0	89	0	0					89
10"					66,045				123							66,168
12"																0
Total	**328**	**34,714**	**494**	**0**	**66,045**	**16,569**	**18,067**	**6,304**	**358**	**11,777**	**663**	**1**	**66,130**	**976**	**1,103**	**223,529**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"							3						6,912	8		6,923
3/4"							76						44,737	450		45,263
1"							112						5,251	7		5,370
1-1/2"		17														17
2"													63			63
3"													28			28
4"																0
6"																0
8"																0
10"																0
	0															
Total	**0**	**17**	**0**	**0**	**0**	**0**	**191**	**0**	**0**	**0**	**0**	**0**	**56,991**	**465**	**0**	**57,664**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													1,083			1,083
3/4"													4,816	7		4,823
1"							91						915			1,006
1-1/2"													61			61
2"																0
3"													344			344
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**91**	**0**	**0**	**0**	**0**	**0**	**7,219**	**7**	**0**	**7,317**
2025-05	**328**	**34,731**	**494**	**0**	**66,045**	**16,569**	**18,349**	**6,304**	**358**	**11,777**	**663**	**1**	**130,340**	**1,448**	**1,103**	**288,510**

Reporting Month: **2025-06**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	9	161	68	10		50	190						10,776	43		11,307
3/4"	0	2,726	413			1,628	6,224		54	71	4		46,172	983		58,275
1"	13	5,940	45	133		1,231	15,024			231			5,336	12		27,965
1-1/2"	0	3,553	0			349	4,231						48			8,181
2"	0	8,675	28			2,684	3,049			4,178			7			18,621
3"	426	1,745	0			0	886	1,730		2,030	780		19		545	8,161
4"	0	14,270	0			376				19,887					945	35,478
6"	0	74	0						63	13,504						13,641
8"							5,409		53							5,462
10"																0
12"																0
Total	**448**	**37,144**	**554**	**143**	**0**	**6,318**	**35,013**	**1,730**	**170**	**39,901**	**784**	**0**	**62,358**	**1,038**	**1,490**	**187,091**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"							13						12,296	41		12,350
3/4"							134						54,939	917		55,990
1"							131						6,440	24		6,595
1-1/2"													111			111
2"		40														40
3"													30			30
4"																0
6"																0
8"																0
10"																0
										0						
Total	**0**	**40**	**0**	**0**	**0**	**0**	**278**	**0**	**0**	**0**	**0**	**0**	**73,816**	**982**	**0**	**75,116**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													2,134			2,134
3/4"							25						13,176	100		13,301
1"							106						3,104			3,210
1-1/2"													236			236
2"		177														177
3"													496			496
4"																0
6"																0
8"																0
10"																0
Total	**0**	**177**	**0**	**0**	**0**	**0**	**131**	**0**	**0**	**0**	**0**	**0**	**19,146**	**100**	**0**	**19,554**
2025-06	**448**	**37,361**	**554**	**143**	**0**	**6,318**	**35,422**	**1,730**	**170**	**39,901**	**784**	**0**	**155,320**	**2,120**	**1,490**	**281,761**

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Reporting Month: **2025-07**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	0	1,213	52			42	109		3	12,234						13,653
3/4"	16	4,729	443			2,995	3,520		102	2,610		25	51,842	968		67,250
1"	163	6,280	49			14,139	6,043			1,222			7,388	12	2	35,298
1-1/2"	0	3,774	0			1,672	380			114			38			5,978
2"	0	10,109	29			5,655	839			4,638						21,270
3"	851	2,688	0			10,052	2,568	1,242			743		24		108	18,276
4"						0	705			3,929					898	5,532
6"		2					7,098		54				8,139	60		15,353
8"									139	7						146
10"					121,541				76							121,617
12"																0
Total	**1,030**	**28,795**	**573**	**0**	**121,541**	**34,555**	**21,262**	**1,242**	**374**	**24,754**	**743**	**25**	**67,431**	**1,040**	**1,008**	**304,373**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													10,982	77		11,059
3/4"													68,168	931		69,099
1"													7,598	23		7,621
1-1/2"													129			129
2"																0
3"													52			52
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**86,929**	**1,031**	**0**	**87,960**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													3,520	8		3,528
3/4"													20,374	211		20,585
1"													2,978			2,978
1-1/2"													431			431
2"																0
3"													522			522
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**27,825**	**219**	**0**	**28,044**

2025-07	**1,030**	**28,795**	**573**	**0**	**121,541**	**34,555**	**21,262**	**1,242**	**374**	**24,754**	**743**	**25**	**182,185**	**2,290**	**1,008**	**420,377**

Reporting Month: 2025-08

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	16	248	42	15		41	200			545			11,226	60		12,393
3/4"	0	3,167	379			2,225	7,962		185	258		2	47,179	994		62,351
1"	11	6,905	51			2,067	16,475		1				5,610	12		31,132
1-1/2"	0	3,816	0	243		799	5,150						48			10,056
2"	0	9,452	43			6,830	3,267			8,395			6			27,993
3"	341	3,606	0				1,092	1,229		3,558	761		4		77	10,668
4"	0	16,726	0			694	0			28,689					1,656	47,765
6"	0	114	0						24	18,644						18,782
8"							6,155		1							6,156
10"									113							113
12"																0
Total	**368**	**44,034**	**515**	**258**	**0**	**12,656**	**40,301**	**1,229**	**324**	**60,089**	**761**	**2**	**64,073**	**1,066**	**1,733**	**227,409**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													17,133	62		17,195
3/4"													71,896	1,049		72,945
1"													8,161	17		8,178
1-1/2"													160			160
2"		40														40
3"													10			10
4"																0
6"																0
8"																0
10"																0
Total	**0**	**40**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**97,360**	**1,128**	**0**	**98,528**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													5,713	1		5,714
3/4"													30,793	141		30,934
1"													5,872			5,872
1-1/2"													244			244
2"		184														184
3"													68			68
4"																0
6"																0
8"																0
10"																0
Total	**0**	**184**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**42,690**	**142**	**0**	**43,016**
2025-08	**368**	**44,258**	**515**	**258**	**0**	**12,656**	**40,301**	**1,229**	**324**	**60,089**	**761**	**2**	**204,123**	**2,336**	**1,733**	**368,953**

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Reporting Month: **2025-09**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"		1,524	82			278	91		1	7			8,725	62		10,770
3/4"	14	5,457	294			4,183	4,056		52	2,936		4	53,130	945		71,071
1"	178	10,432	50			18,151	6,474			1,705			7,438	6	2	44,436
1-1/2"		4,464	0			2,642	585			129			48	0	0	7,868
2"		12,315	41			8,496	1,149			4,326			23			26,350
3"	79	1,609	0			9,541	3,682	150			648		15		311	16,035
4"						0	737			4,851					49	5,637
6"						0	13,921		18	16,277						30,216
8"									44							44
10"					181,718				104							181,822
12"																0
Total	**271**	**35,801**	**467**	**0**	**181,718**	**43,291**	**30,695**	**150**	**219**	**30,231**	**648**	**4**	**69,379**	**1,013**	**362**	**394,249**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													12,749	47		12,796
3/4"													78,773	755		79,528
1"													8,704	10		8,714
1-1/2"													120			120
2"													80			80
3"													40			40
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**100,466**	**812**	**0**	**101,278**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													4,550	3		4,553
3/4"													29,193	181		29,374
1"													4,465			4,465
1-1/2"													948			948
2"													950			950
3"													459			459
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**40,565**	**184**	**0**	**40,749**

2025-09	**271**	**35,801**	**467**	**0**	**181,718**	**43,291**	**30,695**	**150**	**219**	**30,231**	**648**	**4**	**210,410**	**2,009**	**362**	**536,276**

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Reporting Month: **2025-10**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	8	577	60	12		50	297						11,496	67		12,567
3/4"		2,989	255			2,798	6,877		78	190		2	44,894	844		58,927
1"	10	4,409	32			2,039	16,600			327			5,637	18		29,072
1-1/2"	0	4,526		268		898	4,766						60			10,518
2"	0	12,223	48			5,917	3,360			6,380			18			27,946
3"	120	2,105				0	1,170	54		3,273	488		35		51	7,296
4"		13,588				577				16,887					68	31,120
6"		164					(4,979)		23	15,660						10,868
8"							5,541		194							5,735
10"									200							200
12"																0
Total	**138**	**40,581**	**395**	**280**	**0**	**12,279**	**33,632**	**54**	**495**	**42,717**	**488**	**2**	**62,140**	**929**	**119**	**194,249**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													16,204	9		16,213
3/4"													62,770	443		63,213
1"													7,419	14		7,433
1-1/2"													183			183
2"													40			40
3"													106			106
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**86,722**	**466**	**0**	**87,188**

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

Report Month	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													5,132			5,132
3/4"													23,846	201		24,047
1"													4,238			4,238
1-1/2"													165			165
2"													499			499
3"													1,176			1,176
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**35,056**	**201**	**0**	**35,257**
2025-10	**138**	**40,581**	**395**	**280**	**0**	**12,279**	**33,632**	**54**	**495**	**42,717**	**488**	**2**	**183,918**	**1,596**	**119**	**316,694**

Reporting Month: **2025-11**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	0	1,410	34			349	163		1	8	0		9,170	60	0	11,195
3/4"	15	4,789	208			3,576	3,528		70	2,013	0	1	50,784	777	0	65,761
1"	183	7,130	24			12,347	6,283		1	1,236	0		7,626	8	3	34,841
1-1/2"	0	3,534	0			1,803	427		0	100	0		41	0	0	5,905
2"	0	9,952	11			5,936	843		0	2,133	0		0	0	0	18,875
3"	50	1,388	0			5,846	3,241		0	0	415		4	0	0	10,944
4"						0	736		0	2,945	0					3,681
6"						0	6,856		0	10,720	0					17,576
8"									36							36
10"					100,885				11	0	0					100,896
12"																0
Total	**248**	**28,203**	**277**	**0**	**100,885**	**29,857**	**22,077**	**0**	**119**	**19,155**	**415**	**1**	**67,625**	**845**	**3**	**269,710**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													10,598	6		10,604
3/4"													60,958	340		61,298
1"													7,111			7,111
1-1/2"													120			120
2"																0
3"													14			14
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**78,801**	**346**	**0**	**79,147**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													2,180			2,180
3/4"													12,679	34		12,713
1"													2,276			2,276
1-1/2"													893			893
2"																0
3"													6			6
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**18,034**	**34**	**0**	**18,068**

2025-11	**248**	**28,203**	**277**	**0**	**100,885**	**29,857**	**22,077**	**0**	**119**	**19,155**	**415**	**1**	**164,460**	**1,225**	**3**	**366,925**

Reporting Month: **2025-12**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"	5	513	25	8		50	320						11,154	32	0	12,107
3/4"	0	2,373	132	0		983	6,057		86	82		1	44,027	181	0	53,922
1"	9	5,611	26	0		1,401	14,422			252			5,604	3	0	27,328
1-1/2"	0	4,117	0	154		743	4,994						67	0	0	10,075
2"	0	9,140	2	0		2,027	2,594		86	4,048	0		15	0	0	17,912
3"	27	1,481	0	0		0	892	(24)		1,216	177		28	0	50	3,847
4"	0	11,376	0	0		264	0			5,137			0	0	55	16,832
6"	0	103	0						13	6,718						6,834
8"				0		0	4,182		34							4,216
10"									10							10
12"																0
Total	**41**	**34,714**	**185**	**162**	**0**	**5,468**	**33,461**	**(24)**	**229**	**17,453**	**177**	**1**	**60,895**	**216**	**105**	**153,083**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													9,917	2		9,919
3/4"													39,733	86		39,819
1"													5,126	0		5,126
1-1/2"													149	0		149
2"													40	0		40
3"													72	0		72
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**55,037**	**88**	**0**	**55,125**

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

Meter Size	Commercial	Comercial (Bi-monthly)	Commercial Yermo	Industrial Bi-monthly	Irrigation-Gravity	Irrigation-Pressure	Multi Family	Private Fire Hydrants	Private Fire Protection Bi-monthly	Public Authority	Public Authority Monthly	Public Fire Protection Bi-monthly	Residential Customer	Residential Yermo	Temporary Service	TOTAL
5/8"													1,107			1,107
3/4"													7,883	33		7,916
1"													1,108	0		1,108
1-1/2"													188	0		188
2"													244	0		244
3"													311	0		311
4"																0
6"																0
8"																0
10"																0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**10,841**	**33**	**0**	**10,874**
2025-12	**41**	**34,714**	**185**	**162**	**0**	**5,468**	**33,461**	**(24)**	**229**	**17,453**	**177**	**1**	**126,773**	**337**	**105**	**219,082**
Year 2025	**3,431**	**391,567**	**5,575**	**1,068**	**535,850**	**185,734**	**338,854**	**10,685**	**3,894**	**289,904**	**5,644**	**2,574**	**1,806,152**	**18,280**	**11,050**	**3,610,262**

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Reporting Month: **2025-01**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			3,245.00	23	3,268
3/4"	1	8	31,110.00	119	31,238
1"			2,034.00		2,034
1-1/2"			(2.00)		(2)
4"					0
6"					0
Total	1	8	36,387	142	36,538

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			2,657	5	2,662
3/4"		1	22,102		22,103
1"			1,206	55	1,261
1-1/2"			2		2
Total	0	1	25,967	60	26,028

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			164		164
3/4"			2,049		2,049
1"			84		84
Total	0	0	2,297	0	2,297
2025-01	**1**	**9**	**64,651**	**202**	**64,863**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: **2025-02**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"		18	4,753.00	19	4,790
3/4"		6	24,362.00	86	24,454
1"		9	1,406.00		1,415
1-1/2"			10.00		10
4"					0
6"					0
Total	0	33	30,531	105	30,669

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			3,706		3,706
3/4"			17,082	16	17,098
1"			1,264		1,264
1-1/2"					0
Total	0	0	22,052	16	22,068

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			475		475
3/4"			1,756		1,756
1"			115		115
1-1/2"					0
Total	0	0	2,346	0	2,346
2025-02	**0**	**33**	**54,929**	**121**	**55,083**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: **2025-03**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			3,237.00	13	3,250
3/4"	1	9	28,918.00	84	29,012
1"			1,786.00		1,786
1-1/2"					0
4"					0
6"					0
Total	1	9	33,941	97	34,048

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			2,401		2,401
3/4"			16,595	25	16,620
1"			821		821
Total	0	0	19,817	25	19,842

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			253		253
3/4"			1,700		1,700
1"			6		6
Total	0	0	1,959	0	1,959
2025-03	**1**	**9**	**55,717**	**122**	**55,849**

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REPORTING YEAR 2018

Reporting Month: **2025-04**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"		49	4,540.00	22	4,611
3/4"			22,560.00	101	22,661
1"		9	1,312.00		1,321
1-1/2"			12.00		12
4"					0
6"					0
Total	0	58	28,424	123	28,605

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			3,002		3,002
3/4"			14,075	36	14,111
1"			1,111		1,111
1-1/2"					0
Total	0	0	18,188	36	18,224

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			245		245
3/4"			775		775
1"			90		90
1-1/2"					0
Total	0	0	1,110	0	1,110
2025-04	**0**	**58**	**47,722**	**159**	**47,939**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: **2025-05**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			3,671.00	19	3,690
3/4"		1	28,786.00	97	28,884
1"			1,827.00		1,827
1-1/2"					0
Total	0	1	34,284	116	34,401

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			3,023		3,023
3/4"			20,648	31	20,679
1"			1,047		1,047
Total	0	0	24,718	31	24,749

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			338		338
3/4"			1,462		1,462
1"			28		28
Total	0	0	1,828	0	1,828
2025-05	**0**	**1**	**60,830**	**147**	**60,978**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: **2025-06**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"		54	5,001.00	26	5,081
3/4"			24,018.00	139	24,157
1"		12	1,361.00		1,373
1-1/2"			12.00		12
Total	0	66	30,392	165	30,623

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			4,956	20	4,976
3/4"			23,513	147	23,660
1"		2	1,678		1,680
1-1/2"			8		8
Total	0	2	30,155	167	30,324

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			540	1	541
3/4"			3,349	8	3,357
1"			490		490
1-1/2"					0
Total	0	0	4,379	9	4,388
2025-06	**0**	**68**	**64,926**	**341**	**65,335**

Reporting Month: **2025-07**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			4,177.00	28	4,205
3/4"		1	30,670.00	130	30,801
1"			2,045.00		2,045
1-1/2"					0
6"					0
Total	0	1	36,892	158	37,051

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			5,053	21	5,074
3/4"			32,908	93	33,001
1"			1,679		1,679
Total	0	0	39,640	114	39,754

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			1,953		1,953
3/4"			5,488		5,488
1"			212		212
Total	0	0	7,653	0	7,653
2025-07	**0**	**1**	**84,185**	**272**	**84,458**

Reporting Month: **2025-08**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"		96	5,071.00	17	5,184
3/4"			23,822.00	138	23,960
1"		17	1,225.00		1,242
1-1/2"			12.00		12
6"					0
Total	0	113	30,130	155	30,398

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			6,602		6,602
3/4"			29,628	112	29,740
1"			1,745		1,745
1-1/2"			23		23
Total	0	0	37,998	112	38,110

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			1,525		1,525
3/4"			8,083	5	8,088
1"			751		751
1-1/2"					0
Total	0	0	10,359	5	10,364
2025-08	**0**	**113**	**78,487**	**272**	**78,872**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: **2025-09**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			4,377.00	28	4,405
3/4"	1		29,189.00	131	29,321
1"			2,000.00		2,000
1-1/2"					0
6"					0
Total	1	0	35,566	159	35,726

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			5,737	2	5,739
3/4"			35,725	89	35,814
1"			1,938		1,938
Total	0	0	43,400	91	43,491

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			1,979		1,979
3/4"			7,903	10	7,913
1"			365		365
Total	0	0	10,247	10	10,257
2025-09	**1**	**0**	**89,213**	**260**	**89,474**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: **2025-10**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"		109	5,649.00	13	5,771
3/4"			25,200.00	116	25,316
1"		38	1,320.00		1,358
1 1/2"			12.00		12
6"					0
Total	0	147	32,181	129	32,457

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			6,791		6,791
3/4"			28,032	21	28,053
1"			1,910		1,910
1 1/2"			15		15
Total	0	0	36,748	21	36,769

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			1,447		1,447
3/4"			6,281		6,281
1"			842		842
1 1/2"					0
Total	0	0	8,570	0	8,570
2025-10	**0**	**147**	**77,499**	**150**	**77,796**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2018

Reporting Month: **2025-11**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"		(239)	4,879.00	15	4,655
3/4"	1		29,011.00	107	29,119
1"			2,079.00		2,079
1 1/2"					0
6"					0
Total	1	(239)	35,969	122	35,853

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			4,642		4,642
3/4"			28,086	37	28,123
1"			1,505		1,505
1 1/2"					0
Total	0	0	34,233	37	34,270

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			960		960
3/4"			3,835	4	3,839
1"			101		101
1 1/2"					0
Total	0	0	4,896	4	4,900
2025-11	**1**	**(239)**	**75,098**	**163**	**75,023**

Reporting Month: **2025-12**

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"		23	4,796.00	8	4,827
3/4"			22,511.00	27	22,538
1"		14	1,257.00		1,271
1 1/2"					0
6"					0
Total	0	37	28,564	35	28,636

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			4,078		4,078
3/4"			16,512	11	16,523
1"			1,183		1,183
1 1/2"					0
Total	0	0	21,773	11	21,784

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

Meter Size	Commercial Bi-Monthly	Multi Family	Residential Bi-monthly	Residential Monthly	Total
5/8"			248		248
3/4"			1,506		1,506
1"			90		90
1 1/2"					0
Total	0	0	1,844	0	1,844
2025-12	**0**	**37**	**52,181**	**46**	**52,264**
YEAR 2025	**4**	**237**	**805,438**	**2,255**	**807,934**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2025

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.

	YEAR - 2025												
APPLE VALLEY	**Jan-25**	**Feb-25**	**Mar-25**	**Apr-25**	**May-25**	**Jun-25**	**Jul-25**	**Aug-25**	**Sep-25**	**Oct-25**	**Nov-25**	**Dec-25**	**2025 TOTAL**
Residential (Bimonthly) - NON-LIRA													
Tier 1	62,734	57,414	62,085	59,117	66,130	62,358	67,431	64,073	69,379	62,140	67,625	60,895	761,381
Tier 2	49,795	47,240	39,619	45,837	56,991	73,816	86,929	97,360	100,466	86,722	78,801	55,037	818,613
Tier 3	6,939	6,216	4,408	7,219	7,219	19,146	27,825	42,690	40,565	35,056	18,034	10,841	226,158
TOTAL RESIDENTIAL - NON-LIRA	119,468	110,870	106,112	112,173	130,340	155,320	182,185	204,123	210,410	183,918	164,460	126,773	1,806,152
Residential (Bimonthly) - LIRA													
Tier 1	36,396	30,564	33,951	28,482	34,285	30,458	36,893	30,243	35,567	32,328	35,731	28,601	393,499
Tier 2	25,968	22,052	19,817	18,188	24,718	30,157	39,640	37,998	43,400	36,748	34,233	21,773	354,692
Tier 3	2,297	2,346	1,959	1,110	1,828	4,379	7,653	10,359	10,247	8,570	4,896	1,844	57,488
TOTAL RESIDENTIAL - LIRA	64,661	54,962	55,727	47,780	60,831	64,994	84,186	78,600	89,214	77,646	74,860	52,218	805,679
Commercial (Monthly/Bimonthly)	58,079	53,949	44,056	55,253	53,408	73,231	51,087	84,927	66,767	74,351	50,528	68,216	733,852
Industrial (Monthly/Bimonthly)	-	130	-	95	-	143	-	258	-	280	-	162	1,068
Public Authority (Monthly/Bimonthly)	11,129	9,282	9,278	15,103	12,440	40,685	25,497	60,850	30,879	43,205	19,570	17,630	295,548
Fire Protection (Monthly/Bimonthly)	205	1,441	1,989	509	6,663	1,900	1,641	1,555	373	551	120	206	17,153
Irrigation Public Authority (Monthly/Bimonthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Pressure (Monthly/Bimonthly)	15,338	2,790	4,118	2,495	16,569	6,318	34,555	12,656	43,291	12,279	29,857	5,468	185,734
Irrigation Gravity (Bimonthly)	42,537	-	23,124	-	66,045	-	121,541	-	181,718	-	100,885	-	535,850
Apple Valley Country Club (Monthly/Bimonthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (Monthly/Bimonthly)	3,801	182	251	893	1,103	1,490	1,008	1,733	362	119	3	105	11,050
TOTAL AVR USAGE	***315,218***	***233,606***	***244,655***	***234,301***	***347,399***	***344,081***	***501,700***	***444,702***	***623,014***	***392,349***	***440,283***	***270,778***	***4,392,086***
YERMO													
Residential - NON-LIRA (Monthly)													
Tier 1	1,078	840	856	922	976	1,038	1,040	1,066	1,013	929	845	216	10,819
Tier 2	356	207	216	412	465	982	1,031	1,128	812	466	346	88	6,509
Tier 3	22	-	2	8	7	100	219	142	184	201	34	33	952
TOTAL RESIDENTIAL - NON-LIRA	1,456	1,047	1,074	1,342	1,448	2,120	2,290	2,336	2,009	1,596	1,225	337	18,280
Residential - LIRA, (Monthly)													
Tier 1	142	105	97	123	116	165	158	155	159	129	122	35	1,506
Tier 2	60	16	25	36	31	167	114	112	91	21	37	11	721
Tier 3	-	-	-	-	-	9	-	5	10	-	4	-	28
TOTAL RESIDENTIAL - LIRA	202	121	122	159	147	341	272	272	260	150	163	46	2,255
Commercial (Monthly)	691	458	545	421	494	554	573	515	467	395	277	185	5,575
Industrial (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Protection (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	***2,349***	***1,626***	***1,741***	***1,922***	***2,089***	***3,015***	***3,135***	***3,123***	***2,736***	***2,141***	***1,665***	***568***	***26,110***
TOTAL USAGE	**317,567**	**235,232**	**246,396**	**236,223**	**349,488**	**347,096**	**504,835**	**447,825**	**625,750**	**394,490**	**441,948**	**271,346**	**4,418,196**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2025

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.

	YEAR - 2024												
APPLE VALLEY	**Jan-24**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**2024 TOTAL**
Residential (Bimonthly) - NON-LIRA													
Tier 1	70,646	60,521	62,750	59,464	67,232	65,048	71,596	66,465	72,205	65,846	70,650	63,536	795,959
Tier 2	52,748	41,132	31,775	38,393	51,109	79,974	91,427	101,173	106,843	93,207	84,510	66,565	838,856
Tier 3	8,365	5,282	2,962	3,631	5,386	19,273	27,071	46,065	45,807	38,568	21,270	12,456	236,136
TOTAL RESIDENTIAL - NON-LIRA	131,759	106,935	97,487	101,488	123,727	164,295	190,094	213,703	224,855	197,621	176,430	142,557	1,870,951
Residential (Bimonthly) - LIRA													
Tier 1	32,516	26,904	38,627	26,280	32,403	28,647	34,200	29,305	34,934	29,176	34,126	28,212	375,330
Tier 2	22,386	17,463	4,321	15,791	21,327	30,808	38,213	38,563	44,802	34,220	34,217	24,108	326,219
Tier 3	2,808	1,355	1,051	1,192	1,629	5,317	7,923	11,801	13,471	8,902	5,770	3,409	64,628
TOTAL RESIDENTIAL - LIRA	57,710	45,722	43,999	43,263	55,359	64,772	80,336	79,669	93,207	72,298	74,113	55,729	766,177
Commercial (Monthly/Bimonthly)	46,542	58,280	43,564	65,889	35,554	91,662	61,781	120,445	59,665	107,385	48,872	62,929	802,568
Industrial (Monthly/Bimonthly)	112	80	-	71	-	117	-	268	-	226	-	180	1,054
Public Authority (Monthly/Bimonthly)	11,390	183	16,341	7,682	12,560	22,496	24,132	33,255	27,564	29,533	7,985	14,354	207,475
Fire Protection (Monthly/Bimonthly)	785	39	235	749	277	47	305	659	49	684	40	456	4,325
Irrigation Public Authority (Monthly/Bimonthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Pressure (Monthly/Bimonthly)	12,428	1,955	3,838	1,992	13,224	7,331	36,815	12,290	62,714	11,458	12,070	6,264	182,379
Irrigation Gravity (Bimonthly)	45,354	-	17,461	-	62,090	-	-	-	330,625	-	124,077	-	579,607
Apple Valley Country Club (Monthly/Bimonthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (Monthly/Bimonthly)	171	142	2,965	(16)	(63)	(20)	5	2,432	49	592	1	915	7,173
TOTAL AVR USAGE	***306,251***	***213,336***	***225,890***	***221,118***	***302,728***	***350,700***	***393,468***	***462,721***	***798,728***	***419,797***	***443,588***	***283,384***	***4,421,709***
YERMO													
Residential - NON-LIRA (Monthly)													
Tier 1	1,586	88	953	1,441	1,043	220	937	2,152	202	1,739	112	1,687	12,160
Tier 2	481	11	375	493	666	128	1,157	2,306	169	1,230	137	515	7,668
Tier 3	33	(16)	25	2	122	57	216	514	-	65	37	8	1,063
TOTAL RESIDENTIAL - NON-LIRA	2,100	83	1,353	1,936	1,831	405	2,310	4,972	371	3,034	286	2,210	20,891
Residential - LIRA, (Monthly)													
Tier 1	212	20	151	219	142	33	125	291	8	258	15	267	1,741
Tier 2	67	7	48	84	80	16	129	246	-	167	18	116	978
Tier 3	3	-	-	-	-	-	116	77	-	3	-	(54)	145
TOTAL RESIDENTIAL - LIRA	282	27	199	303	222	49	370	614	8	428	33	329	2,864
Commercial (Monthly)	695	49	479	556	415	305	289	1136	227	933	335	1046	6,465
Industrial (Monthly)	0	0	0	0	0	0	0	0	0	0	0	0	-
Public Authority (Monthly)	309	0	0	676	243	0	733	759	0	1143	423	528	4,814
Fire Protection (Monthly)	0	0	0	0	0	0	0	0	0	0	0	0	-
Private Fire Hydrant (Monthly)	0	0	0	0	0	0	0	0	0	0	0	0	-
TOTAL YERMO USAGE	***3,386***	***159***	***2,031***	***3,471***	***2,711***	***759***	***3,702***	***7,481***	***606***	***5,538***	***1,077***	***4,113***	***35,034***
TOTAL USAGE	**309,637**	**213,495**	**227,921**	**224,589**	**305,439**	**351,459**	**397,170**	**470,202**	**799,334**	**425,335**	**444,665**	**287,497**	**4,456,743**

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2025

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.

	VARIANCE												
APPLE VALLEY	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**TOTAL**
Residential (Bimonthly) - NON-LIRA													
Tier 1	(7,912)	(3,107)	(665)	(347)	(1,102)	(2,690)	(4,165)	(2,392)	(2,826)	(3,706)	(3,025)	(2,641)	(34,578)
Tier 2	(2,953)	6,108	7,844	7,444	5,882	(6,158)	(4,498)	(3,813)	(6,377)	(6,485)	(5,709)	(11,528)	(20,243)
Tier 3	(1,426)	934	1,446	3,588	1,833	(127)	754	(3,375)	(5,242)	(3,512)	(3,236)	(1,615)	(9,978)
TOTAL RESIDENTIAL - NON-LIRA	(12,291)	3,935	8,625	10,685	6,613	(8,975)	(7,909)	(9,580)	(14,445)	(13,703)	(11,970)	(15,784)	(64,799)
Residential (Bimonthly) - LIRA													
Tier 1	3,880	3,660	(4,676)	2,202	1,882	1,811	2,693	938	633	3,152	1,605	389	18,169
Tier 2	3,582	4,589	15,496	2,397	3,391	(651)	1,427	(565)	(1,402)	2,528	16	(2,335)	28,473
Tier 3	(511)	991	908	(82)	199	(938)	(270)	(1,442)	(3,224)	(332)	(874)	(1,565)	(7,140)
TOTAL RESIDENTIAL - LIRA	6,951	9,240	11,728	4,517	5,472	222	3,850	(1,069)	(3,993)	5,348	747	(3,511)	39,502
Commercial (Monthly/Bimonthly)	11,537	(4,331)	492	(10,636)	17,854	(18,431)	(10,694)	(35,518)	7,102	(33,034)	1,656	5,287	(68,716)
Industrial (Monthly/Bimonthly)	(112)	50	-	24	-	26	-	(10)	-	54	-	(18)	14
Public Authority (Monthly/Bimonthly)	(261)	9,099	(7,063)	7,421	(120)	18,189	1,365	27,595	3,315	13,672	11,585	3,276	88,073
Fire Protection (Monthly/Bimonthly)	(580)	1,402	1,754	(240)	6,386	1,853	1,336	896	324	(133)	80	(250)	12,828
Irrigation Public Authority (Monthly/Bimonthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Pressure (Monthly/Bimonthly)	2,910	835	280	503	3,345	(1,013)	(2,260)	366	(19,423)	821	17,787	(796)	3,355
Irrigation Gravity (Bimonthly)	(2,817)	-	5,663	-	3,955	-	121,541	-	(148,907)	-	(23,192)	-	(43,757)
Apple Valley Country Club (Monthly/Bimonthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Construction (Monthly/Bimonthly)	3,630	40	(2,714)	909	1,166	1,510	1,003	(699)	313	(473)	2	(810)	3,877
TOTAL AVR USAGE	***8,967***	***20,270***	***18,765***	***13,183***	***44,671***	***(6,619)***	***108,232***	***(18,019)***	***(175,714)***	***(27,448)***	***(3,305)***	***(12,606)***	***(29,623)***
YERMO													
Residential - NON-LIRA (Monthly)													
Tier 1	(508)	752	(97)	(519)	(67)	818	103	(1,086)	811	(810)	733	(1,471)	(1,341)
Tier 2	(125)	196	(159)	(81)	(201)	854	(126)	(1,178)	643	(764)	209	(427)	(1,159)
Tier 3	(11)	16	(23)	6	(115)	43	3	(372)	184	136	(3)	25	(111)
TOTAL RESIDENTIAL - NON-LIRA	(644)	964	(279)	(594)	(383)	1,715	(20)	(2,636)	1,638	(1,438)	939	(1,873)	(2,611)
Residential - LIRA, (Monthly)													
Tier 1	(70)	85	(54)	(96)	(26)	132	33	(136)	151	(129)	107	(232)	(235)
Tier 2	(7)	9	(23)	(48)	(49)	151	(15)	(134)	91	(146)	19	(105)	(257)
Tier 3	(3)	-	-	-	-	9	(116)	(72)	10	(3)	4	54	(117)
TOTAL RESIDENTIAL - LIRA	(80)	94	(77)	(144)	(75)	292	(98)	(342)	252	(278)	130	(283)	(609)
Commercial (Monthly)	(4)	409	66	(135)	79	249	284	(621)	240	(538)	(58)	(861)	(890)
Industrial (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Authority (Monthly)	(309)	-	-	(676)	(243)	-	(733)	(759)	-	(1,143)	(423)	(528)	(4,814)
Fire Protection (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Private Fire Hydrant (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL YERMO USAGE	***(1,037)***	***1,467***	***(290)***	***(1,549)***	***(622)***	***2,256***	***(567)***	***(4,358)***	***2,130***	***(3,397)***	***588***	***(3,545)***	***(8,924)***
TOTAL USAGE	**7,930**	**21,737**	**18,475**	**11,634**	**44,049**	**(4,363)**	**107,665**	**(22,377)**	**(173,584)**	**(30,845)**	**(2,717)**	**(16,151)**	**(38,547)**

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

I, the undersigned Moses Thompson
Officer, Partner, or Owner (Please Print)

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2025 through December 31, 2025.

President	
Title (Please Print)	Signature
(623) 695-4342	6/12/2026
Telephone Number	Date

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To the California Public Utilities Commission

ATTACHMENT A

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

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") provides the following information regarding its NTP&S projects in Calendar Year 2025 in this Attachment:

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
Non-Regulated Operating Income Statement
2025

Name of Contract/Service	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
Miscellaneous					
Customer Account Services (HomeServe USA)	Passive	55,500	(55,500)	-	-
Total Miscellaneous		55,500	(55,500)	-	-
Total		55,500	(55,500)	-	-

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Liberty Apple Valley's Excess Capacity Activities
(formally called “Non-Tariffed Products & Services” or “NTP&S”)

I. Overview

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

- Cost allocation under new rules: Rule X.D defines how costs associated with NTP&S activities 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 recov through tariffed rates.”
  - Liberty Apple Valley’s cost allocations: Charges for NTP&S activity consist of clearly ider incremental direct costs that are directly charged to unregulated accounts.

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II. Descriptions of Excess Capacity Activities

HomeServe USA Customer Account Services

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

III. Regulated Assets Used in NTP&S Projects

HomeServe USA Contract

All of the activities involve the asset of personnel labor.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

Name	Position	Department	(Hours)
Home Serve			
Ieronimo, Ashley	Manager	Finance	1.00
Elison, Amy	Director	Customer Care	2.50
Walton, Brian	Accountant I	Finance	1.50
			5.00