Received

Examined

CLASS A
WATER UTILITIES

U# 314-W

2025
ANNUAL REPORT
OF

LIBERTY UTILITIES (PARK WATER) CORP.
(NAME UNDER WHICH CORPORATION, PARTNERSHIP, OR INDIVIDUAL IS DOING BUSINESS)

9750 Washburn Road, Downey, CA 90241
(OFFICIAL MAILING ADDRESS) ZIP

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

REPORT MUST BE FILED NO LATER THAN APRIL 30, 2026

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

GENERAL INSTRUCTIONS

1. One completed and signed electronic copy must be filed **NO LATER THAN APRIL 30, 2026** via email to: **Kevin Truong** at **vt4@cpuc.ca.gov** and **water.division@cpuc.ca.gov**

2. If an electronic copy cannot be filed, provide two signed hard copies by post to:
   CALIFORNIA PUBLIC UTILITIES COMMISSION
   WATER DIVISION
   ATTN: KEVIN TRUONG
   505 VAN NESS AVENUE, ROOM 3200
   SAN FRANCISCO, CALIFORNIA 94102-3298

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

4. The Declaration on Page 70 must be signed by an authorized officer, partner, or owner.

5. 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.

6. 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.

7. 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.

8. 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.

9. 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 <u>one separate electronic file</u> in Microsoft Excel format and file it with the electronic file of this report.

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

11 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.

INSTRUCTIONS

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 (Park 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	$ 245,011,418	$ 252,283,344	$ 248,647,381
2	Total Utility Plant Reserves	(53,840,267)	(60,135,100)	(56,987,684)
3	Total Utility Plant Less Reserves	191,171,151	192,148,244	191,659,698
4	Advances for Construction	1,095,016	1,028,840	1,061,928
5	Contributions in Aid of Construction	5,944,342	6,554,485	6,249,413
6	Total Accumulated Deferred Taxes	16,375,551	19,126,974	17,751,263
7				
8				
9				
10	**CAPITALIZATION**			
11	Common Capital Stock	10	10	10
12	Preferred Capital Stock	-	-	-
13	Earned Surplus	68,585,174	79,112,375	73,848,774
14	Total Capital Stock	32,750,142	43,277,343	38,013,742
15	Total Proprietary Capital (Individual or Partnership)	-	-	-
16	Total Long-Term Debt	51,500,000	51,500,000	51,500,000

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2025

Name of Utility: Liberty Utilities (Park Water) Corp.   Telephone: (562) 923-0711

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 43,324,103
2	Operating Expenses	$ 23,289,392
3	Depreciation	$ 4,336,114
4	Taxes	$ 4,975,170
5	Income from Nonutility Operations (net)	$ (103,187)
6	Interest on Long-Term Debt	$ 1,522,503
7	Net Income	$ 9,097,738
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 10,283,710
11	Pumping Expenses	$ 1,635,024
12	Water Treatment Expenses	$ 524,737
13	Transmission and Distribution Expenses	$ 1,940,546
14	Customer Account Expenses	$ 1,434,590
15	Sales Expenses	$ 265,060
16	Recycled Water Expenses	$ 174,645
17	Administrative and General Expenses	$ 9,628,351
18	Miscellaneous	$ (2,597,272)
19	Total Operating Expenses	$ 23,289,392
20		
21	**OTHER DATA**	

				Annual
22				
23	Active Service Connections (Exc. Fire Protect.)	Jan. 1	Dec. 31	Average
24				
25	Metered Service Connections	28,103	28,016	28,060
26	Flat Rate Service Connections	-	-	-
27	Total Active Service Connections	28,103	28,016	28,060

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

Name of Utility: Liberty Utilities (Park 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		$ 245,011,418	$ 252,283,344	$ 248,647,381
2	Total Utility Plant Reserves		(53,750,586)	(60,035,119)	$ (56,892,853)
3	Total Utility Plant Less Reserves		191,260,833	192,248,225	$ 191,754,529
4	Advances for Construction		1,095,016	1,028,840	$ 1,061,928
5	Contributions in Aid of Construction		5,944,342	6,554,485	$ 6,249,413
6	Total Accumulated Deferred Taxes		13,323,819	16,813,944	$ 15,068,881
7					
8					
9					
10	**CAPITALIZATION**				
11	Common Capital Stock		10	10	$ 10
12	Preferred Capital Stock				$ -
13	Earned Surplus	(A)	68,585,174	79,112,375	$ 73,848,774
14	Total Capital Stock		32,750,142	43,277,343	$ 38,013,742
15	Total Proprietary Capital (Individual or Partnership)				$ -
16	Total Long-Term Debt	(B)	51,500,000	51,500,000	$ 51,500,000

Note:

(A) Includes Nonutility Retained Earnings

(B) 2025 balance includes Associated Companies' Note balance of $51,500,000.

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

Name of Utility: Liberty Utilities (Park Water) Corp. Telephone: (562)923-0711

		Annual Amount
	INCOME/EXPENSES DATA	
1	Operating Revenues	$ 43,324,103
2	Operating Expenses	$ 23,289,392
3	Depreciation	$ 4,336,114
4	Taxes	$ 4,975,170
5	Income from Nonutility Operations (net)	$ -
6	Interest on Long-Term Debt	$ -
7	Net Income	$ 10,723,428
8		
9	**OPERATING EXPENSES DATA**	
10	Source of Supply Expense	$ 10,283,710
11	Pumping Expenses	$ 1,635,024
12	Water Treatment Expenses	$ 524,737
13	Transmission and Distribution Expenses	$ 1,940,546
14	Customer Account Expenses	$ 1,434,590
15	Sales Expenses	$ 265,060
16	Recycled Water Expenses	$ 174,645
17	Administrative and General Expenses	$ 9,628,351
18	Miscellaneous	$ (2,597,272)
19	Total Operating Expenses	$ 23,289,392
20		
21	**OTHER DATA**	

		Jan. 1	Dec. 31	Annual Average
22				
23	Active Service Connections (Exc. Fire Protect.)			
24				
25	Metered Service Connections	28,103	28,016	28,060
26	Flat Rate Service Connections	-	-	-
27	Total Active Service Connections	28,103	28,016	28,060

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	12/31/25	Reason
1	Line 18 (Income)Loss from Nonutility Operations	521	(288,425.55)	Ratemaking disallowances & non-utility employees (payroll, payroll related & misc. operating expenses)
2	Line 23 Miscellaneous Nonoperating Revenues	526	(320,644.80)	Unregulated transactions- portion of Excess Capacity activities attributable to shareholders (the portion attributable to customers is included in operating revenues)
3	Line 24 Nonoperating Revenue Deductions	527	71,563.76	Expenses incurred in connection with nonoperating revenues
4	Line 33 Interest on Debt to Affiliated Companies	534	1,522,502.58	Interest expense- nonutility
5	Line 34 Other Interest Charges	535	1,848.39	Interest expense- nonutility
6	Line 35 Miscellaneous Income Deductions	538	5,000.00	Charitable contributions- nonutility
7	Line 35 Miscellaneous Income Deductions	538	633,845.14	Miscellaneous expenses- nonutility
8	TOTAL		1,625,689.52	
9				
10				

Excess Capacity and Non-Tariffed Services

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

Based on the information and filings required in D.00-07-018, D.03-04-028, and D.04-12-023, provide the following information by each individual non-tariffed good and service provided in 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	See Attachment A										
2											
3											
4											
5											
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15											
16											
17											
18											
19											
20											

GENERAL INFORMATION

1. Name under which utility is doing business: Liberty Utilities (Park Water) Corp.

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

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:
9750 Washburn Road, Downey, CA 90241

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

6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)

Name: Kenneth Pfister Telephone: (562) 923-0711
Address: 9750 Washburn Road, Downey, CA 90241

7. OWNERSHIP. Check and fill in appropriate line:

[ ]	Individual (name of owner)	
[ ]	Partnership (name of partner)	
[ ]	Partnership (name of partner)	
[ ]	Partnership (name of partner)	
[x]	Corporation (corporate name)	Liberty Utilities (Park Water) Corp.

Organized under laws of (state) California Date: 1937

Principal Officers:

Name: Moses Thompson	Title: President
Name: Sharon Yang	Title: Secretary
Name: Crystal Greene	Title: CFO

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

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

Name: NONE	Date:
Name:	Date:
Name:	Date:
Name:	Date:

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

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

12. List Name, Address, and Phone Number of your company's external auditor:
Name: Ernst & Young LLP Telephone: (416) 932-6256
Address: EY Tower, 100 Adelaide Street West, Toronto, ON M5H 0B3, Canada

13. This annual report was prepared by:

Name of firm or consultant: N/A

Address of firm or consultant:

Phone Number of firm or consultant:

Operator Certification March 2026

Last Name	First Name	Cert. #	Certification	Grade	Issues Date	Expiration Date
Camacho	Jaime	54933	Water Distribution	D2	12/1/2024	12/1/2027
Escobedo	Hector	58428	Water Distribution	D2	12/1/2025	12/1/2028
Flores	Marc	38763	Water Distribution	D4	4/2/2023	2/1/2029
Flores	Marc	43057	Water Treatment	T2	8/2/2023	8/1/2026
Flynn	Tim	53349	Water Distribution	D2	6/1/2024	6/1/2027
Gomez	Nathan	54336	Water Distribution	D2	10/1/2024	10/1/2027
Gonzalez	Armando	31993	Water Distribution	D5	6/1/2025	6/1/2028
Gonzalez	Armando	41207	Water Treatment	T2	1/2/2024	1/1/2027
Hernandez	Felipe	47746	Water Distribution	D2	8/1/2024	8/1/2027
Hernandez	Felipe	47665	Water Treatment	T1	3/1/2024	12/1/2027
Kim	Darith (Paul)	14449	Water Distribution	D4	2/1/2025	2/1/2028
Kim	Darith (Paul)	27707	Water Treatment	T2	7/1/2024	7/1/2027
Lacomba	Jose (Tony)	18976	Water Distribution	D2	12/2/2022	12/1/2028
Lacomba	Jose (Tony)	37559	Water Treatment	T1	7/1/2024	7/1/2027
Maldonado	Leo	34181	Water Distribution	D4	5/1/2024	5/1/2027
Maldonado	Leo	14649	Water Treatment	T3	6/2/2023	6/1/2026
Ortiz	Victor	28224	Water Distribution	D4	3/2/2025	3/1/2028
Ortiz	Victor	27293	Water Treatment	T3	5/2/2025	5/1/2028
Pfister	Kenneth	6414	Water Distribution	D5	7/2/2023	7/1/2026
Pfister	Kenneth	16530	Water Treatment	T5	6/2/2025	6/1/2028
Rivera	Brandon	58828	Water Distribution	D2	12/1/2025	12/1/2028
Santiago	Jacob	51145	Water Distribution	D1	4/2/2025	4/1/2028
Seja	Aaron	30001	Water Distribution	D1	12/2/2023	12/1/2026
Smith	Saul	33122	Water Distribution	D5	6/1/2025	6/1/2028
Smith	Saul	33305	Water Treatment	T2	7/2/2023	7/1/2026
Trass	Richard	58165	Water Distribution	D2	11/2/2024	11/1/2027
Trass	Richard	47543	Water Treatment	T2	10/2/2024	10/1/2027
Vasquez	Evan	54818	Water Distribution	D3	6/30/2025	7/1/2028
Vasquez	Evan	45474	Water Treatment	T2	11/2/2023	11/1/2026
Velasquez	Miguel	58860	Water Distribution	D1	4/2/2025	4/1/2028

Attachment A

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

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

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

The following chart identifies each of Liberty Park Water'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 & CEO
Liberty Utilities (America) Co.	Vacant: Director
Liberty Utilities (America) Holdco Inc.	Vacant: Director
Liberty Utilities (America) Holdings, LLC	Vacant: Manager

Liberty Utilities (Apple Valley Ranchos Water) Corp.	**Brian Chin**: Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Moses Thompson**: President **Sharon Yang:** Secretary **Crystal Greene**: CFO
Liberty Utilities (Arkansas Water) Corp.	**Brian Chin:** Director
Liberty Utilities (Black Mountain Sewer) Corp	**Brian Chin**: Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Crystal Greene**: Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (CalPeco Electric) LLC	**Brian Chin**: Manager **C. Robert Stump:** Manager **Timothy Simon:** Manager **Brian Thomas:** Manager **Crystal Greene:** Secretary & Treasurer **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	**Brian Chin**: Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** Director **Crystal Greene:** Secretary & Treasurer **Moses Thompson**: President
Liberty Utilities (Granite State Electric) Corp	**Brian Chin**: Director
Liberty Utilities (Litchfield Park Water & Sewer) Corp	**Brian Chin**: Director **C. Robert Stump:** Director **Timothy Simon:** Director **Brian Thomas:** 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 (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	252,207,030	244,935,104
3	101	Recycled Water Utility Plant	A-1b	76,315	76,315
4	107	Utility Plant Adjustments	A-2	-	-
5		Total Utility Plant		$ 252,283,344	$ 245,011,418
6	250	Reserve for depreciation of utility plant	A-5	(60,035,119)	(53,750,586)
7	251	Reserve for amortization of limited term utility investments	A-5	(27,496)	(25,902)
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	(72,485)	(63,779)
10		Total utility plant reserves		$ (60,135,100)	$ (53,840,267)
11		Total utility plant less reserves		$ 192,148,244	$ 191,171,151
12					
13		**II. INVESTMENT AND FUND ACCOUNTS**			
14	110	Other Physical Property	A-3	63,943	63,942
15	253	Reserve for depreciation and amortization of other property	A-5	(32,540)	(31,322)
16		Other physical property less reserve		$ 31,403	$ 32,620
17	111	Investments in Affiliated Companies	A-6	-	-
18	112	Other Investments	A-7	-	-
19	113	Sinking Funds	A-8	-	-
20	114	Miscellaneous Special Funds	A-9	-	-
21		Total investments and fund accounts		$ 31,403	$ 32,620
22					
23		**III. CURRENT AND ACCRUED ASSETS**			
24	120	Cash	A-10	23,907	172,654
25	121	Special Deposits	A-11	1,525,646	-
26	122	Working Funds	A-12	3,900	3,900
27	123	Temporary Cash Investments	A-13	-	-
28	124	Notes Receivable	A-14	569,636	649,729
29	125	Accounts Receivable	A-15	8,792,090	8,550,612
30	126	Receivables from Affiliated Companies	A-16	116,120,414	69,268,921
31	131	Materials and Supplies	A-17	154,121	141,237
32	132	Prepayments	A-18	1,038,692	635,644
33	133	Other Current and Accrued Assets	A-19	4,828,805	3,453,226
34		Total Current and Accrued Assets		$ 133,057,210	$ 82,875,923
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	658,358	658,358
40	143	Clearing Accounts	A-24	286,513	306,679
41	145	Other Work in Progress	A-25	-	-
42	146	Other Deferred Debits	A-26	12,643,791	11,659,621
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-
44		Total Deferred Debits		$ 13,588,661	$ 12,624,658
45		Total Assets and Other Debits		$ 338,825,519	$ 286,704,351

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
46		**I. CORPORATE CAPITAL AND SURPLUS**			
47	200	Common Capital Stock	A-30	10	10
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	(35,835,042)	(35,835,042)
55	271	Earned Surplus	A-35	79,112,375	68,585,174
56		Total Capital Stock		$ 43,277,343	$ 32,750,142
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	51,500,000	51,500,000
67	213	Miscellaneous Long-Term Debt	A-41	-	-
68		Total Long-Term Debt		$ 51,500,000	$ 51,500,000
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	121,991	54,073
74	223	Payables to Affiliated Companies	A-46	180,829,535	145,772,339
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	79,713	69,184
79	228	Taxes Accrued	A-53	22,379,473	20,863,260
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	5,586,628	4,318,327
82		Total Current and Accrued Liabilities		$ 208,997,339	$ 171,077,182
83					
84		**V. DEFERRED CREDITS**			
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	1,028,840	1,095,016
87	242	Other Deferred Credits	A-55	7,922,262	7,274,961
88		Total Deferred Credits		$ 8,951,102	$ 8,369,977
		VI. ACCUMULATED DEFERRED TAXES			
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Liabilities	A-59	19,126,974	16,375,551
	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
		Total Accumulated Deferred Taxes		$ 19,126,974	$ 16,375,551
89					
90		**VII. RESERVES**			
91	254	Reserve for Uncollectible Accounts	A-56	418,275	687,158
92	255	Insurance Reserve	A-56	-	-
93	256	Injuries and Damages Reserve	A-56	-	-
94	257	Employees' Provident Reserve	A-56	-	-
95	258	Other Reserves	A-56	-	-
96		Total Reserves		$ 418,275	$ 687,158
97					
98		**VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION**			
99	265	Contributions in Aid of Construction	A-57	6,554,485	5,944,342
100		Total Liabilities and Other Credits		$ 338,825,518	$ 286,704,351

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	43,324,103
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	23,289,392
6	503	Depreciation	A-5	4,334,520
7	504	Amortization of Limited-term Utility Investments	A-5	1,593
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	4,975,170
11		**Total Operating Revenue Deductions**		$ 32,600,675
12		**Net Operating Revenues**		$ 10,723,428
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**		$ 10,723,428
16				
17		**II. OTHER INCOME**		
18	521	Income from Nonutility Operations (Net)	B-8	288,426
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	320,645
24	527	Nonoperating Revenue Deductions	B-14	(71,564)
25		**Total Other Income**		$ 537,507
26		**Net Income before Income Deductions**		$ 11,260,935
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	1,522,503
34	535	Other Interest Charges	B-20	1,848
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	638,845
38		**Total Income Deductions**		$ 2,163,196
39		**Net Income**		$ 9,097,738
40				
41		**IV. DISPOSITION OF NET INCOME**		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		**Balance transferred to Earned Surplus or**		$ 9,097,738
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)	234,619,602.93	7,046,589	(64,275)	-	$ 241,601,916
2	100.2	Utility Plant Leased to Others					$ -
3	100.3	Construction Work in Progress	10,315,501	289,613			$ 10,605,113
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	$ 244,935,104	$ 7,336,202	$ (64,275)	$ -	$ 252,207,030

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		**I. INTANGIBLE PLANT**					
2	301	Organization	179,258	-	-	-	$ 179,258
3	302	Franchises and Consents	28,377	-	-	0	$ 28,377.32
4	303	Other Intangible Plant	9,294	-	-	(0)	$ 9,294
5		Total Intangible Plant	$ 216,929	$ -	$ -	$ 0	$ 216,929
6							
7		**II. LANDED CAPITAL**					
8	306	Land and Land Rights	$ 18,743,700				$ 18,743,700
9							
10		**III. SOURCE OF SUPPLY PLANT**					
11	311	Structures and Improvements		-	-	-	$ -
12	312	Collecting and Impounding Reservoirs		-	-	-	$ -
13	313	Lake, River and Other Intakes		-	-	-	$ -
14	314	Springs and Tunnels		-	-	-	$ -
15	315	Wells	2,685,065	-	-	-	$ 2,685,065
16	316	Supply Mains		-	-	-	$ -
17	317	Other Source of Supply Plant	1,952,845	-	-	-	$ 1,952,845
18		Total Source of Supply Plant	$ 4,637,910	$ -	$ -	$ -	$ 4,637,910
19							
20		**IV. PUMPING PLANT**					
21	321	Structures and Improvements	10,630,043	114	-	-	$ 10,630,156
22	322	Boiler Plant Equipment	-	-	-	-	$ -
23	323	Other Power Production Equipment	-	-	-	-	$ -
24	324	Pumping Equipment	5,246,961	58,388	-	-	$ 5,305,349
25	325	Other Pumping Plant	5,421,148	853	-	-	$ 5,422,002
26		Total Pumping Plant	$ 21,298,152	$ 59,355	$ -	$ -	$ 21,357,507
27							
28		**V. WATER TREATMENT PLANT**					
29	331	Structures and Improvements	-	-	-	-	$ -
30	332	Water Treatment Equipment	4,800,388	704,238	-	-	$ 5,504,626
31		Total Water Treatment Plant	$ 4,800,388	$ 704,238	$ -	$ -	$ 5,504,626

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
32		**VI. TRANSMISSION AND DIST. PLANT**					
33	341	Structures and Improvements	-	-	-	-	$ -
34	342	Reservoirs and Tanks	6,912,465	805,445	-	-	$ 7,717,910
35	343	Transmission and Distribution Mains	68,331,312	599,178	(10,328)	-	$ 68,920,161
36	344	Fire Mains	-	-	-	-	$ -
37	345	Services	22,750,196	1,949,623	(17,455)	-	$ 24,682,364
38	346	Meters	11,886,584	12,368	-	-	$ 11,898,952
39	347	Meter Installations	-	-	-	-	$ -
40	348	Hydrants	12,275,176	899,619	(36,492)	-	$ 13,138,302
41	349	Other Transmission and Distribution Plant	-	-	-	-	$ -
42		Total Transmission and Distribution Plant	$ 122,155,732	$ 4,266,232	$ (64,275)	$ -	$ 126,357,689
43							
44		**VII. GENERAL PLANT**					
45	371	Structures and Improvements	13,026,019	-	-	-	$ 13,026,019
46	372	Office Furniture and Equipment	40,154,263	1,518,319	-		$ 41,672,582
47	373	Transportation Equipment	2,327,871	-	-	-	$ 2,327,871
48	374	Stores Equipment	68,419	-	-	-	$ 68,419
49	375	Laboratory Equipment	4,440	-	-	-	$ 4,440
50	376	Communication Equipment	5,582,122	498,444	-	-	$ 6,080,566
51	377	Power Operated Equipment	985,482	-	-	-	$ 985,482
52	378	Tools, Shop and Garage Equipment	618,178	-	-	-	$ 618,178
53	379	Other General Plant	-	-	-	-	$ -
54		Total General Plant	$ 62,766,792	$ 2,016,764	$ -	$ -	$ 64,783,556
55							
56		**VIII. UNDISTRIBUTED ITEMS**					
57	390	Other Tangible Property	-	-	-	(0)	$ (0)
58	391	Utility Plant Purchased	-	-	-	-	$ -
59	392	Utility Plant Sold	-	-	-	-	$ -
60		Total Undistributed Items	$ -	$ -	$ -	$ (0)	$ (0)
61		Total Utility Plant in Service	$ 234,619,603	$ 7,046,589	$ (64,275)	$ -	$ 241,601,916.49

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					
2	394	Recycled Water Land and Land Rights					$ -
3	395	Recycled Water Depreciable Plant	76,315	-		(0)	$ 76,315
4		Total Recycled Water Utility Plant	$ 76,315	$ -	$ -	$ (0)	$ 76,315

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year[1] (e)
1	L.A. County Franchise Ordinance #2020-0056F	11/28/20	15		25,586
2	Santa Fe Springs City Ordinance #1014	08/06/10	10		2,791
3					
4					
5				Total	$ 28,377

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

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

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

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

Line No	Name and Description of Property (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Land	7,582	7,582
2	Structures and Improvements	56,360	56,360
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	Total	$ 63,942	$ 63,943

SCHEDULE A-4
RATE BASE AND WORKING CASH

Line No.	Acct.	Title of Account (a)	Balance 12/31/2025 (b)	Balance 1/1/2025 (c)
		RATE BASE		
1		Utility Plant		
2		Plant in Service	241,678,231	234,695,918
3		Construction Work in Progress	10,605,113	10,315,501
4		General Office Prorate	(25,520,582)	(25,175,839)
5		**Total Gross Plant (=Line 2 + Line 3 + Line 4)**	$ 226,762,762	$ 219,835,579
6		Less Accumulated Depreciation		
7		Plant in Service	60,107,604	53,750,586
8		General Office Prorate	(7,291,169)	(6,046,364)
9		**Total Accumulated Depreciation (=Line 7 + Line 8)**	$ 52,816,435	$ 47,704,222
10		Less Other Reserves		
11		Deferred Income Taxes	19,126,974	16,375,551
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		**Total Other Reserves (=Line 11 + Line 12 + Line 13)**	$ 19,126,974	$ 16,375,551
15		Less Adjustments		
16		Contributions in Aid of Construction	6,554,485	5,944,342
17		Advances for Construction	1,028,840	1,095,016
18		Other		
19		**Total Adjustments (=Line 16 + Line 17 + Line 18)**	$ 7,583,325	$ 7,039,357
20		**Add Materials and Supplies**	$ 154,121	$ 141,237
21		**Add Working Cash (=Line 34)**	4,119,982	4,065,045
22		**TOTAL RATE BASE**		
23		**(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)**	$ 151,510,131	$ 152,922,732

		Working Cash		
24		**Determination of Operational Cash Requirement**		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	$ 23,121,236	$ 23,160,728
26		Purchased Power & Commodity for Resale*	$ 7,807,189	$ 8,520,530
27		Meter Revenues: Bimonthly Billing	$ 40,448,543	$ 36,743,841
28		Other Revenues: Flat Rate Monthly Billing	$ 492,362	$ 482,797
29		Total Revenues (=Line 27 + Line 28)	$ 40,940,905	$ 37,226,639
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0120	0.0130
31		5/24 x Line 25 x (100% - Line 30)	4,758,995	4,762,574
32		1/24 x Line 25 x Line 30	11,586	12,516
33		1/12 x Line 26	650,599	710,044
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	$ 4,119,982	$ 4,065,045
		* 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	$ 53,750,586	$ 25,902	$ -	$ 31,322	$ 63,779
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503(1)	4,325,814	0		1,217	8,706
	(b) Charged to Account 504(1)	-	1,593			
	(c) Charged to Account 505 (1)	-	-			
4	(d) Charged to Account 265	361,836	-			
5	(e) Charged to clearing accounts	224,224	-			
6	(f) Salvage recovered	45,275				
7	(g) All other credits (2)	1,387,129				
8	Total credits	$ 6,344,278	$ 1,593	$ -	$ 1,217	$ 8,706
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	64,275				
11	(b) Cost of removal	(5,084)				
12	(c) All other debits (3)	553				
13	Total debits	$ 59,744	$ -	$ -	$ -	$ -
14	Balance in reserve at end of year	$ 60,035,119.42	$ 27,496	$ -	$ 32,540	$ 72,485
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					3.31%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20						
	Other Assessments					(237,685)
21	Corporate Allocation					1,615,642
22	Other					9,171.67
23						1,387,129
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					
28						
29						
30	Depreciation Adjustment					(553)
31						
32						(553)
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line ( )					
37	(b) Liberalized ( )					
38	(1) Double declining balance ( )					
39	(2) ACRS ( )					
40	(3) MACRS ( )					
41	(4) Others ( )					
42	(c) Both straight line and liberalized (X)					

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

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		**I. SOURCE OF SUPPLY PLANT**					
2	311	Structures and Improvements	-	-	-	-	$ -
3	312	Collecting and Impounding Reservoirs	-	-	-	-	$ -
4	313	Lake, river and Other Intakes	-	-	-	-	$ -
5	314	Springs and Tunnels	-	-	-	-	$ -
6	315	Wells	549,646	62,294	-	-	$ 611,939.25
7	316	Supply Mains	-	-	-	-	$ -
8	317	Other Source of Supply Plant	1,079,487	36,518	-	-	$ 1,116,005.15
9		Total Source of Supply Plant	$ 1,629,133	$ 98,812	$ -	$ -	$ 1,727,944.40
10							
11		**II. PUMPING PLANT**					
12	321	Structures and Improvements	1,875,353	397,565	-	-	$ 2,272,918.27
13	322	Boiler Plant Equipment	-	-	-	-	$ -
14	323	Other Power Production Equipment	-	-	-	-	$ -
15	324	Pumping Equipment	1,945,794	214,143	-	-	$ 2,159,937.39
16	325	Other Pumping Plant	676,912	220,655	-	-	$ 897,567.64
17		Total Pumping Plant	$ 4,498,060	$ 832,364	$ -	$ -	$ 5,330,423.30
18							
19		**III. WATER TREATMENT PLANT**					
20	331	Structures and Improvements	-	-	-	-	$ -
21	332	Water Treatment Equipment	2,523,460	263,493	-	-	$ 2,786,953.23
22		Total Water Treatment Plant	$ 2,523,460	$ 263,493	$ -	$ -	$ 2,786,953.23
23							
24		**IV. TRANS. AND DIST. PLANT**					
25	341	Structures and Improvements	-	-	-	-	$ -
26	342	Reservoirs and Tanks	1,095,947.63	100,310.41	-	-	$ 1,196,258.04
27	343	Transmission and Distribution Mains	12,901,499.63	1,202,920.68	(553.28)	(62.11)	$ 14,103,804.92
28	344	Fire Mains	-	-	-	-	$ -
29	345	Services	4,461,633.69	630,833.78	-	66.15	$ 5,092,533.62
30	346	Meters	1,590,198.33	397,972.86	-	-	$ 1,988,171.19
31	347	Meter Installations	-	-	-	-	$ -
32	348	Hydrants	2,693,844.04	259,530.77	-	-	$ 2,953,374.81
33	349	Other Transmission and Distribution Plant	-	-	-	-	$ -
34		Total Transmission and Distribution Plant	22,743,123.32	2,591,568.50	(553.28)	4.04	$ 25,334,142.58
35							
36		**V. GENERAL PLANT**					
37	371	Structures and Improvements	2,270,139.72	325,736	-	-	$ 2,595,876.07
38	372	Office Furniture and Equipment	11,620,816.70	1,760,473	-	-	$ 13,381,289.91
39	373	Transportation Equipment	1,675,787.62	244,445	-	50,355	$ 1,970,587.21
40	374	Stores Equipment	68,418.70	-	-	-	$ 68,418.70
41	375	Laboratory Equipment	3,196.54	141	-	-	$ 3,337.54
42	376	Communication Equipment	5,525,230.48	58,258	-	-	$ 5,583,488.28
43	377	Power Operated Equipment	872,679.81	58,045	-	-	$ 930,724.65
44	378	Tools, Shop and Garage Equipment	364,914.50	36,596	-	-	$ 401,510.66
45	379	Other General Plant	-	-	-	-	$ -
46	390	Other Tangible Property	(44,374.39)	(44,374)	-	-	$ (88,748.78)
47	391	Water Plant Purchased	-	-	-	-	$ -
48		Total General Plant	$ 22,356,810	$ 2,439,320	$ -	$ 50,355	$ 24,846,484.24
49		Total	$ 53,750,585.60	6,225,557	(553)	50,359	$ 60,025,947.75

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

Line No.	Class of Security (a)	Name of Issuing Company (b)	Balance Beginning of Year (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	NONE						
2							
3							
4							
5							
6							
7			$ -	$ -		$ -	$ -

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

Line No.	Name of Fund (a)	Balance Beginning of Year (b)	Additions During Year 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	Total	$ -	$ -	$ -	$ -	$ -

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in bank	172,654	23,907
2			
3			
4			
5	Total	$ 172,654	$ 23,907

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	JP Morgan Chase Bank	Water Contamination Litigation	-	1,525,646
2				
3				
4				
5				
6		Total	$ -	$ 1,525,646

SCHEDULE A-12
Account 122 - Working Funds

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Petty Cash	3,900	3,900
2			
3			
4			
5	Total	$ 3,900	$ 3,900

SCHEDULE A-13
Account 123 - Temporary Cash Investments

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

SCHEDULE A-14
Account 124 - Notes Receivable

Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	Advance Refund-Jess Ranch			46,619	0			
2	Water rights - Santa Paula			603,110	569,636			
3								
4								
5								
6			Total	$ 649,729	$ 569,636		$ -	$ -

SCHEDULE A-15
Account 125 - Accounts Receivable

Line No.	Acct. Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1 Accounts Receivable - Customers	8,532,409	7,866,519
2	125-2 Other Accounts Receivable	18,203	925,570
3			
4			
5	Total	$ 8,550,612	$ 8,792,090

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

Line No.	Due from Whom (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Interest Rate (d)	Interest Accrued During Year (e)	Interest Received During Year (f)
1	Liberty Utilities (Eastern Water Holdings) Corp.	-	-			
2	Liberty Utilities (Apple Valley Ranchos Water) Corp.	3,933,002	14,111,529			
3	Liberty Utilities Co.	64,993,079	101,806,585			
4	Algonquin Power & Utilities Corp.	182,841	42,299			
5	Western Water Holdings, LLC	160,000	160,000			
6						
7						
8						
9						
10	Total	$ 69,268,921	$ 116,120,414		$ -	$ -

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	141,237	154,121
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	$ 141,237	$ 154,121

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	202,573	373,204
2	Property Taxes	48,361	343,218
3	Taxes	-	-
4	Leased Water Rights	171,434	27,647
5	Other	213,277	294,623
6			
7			
8			
9			
10	Total	$ 635,644	$ 1,038,692

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Post Retirement Benefits Other Than Pension	3,304,321	4,679,900
2	Reimbursable jobs	148,905	148,905
3			
4			
5			
6			
7			
8			
9			
10	Total	$ 3,453,226	$ 4,828,805

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									$ -
12									$ -
13									$ -
14									$ -
15									$ -
16									$ -
17									$ -
18						$ -	$ -	$ -	$ -

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

Line No.	Designation of long-term debt (a)	Principal amount of securities to which premium minus expense, relates (b)	Total Net Premium (c)	AMORTIZATION PERIOD 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									$ -
12									$ -
13									$ -
14									$ -
15									$ -
16									$ -
17									$ -
18						$ -	$ -	$ -	$ -

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total Amount of Loss (b)	Previously Written off (c)	Balance Beg of Year (d)	Written Off During Year: 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	658,358	658,358
2			
3			
4			
5	Total	$ 658,358	$ 658,358

SCHEDULE A-24
Account 143 - Clearing Accounts

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Clearings	306,679	286,513
2			
3			
4			
5	Total	$ 306,679	$ 286,513

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	None	-	-
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	Balancing/Memorandum/Regulatory Accounts	7,605,578	9,199,631
2	Paid Time Off	519,005	308,683
3	Other	3,535,037	3,135,477
4			
5	Total	$ 11,659,621	$ 12,643,791

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	25,000	$0.01	1,000.00	10	10		
2								
3								
4								
5								
6				Total	$ 10	$ 10		$ -

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

SCHEDULE A-30a
Account 201- Preferred Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding[1] (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year Rate (g)	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	Western Water Holdings, LLC	1,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1,000	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	NONE		
2			
3			
4			
5	Total	$ -	$ -

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

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

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

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

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

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	$ (35,835,042)
2	CREDITS (Give nature of each credit and state account charged)	
3		
4		
5	Total credits	$ -
6	DEBITS (Give nature of each debit and state account credited)	
7		
8		
9		
10	Total debits	$ -
11	Balance end of year	$ (35,835,042)

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	$ 68,585,174
2		CREDITS	
3	400	Credit balance transferred from income account	9,097,738
4	401	Miscellaneous credits to surplus (specify)	
5		Adjustments to other comprehensive income for retirement plans	1,429,463
6		Total credits	10,527,202
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13		Adjustments to other comprehensive income for retirement plans	-
14			
15		Total debits	$ -
16		Balance end of year	$ 79,112,375

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

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

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

(The use of this account is optional)

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	LU Co Note Payable	42,800,000	42,800,000	3.584%	1,533,952	4,474,027
2	LU Co Note Payable	8,700,000	8,700,000	6.940%	603,780	1,106,930
3						
4						
5						
6						-
7						-
8	Total	51,500,000	$ 51,500,000		$ 2,137,732	$ 5,580,957

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

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

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Miscellaneous Accounts Payable	54,073	121,991
2			
3			
4			
5	Total	$ 54,073	$ 121,991

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Liberty Utilities (Eastern Water Holdings) Corp.	58,493,786	58,493,786	n/a		
2	Liberty Utilities (Apple Valley Ranchos Water) Corp.	1,241,287	6,056,968	n/a		
3	Western Water Holdings, LLC	908,294	908,294	n/a		
4	Liberty Utilities Co.	84,617,130	114,863,430	n/a		
5	Algonquin Power & Utilities Corp.	511,843	507,057	n/a		
6						
7	Total	$ 145,772,339	$ 180,829,535		$ -	$ -

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Customer Deposits	69,184	79,713
2			
3			
4			
5	Total	$ 69,184	$ 79,713

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Accrued Payroll	1,634,823	1,262,768
2	Paid Time Off	362,800	308,683
3	California PUC Charge	73,665	68,069
4	Replenishment Charges/Purchased Water/Purchased Power	1,254,910	1,220,448
5	Franchise Fees	142,120	173,124
6	City Water Tax	113,729	157,952
7	Accounting/Tax/Legal Fees	288,298	172,175
8	Capital	135,656	782,088
9	Other	250,115	266,637
10	Goods Received	62,210	224,683
11	Litigation	-	950,000
12			
13			
14			
15	Total	$ 4,318,327	$ 5,586,628

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	18,034,403.28		3,555,543	2,432,687		19,157,259.51	
2	State Corporate Franchise tax	2,827,792.64		-	(393,430)		3,221,222.72	
3	Property Taxes	-	48,361	1,179,169	1,474,026		-	343,218
4	Other Taxes	1,064		240,458	240,532		990	
5								
6								
7								
8								
9	Total	$ 20,863,260	$ 48,361	$ 4,975,170	$ 3,753,814	$ -	$ 22,379,472.63	$ 343,218

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	1,095,016
2	Additions during year	(1)
3	Subtotal - Beginning balance plus additions during year	$ 1,095,014
4	**Charges during year**	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	66,174
8	Present worth basis	
9	Total refunds	$ 66,174
10	**Transfers to Acct 265 - Contributions in Aid of Construction**	
11	Due to expiration of contracts	
12	Due to present worth discount	
13	Total transfers to Acct. 265	$ -
14	**Securities Exchanged for Contracts (enter detail below)**	
15	Subtotal - Charges during year	$ 66,174
16	Balance end of year	$ 1,028,840.03

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Advances for discontinued operations	6,748	(42,741)
2	Regulatory Liabilities	1,578,729	2,245,149
3	Pension Fund Disclosure	(170,055)	(1,704,625)
4	Other	5,859,539	7,424,479
5			
6	Total	$ 7,274,961	$ 7,922,262

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

			DEBITS		CREDITS		
Line No.	Account (a)	Balance Beginning of Year (b)	Nature of Items (c)	Amount (d)	Account Charged (e)	Amount (f)	Balance End of Year (g)
1	254	687,158	Reserve for Uncollectible	(268,883)	775		$ 418,275
2	255						$ -
3	256						$ -
4	257						$ -
5	258						$ -
6							$ -
7	Total	$ 687,158		$ (268,883)		$ -	$ 418,275

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	$ 5,944,341.57	$ -	$ -	$ 5,944,341.57	-
2	Add: Credits to account during year					
3	Contributions received during year	$ 971,979.28			$ 971,979.28	
4	Other credits	$ -				
5	Total credits	$ 971,979.28	$ -	$ -	$ 971,979.28	$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	$ (361,836.27)			$ (361,836.27)	
8	Nondepreciable donated property retired	$ -				
9	Other debits	$ -			-	
10	Total debits	$ (361,836.27)	$ -	$ -	$ (361,836.27)	$ -
11	Balance end of year	$ 6,554,484.58	$ -	$ -	$ 6,554,484.58	$ -

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

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

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes	16,375,551	19,126,974
2			
3			
4			
5	Total	$ 16,375,551	$ 19,126,974.15

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

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
1		**I. WATER SERVICE REVENUES**			
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales	28,638,376	27,278,898	$ 1,359,478
4		601-1.2 Residential Low Income Discount (Debit)	(1,423,482)	(1,528,539)	$ 105,057
5		601-2 Commericial Sales	8,711,915	8,247,887	$ 464,028
6		601-3 Industrial Sales	209,796	200,468	$ 9,329
7		601-4 Sales to Public Authorities	2,262,008	1,998,498	$ 263,510
8		Sub-total	$ 38,398,613	$ 36,197,212	$ 2,201,402
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	-	-	$ -
18		603.2 Flat Rate Sales	-	-	$ -
19		Sub-total	**$ -**	-	**$ -**
20	604	Private Fire Protection Service	260,795	318,399	$ (57,604)
21	605	Public Fire Protection Service	49,651	32,056	$ 17,595
22	606	Sales to Other Water Utilities for Resale	23,894	23,314	$ 580
23	607	Sales to Governmental Agencies by Contracts			$ -
24	608	Interdepartmental Sales			$ -
25	609	Other Sales or Service			$ -
26		Sub-total	$ 334,340	$ 373,769	$ (39,430)
27		Total Water Service Revenues	$ 38,732,953	$ 36,570,981	$ 2,161,972
28		**II. OTHER WATER REVENUES**			
29	610	Customer Surcharges	2,775,674	4,268,069	$ (1,492,395)
30	611	Miscellaneous Service Revenues	158,022	194,168	$ (36,146)
31	612	Rent from Water Property		-	$ -
32	613	Interdepartmental Rents		-	$ -
33	614	Other Water Revenues	1,031,006	1,004,059	$ 26,946
34	615	Recycled Water Revenues	626,448	669,598	$ (43,150)
35		Total Other Water Revenues	$ 4,591,150	$ 6,135,895	$ (1,544,745)
36	501	Total operating revenues	$ 43,324,103	$ 42,706,876	$ 617,227

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

Line No.	Location (a)	Operating Revenues (b)
37	Operations not within incorporated cities[1]	
38	Los Angeles County	8,268,517
39	Other Water Revenues	1,248,701
40		
41		
42	Operations within incorporated territory	
43	City or town of Artesia	143,256
44	City or town of Bellflower	6,562,790
45	City or town of Compton	5,164,280
46	City or town of Lynwood	1,791,992
47	City or town of Norwalk	17,445,457
48	City or town of Santa Fe Springs	363,199
49	City or town of La Cañada Flintridge	2,335,911
50		
51	Total	$ 43,324,103

[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		153,006	55,212	$ 97,794
4	701	Operation supervision, labor and expenses			C			$ -
5	702	Operation labor and expenses	A	B		147,148	201,412	$ (54,264)
6	703	Miscellaneous expenses	A			3,038,730	2,292,416	$ 746,314
7	704	Purchased water	A	B	C	6,724,048	7,931,752	$ (1,207,704)
8		**Maintenance**						
9	706	Maintenance supervision and engineering	A	B				$ -
10	706	Maintenance of structures and facilities			C			$ -
11	707	Maintenance of structures and improvements	A	B		66,465	46,477	$ 19,988
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			134,387	9,404	$ 124,983
17	712	Maintenance of supply mains	A			-	5,568	$ (5,568)
18	713	Maintenance of other source of supply plant	A	B		19,925	5,058	$ 14,868
19		**Total source of supply expense**				$ 10,283,710	$ 10,547,300	$ (263,591)
20		**II. PUMPING EXPENSES**						
21		**Operation**						
22	721	Operation supervision and engineering	A	B		73,762	21,916	$ 51,845
23	721	Operation supervision labor and expense			C			$ -
24	722	Power production labor and expenses	A					$ -
25	722	Power production labor, expenses and fuel		B				$ -
26	723	Fuel for power production	A					$ -
27	724	Pumping labor and expenses	A	B		307,743	652,442	$ (344,699)
28	725	Miscellaneous expenses	A			126,253	131,726	$ (5,473)
29	726	Fuel or power purchased for pumping	A	B	C	1,083,141	868,904	$ 214,238
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		4,073	46,103	$ (42,031)
34	731	Maintenance of power production equipment	A	B		973	1,289	$ (316)
35	732	Maintenance of power pumping equipment	A	B		5,044	7,746	$ (2,702)
36	733	Maintenance of other pumping plant	A	B		34,036	40,487	$ (6,451)
37		**Total pumping expenses**				$ 1,635,024	$ 1,770,613	$ (135,590)

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		72,725	-	$ 72,725
41	741	Operation supervision, labor and expenses			C			$ -
42	742	Operation labor and expenses	A			163,268	372,014	$ (208,747)
43	743	Miscellaneous expenses	A	B		1,341	30,466	$ (29,125)
44	744	Chemicals and filtering materials	A	B		186,941	175,873	$ 11,067
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		2,025	3,960	$ (1,935)
49	748	Maintenance of water treatment equipment	A	B		98,438	43,034	$ 55,404
50		**Total water treatment expenses**				$ 524,737	$ 625,347	$ (100,611)
51		**IV. TRANS. AND DIST. EXPENSES**						
52		**Operation**						
53	751	Operation supervision and engineering	A	B		324,212	515,138	$ (190,926)
54	751	Operation supervision, labor and expenses			C			$ -
55	752	Storage facilities expenses	A			135	1,461	$ (1,326)
56	752	Operation labor and expenses		B				$ -
57	753	Transmission and distribution lines expenses	A			427,594	572,117	$ (144,524)
58	754	Meter expenses	A			298,793	426,946	$ (128,153)
59	755	Customer installations expenses	A			4,992	7,644	$ (2,652)
60	756	Miscellaneous expenses	A			102,138	122,012	$ (19,874)
61		**Maintenance**						
62	758	Maintenance supervision and engineering	A	B			95,213	$ (95,213)
63	758	Maintenance of structures and plant			C			$ -
64	759	Maintenance of structures and improvements	A	B				$ -
65	760	Maintenance of reservoirs and tanks	A	B				$ -
66	761	Maintenance of trans. and distribution mains	A			509,337	13,162	$ 496,175
67	761	Maintenance of mains		B				$ -
68	762	Maintenance of fire mains	A					$ -
69	763	Maintenance of services	A			116,203	100,417	$ 15,786
70	763	Maintenance of other trans. and distribution plant		B				$ -
71	764	Maintenance of meters	A			140,076	233,412	$ (93,336)
72	765	Maintenance of hydrants	A			17,022	35,833	$ (18,810)
73	766	Maintenance of miscellaneous plant	A			44	607	$ (563)
74		**Total transmission and distribution expenses**				$ 1,940,546	$ 2,123,961	$ (183,415)

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			2,766	$ (2,766)
78	771	Superv., meter read., other customer acct expenses			C			$ -
79	772	Meter reading expenses	A	B		65,890	113,716	$ (47,826)
80	773	Customer records and collection expenses	A			1,200,545	118,588	$ 1,081,957
81	773	Customer records and accounts expenses		B				$ -
82	774	Miscellaneous customer accounts expenses	A					$ -
83	775	Uncollectible accounts	A	B	C	168,156	(247,437)	$ 415,592
84		**Total customer account expenses**				$ 1,434,590	$ (12,367)	$ 1,446,957
85		**VI. SALES EXPENSES**						
86		**Operation**						
87	781	Supervision	A	B			-	$ -
88	781	Sales expenses			C			$ -
89	782	Demonstrating selling expenses	A			149,067	320,980	$ (171,913)
90	783	Advertising expenses	A			115,993	(9,500)	$ 125,493
91	784	Miscellaneous, jobbing and contract work	A					$ -
92	785	Merchandising, jobbing and contract work	A				0	$ -
93		**Total sales expenses**				$ 265,060	$ 311,480	$ (46,420)
94		**VII. RECYCLED WATER EXPENSES**						
95		**Operation and Maintenance**						
96	786	Recycled water operation and maint. expenses				174,645	195,923	$ (21,278)
97		**Total recycled water expenses**				$ 174,645	$ 195,923	$ (21,278)
98		**VIII. ADMIN. AND GENERAL EXPENSES**						
99		**Operation**						
100	791	Administrative and general salaries	A	B	C	716,910	860,197	$ (143,288)
101	792	Office supplies and other expenses	A	B	C	349,090	425,788	$ (76,698)
102	793	Property insurance	A			548,007	332,231	$ 215,776
103	793	Property insurance, injuries and damages		B	C			$ -
104	794	Injuries and damages	A			252,079	203,699	$ 48,380
105	795	Employees' pensions and benefits	A	B	C	491,204	704,208	$ (213,004)
106	796	Franchise requirements	A	B	C	213,438	233,536	$ (20,097)
107	797	Regulatory commission expenses	A	B	C	144,024	(43,232)	$ 187,256
108	798	Outside services employed	A			223,193	481,534	$ (258,341)
109	798	Miscellaneous other general expenses		B				$ -
110	798	Miscellaneous other general operation expenses			C			$ -
111	799	Miscellaneous general expenses	A			218,814	111,981	$ 106,833
		Main Office allocation				6,069,164	5,933,018	$ 136,146
112		**Maintenance**						
113	805	Maintenance of general plant	A	B	C	402,429	668,924	$ (266,495)
114		**Total administrative and general expenses**				$ 9,628,351	$ 9,911,884	$ (283,532)
115		**XI. MISCELLANEOUS**						
116	810	Customer surcredits				(37)	(476)	$ 439
117	811	Rents	A	B	C	(16)		$ (16)
118	812	Administrative expenses transferred - Cr.	A	B	C	(2,597,219)	(1,871,897)	$ (725,321)
119	813	Duplicate charges - Cr.	A	B	C		111	$ (111)
120		**Total miscellaneous**				$ (2,597,272)	$ (1,872,262)	$ (725,009)
121		**Total operating expenses**				$ 23,289,392	$ 23,601,880	$ (312,488)

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 -----) (e)	Capitalized (Omit Account) (f)
1	Federal Corporate income tax	$ 3,555,543	3,555,543			
2	State Corporate Franchise tax	$ -	-			
3	Property Taxes	$ 1,179,169	1,179,169	-		
4	Other Taxes	$ 240,458	240,458	-	-	-
5		$ -				
6		$ -				
7	**Total**	$ 4,975,170	$ 4,975,170	$ -	$ -	$ -

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

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

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

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

Line No.	Particulars (a)	Amount (b)
1	Net income for the year per Schedule B, page 15 ....……...…	9,097,738
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5	Not available at this time.	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Federal tax net income	$ 9,097,738
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Interest Income	39,526		$ 39,526
2	Payroll and Payroll Related		(250,117)	$ 250,117
3	Office Supplies, Maintenance, Depreciation, Clearings & Misc.		1,217	$ (1,217)
4			-	$ -
5			-	$ -
6				$ -
7	Totals	$ 39,526	$ (248,900)	$ 288,426

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

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

SCHEDULE B-10
Account 523 - Dividend Revenues

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

SCHEDULE B-11
Account 524 - Interest Revenues

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Revenue from Other Activities	320,645
2		
3		
4		
5		
6		
7		
8	Total	$ 320,645

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

Line No.	Description (a)	Amount (b)
1	Revenue Deductions	(71,564)
2		
3		
4		
5	Total	$ (71,564)

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	1,522,503
2		
3		
4		
5	Total	$ 1,522,503

SCHEDULE B-20
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
1	Other Interest Charges	1,848
2		
3		
4		
5	Total	$ 1,848

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

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

SCHEDULE B-22
Account 537 - Miscellaneous Amortization

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

SCHEDULE B-23
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
1	Charitable Contributions	5,000
2	Legal Fees - Lobbying	17,348
3	Miscellaneous	584,530
4	Non Deductible Portion of Dues	31,968
5	Total	$ 638,845

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			
	Algonquin Power & Utilities Corporation			
	Liberty Utilities Canada Corporation			
	Liberty Utilities Company			
	Liberty Utilities Service Company			
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	$	3,754,945
		Indirect Expense		4,791,705
		Capital Charges		2,043,878
				10,590,528
9	Base for determination of such amounts	4 factor allocation, others		
10	Distribution of payments:			
	(a) Charged to operating expenses		$	3,690,913
	(b) Charged to capital accounts		$	2,043,878
	(c) Charged to other accounts		$	4,855,737
	Total		$	10,590,528
11	Distribution of charges to operating expenses by primary accounts.			
	Number and Title of Account			
		791 Administrative and general salaries		1,820,247
		792 Office supplies & other expenses		652,526
		794 Injuries and damages		719,598
		795 Employees' pensions and benefits		464,702
		798 Outside services employed		33,840
	Total			3,690,913
12	What relationship, if any, exists between respondent and supervisory and/or managing concerns?			
	Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Park Water) Corp.			

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3
Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Customer Account	9	777,209
2	Employees - General Office	19	1,908,718
3	Employees - Operations/Pumping	9	1,367,491
4	Employees - Treatment & Distribution	7	717,155
5	Employees-Water Quality	3	604,785
6			
7			
8			
9			
10	Total	47	$ 5,375,358

SCHEDULE C-4
Record of Accidents During Year

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

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

SCHEDULE C-5
Expenditures for Political Purposes

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

1	NONE	
2		
3		
4		
5		
6	Total	$ -

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

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

1	NONE	
2		
3		
4		
5		
6	Total	$ -

SCHEDULE C-7
Bonuses Paid to Executives & Officers

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

1		
2		
3		
4		
5		
6		
7	Total*	$257,980.73

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS				FLOW IN …………(unit)[2]				Annual Quantities Diverted ….(Unit)[2]	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right Claim	Priority Right Capacity	Diversions Max.	Diversions Min.		
1			NOT APPLICABLE						
2									
3									
4									
5									

WELLS								
Line No.	At Plant (Name or Number)	Location	Num-ber	Dimensions	[1]Depth to Water	Pumping Capacity GPM(Unit)[2]	Annual Quantities Pumped AF (Unit)[2]	Remarks
6	4B	12535 Harris, Lynwood		**16" X 422'**	**110**	**720**	**698.35**	
7	6E	11518 E. Excelsior, Norwalk		**16" X 270'**	**N/A**	**550**	**0.00**	Offline
8	9D	2435 E. Greenleaf, Lynwood		**18" X 600'**	**120**	**1200**	**822.70**	
9	19C	1743 118th St., Los Angeles		**16" X 780'**	**175**	**2000**	**1,930.36**	
10	28B	13415 S. Regentview, Bellflower		**16" X 644'**	**105**	**1200**	**410.27**	
11	28D	10434 E. Alondra, Norwalk		**16" X 462'**	**N/A**	**600**	**0.00**	Offline
12	40B	9937 E. Lindale, Bellflower		**16" X 1052'**	**N/A**	**620**	**0.00**	Offline
13	40D	12915 S. Hanwell, Downey		**16" X 606'**	**115**	**790**	**495.39**	
14	41A	12312 Curtis & King, Norwalk		**16" X 527'**	**132**	**100**	**251.29**	
15	46C	13902 Halcourt, Norwalk		**16" X 728'**	**101**	**1150**	**996.18**	
16	12C	1517 Grandee Ave. Compton		**16" X 650**	**123**	**2500**	**264.29**	

TUNNELS AND SPRINGS				FLOW IN ………………(Unit)[2]		Annual Quantities Used …………(Un	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum		
17		NOT APPLICABLE					
18							
19							
20							
21							

Purchased Water for Resale			
22	Purchased from	**Central Basin Municipal Water District/Foothill Municipal Water District**	
23	Annual quantities purchased	**3,875.14 Potable AF**	(Unit chosen)[2]
24		**205.55 Reclaimed AF**	
25			

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

1 Average depth to water surface below ground surface.

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

SCHEDULE D-2
Description of Storage Facilities

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

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

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

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

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

SCHEDULE D-4
Number of Active Service Connections

Classification	Metered - Dec 31 Prior Year	Metered - Dec 31 Current Year	Flat Rate - Dec 31 Prior Year	Flat Rate - Dec 31 Current Year
Residential	26,124	26,039		
Commercial	1,755	1,756		
Industrial	4	4		
Public Authorities	193	191		
Irrigation	25	24		
Other (specify) - Resale	2	2		
Agriculture	-	-		
Subtotal	28,103	28,016		
Private Fire Protection	186	187		
Public Auth. Fire Protection	15	28		
Public Fire Hydrants	2,045	2,047		
Total	30,349	30,278		

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	26354	26092
3/4 - in		
1 - in	1407	1370
1 1/2 - in	261	232
2 - in	342	324
3 - in	80	70
4 - in	61	58
6 - in	52	49
Other	42	36
Total	28,599	28,231

SCHEDULE D-6
Meter Testing Data

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . .	0
2. Used, before repair	1285
3. Used, after repair	150
4. Found fast, requiring billing adjustment	0
B. Number of Meters in Service Since Last Test	
1. Ten years or less	25,306
2. More than 10, but less than 15 years	1,747
3. More than 15 years	1546

SCHEDULE D-7

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

Classification of Service	During Current Year January	February	March	April	May	June	July	Subtotal
Commercial	95,762	63,180	83,121	55,857	91,264	65,086	117,801	572,071
Residential	263,430	182,449	238,772	171,386	263,058	200,316	305,626	1,625,037
Industrial	3,428	2,167	2,199	1,890	2,608	2,247	2,555	17,094
Public authorities	14,866	16,572	13,000	13,271	18,498	22,326	21,973	120,505
Irrigation								-
Other (specify)								-
Fire Service	80	33	72	36	52	82	58	413
Temporary	48	90	123	147	86	71	119	684
Resale				42				42
Recycled	10,776	5,384	2,825	5,553	5,208	8,684	18,090	56,520
Total	388,390	269,875	340,112	248,182	380,774	298,812	466,222	2,392,366

Classification of Service	During Current Year August	September	October	November	December	Subtotal	Total	Total Prior Year
Commercial	70,124	120,436	78,080	97,692	57,181	423,513	995,584	926,967
Residential	227,587	340,032	222,455	290,899	179,626	1,260,599	2,885,636	2,789,342
Industrial	1,810	3,453	2,697	3,037	1,778	12,775	29,869	29,065
Public authorities	34,580	22,323	25,993	23,869	12,761	119,526	240,031	203,475
Irrigation						-	-	-
Other (specify)						-	-	-
Fire Service	12	62	33	58	28	193	606	2,072
Temporary	143	51				194	878	2,407
Resale				5		5	47	18
Recycled	5,587	12,171	14,502	3,663	6,491	42,414	98,934	113,216
Total	339,843	498,528	343,760	419,223	257,865	1,859,219	4,251,585	4,066,562

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

Total acres irrigated n/a Total population served 125,053

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?

1a-Compton/Willowbrook	**Answer:**	Yes	No X
1b-Lynwood/Rancho Dominguez	**Answer:**	Yes	No X
1c-Bellflower/Norwalk	**Answer:**	Yes	No X
1d-Mesa Crest	**Answer:**	Yes X	No

2. Are you having routine laboratory tests made of water served to your consumers?

1a-Compton/Willowbrook	**Answer:**	Yes X	No
1b-Lynwood/Rancho Dominguez	**Answer:**	Yes X	No
1c-Bellflower/Norwalk	**Answer:**	Yes X	No
1d-Mesa Crest	**Answer:**	Yes X	No

3. Do you have a permit from the State Board of Public Health for operation of your water system?

1a-Compton/Willowbrook	**Answer:**	Yes X	No
1b-Lynwood/Rancho Dominguez	**Answer:**	Yes X	No
1c-Bellflower/Norwalk	**Answer:**	Yes X	No
1d-Mesa Crest	**Answer:**	Yes X	No

4. Date of permit:

1a-Compton/Willowbrook	8/8/19
1b-Lynwood/Rancho Dominguez	5/4/22
1c-Bellflower/Norwalk	5/10/23
1d-Mesa Crest	8/31/20

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

1a-Compton/Willowbrook	N/A
1b-Lynwood/Rancho Dominguez	N/A
1c-Bellflower/Norwalk	N/A
1d-Mesa Crest	N/A

6. If you do not hold a permit, has an application been made for such permit?

Answer: Yes N/A No N/A

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 as of year end 2025.

SCHEDULE E-1
Balancing & Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	WRAM/MCBA	See Footnote C,E	221,325	-	-	9,320	(663)	-	229,982
2	ICBA - Reclaimed Water	See Footnote A,B	27,904		(90)	1,173			28,987
3	ICBA - Potable Water	See Footnote C, M	1,464,423		927,547	84,293			2,476,262
4	CARW Revenue Reallocation Balancing Acct	See Footnote K	(1,507,507)			(63,346)	(1,407,284)	1,423,482	(1,554,654)
5	Conservation Expense One-Way Balancing Acct	See Footnote C,G	(18,411)			(777)			(19,188)
6	Interim Rates Memorandum Account	See Footnote C,M	820,886	-	-	18,610	(559,945)	-	279,551
7	Consolidated Expense Balancing Account	See Footnote J	(11,406)			(481)			(11,887)
8	Group Pension Expense Balancing Account	See Footnote C,G,L	1,879,309		(446,444)	51,924	(807,786)		677,003
9	Tax Cuts and Jobs Act Memorandum Account	See Footnote M	(41,405)			(1,748)		(37)	(43,190)
10	Monterey Water Revenue Adjustment Mechanism BA	See Footnote C, M	3,039,612	1,473,580		152,551			4,665,744
11	Drinking Water Fees Balancing Account	See Footnote C, N	152,120		65,906	7,846			225,871
Total			6,026,849						6,954,481

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

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

Footnotes to Schedule E-1

A: A memorandum to the CPUC entilted "Procedures For Maintaining Balancing Accounts for Water Utilities" dated May 31, 1983, authorized these accounts.
B: Decision No. 03-06-072 dated June 19, 2003.
C: Amounts booked are estimated through year-end. Actual Amounts will be reflected in the Annual Report the following year.
D: Decision No. 06-08-015 dated August 24, 2006.
E: Decision No. 08-02-036 dated February 28, 2008.
F: D.13-09-005, dated September 5, 2013.
G: Decision 20-09-019, dated September 24, 2020.
H: Resolution W-4976, dated February 27, 2014, Advice Letter 261-W
I: Resolution W-4932, dated September 27, 2012.
J: Advice Letter 266-W-A authorized the establishment of the Consolidated Expense Balancing Account.
K: Decision No. 06-10-036, dated October 19, 2006.
(Over Collection)/Under Collection
L: Decision 16-01-009, dated January 14, 2016.
M: Decision 23-02-003, dated February 2, 2023
N: Advice Letter 339-W-A, dated December 14, 2023

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

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

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

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

2 Participation rate for Year 2025 (provide number of customers enrolled to total residential customers served).

The participation in the program at year end 2025 was 12,357 customers which represents approximately 47% 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 surcharges used to fund the Customer Assistance Program. (See Schedule E-1).

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

LUPW recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUPW has pursued conservation in an effort to reduce demand and stretch existing water supplies. The following is a description of the conservation programs offered by LUPW in 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 62 residential surveys in 2025 at a total cost of $13,950.00.

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

LUPW 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 LUPW customers. Liberty Utilities contracted with EcoTech Services, Inc. and in 2025, the Toilet Replacement Program included 135 toilets at a total cost of $71,350.00

Weather Based Irrigation Controller Program

Liberty Park Water offered a Weather Based Irrigation Controller Program in 2025 to encourage customers to reduce irrigation usage by installing high efficiency controllers. This program targeted high-consumption residential users in an effort to educate them on the benefits and water savings. Total cost of program to LUPW was $704.68 for 2 controllers and installation.

Conservation Devices

LUPW provides customers with conservation devices such as shower timers, soil moisture sensors, and toilet dye tablets when requested and at community events. A total of 200 shower timers, 200 soil moisture sensors, and 1,000 toilet dye tablets were purchased in 2025, at a total cost of $1,900.39 .

Showerhead Distribution

Efficient showerheads with thermal shutoff valves (TSV) are available to all Liberty Park Water customers and provided when applying on-line or calling the office to request showerheads. A third party contractor was hired to assemble and ship kits directly to the customer. A total of 162 showerheads with TSV were purchased in 2025, at a total cost of $6,325.34.

Conservation Kits

Conservation Kits are available to all Liberty Park Water customers and provided when applying on-line, calling office requesting a kit and during water surveys. 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, and leak kit. Customers can request any combination of kits or all to meet their needs. A total of 331 kits were purchased in 2025, at a total cost of $6,710.82.

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

Hot Water Recirculating Pump Rebate Program

LUPW 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, 1 rebate was provided at a total of $175.

Rebate Program

Liberty Park Water offers rebates to our residential customers through the SoCal WaterSmart Rebate Program. This program offered through CBMWD, in partnership with Liberty and MWD, provides incentives to residential customers who purchase and install WaterSense approved devices. The regional program has been offered to our customers since 2009. It has also been offered to our Commercial, Industrial and Institutional (CII) customers. The program offers rebates for weather based irrigation controllers, rotating nozzles, rain barrels, soil moisture sensor systems, high-efficiency clothes washers, cisterns, high-efficiency toilets and waterless urinals. Liberty did not pay any supplemental funding for this program in 2025.

We offered rainbarrels at a discounted price for qualifying customers. 169 rain barrels were distributed in 2025 at a cost of $11,651.45.

SoCal Gas Partnership

Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW). Additionally, this program installs low-flow showerheads, faucet aerators, and thermostatic shower value (TSV), thermostatic tub spouts in qualifying homes. In 2025, the cost of the program was $1,352.00.

Low Income Programs

Liberty Utilities Park Water 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 and the Emergency Leak Repair Program. As described above, these programs are promoted through social media, company website, news letters, emails, and mailers. Additionally, these programs are promoted at all virtual and in person conservation and outreach events where LUPW is a participant. At these events, LUPW is able to inform customers of the programs designed to help customers with limited income.

The Emergency Leak Repair Program assists income-qualifed customers with repairing identified leaks inside and outside of their home. In 2025, 3 customers were assisted in repairing leaks at a cost of $830.00.

Public Information & Outreach

Liberty Park Water recognizes the continued need to maintain and increase the community’s awareness of water and the need to use it wisely. Liberty Park Water uses a wide array of media outlets in an effort to inform customers on drought status, efficiency programs, and water efficiency tips. This education is free to our customers and offered in the form of bill inserts, online video library, workshops, and community outreach events. The total costs for these programs were $37,935.78 in 2025.

Liberty Park Water CPUC Annual Report Schedule E-3

Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized $	# of units / activities purchased, provided, performed	$ per unit, activity, etc.	Total $ Spent (D x E)	Designated Water Savings per Unit per Year** (AF)	Unit Lifespan**	Estimated Annual Measure Savings ** (AFY) (D x G)	Estimated Lifetime Measure Savings** (AF) (I x H)
Water Wise Water Surveys	*Professional Water Audits*								
	Residential		62	$ 225.00	$ 13,950.00	0.22	1	13.64	13.64
Single-Family & Multi- Family High Efficiency Toilet Replacement Program	*Delivered and installed UHET Toilets to LU Customers*								
	Ultra-High Efficiency Toilet		135	$ 528.52	$ 71,350.00	0.22	15	29.7	445.5
Weather-Based Irrigation Controller Progarm									
	Product & Installation		2	$352.34	$ 704.68	0.02	15	0.04	0.6
Conservation Devices	*Provide conservation tools to customers to improve water efficiency. These devices are provided upon request and at community events.*								
	Shower Timers		200	$ 3.75	$ 749.39	0.05	5	10	50
	Soil Moisture Sensors		200	$ 5.06	$ 1,011.50		5	0	0
	Toilet Dye Tablets		1,000	$ 0.14	$ 139.50				
Showerheads	*Provide high efficient showerheads to customers to improve water efficiency. These devices are mailed to customers upon request.*								
	Showerheads		162	$ 39.05	$ 6,325.34	0.08	5	12.96	64.8
Conservation Kits	*Provide conservation tools to customers to improve water efficiency. Beginning in May 2022, There are 4 kit options available for customers to select from to fit their conservation needs. The indoor kit Includes two 1.0 gpm aerators, one 1.5 gpm kitchen aerator, leak detection tablets, 5 minute shower timers, and a toilet flapper. The outdoor kit includes one soil moisture meter, one hose nozzle, 3 sprinkler gauges, a garden hose repair kit, and sealing tape. The drip irrigation kit includes 10 drip emitters, 10 goof plugs, a pipe cutter, 2 360 adjustable drip, and a drip punch tool. The leak kit includes toilet leak detection tablets, sealing tape, 10 goof plugs, and a drip gauge/flow meter bag.*				$ 6,710.82				
	Indoor Kit		94	$ 14.60		0.01	5	0.94	4.7
	Outdoor Kit		105	$ 14.20		0.02	1	2.1	2.1
	Drip Irrigation Kit		54	$ 26.25		0.02	1	1.08	1.08
	Leak Kit		78	$ 2.04		0.0003	0	0.0234	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		1	$ 175.00	$ 175.00	0.000023	10	0	0
Rain Barrels	*Rain Barrels Distribution offers a workshop on rainwater harvesting as well as provide attendees discounted rainwater harvesting barrels.*		169	$ 65.00	$ 11,651.45	0.002	15	0.338	5.07
SoCal Gas Partnership	*Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW)*				$ 1,352.00				
Emergency Leak Repair Program	*Assists income-qualified customers with repairing identified leaks.*		3		$ 830.00				
Total Programs					$ 114,949.68				
Public Information & Outreach	*Provide water conservation resources and advertise water conservation programs through communication mediums such as mailers, banners, newsletters, emails, and social meida. Educational workshops, resources and training on conservation topics such as fixing leaks, efficient irrigation and drought tolerant plants.*				$37,935.78	-	0	0	0
TOTAL		**$ 423,138.00**			**$ 152,885.46**			**70.821423**	

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.	**See Schedule A-40**

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

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

	Direct Charges	Indirect Charges (A)	Capital	Total Charges
Liberty Utilities (Apple Valley Ranchos Water Co.)	2,619,536	3,891,069	2,131,032	8,641,637
Liberty Utilities Co.	2,071,824	0	0	2,071,824
Parent	937,114	378,100	184,251	1,499,465
	5,628,474	4,269,168	2,315,283	12,212,926

Liberty Utilities (Apple Valley Ranchos Water Co.)

	Depreciation	152,405	
	Taxes	-	
	Miscellaneous Income Deductions	250,723	
	Customer records and collection expenses	-	
791	Administrative and general salaries	1,262,444	
792	Office supplies & other expenses	424,356	
794	Injuries and damages	285,622	
795	Employee pension & benefits	200,234	
798	Outside services employed	43,752	
Total		2,619,536	0

Liberty Utilities Co.

	Depreciation	135,428	
	Taxes	-	
	Miscellaneous Income Deductions	1,167,912	
	Customer records and collection expenses	-	
791	Administrative and general salaries	133,123	
792	Office supplies & other expenses	225,708	
794	Injuries and damages	196,478	
795	Employee pension & benefits	213,175	
798	Outside services employed	-	
Total		2,071,824	(0)

Parent

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	1,496,920	3,704,289	1,341,535	6,542,744
Liberty Utilities (Apple Valley)	1,471,906	1,087,416	702,343	3,261,665
Liberty Utilities Co.	786,120			786,120
	3,754,945	**4,791,705**	**2,043,878**	**10,590,528**

Parent Company

Other	Other Interest charges	481	
Other	Taxes	19,972	
791	Administrative and general s	577,683	
792	Office supplies & other expe	336,936	
794	Injuries and damages	307,821	
795	Employee pension & benefits	247,224	
798	Outside services employed	6,803	
Other	Depreciation	-	
Total		1,496,920	(0)

Liberty Utilities (Apple Valley)

Other	Other Interest charges	13,269	
Other	Taxes	-	
791	Administrative and general s	749,603	
792	Office supplies & other expe	258,036	
794	Injuries and damages	277,926	
795	Employee pension & benefits	134,288	
798	Outside services employed	27,037	
Other	Depreciation	11,747	
Total		1,471,906	(0)

Liberty Utilities Co.

Other	Other Interest charges	17,851
Other	Taxes	-
791	Administrative and general s	492,961
792	Office supplies & other expe	57,554
794	Injuries and damages	133,852
795	Employee pension & benefits	83,190
798	Outside services employed	-

SCHEDULE E-5

FOR ALL WATER COMPANIES
SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

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

1. Current Fiscal Agent:

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

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

$ ______

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

______

5. Total Accumulated Reserve: $ ______

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

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

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

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

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

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

SCHEDULE E-6
FACILITIES FEES DATA

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

1. Trust Account Information:

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

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

A. Commercial

NAME	AMOUNT
	$
	$
	$
	$

B. Residential

NAME	AMOUNT
	$
	$
	$
	$

3. Summary of the bank account activities showing:

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

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

LIBERTY UTILITIES (PARK WATER) CORP
REPORTING YEAR 2025

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

Report Month	Residential (Bi-monthly)	Commercial (Bi-monthly)	Commercial (Monthly)	Irrigation Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant (Bi-monthly)	Resale (Monthly)	Temporary	Reclaimed Water (Monthly)	Residential Mesa Crest - Monthly
2025-01	25,319	831	32		800	31	1	3	135	58	44	156	10	2	5	25	667
2025-02	25,315	834	32		801	31	1	3	135	58	44	156	10	2	3	25	668
2025-03	25,320	834	32		802	31	1	3	135	58	44	154	10	2	4	25	666
2025-04	25,314	840	32		801	31	1	3	135	58	47	154	10	2	2	25	666
2025-05	25,328	840	33		802	31	1	3	134	58	47	154	10	2	2	25	667
2025-06	25,333	841	33		802	31	1	3	134	58	47	155	10	2	2	25	667
2025-07	25,353	845	33	1	802	31	1	3	134	57	48	156	10	2	3	24	666
2025-08	25,358	844	33	1	802	31	1	3	134	57	48	156	10	2	4	24	666
2025-09	25,365	842	34	1	804	31	1	3	134	57	48	154	10	2	3	24	663
2025-10	25,375	845	35	1	806	31	1	3	134	57	50	154	10	2	3	24	666
2025-11	25,374	847	35	1	804	31	1	3	134	57	50	153	10	2	3	24	664
2025-12	25,377	850	35	1	803	31	1	3	134	57	52	153	10	2	2	24	662

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	2,493	$959,347	$428,511	$15,898	$105,847	$409,091
2025-02	2,157	$843,388	$212,128	$274,573	$12,017	$344,670
2025-03	1,779	$705,055	$183,524	$89,203	$153,728	$278,601
2025-04	1,722	$642,718	$196,111	$82,767	$53,929	$309,910
2025-05	1,795	$626,426	$179,126	$114,148	$58,120	$275,032
2025-06	1,843	$604,135	$211,509	$75,933	$69,392	$247,302
2025-07	1,502	$529,408	$166,399	$66,358	$35,446	$261,205
2025-08	2,067	$674,472	$282,845	$93,719	$49,516	$248,392
2025-09	1,288	$477,587	$106,237	$109,661	$53,493	$208,196
2025-10	1,616	$566,060	$260,174	$33,475	$61,334	$211,077
2025-11	1,646	$619,407	$217,802	$127,942	$26,890	$246,772
2025-12	1,520	$604,281	$202,826	$89,990	$76,144	$235,320

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

Report Month	No of Disconnect Notices
2025-01	167
2025-02	164
2025-03	499
2025-04	736
2025-05	723
2025-06	577
2025-07	541
2025-08	364
2025-09	334
2025-10	294
2025-11	326
2025-12	358

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	33
2025-02	16
2025-03	56
2025-04	106
2025-05	45
2025-06	93
2025-07	121
2025-08	38
2025-09	43
2025-10	96
2025-11	60
2025-12	19

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

Report Month	No of Reconnects
2025-01	30
2025-02	15
2025-03	46
2025-04	95
2025-05	38
2025-06	84
2025-07	105
2025-08	35
2025-09	38
2025-10	74
2025-11	53
2025-12	17

8. Monthly number of LIRA customers.

Month	No of LIRA Customers
2025-01	12,285
2025-02	12,355
2025-03	12,439
2025-04	11,557
2025-05	10,948
2025-06	10,211
2025-07	10,580
2025-08	10,637
2025-09	12,204
2025-10	12,160
2025-11	12,134
2025-12	12,357

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	2,499	$707,818	$394,847	$7,439	$59,919	$245,614
2025-02	2,137	$661,957	$201,728	$233,009	$6,717	$220,503
2025-03	1,754	$544,095	$163,589	$93,425	$116,398	$170,684
2025-04	1,337	$426,440	$141,563	$59,529	$50,056	$175,292
2025-05	2,689	$424,220	$128,203	$78,035	$42,126	$175,856
2025-06	1,332	$399,030	$139,990	$46,621	$44,966	$167,453
2025-07	1,192	$360,104	$122,483	$51,138	$23,423	$163,060
2025-08	1,513	$437,073	$175,463	$70,741	$32,049	$158,819
2025-09	1,367	$438,851	$111,205	$93,851	$50,238	$183,556
2025-10	1,583	$490,879	$237,460	$31,514	$39,306	$182,598
2025-11	1,609	$476,883	$187,747	$102,615	$20,492	$166,030
2025-12	1,551	$467,412	$177,881	$75,361	$49,914	$164,256

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2025-01	27
2025-02	55
2025-03	156
2025-04	304
2025-05	187
2025-06	232
2025-07	218
2025-08	198
2025-09	200
2025-10	248
2025-11	247
2025-12	323

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

Report Month	No of Disconnects
2025-01	33
2025-02	16
2025-03	56
2025-04	106
2025-05	45
2025-06	93
2025-07	121
2025-08	38
2025-09	43
2025-10	96
2025-11	60
2025-12	19

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

Report Month	No of Reconnects
2025-01	30
2025-02	15
2025-03	46
2025-04	95
2025-05	38
2025-06	84
2025-07	105
2025-08	35
2025-09	38
2025-10	74
2025-11	53
2025-12	17

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

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-01** 1

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	25	5,199	164	0	0		3,028	0	0	0	532	189	0	20	1,069	3,539	0	13,765
1-1/2"	443	5,580	568	0	47		7,049	10	0	0	577	3	0	188	0	7	0	14,472
10"	0	0	0	0	0		0	0	0	5	0	0	0	0	0	0	0	5
12"	0	0	0	0	0		0	0	0	0	0	0	13	0	0	0	0	13
2"	156	21,912	2,977	0	0		19,922	377	0	0	1,480	334	0	2,201	0	0	0	49,359
3"	3,081	1,629	0	1,531	0		575	5,288	0	0	34	2,094	0	3,202	0	0	48	17,482
3/4"	0	31	0	0	0		24	0	0	0	0	0	0	0	445	0	0	500
4"	524	0	0	1,850	0		0	5,559	10	5	65	1,365	0	5,165	0	0	0	14,543
5/8"	0	2,522	56	0	0		3,306	0	3	19	203	9	0	0	81,251	642	0	88,011
6"	2,092	0	0	0	0		0	2,585	4	0	0	6,915	1	0	0	0	0	11,597
8"	974	0	0	0	0		0	0	12	0	0	1,066	8	0	0	0	0	2,060
Total	**7,295**	**36,873**	**3,765**	**3,381**	**47**	**0**	**33,904**	**13,819**	**29**	**29**	**2,891**	**11,975**	**22**	**10,776**	**82,765**	**4,188**	**48**	**211,807**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	0	0	0	0	0		0	0	0	0	0	0	0	0	755	5,591	0	6,346
1-1/2"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	15	0	15
10"	0	0	0	0	0		0	0	0	0	0	0	0	0		0	0	0
12"	0	0	0	0	0		0	0	0	0	0	0	0	0		0	0	0
2"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
3/4"	0	0	0	0	0		0	0	0	0	0	0	0	0	212	0	0	212
4"	0	0	0	0	0		0	0	0	0	0	0	0	0	42,043	230	0	42,273
5/8"	24	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	24
6"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
Total	**24**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**43,010**	**5,836**	**0**	**48,870**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	0	0	0	0	0		0	0	0	0	0	0	0	0	133	3,626	0	3,759
1-1/2"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	34	0	34
10"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
3/4"	0	0	0	0	0		0	0	0	0	0	0	0	0	20	0	0	20
4"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
5/8"	0	10	0	0	0		0	0	0	0	0	0	0	0	4,028	41	0	4,079
6"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**10**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,181**	**3,701**	**0**	**7,892**

2025-01	**7,319**	**36,883**	**3,765**	**3,381**	**47**	**0**	**33,904**	**13,819**	**29**	**29**	**2,891**	**11,975**	**22**	**10,776**	**129,956**	**13,725**	**48**	**268,569**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-02**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	36	2,250	119				5,526				24	99		19	996	2,943		12,012
1-1/2"	558	2,552	545				3,449				63	6		105				7,278
10"																		0
12"													8					8
2"	66	7,453	1,249				5,859	250			1,521	455		2,408	17			19,278
3"	2,277		366	872				5,321			113	3,717		317			90	13,073
3/4"															45			45
4"	601			1,295				5,901	9		74	1,320		2,535				11,735
5/8"		2,548	23				9,806		4			7	1		38,521	520		51,430
6"	2,277							2,799				8,697						13,773
8"	1,302								4			476	7					1,789
Total	**7,117**	**14,803**	**2,302**	**2,167**	**0**	**0**	**24,640**	**14,271**	**17**	**0**	**1,795**	**14,777**	**16**	**5,384**	**39,579**	**3,463**	**90**	**130,421**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															543	3,009		3,552
1-1/2"																		0
10"																		0
12"																		0
2"															26			26
3"																		0
3/4"															65			65
4"																		0
5/8"		(24)													23,612	140		23,728
6"																		0
8"																		0
Total	**0**	**(24)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**24,246**	**3,149**	**0**	**27,371**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															164	2,417		2,581
1-1/2"																		0
10"																		0
12"																		0
2"																		0
3"															2			2
3/4"															4			4
4"																		0
5/8"		(10)													3,732	22		3,744
6"																		0
8"																		0
Total	**0**	**(10)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,902**	**2,439**	**0**	**6,331**
2025-02	**7,117**	**14,769**	**2,302**	**2,167**	**0**	**0**	**24,640**	**14,271**	**17**	**0**	**1,795**	**14,777**	**16**	**5,384**	**67,727**	**9,051**	**90**	**164,123**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: 2025-03

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	26	5,619	100				2,905		18		468	44		18	1,072	3,003		13,273
1-1/2"	337	5,501	643		27		6,581	6			469	6		103		12		13,685
10"																		0
12"													5					5
2"	119	19,061	1,366				17,556	143			912	209		674	4			40,044
3"	1,376	1,275		1,207			516	4,838			128	1,851		31			123	11,345
3/4"		18					20								369			407
4"	478			965				4,622	30		59	1,316		1,999				9,469
5/8"		2,792	14				2,857		5	(8)	211	7			78,907	525		85,310
6"	1,268							1,952	2			4,991	12					8,225
8"	1,042								5			2,329	3					3,379
Total	**4,646**	**34,266**	**2,123**	**2,172**	**27**	**0**	**30,435**	**11,561**	**60**	**(8)**	**2,247**	**10,753**	**20**	**2,825**	**80,352**	**3,540**	**123**	**185,142**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															688	3,023		3,711
1-1/2"																23		23
10"																		0
12"																		0
2"															2			2
3"																		0
3/4"															160			160
4"																		0
5/8"															36,922	143		37,065
6"																		0
8"																		0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**37,772**	**3,189**	**0**	**40,961**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															73	2,020		2,093
1-1/2"																		0
10"																		0
12"																		0
2"																		0
3"																		0
3/4"															6			6
4"																		0
5/8"															4,289	68		4,357
6"																		0
8"																		0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,368**	**2,088**	**0**	**6,456**
2025-03	**4,646**	**34,266**	**2,123**	**2,172**	**27**	**0**	**30,435**	**11,561**	**60**	**(8)**	**2,247**	**10,753**	**20**	**2,825**	**122,492**	**8,817**	**123**	**232,559**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-04**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	25	2,351	142				5,154			4	33	45		21	1,003	3,060		11,838
1-1/2"	376	2,840	600				2,857	34			91	4		113		6		6,921
10"																		0
12"													4					4
2"	88	6,576	1,039				4,509	145			1,040	218		1,705	2			15,322
3"	2,047	27	135	890				5,172			111	2,815		755			147	12,099
3/4"															48			48
4"	461			1,000				4,799		13	59	1,357		2,959		42		10,690
5/8"		2,201	31				9,412			3		9			39,794	548		51,998
6"	1,721							2,020		(1)		6,188	1					9,929
8"	1,023									4		1,301	8					2,336
Total	**5,741**	**13,995**	**1,947**	**1,890**	**0**	**0**	**21,932**	**12,170**	**0**	**23**	**1,334**	**11,937**	**13**	**5,553**	**40,847**	**3,656**	**147**	**121,185**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															465	4,264		4,729
1-1/2"																12		12
10"																		0
12"																		0
2"																		0
3"		5																5
3/4"															25			25
4"																		0
5/8"															21,166	154		21,320
6"																		0
8"																		0
Total	**0**	**5**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**21,656**	**4,430**	**0**	**26,091**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															178	2,707		2,885
1-1/2"																18		18
10"																		0
12"																		0
2"																		0
3"		43																43
3/4"																		0
4"																		0
5/8"															2,690	30		2,720
6"																		0
8"																		0
Total	**0**	**43**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,868**	**2,755**	**0**	**5,666**
2025-04	**5,741**	**14,043**	**1,947**	**1,890**	**0**	**0**	**21,932**	**12,170**	**0**	**23**	**1,334**	**11,937**	**13**	**5,553**	**65,371**	**10,841**	**147**	**152,942**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-05**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	93	4,128	161				2,862				626	132		17	1,060	3,079		12,158
1-1/2"	493	6,619	733		29		6,846	34			584	7		115		6		15,466
10"										5								5
12"													6					6
2"	140	19,762	1,200				18,276	301			1,210	230		1,644	12			42,775
3"	2,698	1,518	323	1,066			595	5,823			124	3,588		1,316			86	17,137
3/4"		22					24								479			525
4"	522	77		1,513				5,427	9		66	1,465		2,116				11,195
5/8"		3,175	42				3,359		9	10	158	6			84,037	568		91,364
6"	2,145							2,645				7,471						12,261
8"	1,130								10			2,831	3					3,974
Total	**7,221**	**35,301**	**2,459**	**2,579**	**29**	**0**	**31,962**	**14,230**	**28**	**15**	**2,768**	**15,730**	**9**	**5,208**	**85,588**	**3,653**	**86**	**206,866**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															747	4,627		5,374
1-1/2"																12		12
10"																		0
12"																		0
2"															24			24
3"		7																7
3/4"															179			179
4"																		0
5/8"															42,301	213		42,514
6"																		0
8"																		0
Total	**0**	**7**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**43,251**	**4,852**	**0**	**48,110**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															99	3,548		3,647
1-1/2"																21		21
10"																		0
12"																		0
2"															77			77
3"																		0
3/4"															37			37
4"																		0
5/8"															4,033	23		4,056
6"																		0
8"																		0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,246**	**3,592**	**0**	**7,838**
2025-05	**7,221**	**35,308**	**2,459**	**2,579**	**29**	**0**	**31,962**	**14,230**	**28**	**15**	**2,768**	**15,730**	**9**	**5,208**	**133,085**	**12,097**	**86**	**262,814**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-06**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	28	2,625	155	0			5,728	0		0	29	174	0	23	1,040	3,101		12,903
1-1/2"	448	3,081	612	0			3,004	35		0	104	10	0	201	0	6		7,501
10"	0	0	0	0			0	0		0	0	0	3	0	0	0		3
12"				0			0			0	0	0	0	0	0	0		0
2"	93	7,224	3,359	961			4,751	404		0	1,622	263	0	1,971	10	0		20,658
3"	2,989	44	0	0			0	5,719		0	109	4,561	0	2,149	0	0	71	15,642
3/4"	0	0	0				0	0			0	0	0	0	43	0		43
4"	447	78	0	1,286			0	5,332		6	58	3,880	0	4,340	0	0		15,427
5/8"	0	2,668	36	0			10,121	0		5	0	9	0	0	42,046	553		55,438
6"	2,305	0	0	0			0	2,532		43	0	8,472	1	0	0	0		13,353
8"	1,187	0	0	0			0	0		19	0	3,035	5	0	0	0		4,246
Total	**7,497**	**15,720**	**4,162**	**2,247**	**0**	**0**	**23,604**	**14,022**	**0**	**73**	**1,922**	**20,404**	**9**	**8,684**	**43,139**	**3,660**	**71**	**145,214**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															603	5,018		5,621
1-1/2"																12		12
10"																		0
12"																		0
2"															20			20
3"		7																7
3/4"															18			18
4"																		0
5/8"															27,696	169		27,865
6"																		0
8"																		0
Total	**0**	**7**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**28,337**	**5,199**	**0**	**33,543**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															362	4,635		4,997
1-1/2"																28		28
10"																		0
12"																		0
2"																		0
3"																		0
3/4"																		0
4"																		0
5/8"															4,575	15		4,590
6"																		0
8"																		0
Total	**0**	**0**	**0**	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,937**	**4,678**	**0**	**9,615**
2025-06	**7,497**	**15,727**	**4,162**	**2,247**	**0**	**0**	**23,604**	**14,022**	**0**	**73**	**1,922**	**20,404**	**9**	**8,684**	**76,413**	**13,537**	**71**	**188,372**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-07**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	176	5,499	234	0	0	65	3,845	0	0	0	1,049	168	0	22	1,101	3,097	0	15,256
1-1/2"	387	7,496	1,126	0	43	0	7,439	24	0	0	545	11	0	167	0	6	0	17,244
10"	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	3
12"	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	3
2"	147	26,003	11,384	0	0	0	19,201	349	0	0	2,270	119	0	2,064	12	0	0	61,549
3"	3,052	2,373	4,075	985	0	0	754	5,392	0	0	102	4,120	0	2,727	0	0	119	23,699
3/4"	0	21	0	0	0	0	24	0	0	0	0	0	0	0	494	0	0	539
4"	402	78	0	1,527	0	0	0	5,519	10	0	62	2,135	0	13,110	0	0	0	22,843
5/8"	0	3,185	102	0	0	0	3,512	0	10	19	193	5	0	0	87,233	557	0	94,816
6"	2,151	0	0	0	0	0	0	2,464	0	0	0	8,654	1	0	0	0	0	13,270
8"	1,183	0	0	0	0	0	0	0	11	0	0	2,540	1	0	0	0	0	3,735
Total	**7,498**	**44,655**	**16,921**	**2,512**	**43**	**65**	**34,775**	**13,748**	**31**	**22**	**4,221**	**17,752**	**5**	**18,090**	**88,840**	**3,660**	**119**	**252,957**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															891	5,246		6,137
1-1/2"																12		12
10"																		0
12"																		0
2"															24			24
3"		2																2
3/4"															299			299
4"																		0
5/8"			24												59,347	211		59,582
6"																		0
8"																		0
Total	**0**	**2**	**24**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**60,561**	**5,469**	**0**	**66,056**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															206	6,432		6,638
1-1/2"																58		58
10"																		0
12"																		0
2"															59			59
3"																		0
3/4"															8			8
4"																		0
5/8"							12								6,125	32		6,169
6"																		0
8"																		0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**12**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**6,398**	**6,522**	**0**	**12,932**
2025-07	**7,498**	**44,657**	**16,945**	**2,512**	**43**	**65**	**34,787**	**13,748**	**31**	**22**	**4,221**	**17,752**	**5**	**18,090**	**155,799**	**15,651**	**119**	**331,945**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-08**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	154	3,214	263			11	5,530	0			40	131		23	1,124	3,027		13,517
1-1/2"	405	3,416	728				3,530	22			127	9		196	0			8,433
10"	0																	0
12"	0																	0
2"	113	7,924	839				4,538	400			2,086	80		2,378	12			18,370
3"	4,198	45	0		329		0	6,129			135	5,186		521	0		143	16,686
3/4"	0	0	0		0		0	0			0	0		0	30			30
4"	533	67	0		1,481		0	6,193	2		66	12,146		2,469	0			22,957
5/8"	0	2,948	142		0		10,989	0	7		0	5		0	49,060	584		63,735
6"	3,308	0	0		0		0	3,048	0		0	11,340		0	0			17,696
8"	1,251	0	0		0		0	0	3		0	3,229		0	0			4,483
Total	**9,962**	**17,614**	**1,972**	**0**	**1,810**	**11**	**24,587**	**15,792**	**12**	**0**	**2,454**	**32,126**	**0**	**5,587**	**50,226**	**3,611**	**143**	**165,907**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															730	5,341		6,071
1-1/2"																		0
10"																		0
12"																		0
2"															2			2
3"		12																12
3/4"															19			19
4"																		0
5/8"															38,944	293		39,237
6"																		0
8"																		0
Total	**0**	**12**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**39,695**	**5,634**	**0**	**45,341**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															568	7,272		7,840
1-1/2"																		0
10"																		0
12"																		0
2"																		0
3"		44																44
3/4"																		0
4"																		0
5/8"															7,265	38		7,303
6"																		0
8"																		0
Total	**0**	**44**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**7,833**	**7,310**	**0**	**15,187**
2025-08	**9,962**	**17,670**	**1,972**	**0**	**1,810**	**11**	**24,587**	**15,792**	**12**	**0**	**2,454**	**32,126**	**0**	**5,587**	**97,754**	**16,555**	**143**	**226,435**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-09**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	84	6,141	237	0	0		4,166	0	0	0	835	131	0	24	1,165	3,223	0	16,006
1-1/2"	378	8,736	1,416	0	97		8,116	18	0	0	681	8	0	178	0	12	0	19,640
10"	0	0	0	0	0		0	0	0	5	0	0	0	0	0	0	0	5
12"	0	0	0	0	0		0	0	0	0	0	0	8	0	0	0	0	8
2"	152	23,380	7,973	0	0		23,324	399	0	0	11,045	61	0	1,866	12	0	0	68,212
3"	3,420	3,239	2,060	2,005	0		612	5,639	0	0	115	5,994	0	3,380	0	0	51	26,515
3/4"	0	33	0	0	0		30	0	0	0	0	0	0	0	520	0	0	583
4"	565	84	0	1,351	0		0	5,924	13	2	64	(8,227)	0	6,723	0	0	0	6,499
5/8"	0	3,446	86	0	0		3,982	0	3	17	198	4	0	0	90,928	543	0	99,207
6"	2,716	0	0	0	0		0	2,704	2	0	0	8,266	2	0	0	0	0	13,690
8"	1,256	0	0	0	0		0	0	10	0	0	3,148	0	0	0	0	0	4,414
Total	**8,571**	**45,059**	**11,772**	**3,356**	**97**	**0**	**40,230**	**14,684**	**28**	**24**	**12,938**	**9,385**	**10**	**12,171**	**92,625**	**3,778**	**51**	**254,779**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															1,022	5,520		6,542
1-1/2"																		0
10"																		0
12"																		0
2"															24	24		48
3"		12																12
3/4"															388			388
4"																		0
5/8"							24								70,233	239		70,496
6"																		0
8"																		0
Total	**0**	**12**	**0**	**0**	**0**	**0**	**24**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**71,667**	**5,783**	**0**	**77,486**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															393	7,721		8,114
1-1/2"																169		169
10"																		0
12"																		0
2"															190			190
3"		131																131
3/4"															28			28
4"																		0
5/8"							9								11,816	24		11,849
6"																		0
8"																		0
Total	**0**	**131**	**0**	**0**	**0**	**0**	**9**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**12,427**	**7,914**	**0**	**20,481**
2025-09	**8,571**	**45,202**	**11,772**	**3,356**	**97**	**0**	**40,263**	**14,684**	**28**	**24**	**12,938**	**9,385**	**10**	**12,171**	**176,719**	**17,475**	**51**	**352,746**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-10**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	108	2,808	233			265	6,379	0			10	230		27	1,113	3,143		14,316
1-1/2"	436	2,936	864				3,789	29			143	12		190	0	6		8,405
10"																		0
12"													9					9
2"	106	8,628	6,762	0			4,720	459			3,029	65		1,818	12	0		25,599
3"	3,240	60	2,780	1,237			0	5,914			143	5,065		5,112	0	0		23,551
3/4"	0	0	0	0			0	0			0	0		0	41	0		41
4"	518	67	0	1,460			0	5,177	8		66	3,191		7,355	0	0		17,842
5/8"	0	3,065	130	0			10,741	0	4		0	7		0	44,833	549		59,329
6"	3,521	0	0	0			0	2,940	3		0	12,250	1	0	0	0		18,715
8"	1,296	0	0	0			0	0	6		0	1,782	2	0	0	0		3,086
Total	**9,225**	**17,564**	**10,769**	**2,697**	**0**	**265**	**25,629**	**14,519**	**21**	**0**	**3,391**	**22,602**	**12**	**14,502**	**45,999**	**3,698**	**0**	**170,893**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															718	4,892		5,610
1-1/2"																12		12
10"																		0
12"																		0
2"															8			8
3"		12																12
3/4"															37			37
4"																		0
5/8"															33,846	240		34,086
6"																		0
8"																		0
Total	**0**	**12**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**34,609**	**5,144**	**0**	**39,765**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															303	4,394		4,697
1-1/2"																3		3
10"																		0
12"																		0
2"																		0
3"		189																189
3/4"															10			10
4"																		0
5/8"															6,136	30		6,166
6"																		0
8"																		0
Total	**0**	**189**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**6,449**	**4,427**	**0**	**11,065**
2025-10	**9,225**	**17,765**	**10,769**	**2,697**	**0**	**265**	**25,629**	**14,519**	**21**	**0**	**3,391**	**22,602**	**12**	**14,502**	**87,057**	**13,269**	**0**	**221,723**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-11**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	76	5,498	156	0	0		3,068	0			731	273		22	1,065	3,089		13,978
1-1/2"	207	7,248	355	0	103		7,845	11			542	15		151	0	6		16,483
10"																		0
12"													6					6
2"	142	21,062	350	0			21,217	318			2,192	36	0	1,352	12	0	0	46,681
3"	3,002	2,518	0	1,301			768	6,203			4	4,476	0	494	0	0	0	18,766
3/4"	0	30	0	0			25	0			0	0	0	0	478	0	0	533
4"	541	53	0	1,633			0	4,686	8	0	73	3,448	0	1,644	0	0	5	12,091
5/8"	0	3,345	76	0			3,525	0	3	19	254	9	0	0	85,122	517	0	92,870
6"	2,616	0	0	0			0	1,401	6	0	0	9,322	0	0	0	0	0	13,345
8"	1,267	0	0	0			0	0	13	0	0	2,494	3	0	0	0	0	3,777
Total	**7,851**	**39,754**	**937**	**2,934**	**103**	**0**	**36,448**	**12,619**	**30**	**19**	**3,796**	**20,073**	**9**	**3,663**	**86,677**	**3,612**	**5**	**218,530**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															753	4,206		4,959
1-1/2"																10		10
10"																		0
12"															24			24
2"																		0
3"		12																12
3/4"															335			335
4"																		0
5/8"							24								55,083	186		55,293
6"																		0
8"																		0
Total	**0**	**12**	**0**	**0**	**0**	**0**	**24**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**56,195**	**4,402**	**0**	**60,633**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															194	1,924		2,118
1-1/2"																		0
10"																		0
12"																		0
2"															76			76
3"		220																220
3/4"															40			40
4"																		0
5/8"							9								8,952	13		8,974
6"																		0
8"																		0
Total	**0**	**220**	**0**	**0**	**0**	**0**	**9**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**9,262**	**1,937**	**0**	**11,428**
2025-11	**7,851**	**39,986**	**937**	**2,934**	**103**	**0**	**36,481**	**12,619**	**30**	**19**	**3,796**	**20,073**	**9**	**3,663**	**152,134**	**9,951**	**5**	**290,591**

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2025

Reporting Month: **2025-12**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"	37	2,092	178			(251)	5,632	0			0	18		29	1,124	3,056		11,915
1-1/2"	140	2,487	878				3,621	6			81	8		226	0	6		7,453
10"																		0
12"													9					9
2"	69	6,987	1,979	0			4,795	352	0	0	948	21	0	1,077	12	0		16,240
3"	1,736	23	292	849			0	4,021	0	0	0	2,424	0	2,118	0	0		11,463
3/4"	0	0	0	0			0	0	0	0	0	0	0	0	29	0		29
4"	355	26	0	929			0	4,010	6	0	47	1,569	0	3,041	0	0		9,983
5/8"	0	2,886	76	0			9,192	0	4	1	0	10	0	0	42,611	549		55,329
6"	1,565	0	0	0			0	3,017	0	0	0	6,292	0	0	0	0		10,874
8"	870	0	0	0			0	0	7	0	0	1,343	1	0	0	0		2,221
Total	**4,772**	**14,501**	**3,403**	**1,778**	**0**	**(251)**	**23,240**	**11,406**	**17**	**1**	**1,076**	**11,685**	**10**	**6,491**	**43,776**	**3,611**	**0**	**125,516**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															652	4,141		4,793
1-1/2"																7		7
10"																		0
12"																		0
2"															2			2
3"		10																10
3/4"															17			17
4"																		0
5/8"															23,686	205		23,891
6"																		0
8"																		0
Total	**0**	**10**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**24,357**	**4,353**	**0**	**28,720**

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

Meter Size	Commercial Monthly	Commercial Bi-monthly	Commercial MC Monthly	Industrial (Monthly)	Industrial (Bi-monthly)	Irrigation-Pressure	Multi Family (Bi-monthly)	Multi Family (Monthly)	Private Fire Protection (Monthly)	Private Fire Protection (Bi-monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Public Fire Protection	Reclaimed Water (Monthly)	Residential (Bi-monthly)	Residential MC (Monthly)	Temporary	TOTAL
1"															227	2,814		3,041
1-1/2"																		0
10"																		0
12"																		0
2"																		0
3"		179																179
3/4"																		0
4"																		0
5/8"															4,500	22		4,522
6"																		0
8"																		0
Total	**0**	**179**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,727**	**2,836**	**0**	**7,742**

2025-12	**4,772**	**14,690**	**3,403**	**1,778**	**0**	**(251)**	**23,240**	**11,406**	**17**	**1**	**1,076**	**11,685**	**10**	**6,491**	**72,860**	**10,800**	**0**	**161,978**
Year 2025	**87,420**	**330,966**	**62,556**	**27,713**	**2,156**	**90**	**351,464**	**162,841**	**273**	**198**	**40,832**	**199,199**	**135**	**98,934**	**1,337,367**	**151,769**	**883**	**2,854,796**

LIBERTY UTILITIES (PARK WATER) CORP.
CENTRAL BASIN
REPORTING YEAR 2025

Reporting Month: **2025-01**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	70,935	7		29	70,971
3/4"	344				344
1"	588	46	4	39	677
Total	71,867	53	4	68	71,992

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	40,764	1			40,765
3/4"	201				201
1"	428	61			489
Total	41,393	62	0	0	41,455

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	6,306				6,306
3/4"					0
1"	25	43			68
Total	6,331	43	0	0	6,374

2025-01	**119,591**	**158**	**4**	**68**	**119,821**

Reporting Month: **2025-02**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	60,392	6		81	60,479
3/4"	50				50
1"	850	39			889
Total	61,292	45			61,418

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	38,281				38,281
3/4"	8				8
1"	478	35			513
Total	38,759	35	0	0	38,802

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	5,449				5,449
3/4"					0
1"	80	3			83
Total	5,529	3	0	0	5,532

2025-02	**105,580**	**83**	**0**	**0**	**105,752**

Reporting Month: **2025-03**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	67,177	6		52	67,235
3/4"	285				285
1"	554	36	5	33	628
Total	68,016	42	5	85	68,148

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	35,008				35,008
3/4"	154				154
1"	376	31			407
Total	35,538	31	0	0	35,569

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	3,764				3,764
3/4"	26				26
1"	38	8			46
Total	3,828	8	0	0	3,836

2025-03	**107,382**	**81**	**5**	**85**	**107,553**

Reporting Month: **2025-04**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	58,789	6		74	58,869
3/4"	46				46
1"	789	38			827
Total	59,624	44	0	74	59,742

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	31,591	1			31,592
3/4"	12				12
1"	385	44			429
Total	31,988	45	0	0	32,033

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	3,405				3,405
3/4"					0
1"	57	3			60
Total	3,462	3			3,465
2025-04	**95,074**	**91**	**0**	**74**	**95,240**

Reporting Month: **2025-05**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	71,008	6		57	71,071
3/4"	315				315
1"	549	41	4	36	630
Total	71,872	47	4	93	72,016

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	40,461	1			40,462
3/4"	158				158
1"	395	48			443
Total	41,014	49	0	0	41,063

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	4,835				4,835
1"	39	7			46
Total	4,874	7	0	0	4,881
2025-05	**117,760**	**103**	**4**	**93**	**117,960**

Reporting Month: **2025-06**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	62,187	6		87	62,280
3/4"	48				48
1"	857	42			899
Total	63,092	48	0	87	63,227

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	41,628	2			41,630
3/4"	16				16
1"	545	44			589
Total	42,189	46	0	0	42,235

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	4,797				4,797
3/4"					0
1"	175	6			181
Total	4,972	6	0	0	4,978
2025-06	**110,253**	**100**	**0**	**87**	**110,440**

Reporting Month: **2025-07**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	71,386	6		55	71,447
3/4"	310				310
1"	595	42	4	50	691
2"					0
Total	72,291	48	4	105	72,448

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL				
5/8"	52,178	2			52,180				
3/4"	186				186				
1"	576	41			617				
Total	52,940	43	0	0	52,983				

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	8,536				8,536
3/4"	3				3
1"	293	14			307
Total	8,832	14			8,846
2025-07	**134,063**	**105**	**4**	**105**	**134,277**

Reporting Month: **2025-08**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	56,679	6	12	92	56,789
3/4"	60				60
1"	772	42	0	88	902
2"					0
Total	57,511	48	12	180	57,751

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	47,008	3			47,011
3/4"	30				30
1"	575	55			630
Total	47,613	58	0	0	47,671

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	7,870				7,870
3/4"					0
1"	93	23			116
Total	7,963	23			7,986
2025-08	**113,087**	**129**	**12**	**180**	**113,408**

Reporting Month: **2025-09**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	73,457	6	0	37	73,500
3/4"	314				314
1"	590	41	4	52	687
Total	74,361	47	4	89	74,501

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	59,833	2			59,835
3/4"	218				218
1"	597	47			644
Total	60,648	49	0	0	60,697

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	9,809				9,809
3/4"	11				11
1"	756	8			764
Total	10,576	8			10,584
2025-09	**145,585**	**104**	**4**	**89**	**145,782**

Reporting Month: **2025-10**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	62,773	6	21	87	62,887
3/4"	60				60
1"	831	38	0	7	876
Total	63,664	44	21	94	63,823

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	49,438	3			49,441
3/4"	31				31
1"	560	50			610
Total	50,029	53	0	0	50,082

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	8,018				8,018
3/4"					0
1"	111	3			114
Total	8,129	3	0	0	8,132
2025-10	**121,822**	**100**			**122,037**

Reporting Month: **2025-11**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	70,672	6	0	13	70,691
3/4"	313				313
1"	589	35	5	38	667
Total	71,574	41	5	51	71,671

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	49,458	2			49,460
3/4"	182				182
1"	488	43			531
Total	50,128	45	0	0	50,173

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	6,315				6,315
1"	473				473
Total	6,788	0	0	0	6,788
2025-11	**128,490**	**86**	**5**	**51**	**128,632**

Reporting Month: **2025-12**

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	57,297	6	16	92	57,411
3/4"	60				60
1"	779	27		7	813
Total	58,136	33	16	99	58,284

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	33,066	2			33,068
3/4"	21	0			21
1"	490	27			517
Total	33,577	29	0	0	33,606

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

Meter Size	Residential (Bi-monthly)	Residential (Monthly)	Commercial (Bi-monthly)	Multi Family (Bi-monthly)	TOTAL
5/8"	3,947				3,947
3/4"					0
1"	50				50
Total	3,997	0	0	0	3,997

2025-12	**95,710**	**62**	**16**	**99**	**95,887**
Total 2025	**1,394,397**	**1,202**	**54**	**931**	**1,396,789**

LIBERTY UTILITIES (PARK 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.

PARK WATER		YEAR - 2025 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	82,765	39,579	80,352	40,847	85,588	43,139	88,840	50,226	92,625	45,999	86,677	43,776	780,413
	Tier 2	43,010	24,246	37,772	21,656	43,251	28,337	60,561	39,695	71,667	34,609	56,195	24,357	485,356
	Tier 3	4,181	3,902	4,368	2,868	4,246	4,937	6,398	7,833	12,427	6,449	9,262	4,727	71,598
	TOTAL RESIDENTIAL - NON-LIRA	129,956	67,727	122,492	65,371	133,085	76,413	155,799	97,754	176,719	87,057	152,134	72,860	1,337,367
	Residential (Bimonthly) - LIRA													
	Tier 1	71,867	61,292	68,016	59,624	71,872	63,092	72,291	57,511	74,361	63,664	71,574	58,136	793,300
	Tier 2	41,393	38,767	35,538	31,988	41,014	42,189	52,940	47,613	60,648	50,029	50,128	33,577	525,824
	Tier 3	6,331	5,529	3,828	3,462	4,874	4,972	8,832	7,963	10,576	8,129	6,788	3,997	75,281
	TOTAL RESIDENTIAL - LIRA	119,591	105,588	107,382	95,074	117,760	110,253	134,063	113,087	145,585	121,822	128,490	95,710	1,394,405
	Commercial NON-LIRA													
	Tier 1	91,891	60,831	80,908	53,838	88,714	60,843	100,676	67,955	108,544	66,937	96,672	53,919	931,728
	Tier 2	24	(24)	-	5	7	7	26	12	36	12	36	10	151
	Tier 3	10	(10)	-	43	-	-	12	44	140	189	229	179	836
	TOTAL COMMERCIAL	91,925	60,797	80,908	53,886	88,721	60,850	100,714	68,011	108,720	67,138	96,937	54,108	932,715
	Commercial LIRA													
	Tier 1	72	81	90	74	97	87	109	192	93	115	56	115	1,181
	Tier 2													-
	TOTAL COMMERCIAL	72	81	90	74	97	87	109	192	93	115	56	115	1,181
	Industrial	3,428	2,167	2,199	1,890	2,608	2,247	2,620	1,821	3,453	2,962	3,037	1,527	29,959
	Public Authority	14,866	16,572	13,000	13,271	18,498	22,326	21,973	34,580	22,323	25,993	23,869	12,761	240,031
	Fire Protection	80	33	72	36	52	82	58	12	62	33	58	28	606
	Private Fire Hydrant													-
	Resale (Monthly)	-	-	-	42	-	-	-	-	-	-	5	-	47
	Temporary	48	90	123	147	86	71	119	143	51	-	-	-	878
	Reclaimed Water (Monthly)	10,776	5,384	2,825	5,553	5,208	8,684	18,090	5,587	12,171	14,502	3,663	6,491	98,934
	Residential (Monthly) - NON-LIRA													
	Tier 1	4,188	3,463	3,540	3,614	3,653	3,660	3,660	3,611	3,778	3,698	3,612	3,611	44,088
	Tier 2	5,836	3,149	3,189	4,430	4,852	5,199	5,469	5,634	5,783	5,144	4,402	4,353	57,440
	Tier 3	3,701	2,439	2,088	2,755	3,592	4,678	6,522	7,310	7,914	4,427	1,937	2,836	50,199
	TOTAL RESIDENTIAL	13,725	9,051	8,817	10,799	12,097	13,537	15,651	16,555	17,475	13,269	9,951	10,800	151,727
	Residential (Monthly) - NON-LIRA													
	Tier 1	53	45	42	44	47	48	48	48	47	44	41	33	540
	Tier 2	62	35	31	45	49	46	43	58	49	53	45	29	545
	Tier 3	43	3	8	3	7	6	14	23	8	3	-	-	118
	TOTAL RESIDENTIAL	158	83	81	92	103	100	105	129	104	100	86	62	1,203
	Mesa Crest - Business	3,765	2,302	2,123	1,947	2,459	4,162	16,921	1,972	11,772	10,769	937	3,403	62,532
	Mesa Crest - Private Fire													-
TOTAL USAGE		***388,390***	***269,875***	***340,112***	***248,182***	***380,774***	***298,812***	***466,222***	***339,843***	***498,528***	***343,760***	***419,223***	***257,865***	***4,251,585***

LIBERTY UTILITIES (PARK 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												
PARK WATER		**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	92,869	48,952	87,370	48,107	88,643	51,580	95,366	53,548	97,835	52,587	93,550	52,603	863,010
	Tier 2	45,991	25,989	34,746	22,932	36,539	32,645	61,811	41,446	72,885	37,652	57,822	33,096	503,554
	Tier 3	7,620	3,252	4,052	3,926	3,385	5,234	6,412	8,050	10,733	6,730	5,768	5,393	70,555
	TOTAL RESIDENTIAL - NON-LIRA	146,480	78,193	126,169	74,965	128,567	89,459	163,589	103,044	181,453	96,969	157,140	91,092	1,437,120
	Residential (Bimonthly) - LIRA													
	Tier 1	63,562	51,493	61,347	50,502	61,514	53,784	65,635	55,300	66,609	55,073	64,429	54,620	703,868
	Tier 2	35,120	28,324	27,900	24,257	28,780	35,321	46,081	43,131	52,498	40,615	43,226	34,877	440,130
	Tier 3	4,731	3,803	3,550	3,107	2,776	5,115	5,696	6,867	7,683	8,252	4,513	5,126	61,219
	TOTAL RESIDENTIAL - LIRA	103,413	83,620	92,797	77,866	93,070	94,220	117,412	105,298	126,790	103,940	112,168	94,623	1,205,217
	Commercial NON-LIRA													
	Tier 1	90,627	22,172	76,508	50,345	82,804	61,486	89,141	71,639	102,839	64,748	96,743	58,037	867,089
	Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
	Tier 3													
	TOTAL COMMERCIAL	90,627	22,172	76,508	50,345	82,804	61,486	89,141	71,639	102,839	64,748	96,743	58,037	867,089
	Commercial LIRA													
	Tier 1	-	-	-	-	-	-	-	-	-	-	-	-	-
	Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL COMMERCIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
	Industrial	2,203	2,578	2,369	1,959	2,630	2,301	2,257	2,583	2,586	2,447	2,684	2,468	29,065
	Public Authority	12,497	12,648	10,336	9,670	12,894	16,041	21,104	27,373	25,004	21,386	20,733	13,789	203,475
	Fire Protection	523	339	52	77	223	195	166	160	148	57	86	46	2,072
	Private Fire Hydrant	781	164	84	9	39	309	192	145	586	161	-	-	2,470
	Resale (Monthly)	1	-	1	5	2	-	-	-	5	-	-	4	18
	Temporary	(32)	18	20	41	28	12	1,594	5	389	14	172	146	2,407
	Reclaimed Water (Monthly)	5,685	2,613	1,026	2,270	14,175	1,143	12,895	35,183	1,232	29,102	368	7,524	113,216
	Residential (Monthly) - NON-LIRA													
	Tier 1	3,581	3,318	3,261	8,104	10,446	19	3,820	7,260	1,610	5,749	44	7,215	54,427
	Tier 2	3,343	2,193	2,164			22	5,444	10,818	1,464	9,580	58	9,507	44,593
	Tier 3	2,119	708	973			14	6,232	14,996	106	15,424	101	7,312	47,985
	TOTAL RESIDENTIAL													
	Residential (Monthly) - NON-LIRA													
	Tier 1													
	Tier 2													
	Tier 3													
	TOTAL RESIDENTIAL													
	Mesa Crest - Business	3,153	624	464	507	2,304	1,684	2,616	16,726	4,253	18,394	115	6,568	57,408
	Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE		***374,374***	***209,188***	***316,224***	***225,818***	***347,182***	***266,905***	***426,462***	***395,230***	***448,465***	***367,971***	***390,412***	***298,331***	***4,066,562***

LIBERTY UTILITIES (PARK 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												
PARK WATER	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**TOTAL**
Residential (Bimonthly) - NON-LIRA													
Tier 1	(10,104)	(9,373)	(7,018)	(7,260)	(3,055)	(8,441)	(6,526)	(3,322)	(5,210)	(6,588)	(6,873)	(8,827)	(82,597)
Tier 2	(2,981)	(1,743)	3,026	(1,276)	6,712	(4,308)	(1,250)	(1,751)	(1,218)	(3,043)	(1,627)	(8,739)	(18,198)
Tier 3													
TOTAL RESIDENTIAL - NON-LIRA	(16,524)	(10,466)	(3,677)	(9,594)	4,518	(13,046)	(7,790)	(5,290)	(4,734)	(9,912)	(5,006)	(18,232)	(99,753)
Residential (Bimonthly) - LIRA													
Tier 1	8,305	9,799	6,669	9,122	10,358	9,308	6,656	2,211	7,752	8,591	7,145	3,516	89,432
Tier 2	6,273	10,443	7,638	7,731	12,234	6,868	6,859	4,482	8,150	9,414	6,902	(1,300)	85,694
Tier 3													
TOTAL RESIDENTIAL - LIRA	16,178	21,968	14,585	17,208	24,690	16,033	16,651	7,789	18,795	17,882	16,322	1,087	189,188
Commercial NON-LIRA													
Tier 1	1,264	38,659	4,400	3,493	5,910	(643)	11,535	(3,684)	5,705	2,189	(71)	(4,118)	64,639
Tier 2	24	(24)	-	5	7	7	26	12	36	12	36	10	151
Tier 3	10	(10)	-	43	-	-	12	44	140	189	229	179	836
TOTAL COMMERCIAL	1,298	38,625	4,400	3,541	5,917	(636)	11,573	(3,628)	5,881	2,390	194	(3,929)	65,626
Commercial LIRA													
Tier 1	72	81	90	74	97	87	109	192	93	115	56	115	1,181
Tier 2	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMERCIAL	72	81	90	74	97	87	109	192	93	115	56	115	1,181
Industrial	1,225	(411)	(170)	(69)	(22)	(54)	363	(762)	867	515	353	(941)	894
Public Authority	2,369	3,924	2,664	3,601	5,604	6,285	869	7,207	(2,681)	4,607	3,136	(1,028)	36,556
Fire Protection	(443)	(306)	20	(41)	(171)	(113)	(108)	(148)	(86)	(24)	(28)	(18)	(1,466)
Private Fire Hydrant	(781)	(164)	(84)	(9)	(39)	(309)	(192)	(145)	(586)	(161)	-	-	(2,470)
Resale (Monthly)	(1)	-	(1)	37	(2)	-	-	-	(5)	-	5	(4)	29
Temporary	80	72	103	106	58	59	(1,475)	138	(338)	(14)	(172)	(146)	(1,529)
Reclaimed Water (Monthly)	5,091	2,771	1,799	3,283	(8,967)	7,541	5,195	(29,596)	10,939	(14,600)	3,295	(1,033)	(14,282)
Residential (Monthly) - NON-LIRA													
Tier 1	607	145	279	(4,490)	(6,793)	3,641	(160)	(3,649)	2,168	(2,051)	3,568	(3,604)	(10,339)
Tier 2	2,493	956	1,025	4,430	4,852	5,177	25	(5,184)	4,319	(4,436)	4,344	(5,154)	12,847
Tier 3	1,582	1,731	1,115	2,755	3,592	4,664	290	(7,686)	7,808	(10,997)	1,836	(4,476)	2,214
TOTAL RESIDENTIAL	13,725	9,051	8,817	10,799	12,097	13,537	15,651	16,555	17,475	13,269	9,951	10,800	151,727
	-	-	-	-	-	-	-	-	-	-	-	-	-
Residential (Monthly) - NON-LIRA	-	-	-	-	-	-	-	-	-	-	-	-	-
Tier 1	53	45	42	44	47	48	48	48	47	44	41	33	540
Tier 2	62	35	31	45	49	46	43	58	49	53	45	29	545
Tier 3	43	3	8	3	7	6	14	23	8	3	-	-	118
TOTAL RESIDENTIAL	158	83	81	92	103	100	105	129	104	100	86	62	1,203
Mesa Crest - Business	612	1,678	1,659	1,440	155	2,478	14,305	(14,754)	7,519	(7,625)	822	(3,165)	5,124
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	***23,059***	***66,906***	***30,286***	***30,468***	***44,038***	***31,962***	***55,256***	***(22,313)***	***53,243***	***6,542***	***29,014***	***(16,432)***	***332,029***

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 (PARK WATER) CORP.
Name of Utility

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

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

INDEX

Annual Report of Liberty Utilities (Park Water) Corp.

ATTACHMENT A

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

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

LIBERTY UTILITIES (PARK WATER) CORP.
Non-Regulated Operating Income Statement
2025

Name of Contract/Service	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
Operating and Maintenance Contract					
City of Bell Gardens - contract includes Billing & Meter Reading	Active	355,763	(125,576)	58,717	171,470
Total O&M		355,763	(125,576)	58,717	171,470
Miscellaneous					
Customer Account Services (HomeServe USA)	Passive	55,500	(16,650)	-	38,850
					-
Water Service (Suburban)	Passive	68,220	(16,612)	12,847	38,761
Total Miscellaneous		123,720	(33,262)	12,847	77,611
Total		479,483	(158,838)	71,564	249,081

2025 Annual Report to CPUC
To the California Public Utilities Commission

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

I. Overview

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

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

2025 Annual Report to CPUC
To the California Public Utilities Commission

II. Descriptions of Excess Capacity Activities

1 City of Bell Gardens

Service

Operation, maintenance, and billing contract for water system (approximately 1,650 customers).

Description

The City of Bell Gardens owns the water system that serves the City. This contract with the City of Bell Gardens requires that Liberty Park Water provides all qualified, trained, and if required, licensed and certified personnel, direct supervision, fully equipped vehicles, proper tools, equipment, fuels and various supplies to operate and maintain the City's system. Operation of the system includes operating the well, and related treatment equipment, exercising valves, transmission/distribution, repair of leaks, meter maintenance, hydrant inspection and testing, meter reading, customer billing, and 24/7 on-call response.

Allocations

Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

2 HomeServe USA Customer Account Services

Service

Marketing services

Description

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

Allocations

Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

3 Suburban Water Service

Service

Water

Description

Suburban Water Systems owns the Sativa water system. The Sativa water system provides water service to approximately 1,600 customers located in the City of Compton. This month-to-month contract ("Suburban Contract") with service effective December 24, 2022 is for Liberty Park Water to continue providing water service through the interconnection to Sativa's customers. The Suburban Contract was approved by the Commission in Advice Letter 330-W.

Allocations

Liberty Park Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the NTP&S Rules and Advice Letter 330-W.

III. Regulated Assets Used in NTP&S Projects

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

A. O&M (Operations and Maintenance) Contract

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

The regulated assets used for O&M contract includes:

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

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

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

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

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

LIBERTY UTILITIES (PARK WATER) CORP.

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

Name	Position	Department	Time Spent (Hours)
Home Serve			
Ieronimo, Ashley	Manager	Finance	1.00
Ellison, Amy	Director	Customer Experience	2.50
Walton, Brian	Accountant II	Finance	3.00
			6.50
Suburban			
Flores, Marc	Supervisor II	Operations	12.00
Ortiz, Victor	Supervisor II	Production	12.00
Maldonado, Leopoldo	Team Lead	Production	12.00
Duenas, Joy	Manager	Finance	3.00
Montiel, Lizette	Accountant III	Finance	12.00
			51.00
City of Bell Gardens			
Arias, Gabriel	Operator I - Water	Operations	28.83
Camacho, Jaime	Operator II - Water	Operations	3.62
Camacho, Jaime	Team Lead, Operations	Operations	35.92
Covarrubias, Andrea	Specialist I, Water Quality	Tech Services Water	9.00
Duenas, Joy	Manager, Finance	Finance	2.25
Elliott, Jim	Senior Manager, Engineering	Engineering	49.00
Escobedo, Hector	Operator I - Water	Operations	22.27
Escobedo, Hector	Technician I, Meter Operations - Water	Operations	26.35
Garcia, Guadalupe	Coordinator I, Operations	Operations	12.00
Gerona, Anthony	Technician I, Meter Operations - Water	Operations	118.06
Gomez, Nathan	Operator I - Water	Operations	34.50
Gonzalez, Armando	Supervisor II, Distribution	Operations	2.00
Hernandez, Felipe	Operator I - Water	Operations	33.58
Kim, Paul	Operator II - Water	Operations	70.50
Lacomba, Tony	Operator II - Water	Operations	17.22
Maldonado, Leo	Operator III - Water	Operations	29.58
Montiel, Lizette	Accountant III	Finance	69.50
Ortiz, Victor	Team Lead, Production	Operations	1.07
Pfister, Kenneth	Director, Operations	Operations	5.00
Rellosa, Janelle	Manager, Engineering Projects	Engineering	2.00
Rivera, Brandon	Technician I, Meter Operations - Water	Operations	106.64
Sanchez, Maricela	Lead Customer Service Representative	Customer Care	79.25
Sanchez, Maricela	Supervisor I, Customer Care	Customer Care	37.00
Santiago, Jacob	Operator I - Water	Operations	11.34
Seja, Aaron	Operator I - Water	Operations	15.01
Smith, Saul	Team Lead, Distribution	Operations	12.00
Sparling, Michael	Specialist II, Cross Connection Control	Operations	32.00
Trass, Richard	Operator I - Water	Operations	8.43
Velasquez, Miguel	Technician I, Meter Operations - Water	Operations	71.05
			944.97