

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 346-W

2019
ANNUAL REPORT
OF

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

P.O. BOX 7005, APPLE VALLEY, CA

(OFFICIAL MAILING ADDRESS)

92307-7005

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2019

REPORT MUST BE FILED NO LATER THAN MARCH 31, 2020

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GENERAL INSTRUCTIONS

1. Two completed and signed hard copies of this report and one electronic copy must be filed **NO LATER THAN MARCH 31, 2020**, with:

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

2. Failure to file the report on time may subject a utility to the penalties and sanctions provided by the Public Utilities Code.
3. The Declaration on Page 85 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 2019, through December 31, 2019. Fiscal year reports will not be accepted.
10. Your company's external auditor information, such as external auditor's name, phone number, and address, must be included in Page 13, Item 12, of this report.

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

FOR PREPARATION OF SELECTED FINANCIAL DATA SHEET FOR ALL WATER UTILITIES

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

Please follow the instructions below:

1. The CPUC annual report Excel template incorporates links so that the selected data in the Balance Sheet, Income Statement and supporting schedules automatically flow to the financial data sheets.
2. For the financial data sheets that are to be adjusted to exclude non-regulated activity, manually adjust the data to exclude non-regulated activity.

UTILITY PLANT AND CAPITALIZATION DATA

Calendar Year 2019

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

Person Responsible for this Report: CRYSTAL GREENE

| | <u>1/1/2019</u> | <u>12/31/2019</u> | <u>Average</u> |
|--|-----------------|-------------------|----------------|
| UTILITY PLANT DATA | | | |
| 1 Total Utility Plant | \$ 153,579,205 | \$ 163,095,108 | \$ 158,337,156 |
| 2 Total Utility Plant Reserves | (43,772,768) | (47,142,212) | (45,457,490) |
| 3 Total Utility Plant Less Reserves | 109,806,436 | 115,952,895 | 112,879,666 |
| 4 Advances for Construction | 26,653,611 | 25,631,895 | 26,142,753 |
| 5 Contributions in Aid of Construction | 3,057,602 | 2,896,766 | 2,977,184 |
| 6 Total Accumulated Deferred Taxes | 12,751,711 | 10,264,220 | 11,507,966 |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 CAPITALIZATION | | | |
| 11 Common Capital Stock | 3,750 | 3,750 | 3,750 |
| 12 Preferred Capital Stock | - | - | - |
| 13 Earned Surplus | 13,436,397 | 11,627,503 | 12,531,950 |
| 14 Total Capital Stock | 76,537,201 | 74,728,307 | 75,632,754 |
| 15 Total Proprietary Capital (Individual or Partnership) | - | - | - |
| 16 Total Long-Term Debt | - | 53,088 | 26,544 |

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

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

Telephone: (562) 923-0711

| | | | Annual Amount |
|--------------------------------|---|--------|-------------------|
| INCOME/EXPENSES DATA | | | |
| 1 | Operating Revenues | \$ | 21,781,215 |
| 2 | Operating Expenses | \$ | 9,241,454 |
| 3 | Depreciation | \$ | 3,857,207 |
| 4 | Taxes | \$ | 3,157,382 |
| 5 | Income from Nonutility Operations (net) | \$ | (5,935,090) |
| 6 | Interest on Long-Term Debt | \$ | - |
| 7 | Net Income | \$ | (419,217) |
| 8 | | | |
| OPERATING EXPENSES DATA | | | |
| 10 | Source of Supply Expense | \$ | 122,369 |
| 11 | Pumping Expenses | \$ | 1,348,357 |
| 12 | Water Treatment Expenses | \$ | 127,508 |
| 13 | Transmission and Distribution Expenses | \$ | 1,159,800 |
| 14 | Customer Account Expenses | \$ | 665,363 |
| 15 | Sales Expenses | \$ | 83,322 |
| 16 | Recycled Water Expenses | \$ | 136,743 |
| 17 | Administrative and General Expenses | \$ | 7,026,859 |
| 18 | Miscellaneous | \$ | (1,428,867) |
| 19 | Total Operating Expenses | \$ | 9,241,454 |
| 20 | | | |
| OTHER DATA | | | |
| 23 | Active Service Connections (Exc. Fire Protect.) | Jan. 1 | Dec. 31 |
| 24 | | | Annual Average |
| 25 | Metered Service Connections | 20,447 | 20,504 |
| 26 | Flat Rate Service Connections | - | - |
| 27 | Total Active Service Connections | 20,447 | 20,504 |

UTILITY PLANT AND CAPITALIZATION DATA

Adjusted to Exclude Non-Regulated Activity

Calendar Year 2019

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

Person Responsible for this Report: CRYSTAL GREENE

| | <u>1/1/2019</u> | <u>12/31/2019</u> | <u>Average</u> |
|--|-----------------|-------------------|-----------------|
| UTILITY PLANT DATA | | | |
| 1 Total Utility Plant | \$ 153,579,205 | \$ 163,095,108 | \$ 158,337,156 |
| 2 Total Utility Plant Reserves | (43,772,768) | (47,142,212) | \$ (45,457,490) |
| 3 Total Utility Plant Less Reserves | 109,806,436 | 115,952,895 | \$ 112,879,666 |
| 4 Advances for Construction | 26,653,611 | 25,631,895 | \$ 26,142,753 |
| 5 Contributions in Aid of Construction | 3,057,602 | 2,896,766 | \$ 2,977,184 |
| 6 Total Accumulated Deferred Taxes | 12,751,711 | 10,264,220 | \$ 11,507,966 |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 CAPITALIZATION | | | |
| 11 Common Capital Stock | 3,750 | 3,750 | \$ 3,750 |
| 12 Preferred Capital Stock | - | - | \$ - |
| 13 Earned Surplus | 13,436,397 | 11,627,503 | \$ 12,531,950 |
| 14 Total Capital Stock | 76,537,201 | 74,728,307 | \$ 75,632,754 |
| 15 Total Proprietary Capital (Individual or Partnership) | - | - | \$ - |
| 16 Total Long-Term Debt | - | 53,088 | \$ 26,544 |

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

Calendar Year 2019

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

Telephone: (562) 923-0711

| | | | Annual Amount |
|--------------------------------|---|--------|-------------------|
| INCOME/EXPENSES DATA | | | |
| 1 | Operating Revenues | \$ | 21,781,215 |
| 2 | Operating Expenses | \$ | 9,241,454 |
| 3 | Depreciation | \$ | 3,857,207 |
| 4 | Taxes | \$ | 3,157,382 |
| 5 | Income from Nonutility Operations (net) | | |
| 6 | Interest on Long-Term Debt | | |
| 7 | Net Income | \$ | 5,525,171 |
| 8 | | | |
| OPERATING EXPENSES DATA | | | |
| 10 | Source of Supply Expense | \$ | 122,369 |
| 11 | Pumping Expenses | \$ | 1,348,357 |
| 12 | Water Treatment Expenses | \$ | 127,508 |
| 13 | Transmission and Distribution Expenses | \$ | 1,159,800 |
| 14 | Customer Account Expenses | \$ | 665,363 |
| 15 | Sales Expenses | \$ | 83,322 |
| 16 | Recycled Water Expenses | \$ | 136,743 |
| 17 | Administrative and General Expenses | \$ | 7,026,859 |
| 18 | Miscellaneous | \$ | (1,428,867) |
| 19 | Total Operating Expenses | \$ | 9,241,454 |
| 20 | | | |
| OTHER DATA | | | |
| 21 | | | |
| 22 | | | |
| 23 | Active Service Connections (Exc. Fire Protect.) | Jan. 1 | Dec. 31 |
| 24 | | | Annual Average |
| 25 | Metered Service Connections | 20,447 | 20,504 |
| 26 | Flat Rate Service Connections | - | - |
| 27 | Total Active Service Connections | 20,447 | 20,504 |

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).

| | | | |
|----|--|-------------|---------------------|
| 1 | Line 5 Allocated Interest | (24,889) | Non-utility Expense |
| 2 | Line 5 Interest Customer Deposits | (39) | Non-utility Expense |
| 3 | Line 5 Water Association Dues | (7,474) | Non-utility Expense |
| 4 | Line 5 Employee Discount Program | (4,461) | Non-utility Expense |
| 5 | Line 5 Charitable Contributions | (42,428) | Non-utility Expense |
| 6 | Line 5 Non-Utility Property Taxes | (1,173) | Non-utility Expense |
| 7 | Line 5 Condemnation Legal & Consulting | (5,774,836) | Non-utility Expense |
| 8 | Line 5 Compliance Audit | (45,025) | Non-utility Expense |
| 9 | Line 5 Miscellaneous | (34,765) | Non-utility Expense |
| 10 | | | |
| 11 | Total | (5,935,090) | |
| 12 | | | |
| 13 | | | |
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| 15 | | | |
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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 2019:

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

- 1. Name under which utility is doing business: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
- 2. Official mailing address:
P.O. BOX 7005, APPLE VALLEY, CA 92307-7005
- 3. Name and title of person to whom correspondence should be addressed:
ANTONIO PENNA, GENERAL MANAGER/VICE PRESIDENT Telephone: (760) 247-6484
- 4. Address where accounting records are maintained:
21760 OTTAWA ROAD, APPLE VALLEY, CA 92308
- 5. Service Area (Refer to district reports if applicable): APPLE VALLEY
- 6. Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: ANTONIO PENNA Telephone: (760) 247-6484
Address: SEE ABOVE
- 7. OWNERSHIP. Check and fill in appropriate line:

| | | |
|-------------------------------------|-------------------------------|---|
| <input type="checkbox"/> | Individual (name of owner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input type="checkbox"/> | Partnership (name of partner) | _____ |
| <input checked="" type="checkbox"/> | Corporation (corporate name) | <u>LIBERTY UTILITIES (PARK WATER) CORP.</u> |

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

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

| Company Name | Officers & Directors |
|---|--|
| Algonquin Power & Utilities Corp. | Ian Robertson: Director, CEO |
| Liberty Energy Utilities (New Hampshire) Corp | Ian Robertson: Director Gregory Sorensen: Director |
| Liberty Utilities (America) Co. | Ian Robertson: Director Gregory Sorensen: President Todd Wiley: Director, Secretary & Treasurer |
| Liberty Utilities (America) Holdco Inc. | Ian Robertson: Director Gregory Sorensen: Director, President Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (America) Holdings, LLC | Ian Robertson: Manager Gregory Sorensen: Manger, President Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Arkansas Water) Corp. | Ian Robertson: Director Anthony Johnston: Director |
| Liberty Utilities (Bella Vista Water) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Black Mountain Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |

| | |
|--|--|
| Liberty Utilities (CalPeco Electric) LLC | Ian Robertson: Manager Anthony Johnston: Director Dr. Brian J. Brady: Manager Virginia L. Grebbien: Manager Clifford A. Neal: Manager Gregory Sorensen: President Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Central) Co. | Ian Robertson: Director Anthony Johnston: Director |
| Liberty Utilities (Cordes Lakes Water) Corp. | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (EnergyNorth Natural Gas) Corp | Ian Robertson: Director Anthony Johnston: Director |
| Liberty Utilities (Entrada Del Oro Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Environmental Services) LLC | Ian Robertson: Manager Gregory Sorensen: Manager Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Fox River Water) LLC | Ian Robertson: Manager Anthony Johnston: Manager |
| Liberty Utilities (Gold Canyon Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Granite State Electric) Corp | Ian Robertson: Director Anthony Johnston: Director |

| | |
|---|--|
| Liberty Utilities (Litchfield Park Water & Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Luning Holdings) LLC | Gregory Sorensen: President Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Midstates Natural Gas) Corp | Ian Robertson: Director Anthony Johnston: Director |
| Liberty Utilities (Missouri Water) LLC | Ian Robertson: Manager Anthony Johnston: Manager |
| Liberty Utilities (New England Natural Gas Company) Corp | Ian Robertson: Director Anthony Johnston: Director |
| Liberty Utilities (Northwest Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Park Water) Corp. | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Gregory Sorensen: President Todd Wiley: Secretary & Treasurer Chris Alario: President |
| Liberty Utilities (Peach State Natural Gas) Corp. fka LE (Georgia) Corp | Ian Robertson: Director Anthony Johnston: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Pine Bluff Water) Inc. | Ian Robertson: Director Anthony Johnston: Director |
| Liberty Utilities (Pipeline & Transmission) Corp | Ian Robertson: Director Gregory Sorensen: Director, Secretary & Treasurer |

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|--|--|
| Liberty Utilities (Rio Rico Water & Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (St. Lawrence Gas) Corp. f.k.a. St. Lawrence Gas Company, Inc. | Ian Robertson: Director Anthony Johnston: Director |
| Liberty Utilities (Seaside Water) LLC | Ian Robertson: Manager Anthony Johnston: Manager Dr. Brian J. Brady: Manager Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Silverleaf Water) LLC | Ian Robertson: Manager Anthony Johnston: Manager Dr. Brian J. Brady: Manager Virginia L. Grebbien: Manager Clifford A. Neal: Manager Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Sub) Corp (formerly Liberty Water Co.) | Ian Robertson: Director Gregory Sorensen: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Tall Timbers Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities (Turquoise Holdings) LLC | Ian Robertson: Manager Gregory Sorensen: Manager |

| | |
|--|--|
| Liberty Utilities (Woodmark Sewer) Corp | Ian Robertson: Director Anthony Johnston: Director Dr. Brian J. Brady: Director Virginia L. Grebbien: Director Clifford A. Neal: Director Todd Wiley: Secretary & Treasurer |
| Liberty Utilities Co | Ian Robertson: Director Gregory Sorensen: Director, President |
| Liberty Utilities Energy Solutions (Appliance) Corp | Ian Robertson: Director Gregory Sorensen: Director, President |
| Liberty Utilities Energy Solutions (CNG) Corp | Ian Robertson: Director Gregory Sorensen: Director, President |
| Liberty Utilities Energy Solutions (LNG) Corp | Ian Robertson: Director Gregory Sorensen: Director, President |
| Liberty Utilities Energy Solutions (Solar) Corp | Ian Robertson: Director Gregory Sorensen: Director, President |
| Liberty Utilities Energy Solutions (Solar1) Corp | Ian Robertson: Director Gregory Sorensen: Director, President |
| Liberty Utilities Energy Solutions Corp. | Ian Robertson: Director Gregory Sorensen: Director, President |
| Liberty Utilities Finance (US) LLC | Ian Robertson: Manager Gregory Sorensen: Manager, President |
| Liberty Utilities Service Corp | Ian Robertson: Director Gregory Sorensen: Director, President Todd Wiley: Secretary & Treasurer |
| Luning Energy LLC | Gregory Sorensen: President Todd Wiley: Secretary, Treasurer, Vice President |

| | |
|--------------------------------------|--|
| Western Water Holdings, LLC. | Ian Robertson: Manager Gregory Sorensen: Manager, CFO, Secretary & Treasurer |
| The Empire District Electric Company | Ian Robertson: Director Anthony Johnston: Director |
| The Empire District Gas Company | Ian Robertson: Director Anthony Johnston: Director |
| Turquoise Liberty ProjectCo LLC | Gregory Sorensen: President Todd Wiley: Secretary, Treasurer |

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

Grade 1 = 12 Hours

Grade 2 = 16 Hours

Grade 3 = 24 Hours

Grade 4 = 36 Hours

Grade 5 = 36 Hours

| Name | Distribution | Cert. # | Last Exp Date | Exp. Date | Renewal Date | Treatment | Cert. # | Last Exp Date | Exp. Date | Renewal Date |
|----------------------|--------------|---------|---------------|-----------|--------------|-----------|---------|---------------|-----------|--------------|
| Adam Ambrose | grade 5 | 28390 | 6/1/2020 | 6/1/2023 | 2/1/2023 | grade 2 | 26133 | 1/1/2020 | 1/1/2023 | 9/1/2022 |
| Allan George | grade 2 | 48636 | 5/1/2020 | 5/1/2023 | 1/1/2023 | grade 1 | 41463 | N/A | 1/1/2021 | 9/1/2020 |
| Austen Clark | grade 3 | 47913 | N/A | 2/1/2023 | 10/1/2022 | grade 1 | 43403 | N/A | 8/1/2022 | 4/1/2022 |
| Brett Holley | grade 4 | 14142 | 9/1/2018 | 1/1/2022 | 9/1/2021 | grade 2 | 28948 | 1/1/2014 | 1/1/2021 | 9/1/2020 |
| Brian Keith | grade 4 | 14141 | 3/1/2019 | 3/1/2022 | 11/1/2021 | grade 2 | 26446 | 2/1/2020 | 2/1/2023 | 10/1/2022 |
| Bryan Walker | grade 2 | 14156 | 8/1/2018 | 8/1/2021 | 4/1/2021 | | | | | |
| Carol Thomas- Keefer | grade 3 | 48567 | N/A | 4/1/2022 | 12/1/2021 | grade 2 | 40491 | 6/1/2020 | 6/1/2023 | 2/1/2023 |
| Doug Warren | grade 4 | 3295 | 9/1/2018 | 1/1/2022 | 9/1/2021 | grade 2 | 29488 | 7/1/2018 | 7/1/2021 | 3/1/2021 |
| Elias De La Torre | grade 2 | 42581 | 5/1/2020 | 5/1/2023 | 1/1/2022 | grade 1 | 43285 | N/A | 7/1/2022 | 3/1/2022 |
| Emily Fontno | grade 2 | 43163 | 11/1/2019 | 11/1/2022 | 7/1/2022 | grade 2 | 41464 | N/A | 1/1/2021 | 9/1/2020 |
| Eric Larsen | grade 2 | 46342 | 12/1/2018 | 12/1/2021 | 8/1/2021 | grade 2 | 40237 | 2/1/2020 | 2/1/2023 | 10/1/2022 |
| Greg Miles | grade 3 | 35020 | 4/1/2020 | 4/1/2023 | 12/1/2022 | | | | | |
| Jayson Moses | grade 3 | 35021 | 3/1/2020 | 3/1/2023 | 11/1/2022 | grade 1 | 34534 | 7/1/2018 | 7/1/2021 | 3/1/2021 |
| Jeremy Caudell | grade 5 | 34494 | N/A | 12/1/2020 | 8/1/2020 | grade 2 | 29476 | 7/1/2018 | 7/1/2021 | 3/1/2021 |
| Kevin Phillips | grade 2 | 14147 | 5/1/2018 | 5/18/2021 | 1/1/2021 | grade 2 | 37425 | N/A | 6/1/2021 | 2/1/2021 |
| Maria Garcia | grade 2 | 47757 | 11/1/2019 | 11/1/2022 | 7/1/2022 | | | | | |
| Mark Beppu | grade 4 | 14132 | 9/1/2017 | 1/1/2021 | 9/1/2020 | grade 2 | 22338 | 5/1/2019 | 5/1/2022 | 1/1/2022 |
| Mike Cinko | grade 4 | 14133 | 10/1/2019 | 10/1/2022 | 6/1/2022 | grade 2 | 19189 | 11/1/2019 | 11/1/2022 | 7/1/2022 |
| Mike Lent | grade 5 | 14144 | N/A | 2/1/2023 | 10/1/2022 | grade 2 | 19208 | 1/1/2019 | 1/1/2022 | 9/1/2021 |
| Mike Reese | grade 3 | 14149 | 5/1/2015 | 5/1/2021 | 1/1/2021 | grade 2 | 14926 | 10/1/2020 | 10/1/2023 | 6/1/2023 |
| Missy Kadel | grade 3 | 35790 | 1/1/2020 | 1/1/2023 | 9/1/2022 | | | | | |
| Nathan E. Johnson | grade 3 | 49223 | N/A | 2/1/2023 | 10/1/2022 | grade 1 | 42097 | N/A | 7/1/2021 | 3/1/2021 |
| Randy Vogel | grade 3 | 14155 | 5/1/2018 | 5/1/2022 | 1/1/2022 | grade 1 | 17990 | 6/1/2020 | 6/1/2023 | 2/1/2023 |
| Ray Griego | grade 3 | 14140 | 4/1/2018 | 4/1/2022 | 12/1/2021 | grade 2 | 28945 | 6/1/2018 | 6/1/2021 | 2/1/2021 |
| Roman Diaz | grade 5 | 36137 | 5/1/2018 | 7/1/2020 | 11/1/2020 | grade 2 | 37017 | 6/1/2018 | 2/1/2021 | 6/1/2021 |
| Shay Davidson | grade 3 | 34493 | N/A | 1/1/2023 | 9/1/2022 | | | | | |
| T. Nathan Esquer | grade 2 | 39514 | 5/2/2019 | 5/2/2022 | 1/1/2022 | grade 1 | 37424 | 6/1/2018 | 6/1/2021 | 2/1/2021 |
| Tony Penna | grade 2 | 43164 | 11/1/2019 | 11/1/2022 | 7/1/2022 | | | | | |

**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 | 162,495,893 | 152,979,990 | |
| 3 | 101 | Recycled Water Utility Plant | A-1b | 599,215 | 599,215 | |
| 4 | 107 | Utility Plant Adjustments | A-2 | - | - | |
| 5 | | Total Utility Plant | | \$ 163,095,108 | \$ 153,579,205 | |
| 6 | 250 | Reserve for depreciation of utility plant | A-5 | (46,919,553) | (43,571,667) | |
| 7 | 251 | Reserve for amortization of limited term utility investments | A-5 | (205,430) | (196,941) | |
| 8 | 252 | Reserve for amortization of utility plant acquisition adjustments | A-5 | 7,290 | 8,100 | |
| 9 | 259 | Reserve for depreciation and amortization of recycled water utility plant | A-5 | (24,520) | (12,260) | |
| 10 | | Total utility plant reserves | | \$ (47,142,212) | \$ (43,772,768) | |
| 11 | | Total utility plant less reserves | | \$ 115,952,895 | \$ 109,806,436 | |
| 12 | | | | | | |
| 13 | | II. INVESTMENT AND FUND ACCOUNTS | | | | |
| 14 | 110 | Other Physical Property | A-3 | 10,459 | 10,459 | |
| 15 | 253 | Reserve for depreciation and amortization of other property | A-5 | - | - | |
| 16 | | Other physical property less reserve | | \$ 10,459 | \$ 10,459 | |
| 17 | 111 | Investments in Affiliated Companies | A-6 | 1,506,642 | 1,506,642 | |
| 18 | 112 | Other Investments | A-7 | - | - | |
| 19 | 113 | Sinking Funds | A-8 | - | - | |
| 20 | 114 | Miscellaneous Special Funds | A-9 | - | - | |
| 21 | | Total investments and fund accounts | | \$ 1,517,101 | \$ 1,517,101 | |
| 22 | | | | | | |
| 23 | | III. CURRENT AND ACCRUED ASSETS | | | | |
| 24 | 120 | Cash | A-10 | (292,267) | (25,451) | |
| 25 | 121 | Special Deposits | A-11 | - | - | |
| 26 | 122 | Working Funds | A-12 | 4,600 | 4,700 | |
| 27 | 123 | Temporary Cash Investments | A-13 | - | - | |
| 28 | 124 | Notes Receivable | A-14 | - | - | |
| 29 | 125 | Accounts Receivable | A-15 | 3,255,887 | 3,660,767 | |
| 30 | 126 | Receivables from Affiliated Companies | A-16 | 3,876,086 | 3,388,089 | |
| 31 | 131 | Materials and Supplies | A-17 | 342,151 | 345,560 | |
| 32 | 132 | Prepayments | A-18 | 339,094 | 135,278 | |
| 33 | 133 | Other Current and Accrued Assets | A-19 | 1,139,402 | 913,609 | |
| 34 | | Total Current and Accrued Assets | | \$ 8,664,952 | \$ 8,422,551 | |
| 35 | | | | | | |
| 36 | | IV. DEFERRED DEBITS | | | | |
| 37 | 140 | Unamortized Debt Discount and Expense | A-20 | - | - | |
| 38 | 141 | Extraordinary Property Losses | A-22 | - | - | |
| 39 | 142 | Preliminary Survey and Investigation Charges | A-23 | 51,383 | 51,233 | |
| 40 | 143 | Clearing Accounts | A-24 | - | - | |
| 41 | 145 | Other Work in Progress | A-25 | - | - | |
| 42 | 146 | Other Deferred Debits | A-26 | 8,634,714 | 8,811,127 | |
| 43 | 147 | Accumulated Deferred Income Tax Assets | A-27 | - | - | |
| 44 | | Total Deferred Debits | | \$ 8,686,097 | \$ 8,862,360 | |
| 45 | | Total Assets and Other Debits | | \$ 134,821,046 | \$ 128,608,449 | |

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

| Line No. | Acct. | Title of Account (a) | Schedule No. (b) | Balance End-of-Year (c) | Balance Beginning of Year (d) |
|----------|-------|--|---------------------|----------------------------|----------------------------------|
| 46 | | I. CORPORATE CAPITAL AND SURPLUS | | | |
| 47 | 200 | Common Capital Stock | A-30 | 3,750 | 3,750 |
| 48 | 201 | Preferred Capital Stock | A-30a | - | - |
| 49 | 202 | Stock Liability for Conversion | A-31 | - | - |
| 50 | 203 | Premiums and Assessments on Capital Stock | A-32 | - | - |
| 51 | 206 | Subchapter S Corporation Accumulated Adjustments Account | A-33 | - | - |
| 52 | 150 | Discount on Capital Stock | A-28 | - | - |
| 53 | 151 | Capital Stock Expense | A-29 | - | - |
| 54 | 270 | Capital Surplus | A-34 | 63,097,054 | 63,097,054 |
| 55 | 271 | Earned Surplus | A-35 | 11,627,503 | 13,436,397 |
| 56 | | Total Capital Stock | | \$ 74,728,307 | \$ 76,537,201 |
| 57 | | | | | |
| 58 | | II. PROPRIETARY CAPITAL | | | |
| 59 | 204 | Proprietary Capital | A-36 | - | - |
| 60 | 205 | Undistributed Profits of Proprietorship or Partnership | A-37 | - | - |
| 61 | | Total Proprietary Capital | | \$ - | \$ - |
| 62 | | | | | |
| 63 | | III. LONG-TERM DEBT | | | |
| 64 | 210 | Bonds | A-38 | - | - |
| 65 | 211 | Receivers' Certificates | A-39 | - | - |
| 66 | 212 | Advances from Affiliated Companies | A-40 | - | - |
| 67 | 213 | Miscellaneous Long-Term Debt | A-41 | 53,088 | - |
| 68 | | Total Long-Term Debt | | \$ 53,088 | \$ - |
| 69 | | | | | |
| 70 | | IV. CURRENT AND ACCRUED LIABILITIES | | | |
| 71 | 220 | Notes Payable | A-43 | - | - |
| 72 | 221 | Notes Receivable Discounted | A-44 | - | - |
| 73 | 222 | Accounts Payable | A-45 | 2,341,294 | 1,474,903 |
| 74 | 223 | Payables to Affiliated Companies | A-46 | 1,560,193 | 422,946 |
| 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 | 80,344 | 134,437 |
| 79 | 228 | Taxes Accrued | A-53 | 9,989 | 4,104 |
| 80 | 229 | Interest Accrued | A-51 | - | - |
| 81 | 230 | Other Current and Accrued Liabilities | A-52 | 1,179,131 | 1,313,833 |
| 82 | | Total Current and Accrued Liabilities | | \$ 5,170,951 | \$ 3,350,223 |
| 83 | | | | | |
| 84 | | V. DEFERRED CREDITS | | | |
| 85 | 240 | Unamortized Premium on Debt | A-21 | - | - |
| 86 | 241 | Advances for Construction | A-54 | 25,631,895 | 26,653,611 |
| 87 | 242 | Other Deferred Credits | A-55 | 16,075,819 | 6,258,100 |
| 88 | | Total Deferred Credits | | \$ 41,707,714 | \$ 32,911,711 |
| | | | | | |
| | | VI. ACCUMULATED DEFERRED TAXES | | | |
| | 266 | Accumulated Deferred Income Taxes - Accelerated Tax Depreciation | A-58 | - | - |
| | 267 | Accumulated Deferred Income Taxes - Other | A-59 | 10,264,220 | 12,751,711 |
| | 268 | Accumulated Deferred Investment Tax Credits | A-60 | - | - |
| | | Total Accumulated Deferred Taxes | | \$ 10,264,220 | \$ 12,751,711 |
| 89 | | | | | |
| 90 | | VII. RESERVES | | | |
| 91 | 254 | Reserve for Uncollectible Accounts | A-56 | - | - |
| 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 | | \$ - | \$ - |
| 97 | | | | | |
| 98 | | VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| 99 | 265 | Contributions in Aid of Construction | A-57 | 2,896,766 | 3,057,602 |
| 100 | | Total Liabilities and Other Credits | | \$ 134,821,046 | \$ 128,608,449 |

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 | 21,781,215 |
| 3 | | | | |
| 4 | | Operating Revenue Deductions: | | |
| 5 | 502 | Operating Expenses | B-2 | 9,241,454 |
| 6 | 503 | Depreciation | A-5 | 3,857,207 |
| 7 | 504 | Amortization of Limited-term Utility Investments | A-5 | 8,488 |
| 8 | 505 | Amortization of Utility Plant Acquisition Adjustments | A-5 | 810 |
| 9 | 506 | Property Losses Chargeable to Operations | B-3 | - |
| 10 | 507 | Taxes | B-4 | 3,157,382 |
| 11 | | Total Operating Revenue Deductions | | \$ 16,265,342 |
| 12 | | Net Operating Revenues | | \$ 5,515,873 |
| 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 | | \$ 5,515,873 |
| 16 | | | | |
| 17 | | II. OTHER INCOME | | |
| 18 | 521 | Income from Nonutility Operations (Net) | B-8 | - |
| 19 | 522 | Revenue from Lease of Other Physical Property | B-9 | - |
| 20 | 523 | Dividend Revenues | B-10 | - |
| 21 | 524 | Interest Revenues | B-11 | - |
| 22 | 525 | Revenues from Sinking and Other Funds | B-12 | - |
| 23 | 526 | Miscellaneous Nonoperating Revenues | B-13 | - |
| 24 | 527 | Nonoperating Revenue Deductions | B-14 | - |
| 25 | | Total Other Income | | \$ - |
| 26 | | Net Income before Income Deductions | | \$ 5,515,873 |
| 27 | | | | |
| 28 | | III. INCOME DEDUCTIONS | | |
| 29 | 530 | Interest on Long-term Debt | B-15 | - |
| 30 | 531 | Amortization of Debt Discount and Expense | B-16 | - |
| 31 | 532 | Amortization of Premium on Debt - Cr. | B-17 | - |
| 32 | 533 | Taxes Assumed on Interest | B-18 | - |
| 33 | 534 | Interest on Debt to Affiliated Companies | B-19 | - |
| 34 | 535 | Other Interest Charges | B-20 | 24,927 |
| 35 | 536 | Interest Charged to Construction - Cr. | B-21 | - |
| 36 | 537 | Miscellaneous Amortization | B-22 | - |
| 37 | 538 | Miscellaneous Income Deductions | B-23 | 5,910,163 |
| 38 | | Total Income Deductions | | \$ 5,935,090 |
| 39 | | Net Income | | \$ (419,217) |
| 40 | | | | |
| 41 | | IV. DISPOSITION OF NET INCOME | | |
| 42 | 540 | Miscellaneous Reservations of Net Income | B-24 | - |
| 43 | | | | |
| 44 | | Balance transferred to Earned Surplus or | | \$ (419,217) |
| 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) | 147,246,273 | 10,856,517 | (830,853) | 53,088 | \$ 157,325,024 |
| 2 | 100.2 | Utility Plant Leased to Others | - | - | - | - | \$ - |
| 3 | 100.3 | Construction Work in Progress | 5,733,717 | (562,848) | - | - | \$ 5,170,869 |
| 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 | \$ 152,979,990 | \$ 10,293,668 | \$ (830,853) | \$ 53,088 | \$ 162,495,893 |

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

| Line No. | Acct | Title of Account (a) | Balance Beg of Year (b) | Additions During Year (c) | (Retirements) During Year (d) | Other Debits or (Credits) (e) | Balance End of Year (f) |
|----------|------|--------------------------------------|-------------------------|---------------------------|-------------------------------|-------------------------------|-------------------------|
| 1 | | I. INTANGIBLE PLANT | | | | | |
| 2 | 301 | Organization | 271,976 | - | - | - | \$ 271,976 |
| 3 | 302 | Franchises and Consents | - | - | - | - | \$ - |
| 4 | 303 | Other Intangible Plant | 10,966 | - | - | - | \$ 10,966 |
| 5 | | Total Intangible Plant | \$ 282,942 | \$ - | \$ - | \$ - | \$ 282,942 |
| 6 | | | | | | | |
| 7 | | II. LANDED CAPITAL | | | | | |
| 8 | 306 | Land and Land Rights | \$ 8,430,989 | - | - | \$ 52,616 | \$ 8,483,604 |
| 9 | | | | | | | |
| 10 | | III. SOURCE OF SUPPLY PLANT | | | | | |
| 11 | 311 | Structures and Improvements | 23,270 | - | - | 3,535 | \$ 26,805 |
| 12 | 312 | Collecting and Impounding Reservoirs | - | - | - | - | \$ - |
| 13 | 313 | Lake, River and Other Intakes | - | - | - | - | \$ - |
| 14 | 314 | Springs and Tunnels | - | - | - | - | \$ - |
| 15 | 315 | Wells | 3,110,778 | 1,083,946 | (2,008) | - | \$ 4,192,716 |
| 16 | 316 | Supply Mains | - | - | - | - | \$ - |
| 17 | 317 | Other Source of Supply Plant | 134,840 | - | - | - | \$ 134,840 |
| 18 | | Total Source of Supply Plant | \$ 3,268,888 | \$ 1,083,946 | \$ (2,008) | \$ 3,535 | \$ 4,354,362 |
| 19 | | | | | | | |
| 20 | | IV. PUMPING PLANT | | | | | |
| 21 | 321 | Structures and Improvements | 3,290,222 | 1,597,682 | (37,344) | (3,535) | \$ 4,847,025 |
| 22 | 322 | Boiler Plant Equipment | - | - | - | - | \$ - |
| 23 | 323 | Other Power Production Equipment | - | - | - | - | \$ - |
| 24 | 324 | Pumping Equipment | 6,651,340 | 1,070,730 | (85,519) | - | \$ 7,636,551 |
| 25 | 325 | Other Pumping Plant | - | - | - | - | \$ - |
| 26 | | Total Pumping Plant | \$ 9,941,562 | \$ 2,668,412 | \$ (122,863) | \$ (3,535) | \$ 12,483,576 |
| 27 | | | | | | | |
| 28 | | V. WATER TREATMENT PLANT | | | | | |
| 29 | 331 | Structures and Improvements | - | - | - | - | \$ - |
| 30 | 332 | Water Treatment Equipment | 1,512,775 | 483,713 | (183,468) | - | \$ 1,813,020 |
| 31 | | Total Water Treatment Plant | \$ 1,512,775 | \$ 483,713 | \$ (183,468) | \$ - | \$ 1,813,020 |

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 | 6,443,759 | | | | \$ 6,443,759 |
| 35 | 343 | Transmission and Distribution Mains | 74,671,997 | 3,579,673 | (186,311) | | \$ 78,065,359 |
| 36 | 344 | Fire Mains | - | | | | \$ - |
| 37 | 345 | Services | 16,991,047 | 1,551,318 | (165,864) | | \$ 18,376,500 |
| 38 | 346 | Meters | 5,584,655 | 143,753 | | | \$ 5,728,407 |
| 39 | 347 | Meter Installations | - | | | | \$ - |
| 40 | 348 | Hydrants | 9,026,392 | 419,247 | (21,994) | | \$ 9,423,644 |
| 41 | 349 | Other Transmission and Distribution Plant | - | | | | \$ - |
| 42 | | Total Transmission and Distribution Plant | \$ 112,717,850 | \$ 5,693,989 | \$ (374,170) | \$ - | \$ 118,037,670 |
| 43 | | | | | | | |
| 44 | | VII. GENERAL PLANT | | | | | |
| 45 | 371 | Structures and Improvements | 2,068,119 | 34,544 | | | \$ 2,102,662 |
| 46 | 372 | Office Furniture and Equipment | 1,931,700 | 241,277 | (107,173) | 472 | \$ 2,066,276 |
| 47 | 373 | Transportation Equipment | 1,419,673 | 39,827 | (21,671) | | \$ 1,437,829 |
| 48 | 374 | Stores Equipment | - | | | | \$ - |
| 49 | 375 | Laboratory Equipment | 887 | | | | \$ 887 |
| 50 | 376 | Communication Equipment | 2,968,079 | 226,347 | (10,824) | | \$ 3,183,603 |
| 51 | 377 | Power Operated Equipment | 1,589,434 | 357,658 | (4,000) | | \$ 1,943,092 |
| 52 | 378 | Tools, Shop and Garage Equipment | 557,507 | 26,804 | (4,677) | | \$ 579,634 |
| 53 | 379 | Other General Plant | - | | | | \$ - |
| 54 | | Total General Plant | \$ 10,535,399 | \$ 926,456 | \$ (148,344) | \$ 472 | \$ 11,313,983 |
| 55 | | | | | | | |
| 56 | | VIII. UNDISTRIBUTED ITEMS | | | | | |
| 57 | 390 | Other Tangible Property | 555,867 | | | | \$ 555,867 |
| 58 | 391 | Utility Plant Purchased | - | | | | \$ - |
| 59 | 392 | Utility Plant Sold | - | | | | \$ - |
| 60 | | Total Undistributed Items | \$ 555,867 | \$ - | \$ - | \$ - | \$ 555,867 |
| 61 | | Total Utility Plant in Service | \$ 147,246,273 | \$ 10,856,517 | \$ (830,853) | \$ 53,088 | \$ 157,325,024 |

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

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

SCHEDULE A-1c
Account 302 - Franchises and Consents

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

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

Account 100.4 - Utility Plant Held for Future Use

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

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

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

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

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

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

| Line No. | Acct. | Title of Account (a) | Balance 12/31/2019 (b) | Balance 1/1/2019 (c) |
|---------------------|-------|---|------------------------------|----------------------------|
| RATE BASE | | | | |
| 1 | | Utility Plant | | |
| 2 | | Plant in Service | 157,924,239 | 147,845,488 |
| 3 | | Construction Work in Progress | 5,170,869 | 5,733,717 |
| 4 | | General Office Prorate | 5,543,880 | 4,523,012 |
| 5 | | Total Gross Plant (=Line 2 + Line 3 + Line 4) | \$ 168,638,988 | \$ 158,102,217 |
| 6 | | Less Accumulated Depreciation | | |
| 7 | | Plant in Service | 47,142,212 | 43,772,768 |
| 8 | | General Office Prorate | 2,707,801 | 2,658,741 |
| 9 | | Total Accumulated Depreciation (=Line 7 + Line 8) | \$ 49,850,013 | \$ 46,431,509 |
| 10 | | Less Other Reserves | | |
| 11 | | Deferred Income Taxes | 10,264,220 | 12,751,711 |
| 12 | | Deferred Investment Tax Credit | - | - |
| 13 | | Other Reserves | | |
| 14 | | Total Other Reserves (=Line 11 + Line 12 + Line 13) | \$ 10,264,220 | \$ 12,751,711 |
| 15 | | Less Adjustments | | |
| 16 | | Contributions in Aid of Construction | 2,896,766 | 3,057,602 |
| 17 | | Advances for Construction | 25,631,895 | 26,653,611 |
| 18 | | Other | | |
| 19 | | Total Adjustments (=Line 16 + Line 17 + Line 18) | \$ 28,528,661 | \$ 29,711,213 |
| 20 | | Add Materials and Supplies | \$ 342,151 | \$ 345,560 |
| 21 | | Add Working Cash (=Line 34) | 1,500,503 | 1,853,858 |
| 22 | | TOTAL RATE BASE | | |
| 23 | | (=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21) | \$ 81,838,747 | \$ 71,407,201 |
| Working Cash | | | | |
| 24 | | Determination of Operational Cash Requirement | | |
| 25 | | Operating Expenses, Excluding Taxes, Depreciation & Uncollectible | \$ 7,823,275 | \$ 9,564,179 |
| 26 | | Purchased Power & Commodity for Resale* | \$ 1,067,541 | \$ 1,117,280 |
| 27 | | Meter Revenues: Bimonthly Billing | \$ 21,110,470 | \$ 23,163,056 |
| 28 | | Other Revenues: Flat Rate Monthly Billing | \$ 674,745 | \$ 681,707 |
| 29 | | Total Revenues (=Line 27 + Line 28) | \$ 21,785,215 | \$ 23,844,764 |
| 30 | | Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29) | 0.03097 | 0.02859 |
| 31 | | 5/24 x Line 25 x (100% - Line 30) | 1,579,368 | 1,935,572 |
| 32 | | 1/24 x Line 25 x Line 30 | 10,096 | 11,393 |
| 33 | | 1/12 x Line 26 | 88,962 | 93,107 |
| 34 | | Operational Cash Requirement (=Line 31 + Line 32 - Line 33) | \$ 1,500,503 | \$ 1,853,858 |
| | | * 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 | 43,571,667 | 196,941 | (8,100) | | 12,260 |
| 2 | Add: Credits to reserves during year | | | | | |
| 3 | (a) Charged to Account 503 ⁽¹⁾ | 3,844,746 | | | | 12,461 |
| 4 | (b) Charged to Account 504 ⁽¹⁾ | | | | | |
| 5 | (c) Charged to Account 505 ⁽²⁾ | | 8,488 | | | |
| 6 | (d) Charged to Account 265 | 174,828 | | | | |
| 7 | (e) Charged to clearing accounts | 275,738 | | | | |
| 8 | (f) Salvage recovered | 2,688 | | | | |
| 9 | (g) All other credits ⁽²⁾ | | | 810 | | |
| 10 | Total credits | \$ 4,298,000 | \$ 8,488 | \$ 810 | \$ - | \$ 12,461 |
| 11 | Deduct: Debits to reserves during year | | | | | |
| 12 | (a) Book cost of property retired | (830,853) | | | | |
| 13 | (b) Cost of removal | - | | | | |
| 14 | (c) All other debits ⁽³⁾ | (119,262) | | | | (201) |
| 15 | Total debits | \$ (950,115) | \$ - | \$ - | \$ - | \$ (201) |
| 16 | Balance in reserve at end of year | \$ 46,919,553 | \$ 205,430 | \$ (7,290) | \$ - | \$ 24,520 |
| 17 | | | | | | |
| 18 | (1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE: | | | | | 2.94% |
| 19 | | | | | | |
| 20 | (2) EXPLANATION OF ALL OTHER CREDITS: | | | | | |
| 21 | Account 505 AV Resources Acquisition | | | | | 810 |
| 22 | Leased Water Rights, Organization Costs | | | | | 8,488 |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | (3) EXPLANATION OF ALL OTHER DEBITS: | | | | | |
| 30 | ALLOCATION OF DEPRECIATION FROM MAIN OFFICE TO APPLE VALLEY | | | | | 119,262 |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | METHOD USED TO COMPUTE INCOME TAX DEPRECIATION: | | | | | |
| 38 | (a) Straight Line | () | | | | |
| 39 | (b) Liberalized | () | | | | |
| 40 | (1) Double declining balance | () | | | | |
| 41 | (2) ACRS | () | | | | |
| 42 | (3) MACRS | () | | | | |
| 43 | (4) Others | () | | | | |
| 44 | (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 | 27,921 | 319 | | | \$ 28,240 |
| 3 | 312 | Collecting and Impounding Reservoirs | - | | | | \$ - |
| 4 | 313 | Lake, river and Other Intakes | - | | | | \$ - |
| 5 | 314 | Springs and Tunnels | - | | | | \$ - |
| 6 | 315 | Wells | 904,062 | 96,374 | (2,008) | | \$ 998,428 |
| 7 | 316 | Supply Mains | - | | | | \$ - |
| 8 | 317 | Other Source of Supply Plant | 65,718 | 3,344 | | | \$ 69,062 |
| 9 | | Total Source of Supply Plant | \$ 997,701 | \$ 100,037 | \$ (2,008) | \$ - | \$ 1,095,730 |
| 10 | | | | | | | |
| 11 | | II. PUMPING PLANT | | | | | |
| 12 | 321 | Structures and Improvements | 1,095,145 | 134,711 | (37,344) | | \$ 1,192,512 |
| 13 | 322 | Boiler Plant Equipment | - | | | | \$ - |
| 14 | 323 | Other Power Production Equipment | - | | | | \$ - |
| 15 | 324 | Pumping Equipment | - | | | | \$ - |
| 16 | 325 | Other Pumping Plant | 1,961,644 | 270,949 | (85,519) | | \$ 2,147,074 |
| 17 | | Total Pumping Plant | \$ 3,056,789 | \$ 405,660 | \$ (122,863) | \$ - | \$ 3,339,586 |
| 18 | | | | | | | |
| 19 | | III. WATER TREATMENT PLANT | | | | | |
| 20 | 331 | Structures and Improvements | - | | | | \$ - |
| 21 | 332 | Water Treatment Equipment | 154,878 | 54,543 | (183,468) | | \$ 25,953 |
| 22 | | Total Water Treatment Plant | \$ 154,878 | \$ 54,543 | \$ (183,468) | \$ - | \$ 25,953 |
| 23 | | | | | | | |
| 24 | | IV. TRANS. AND DIST. PLANT | | | | | |
| 25 | 341 | Structures and Improvements | - | | | | \$ - |
| 26 | 342 | Reservoirs and Tanks | 1,699,762 | 126,942 | | | \$ 1,826,704 |
| 27 | 343 | Transmission and Distribution Mains | 23,490,544 | 1,842,386 | (186,311) | | \$ 25,146,619 |
| 28 | 344 | Fire Mains | - | | | | \$ - |
| 29 | 345 | Services | 3,490,922 | 454,835 | (165,864) | | \$ 3,779,893 |
| 30 | 346 | Meters | (69,807) | 160,250 | | | \$ 90,443 |
| 31 | 347 | Meter Installations | - | | | | \$ - |
| 32 | 348 | Hydrants | 2,570,491 | 210,444 | (21,994) | | \$ 2,758,941 |
| 33 | 349 | Other Transmission and Distribution Plant | - | | | | \$ - |
| 34 | | Total Transmission and Distribution Plant | \$ 31,181,912 | \$ 2,794,858 | \$ (374,170) | \$ - | \$ 33,602,600 |
| 35 | | | | | | | |
| 36 | | V. GENERAL PLANT | | | | | |
| 37 | 371 | Structures and Improvements | 860,391 | 59,017 | - | | \$ 919,407 |
| 38 | 372 | Office Furniture and Equipment | 1,879,080 | 219,304 | (107,173) | | \$ 1,991,211 |
| 39 | 373 | Transportation Equipment | 1,125,121 | 158,591 | (21,671) | 2,688 | \$ 1,264,729 |
| 40 | 374 | Stores Equipment | - | | | | \$ - |
| 41 | 375 | Laboratory Equipment | 887 | | | | \$ 887 |
| 42 | 376 | Communication Equipment | 2,258,570 | 256,920 | (10,824) | | \$ 2,504,666 |
| 43 | 377 | Power Operated Equipment | 1,313,655 | 83,544 | (4,000) | | \$ 1,393,199 |
| 44 | 378 | Tools, Shop and Garage Equipment | 291,863 | 33,603 | (4,677) | | \$ 320,789 |
| 45 | 379 | Other General Plant | - | | | | \$ - |
| 46 | 390 | Other Tangible Property | 346,649 | 22,235 | | | \$ 368,883 |
| 47 | 391 | Water Plant Purchased | - | | | | \$ - |
| 48 | | Total General Plant | \$ 8,076,215 | \$ 833,213 | \$ (148,344) | \$ 2,688 | \$ 8,763,772 |
| 49 | | Total | \$ 43,467,495 | \$ 4,188,311 | \$ (830,853) | \$ 2,688 | \$ 46,827,640 |

SCHEDULE A-6
Account 111 - Investments in Affiliated Companies

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

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

| Line No. | Description of Items (a) | Balance Beg of Year (b) | Balance End of Year (c) |
|----------|--------------------------|-------------------------|-------------------------|
| 1 | Business Checking | (25,451) | (292,267) |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ (25,451) | \$ (292,267) |

SCHEDULE A-11
Account 121 - Special Deposits

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

**SCHEDULE A-12
Account 122 - Working Funds**

| Line No. | Description of Items (a) | Balance Beg of Year (b) | Balance End of Year (c) |
|----------|---------------------------|-------------------------|-------------------------|
| 1 | Petty Cash & Change Funds | 4,700 | 4,600 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 4,700 | \$ 4,600 |

**SCHEDULE A-13
Account 123 - Temporary Cash Investments**

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

**SCHEDULE A-14
Account 124 - Notes Receivable**

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

**SCHEDULE A-15
Account 125 - Accounts Receivable**

| Line No. | Acct. | Description of Items (a) | Balance Beg of Year (b) | Balance End of Year (c) |
|----------|-------|---------------------------------|-------------------------|-------------------------|
| 1 | 125-1 | Accounts Receivable - Customers | 3,645,530 | 3,255,869 |
| 2 | 125-2 | Other Accounts Receivable | 15,237 | 18 |
| 3 | | | | |
| 4 | | | | |
| 5 | Total | | \$ 3,660,767 | \$ 3,255,887 |

SCHEDULE A-16
Account 126 - Receivables from Affiliated Companies

| Line No. | Due from Whom (a) | Balance Beginning of Year (b) | Balance End of Year (c) | Interest Rate (d) | Interest Accrued During Year (e) | Interest Received During Year (f) |
|----------|--------------------------------------|-------------------------------|-------------------------|-------------------|----------------------------------|-----------------------------------|
| 1 | LIBERTY UTILITIES (PARK WATER) CORP. | 3,388,089 | 3,876,086 | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | Total | \$ 3,388,089 | \$ 3,876,086 | | \$ - | \$ - |

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 | 345,560 | 342,151 |
| 2 | 131.2 Materials and Supplies - Other | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 345,560 | \$ 342,151 |

SCHEDULE A-18
Account 132 - Prepayments

| Line No. | Item (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|----------|-------------------------------|-------------------------|
| 1 | Postage | 1,111 | 891 |
| 2 | Other | 134,167 | 338,203 |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | Total | \$ 135,278 | \$ 339,094 |

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 | Post retirement benefits other than pension | 913,609 | 1,139,402 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | Total | \$ 913,609 | \$ 1,139,402 |

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

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

SCHEDULE A-21
Account 240 - Unamortized Premium on Debt

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

SCHEDULE A-22
Account 141 - Extraordinary Property Losses

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

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

| Line No. | Description of Charges (a) | Balance Beg of Year (b) | Balance End of Year (c) |
|----------|----------------------------|-------------------------|-------------------------|
| 1 | Preliminary Survey Jobs | 51,233 | 51,383 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 51,233 | \$ 51,383 |

SCHEDULE A-24
Account 143 - Clearing Accounts

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

SCHEDULE A-25
Account 145 - Other Work in Progress

| Line No. | Description of Items (a) | Balance Beg of Year (b) | Balance End of Year (c) |
|----------|--------------------------|-------------------------|-------------------------|
| 1 | 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 | RATE CASE | 268,557 | 238,075 |
| 2 | PAID TIME OFF | 269,097 | 247,769 |
| 3 | REGULATORY ACCOUNTS | 8,273,473 | 8,149,350 |
| 4 | OTHER DEFERRED DEBITS | - | (480) |
| 5 | | | |
| 6 | Total | \$ 8,811,127 | \$ 8,634,714 |

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

- Report the balance at end of year of discount on capital stock for each class and series of capital stock.
- 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

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

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

| SCHEDULE A-30 | | | | | | | | |
|------------------------------------|--------------------|--|--|---|-------------------------|-------------------------|--------------------------------|------------|
| Account 200 - Common Capital Stock | | | | | | | | |
| Line No. | Class of Stock (a) | Number of Shares Authorized by Articles of Incorporation (b) | Par Value of Stock Authorized by Articles of Incorporation (c) | Number of Shares Outstanding ¹ (d) | Balance Beg of Year (e) | Balance End of Year (f) | Dividends Declared During Year | |
| | | | | | | | Rate (g) | Amount (h) |
| 1 | COMMON STOCK | 1,000 | \$ 50.00 | 75 | 3,750 | 3,750 | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | Total | | | | \$ 3,750 | \$ 3,750 | | \$ - |

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

| SCHEDULE A-30a | | | | | | | | |
|--------------------------------------|--------------------|--|--|---|-------------------------|-------------------------|--------------------------------|------------|
| Account 201- Preferred Capital Stock | | | | | | | | |
| Line No. | Class of Stock (a) | Number of Shares Authorized by Articles of Incorporation (b) | Par Value of Stock Authorized by Articles of Incorporation (c) | Number of Shares Outstanding ¹ (d) | Balance Beg of Year (e) | Balance End of Year (f) | Dividends Declared During Year | |
| | | | | | | | Rate (g) | Amount (h) |
| 1 | NONE | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | Total | | | | \$ - | \$ - | | \$ - |

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

| SCHEDULE A-30b | | | | |
|---------------------------------------|------------------------|-------------------|--------------------------|-------------------|
| Record of Stockholders at End of Year | | | | |
| Line No. | COMMON STOCK Name (a) | Number Shares (b) | PREFERRED STOCK Name (c) | Number Shares (d) |
| 1 | LU (PARK WATER) CORP. | 75 | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | Total number of shares | 75 | Total number of shares | - |

| SCHEDULE A-31 | | | |
|--|--------------------------|-------------------------|-------------------------|
| Account 202 - Stock Liability for Conversion | | | |
| Line No. | Description of Items (a) | Balance Beg of Year (b) | Balance End of Year (c) |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ - | \$ - |

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

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

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

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

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

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

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

| Line No. | Acct | Account (a) | Amount (b) |
|----------|------|---|----------------|
| 1 | | Balance beginning of year | \$ 13,436,397 |
| 2 | | CREDITS | |
| 3 | 400 | Credit balance transferred from income account | (419,217) |
| 4 | 401 | Miscellaneous credits to surplus (specify) | |
| 5 | | | |
| 6 | | Total credits | \$ (419,217) |
| 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 | | Since purchased by the Parent Company in 2016, the PUC annual reports have reflected the annual tax provision for those years, which is an estimate, not the actual tax expense calculated for financial reporting purposes. For the 2019 report, historical actual tax expense has been pushed down to the entity requiring adjustments to those previously reported provisions. | (1,389,677) |
| 14 | | Total debits | \$ (1,389,677) |
| 15 | | Balance end of year | \$ 11,627,503 |

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

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

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

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

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

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

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

| Line No. | Nature of Obligation (a) | Date of Issue (b) | Date of Maturity (c) | Balance Beg of Year (d) | Balance End of Year (e) | Rate of Interest (f) | Interest Accrued During Year (g) | Interest Paid During Year (h) |
|----------|--------------------------|-------------------|----------------------|-------------------------|-------------------------|----------------------|----------------------------------|-------------------------------|
| 1 | Leases Payable-LT Land | Various | n/a | - | 51,134 | | | |
| 2 | Leases Payable | Various | 1/21/25 | - | 1,954 | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | Total | | | \$ - | \$ 53,088 | | \$ - | \$ - |

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

| Line No. | Description of Items (a) | Balance Beg of Year (b) | Balance End of Year (c) |
|----------|--------------------------|-------------------------|-------------------------|
| 1 | Trade payables | 1,474,903 | 2,341,294 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | | \$ 1,474,903 |

SCHEDULE A-46
Account 223 - Payables to Affiliated Companies

| Line No. | Nature of Obligation (a) | Balance Beg of Year (b) | Balance End of Year (c) | Rate of Interest (d) | Interest Accrued During Year (e) | Interest Paid During Year (f) |
|----------|--------------------------------|-------------------------|-------------------------|----------------------|----------------------------------|-------------------------------|
| 1 | Interco APUC, LABS, LUC, LU Co | 422,946 | 1,560,193 | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | Total | | \$ 422,946 | \$ 1,560,193 | \$ - | \$ - |

SCHEDULE A-47
Account 224 - Dividends Declared

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

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

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

SCHEDULE A-49
Account 226 - Matured Interest

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

SCHEDULE A-50
Account 227 - Customers' Deposits

| Line No. | Description of Items (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|--------------------------|-------------------------------|-------------------------|
| 1 | Deposits Billed | 134,437 | 80,344 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 134,437 | \$ 80,344 |

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

| Line No. | Description (a) | Balance Beginning of Year (a) | Balance End of Year (b) |
|----------|--|-------------------------------|-------------------------|
| 1 | ACCRUED PAID TIME OFF | 269,097 | 247,769 |
| 2 | FRANCHISE FEE | 251,176 | 233,678 |
| 3 | ACCRUED PAYROLL | 494,276 | 310,651 |
| 4 | REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS) | 31,315 | 33,245 |
| 5 | CALIFORNIA PUC SURCHARGE | 88,499 | 75,080 |
| 6 | DEFINED CONTRIBUTION PLAN | - | 0 |
| 7 | HOMESERVE | - | 0 |
| 8 | ACCRUED INSURANCE | 164,220 | 268,846 |
| 9 | MISCELLANEOUS | 15,251 | 9,862 |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | Total | \$ 1,313,833 | \$ 1,179,131 |

SCHEDULE A-53
Account 228 - Taxes Accrued

1. This schedule is intended to give particulars of the combined prepaid and accrued tax accounts and to show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied and charged.
2. Taxes, paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be included in the schedule. Enter the amounts both in columns (d) and (e). The balancing of the schedule is not affected by the inclusion of these taxes.
3. Taxes charged during the year, column (d), include taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. If any tax covers more than 1 year, the required information of all columns should be shown separately for each year.
5. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment. Designate debit adjustments by parentheses.
6. See schedule entitled "TAXES CHARGED DURING YEAR," page 48, for a distribution of taxes charged, columns (c) - (f) according to utility departments and accounts.
7. **Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.**

| Line No. | Kind of Tax (See Instruction 5) (a) | BALANCE BEGINNING OF YEAR | | Taxes Charged During Year (d) | Paid During Year (e) | Adjustments (f) | BALANCE END OF YEAR | |
|----------|---|---------------------------|----------------------|----------------------------------|-------------------------|--------------------|---------------------------------------|--|
| | | Taxes Accrued (b) | Prepaid Taxes (c) | | | | Taxes Accrued (Account 228) (g) | Prepaid Taxes (Incl. in Acct. 132) (h) |
| 1 | Taxes on real and personal property | - | | 723,180 | 723,180 | | - | |
| 2 | State corporation franchise tax | - | | 174,347 | 174,347 | | - | |
| 3 | State unemployment insurance tax | - | | 11,912 | 11,912 | | - | |
| 4 | Other state and local taxes | 110 | | 50,974 | 49,494 | | 1,590 | |
| 5 | Federal unemployment insurance tax | - | | 2,254 | 2,254 | | - | |
| 6 | Fed. ins. contr. act (old age retire.) | 4,085 | | 331,730 | 327,415 | | 8,400 | |
| 7 | Other federal taxes | (91) | | - | (91) | | - | |
| 8 | Federal income taxes | | | 1,921,469 | 1,921,469 | | - | |
| 9 | Licenses | | | | | | | |
| 10 | Miscellaneous | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | Total | \$ 4,104 | \$ - | \$ 3,215,865 | \$ 3,209,979 | \$ - | \$ 9,989 | \$ - |

(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 | 26,653,611 |
| 2 | Additions during year | - |
| 3 | Subtotal - Beginning balance plus additions during year | \$ 26,653,611 |
| 4 | Charges during year | |
| 5 | Refunds: | |
| 6 | Percentage of revenue basis | - |
| 7 | Proportionate cost basis | 1,021,716 |
| 8 | Present worth basis | - |
| 9 | Total refunds | \$ 1,021,716 |
| 10 | Transfers to Acct 265 - Contributions in Aid of Construction | |
| 11 | Due to expiration of contracts | |
| 12 | Due to present worth discount | |
| 13 | Total transfers to Acct. 265 | \$ - |
| 14 | Securities Exchanged for Contracts (enter detail below) | |
| 15 | Subtotal - Charges during year | \$ 1,021,716 |
| 16 | Balance end of year | \$ 25,631,895 |

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

| Line No. | Item (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|---|-------------------------------|-------------------------|
| 1 | DEFERRED WORK ORDER DEPOSITS | 298,087 | 746,749 |
| 2 | DEFERRED REVENUE -CONTRIBUTIONS | | - |
| 3 | REGULATORY LIABILITY - INCOME TAXES RELATED | 3,655,357 | 11,391,295 |
| 4 | PENSION FUND DISCLOSURE | 2,304,656 | 3,937,775 |
| 5 | | | |
| 6 | Total | \$ 6,258,100 | \$ 16,075,819 |

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

| Line No. | Account (a) | Balance Beginning of Year (b) | DEBITS | | CREDITS | | Balance End of Year (g) |
|----------|-------------|-------------------------------|---------------------|------------|---------------------|------------|-------------------------|
| | | | Nature of Items (c) | Amount (d) | Account Charged (e) | Amount (f) | |
| 1 | 254 | | NONE | | | | \$ - |
| 2 | 255 | | | | | | \$ - |
| 3 | 256 | | | | | | \$ - |
| 4 | 257 | | | | | | \$ - |
| 5 | 258 | | | | | | \$ - |
| 6 | | | | | | | \$ - |
| 7 | Total | \$ - | | \$ - | | \$ - | \$ - |

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

| Line No. | Item (a) | Total All Columns (b) | Contamination Proceeds 265-1 to 265-6 | | Other 265-7 | |
|----------|---|-----------------------|---------------------------------------|---------------------|-----------------|---------------------|
| | | | Depreciable (e) | Non-Depreciable (f) | Depreciable (c) | Non-Depreciable (d) |
| 1 | Balance beginning of year | \$ 3,057,602 | | | 3,033,179 | 24,423 |
| 2 | Add: Credits to account during year | | | | | |
| 3 | Contributions received during year | \$ 13,992 | | | 13,992 | |
| 4 | Other credits | \$ - | | | | |
| 5 | Total credits | \$ 13,992 | \$ - | \$ - | \$ 13,992 | \$ - |
| 6 | Deduct: Debits to account during year | | | | | |
| 7 | Depreciation charges for year | \$ (174,828) | | | (174,828) | |
| 8 | Nondepreciable donated property retired | \$ - | | | | |
| 9 | Other debits | \$ - | | | | |
| 10 | Total debits | \$ (174,828) | \$ - | \$ - | \$ (174,828) | \$ - |
| 11 | Balance end of year | \$ 2,896,766 | \$ - | \$ - | \$ 2,872,342 | \$ 24,423 |

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

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

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

| Line No. | Description of Items (a) | Balance Beginning of Year (b) | Balance End of Year (c) |
|----------|--------------------------|-------------------------------|-------------------------|
| 1 | DEFERRED INCOME TAXES | 12,751,711 | 10,264,220 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Total | \$ 12,751,711 | \$ 10,264,220 |

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

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

SCHEDULE B-1
Account 501 - Operating Revenues

| Line No. | Acct. | ACCOUNT (a) | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in (Parenthesis) (d) |
|----------|-------|---|-------------------------------|---------------------------------|---|
| 1 | | I. WATER SERVICE REVENUES | | | |
| 2 | 601 | Metered Sales to General Customers | | | |
| 3 | | 601-1.1 Residential Sales | 20,341,075 | 21,735,944 | \$ (1,394,869) |
| 4 | | 601-1.2 Residential Low Income Discount (Debit) | (137,006) | (191,787) | \$ 54,782 |
| 5 | | 601-2 Commercial Sales | | | \$ - |
| 6 | | 601-3 Industrial Sales | 4,502 | 5,324 | \$ (822) |
| 7 | | 601-4 Sales to Public Authorities | 1,175,246 | 1,290,791 | \$ (115,545) |
| 8 | | Sub-total | \$ 21,383,818 | \$ 22,840,271 | \$ (1,456,454) |
| 9 | 602 | Unmetered Sales to General Customers | | | |
| 10 | | 602-1.1 Residential Sales | | | \$ - |
| 11 | | 602-1.2 Residential Low Income Discount (Debit) | | | \$ - |
| 12 | | 602-2 Commercial Sales | | | \$ - |
| 13 | | 602-3 Industrial Sales | | | \$ - |
| 14 | | 602-4 Sales to Public Authorities | | | \$ - |
| 15 | | Sub-total | \$ - | \$ - | \$ - |
| 16 | 603 | Sales to Irrigation Customers | | | |
| 17 | | 603.1 Metered sales | 1,223,910 | 1,547,374 | \$ (323,463) |
| 18 | | 603.2 Flat Rate Sales | | | \$ - |
| 19 | | Sub-total | \$ 1,223,910 | \$ 1,547,374 | \$ (323,463) |
| 20 | 604 | Private Fire Protection Service | 396,033 | 396,838 | \$ (806) |
| 21 | 605 | Public Fire Protection Service | | | \$ - |
| 22 | 606 | Sales to Other Water Utilities for Resale | | | \$ - |
| 23 | 607 | Sales to Governmental Agencies by Contracts | | | \$ - |
| 24 | 608 | Interdepartmental Sales | | | \$ - |
| 25 | 609 | Other Sales or Service | (763,286) | (780,167) | \$ 16,881 |
| 26 | | Sub-total | \$ (367,253) | \$ (383,329) | \$ 16,076 |
| 27 | | Total Water Service Revenues | \$ 22,240,475 | \$ 24,004,316 | \$ (1,763,841) |
| 28 | | II. OTHER WATER REVENUES | | | |
| 29 | 610 | Customer Surcharges | (818,343) | (554,143) | \$ (264,200) |
| 30 | 611 | Miscellaneous Service Revenues | 112,704 | 127,189 | \$ (14,486) |
| 31 | 612 | Rent from Water Property | | | \$ - |
| 32 | 613 | Interdepartmental Rents | | | \$ - |
| 33 | 614 | Other Water Revenues | 47,876 | 42,676 | \$ 5,200 |
| 34 | 615 | Recycled Water Revenues | 198,503 | 224,725 | \$ (26,222) |
| 35 | | Total Other Water Revenues | \$ (459,260) | \$ (159,553) | \$ (299,707) |
| 36 | 501 | Total operating revenues | \$ 21,781,215 | \$ 23,844,764 | \$ (2,063,549) |

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

| Line No. | Location (a) | Operating Revenues (b) |
|----------|--|---------------------------|
| 31 | Operations not within incorporated cities ¹ | |
| 32 | Regulatory balancing account | (1,581,628) |
| 33 | Other water sales | 47,876 |
| 34 | San Bernardino County | 90,447 |
| 35 | Yermo | 230,828 |
| 36 | | |
| 37 | Operations within incorporated territory | |
| 38 | City or town of APPLE VALLEY | 22,963,552 |
| 39 | City or town of VICTORVILLE | 30,141 |
| 40 | City or town of | |
| 41 | City or town of | |
| 42 | City or town of | |
| 43 | | |
| 44 | Total | \$ 21,781,215 |

¹ Should be segregated to operating districts.

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in (Parenthesis) (d) |
|----------|-------|---|-------|---|---|----------------------------------|------------------------------------|---|
| | | | A | B | C | | | |
| 1 | | I. SOURCE OF SUPPLY EXPENSE | | | | | | |
| 2 | | Operation | | | | | | |
| 3 | 701 | Operation supervision and engineering | A | B | | 34,807 | 34,891 | \$ (84) |
| 4 | 701 | Operation supervision, labor and expenses | | | C | | | \$ - |
| 5 | 702 | Operation labor and expenses | A | B | | 23,524 | 43,403 | \$ (19,879) |
| 6 | 703 | Miscellaneous expenses | A | | | 63,434 | 60,414 | \$ 3,020 |
| 7 | 704 | Purchased water | A | B | C | | | \$ - |
| 8 | | Maintenance | | | | | | |
| 9 | 706 | Maintenance supervision and engineering | A | B | | | | \$ - |
| 10 | 706 | Maintenance of structures and facilities | | | C | | | \$ - |
| 11 | 707 | Maintenance of structures and improvements | A | B | | | | \$ - |
| 12 | 708 | Maintenance of collect and impound reservoirs | A | | | | | \$ - |
| 13 | 708 | Maintenance of source of supply facilities | | B | | | | \$ - |
| 14 | 709 | Maintenance of lake, river and other intakes | A | | | | | \$ - |
| 15 | 710 | Maintenance of springs and tunnels | A | | | | | \$ - |
| 16 | 711 | Maintenance of wells | A | | | 605 | 530 | \$ 75 |
| 17 | 712 | Maintenance of supply mains | A | | | | | \$ - |
| 18 | 713 | Maintenance of other source of supply plant | A | B | | | | \$ - |
| 19 | | Total source of supply expense | | | | \$ 122,369 | \$ 139,237 | \$ (16,868) |
| 20 | | II. PUMPING EXPENSES | | | | | | |
| 21 | | Operation | | | | | | |
| 22 | 721 | Operation supervision and engineering | A | B | | | | \$ - |
| 23 | 721 | Operation supervision labor and expense | | | C | | | \$ - |
| 24 | 722 | Power production labor and expenses | A | | | | | \$ - |
| 25 | 722 | Power production labor, expenses and fuel | | B | | | | \$ - |
| 26 | 723 | Fuel for power production | A | | | | | \$ - |
| 27 | 724 | Pumping labor and expenses | A | B | | 293,111 | 400,533 | \$ (107,422) |
| 28 | 725 | Miscellaneous expenses | A | | | 20,112 | 26,859 | \$ (6,747) |
| 29 | 726 | Fuel or power purchased for pumping | A | B | C | 940,536 | 988,465 | \$ (47,928) |
| 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 | | 17,505 | 19,798 | \$ (2,293) |
| 34 | 731 | Maintenance of power production equipment | A | B | | | | \$ - |
| 35 | 732 | Maintenance of power pumping equipment | A | B | | 77,093 | 74,881 | \$ 2,212 |
| 36 | 733 | Maintenance of other pumping plant | A | B | | | | \$ - |
| 37 | | Total pumping expenses | | | | \$ 1,348,357 | \$ 1,510,536 | \$ (162,179) |

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in (Parenthesis) (d) |
|----------|-------|---|-------|---|---|----------------------------------|------------------------------------|---|
| | | | A | B | C | | | |
| 38 | | III. WATER TREATMENT EXPENSES | | | | | | |
| 39 | | Operation | | | | | | |
| 40 | 741 | Operation supervision and engineering | A | B | | | | \$ - |
| 41 | 741 | Operation supervision, labor and expenses | | | C | | | \$ - |
| 42 | 742 | Operation labor and expenses | A | | | 92,000 | 94,288 | \$ (2,288) |
| 43 | 743 | Miscellaneous expenses | A | B | | | | \$ - |
| 44 | 744 | Chemicals and filtering materials | A | B | | 26,092 | 24,652 | \$ 1,439 |
| 45 | | Maintenance | | | | | | |
| 46 | 746 | Maintenance supervision and engineering | A | B | | | | \$ - |
| 47 | 746 | Maintenance of structures and equipment | | | C | | | \$ - |
| 48 | 747 | Maintenance of structures and improvements | A | B | | | | \$ - |
| 49 | 748 | Maintenance of water treatment equipment | A | B | | 9,416 | 8,741 | \$ 675 |
| 50 | | Total water treatment expenses | | | | \$ 127,508 | \$ 127,682 | \$ (174) |
| 51 | | IV. TRANS. AND DIST. EXPENSES | | | | | | |
| 52 | | Operation | | | | | | |
| 53 | 751 | Operation supervision and engineering | A | B | | 130,498 | 238,401 | \$ (107,902) |
| 54 | 751 | Operation supervision, labor and expenses | | | C | | | \$ - |
| 55 | 752 | Storage facilities expenses | A | | | 19,121 | 23,921 | \$ (4,800) |
| 56 | 752 | Operation labor and expenses | | B | | | | \$ - |
| 57 | 753 | Transmission and distribution lines expenses | A | | | 110,301 | 139,024 | \$ (28,722) |
| 58 | 754 | Meter expenses | A | | | 27,623 | 46,550 | \$ (18,926) |
| 59 | 755 | Customer installations expenses | A | | | 77,920 | 77,579 | \$ 340 |
| 60 | 756 | Miscellaneous expenses | A | | | 5,753 | 4,171 | \$ 1,582 |
| 61 | | Maintenance | | | | | | |
| 62 | 758 | Maintenance supervision and engineering | A | B | | | | \$ - |
| 63 | 758 | Maintenance of structures and plant | | | C | | | \$ - |
| 64 | 759 | Maintenance of structures and improvements | A | B | | | | \$ - |
| 65 | 760 | Maintenance of reservoirs and tanks | A | B | | | | \$ - |
| 66 | 761 | Maintenance of trans. and distribution mains | A | | | 594,249 | 807,986 | \$ (213,737) |
| 67 | 761 | Maintenance of mains | | B | | | | \$ - |
| 68 | 762 | Maintenance of fire mains | A | | | 119 | 179 | \$ (60) |
| 69 | 763 | Maintenance of services | A | | | 148,668 | 128,996 | \$ 19,673 |
| 70 | 763 | Maintenance of other trans. and distribution plant | | B | | | | \$ - |
| 71 | 764 | Maintenance of meters | A | | | 21,257 | 87,277 | \$ (66,020) |
| 72 | 765 | Maintenance of hydrants | A | | | 2,597 | 4,509 | \$ (1,911) |
| 73 | 766 | Maintenance of miscellaneous plant | A | | | 21,693 | 18,219 | \$ 3,474 |
| 74 | | Total transmission and distribution expenses | | | | \$ 1,159,800 | \$ 1,576,811 | \$ (417,010) |

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

| Line No. | Acct. | Account (a) | Class | | | Amount Current Year (b) | Amount Preceding Year (c) | Net Change During Year Show Decrease in (Parenthesis) (d) |
|----------|-------|--|-------|---|---|-------------------------|---------------------------|---|
| | | | A | B | C | | | |
| 75 | | V. CUSTOMER ACCOUNT EXPENSES | | | | | | |
| 76 | | Operation | | | | | | |
| 77 | 771 | Supervision | A | B | | - | 2,584 | \$ (2,584) |
| 78 | 771 | Superv., meter read., other customer acct expenses | | | C | | | \$ - |
| 79 | 772 | Meter reading expenses | A | B | | 78,940 | 127,735 | \$ (48,796) |
| 80 | 773 | Customer records and collection expenses | A | | | 505,148 | 541,639 | \$ (36,490) |
| 81 | 773 | Customer records and accounts expenses | | B | | | | \$ - |
| 82 | 774 | Miscellaneous customer accounts expenses | A | | | 14,179 | 10,062 | \$ 4,117 |
| 83 | 775 | Uncollectible accounts | A | B | C | 67,097 | 83,001 | \$ (15,904) |
| 84 | | Total customer account expenses | | | | \$ 665,363 | \$ 765,020 | \$ (99,657) |
| 85 | | VI. SALES EXPENSES | | | | | | |
| 86 | | Operation | | | | | | |
| 87 | 781 | Supervision | A | B | | | | \$ - |
| 88 | 781 | Sales expenses | | | C | | | \$ - |
| 89 | 782 | Demonstrating selling expenses | A | | | 83,322 | 151,591 | \$ (68,269) |
| 90 | 783 | Advertising expenses | A | | | | | \$ - |
| 91 | 784 | Miscellaneous, jobbing and contract work | A | | | | | \$ - |
| 92 | 785 | Merchandising, jobbing and contract work | A | | | | | \$ - |
| 93 | | Total sales expenses | | | | \$ 83,322 | \$ 151,591 | \$ (68,269) |
| 94 | | VII. RECYCLED WATER EXPENSES | | | | | | |
| 95 | | Operation and Maintenance | | | | | | |
| 96 | 786 | Recycled water operation and maint. expenses | | | | 136,743 | 141,667 | \$ (4,923) |
| 97 | | Total recycled water expenses | | | | \$ 136,743 | \$ 141,667 | \$ (4,923) |
| 98 | | VIII. ADMIN. AND GENERAL EXPENSES | | | | | | |
| 99 | | Operation | | | | | | |
| 100 | 791 | Administrative and general salaries | A | B | C | 1,049,081 | 886,706 | \$ 162,375 |
| 101 | 792 | Office supplies and other expenses | A | B | C | 394,998 | 426,180 | \$ (31,182) |
| 102 | 793 | Property insurance | A | | | 211,028 | 311,619 | \$ (100,590) |
| 103 | 793 | Property insurance, injuries and damages | | B | C | | | \$ - |
| 104 | 794 | Injuries and damages | A | | | 172,486 | 272,534 | \$ (100,049) |
| 105 | 795 | Employees' pensions and benefits | A | B | C | 1,068,182 | 1,413,052 | \$ (344,869) |
| 106 | 796 | Franchise requirements | A | B | C | 229,846 | 236,786 | \$ (6,940) |
| 107 | 797 | Regulatory commission expenses | A | B | C | 83,090 | - | \$ 83,090 |
| 108 | 798 | Outside services employed | A | | | 327,354 | 417,882 | \$ (90,528) |
| 109 | 798 | Miscellaneous other general expenses | | B | | | | \$ - |
| 110 | 798 | Miscellaneous other general operation expenses | | | C | | | \$ - |
| 111 | 799 | Miscellaneous general expenses | A | | | 26,686 | 29,039 | \$ (2,353) |
| 112 | | Main Office Allocation | A | | | 3,372,591 | 3,400,707 | \$ (28,116) |
| 113 | | Maintenance | | | | | | |
| 114 | 805 | Maintenance of general plant | A | B | C | 91,516 | 80,381 | \$ 11,135 |
| 115 | | Total administrative and general expenses | | | | \$ 7,026,859 | \$ 7,474,887 | \$ (448,028) |
| 116 | | XI. MISCELLANEOUS | | | | | | |
| 117 | 810 | Customer surcredits | | | | (616,394) | | \$ (616,394) |
| 118 | 811 | Rents | A | B | C | 26,950 | 27,389 | \$ (439) |
| 119 | 812 | Administrative expenses transferred - Cr. | A | B | C | (1,366,567) | (1,392,836) | \$ 26,269 |
| 120 | 9XX | Miscellaneous-Clearings | A | B | C | 527,144 | 502,096 | \$ 25,048 |
| 121 | | Total miscellaneous | | | | \$ (1,428,867) | \$ (863,351) | \$ (565,516) |
| 122 | | Total operating expenses | | | | \$ 9,241,454 | \$ 11,024,080 | \$ (1,782,626) |

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

- This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.
- 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.
- 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.
- 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.
- 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.
- Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

| Line No. | Kind of Tax (a) | Total Taxes Charged During Year (b) | DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged) | | | |
|----------|-------------------------------------|-------------------------------------|---|------------------------------|-------------------------|--------------------------------|
| | | | Water (Account 507) (c) | Nonutility (Account 521) (d) | Other (Account 143) (e) | Capitalized (Omit Account) (f) |
| 1 | Taxes on real and personal property | \$ 723,180 | 723,180 | | | |
| 2 | State corp. franchise tax | \$ 174,347 | 174,347 | | | |
| 3 | State unemployment insurance tax | \$ 11,912 | 9,892 | | 366 | 1,653 |
| 4 | Other state and local taxes | \$ 50,974 | 50,974 | | | |
| 5 | Federal unemployment insurance tax | \$ 2,254 | 1,874 | | 68 | 312 |
| 6 | Federal insurance contributions act | \$ 331,730 | 275,647 | | 10,103 | 45,980 |
| 7 | Other federal taxes | \$ - | | | | |
| 8 | Federal income tax | \$ 1,921,469 | 1,921,469 | | | |
| 9 | | \$ - | | | | |
| 10 | | \$ - | | | | |
| 11 | | \$ - | | | | |
| 12 | | \$ - | | | | |
| 13 | | \$ - | | | | |
| 14 | Total | \$ 3,215,865 | \$ 3,157,382 | \$ - | \$ 10,537 | \$ 47,946 |

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 | (419,217) |
| 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 | \$ (419,217) |
| 31 | Computation of tax: | |
| 32 | Calculated Tax | |
| 33 | | |
| 34 | | |
| 35 | Tax per return | |

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

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

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

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

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

SCHEDULE B-14
Account 527 - Nonoperating Revenue Deductions

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

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

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

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

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

| SCHEDULE B-17 Account 532 - Amortization of Premium on Debt - Cr. | | |
|--|--------------------------|------------|
| Line No. | Description of Items (a) | Amount (b) |
| 1 | NONE | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | Total | \$ - |

| SCHEDULE B-18 Account 533 - Taxes Assumed on Interest | | |
|--|--------------------------|------------|
| Line No. | Description of Items (a) | Amount (b) |
| 1 | NONE | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | Total | \$ - |

| SCHEDULE B-19 Account 534 - Interest on Debt to Affiliated Companies | | |
|---|--------------------------|------------|
| Line No. | Description of Items (a) | Amount (b) |
| 1 | NONE | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | Total | \$ - |

| SCHEDULE B-20 Account 535 - Other Interest Charges | | |
|---|--------------------|------------|
| Line No. | Description (a) | Amount (b) |
| 1 | CUSTOMER DEPOSITS | 39 |
| 2 | ALLOCATED INTEREST | 24,889 |
| 3 | | |
| 4 | | |
| 5 | Total | \$ 24,927 |

| 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 | WATER ASSOCIATION DUES | 7,474 |
| 2 | EMPLOYEE DISCOUNT PROGRAM | 4,461 |
| 3 | MISCELLANEOUS DONATIONS | 42,428 |
| 4 | PROPERTY TAX NON-UTILITY | 1,173 |
| 5 | CONDEMNATION LEGAL & CONSULTING | 5,774,836 |
| 6 | COMPLIANCE AUDIT | 45,025 |
| 7 | MISCELLANEOUS | 34,765 |
| 8 | Total | \$ 5,910,163 |

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

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

| | | |
|----------|---|--------------|
| Line No. | Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership | |
| | | 0 |
| 1 | Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year? Answer: Yes <u> X </u> No <u> </u> | |
| 2 | Name of each organization or person that was a party to such a contract or agreement <u>Liberty Utilities (Park Water) Corp., Algonquin Power & Utilities Corporation</u> <u>Liberty Utilities Canada Corporation</u> <u>Liberty Utilities Company</u> <u>Liberty Utilities Services Corporation</u> | |
| 3 | Date of original contract or agreement. <u>December 1, 2016</u> | |
| 4 | Date of each supplement or agreement. <u>None</u> <small>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.</small> | |
| 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 | \$ 981,759 |
| | Indirect Expense | \$ 2,696,362 |
| | Capital Charges | \$ 733,828 |
| | | \$ 4,411,950 |
| 9 | Base for determination of such amounts <u>4 factor allocation, others</u> | |
| 10 | Distribution of payments: | |
| | (a) Charged to operating expenses | \$ 3,404,831 |
| | (b) Charged to capital accounts | \$ 733,828 |
| | (c) Charged to other accounts | \$ 273,291 |
| | Total | \$ 4,411,950 |
| 11 | Distribution of charges to operating expenses by primary accounts. | |
| | Number and Title of Account | |
| | 773 Customer records and collection expenses | \$ 1,517 |
| | 782 Demonstrating selling expenses | \$ 2,016 |
| | 791 Administrative and general salaries | \$ 201,618 |
| | 792 Office supplies and other expenses | \$ 62,473 |
| | 794 Injuries and damages | \$ 113,046 |
| | 795 Employees' pensions and benefits | \$ 56,712 |
| | 798 Outside services employed | \$ 265,793 |
| | 799 Miscellaneous general expenses | \$ 3,373,556 |
| | 812 Administrative expenses transferred - Cr. | \$ (677,194) |
| | 9XX Miscellaneous-Clearings | \$ 5,295 |
| | Total | \$ 3,404,831 |
| 12 | What relationship, if any, exists between respondent and supervisory and/or managing concerns? <u>Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Apple Valley Ranchos Water) Corp.</u> | |

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

| Line No. | Classification (a) | Number at End of Year (b) | Total Salaries and Wages Paid During Year (c) |
|----------|---|------------------------------|--|
| 1 | Employees - Source of supply | | |
| 2 | Employees - Pumping | 5 | 481,911 |
| 3 | Employees - Water treatment | 1 | 104,635 |
| 4 | Employees - Transmission and distribution | 13 | 1,223,620 |
| 5 | Employees - Customer account | 4 | 398,909 |
| 6 | Employees - Sales | | |
| 7 | Employees - Administrative | | |
| 8 | General officers | | |
| 9 | General office | 20 | 1,612,855 |
| 10 | Total | 43 | \$ 3,821,930 |

SCHEDULE C-4

Record of Accidents During Year

| Line No. | Date of Accident (a) | TO PERSONS | | | | | TO PROPERTY | | | |
|----------|-------------------------|-------------------|----------------|---------------------|----------------|---------------------|---------------|---------------|---------------|---------------|
| | | Employees on Duty | | Public ¹ | | Total Number (f) | Company | | Other | |
| | | Killed (b) | Injured (c) | Killed (d) | Injured (e) | | Number (g) | Amount (h) | Number (i) | Amount (j) |
| 1 | Jan-Mar | | 1 | | | 1 | | | 7 | 162,292 |
| 2 | Apr-Jun | | | | | - | | | 4 | 24,198 |
| 3 | Jul-Sep | | | | | - | | | 5 | 10,491 |
| 4 | Oct-Dec | | | | | - | | | 5 | 14,047 |
| 5 | Total | - | 1 | - | - | 1 | - | \$ - | 21 | \$ 211,028 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| NO. | ADDRESS | DEPTH TO | | GPM | ANNUAL PRODUCTION 100 Cu. Ft. |
|---------------|---|----------|-------|--------|----------------------------------|
| | | DIAMETER | WATER | | |
| 4 | Ptn. SW 1/4, NW 1/4, Sec 27 | 20" | | | 0.00 |
| 7 | Ptn. NW 1/4, Sec 34 T6N R4W | 14" | 69' | 301 | 3,252.00 |
| 9 | Lot 262, Tract 5885 | 14" | 240' | 735 | 32,805.00 |
| 11R | Lot 971, Tract 6115 | 18" | 217' | 1,670 | 332,509.00 |
| 12 | Ptn. NE 1/4, SW 1/4, Sec 30 | 16" | 100' | 890 | 57,175.00 |
| 16 | Ptn. SE 1/4, Sec 30 T5N R3W | 16" | 87' | 1,110 | 64,844.00 |
| 17R | Ptn. SW 1/4, Sec 13 T5N R4W | 16" | 63' | 638 | 7,742.00 |
| 18 | Lot 360, Tract 5704 | 16" | 51' | 1,200 | 472,189.00 |
| 19 | Lot 1059, Tract 6257 | 16" | 187' | 764 | 6,201.00 |
| 20R | Ptn. SW 1/4, Sec 13 T5N R4W | 16" | 92' | 543 | 61,769.00 |
| 21 | Ptn. NW 1/4, Sec 28 T5N R3W | 20" | 167' | | 0.00 |
| 22 | Ptn. NE 1/4, SW 1/4, Sec 28 | 20" | 184' | 1,993 | 122,340.00 |
| 23 | Lot 335, Tract 4053 | 20" | | | 0.00 |
| 25 | 18555 Tuscola, T5N R4W Sec 13 | 16" | 66' | 429 | 31,575.00 |
| 26 | 18588 Seneca, T5N R4W Sec 13 | 20" | 82' | 990 | 67,892.00 |
| 27 | 21271 Waalew Road (Inactive with SWRCB) | 10" | | | 0.00 |
| 28 | Riverside Drive | 18" | 52' | 950 | 357,939.00 |
| 29 | 19237 Yucca Loma | 20" | 77' | 2,270 | 365,650.00 |
| 33 | 12189 Apple Valley Road | 20" | 96' | 2,450 | 444,954.00 |
| 34 | 12500 Geronimo Road | 16" | 141' | 1,540 | 115,947.00 |
| 35 | 12691 Apple Valley Road | 20" | 88' | 2,971 | 921,026.00 |
| R6 | Apple Valley Road, South of Poppy Road | 20" | 86' | 3,288 | 1,337.00 |
| 36 | 19739 Tussing Ranch Road | 20" | 76' | 3,150 | 534,820.00 |
| 30 | 11401 Apple Valley Road | 14" | 103' | 1,385 | 78,215.00 |
| 31 | Apple Valley Road (Out of Service) | 14" | | | 0.00 |
| 3 | Agricultural Well | 18" | | | 0.00 |
| 4 | Agricultural Well | 18" | 81' | 1,000 | 371,767.00 |
| 5 | Agricultural Well | 18" | 85' | 2,181 | 1,393,731.00 |
| Marine well 1 | 38001 Fairway Ave. Yermo, CA | 12" | 161' | 181 | 22,607.22 |
| Hellbro # 4 | Yermo, CA | 12" | 170' | 144 | 29,349.52 |
| | | | | 32,773 | 5,897,635.74 |

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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

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

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

| Line No. | | 1 | 1 1/2 | 2 | 2 1/2 | 3 | 3 1/2 | 4 | 5 | 6 | 8 |
|----------|--------------------------|-----|-------|--------|-------|-------|-------|---------|-------|---------|---------|
| 11 | Ductile Iron | | | | | | | 14 | | 5,849 | 27,505 |
| 12 | Cast Iron (cement lined) | | | | | | | 3,730 | | 3,110 | |
| 13 | Gravity Irrig. | | | | | | | | | | |
| 14 | PVC DR 25 | | | | | | | | | | |
| 15 | Steel (ST, SLC, STC) | | | 11,528 | 3,458 | 1,217 | 477 | 197,355 | 6,296 | 197,902 | 109,952 |
| 16 | CMLC Steel | | | | | | | | | | |
| 17 | PE | | 775 | 119 | 350 | 2,497 | | 1,200 | | | |
| 18 | Cement - asbestos | | | | | | | 5,283 | | 64,572 | 58,365 |
| 19 | Welded steel | 251 | | | | | | | | | |
| 20 | PVC DR 18 | | | | | | | | | | |
| 21 | PVC CL 305-DR14 | | 4 | 15 | 16 | 624 | | 3,994 | | 35,015 | 77,626 |
| 22 | PVC CL 200 | | | | | 20 | | 15,372 | | 181,069 | 161,311 |
| 23 | PVC CL 150 | | | 5,767 | | 1,997 | | 11,881 | | 193,175 | 356,780 |
| 24 | Total | 251 | 779 | 17,429 | 3,824 | 6,355 | 477 | 238,829 | 6,296 | 680,692 | 791,539 |

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

| Line No. | | 10 | 12 | 14 | 15 | 16 | 18 | 20 | 24 | 30 | Total All Sizes |
|----------|--------------------------|-------|---------|--------|-------|--------|-------|--------|-------|-------|-----------------|
| 25 | Ductile Iron | | 90,914 | 3,473 | | 64,539 | 35 | 33,628 | 59 | | 226,016 |
| 26 | Cast Iron (cement lined) | | | | | | | | | | 6,840 |
| 27 | Gravity Irrig. | | 5,590 | | | | | | 3,785 | 1,780 | 11,155 |
| 28 | PVC DR 25 | | | 18,153 | | 585 | 5,795 | | | | 24,533 |
| 29 | Steel (ST, SLC, STC) | | 117,569 | | 4,515 | 20 | | | 2,428 | | 652,717 |
| 30 | CMLC Steel | | | 17 | | 96 | | 2,095 | | | 2,208 |
| 31 | PE | | | | | | | | | | 4,941 |
| 32 | Cement - asbestos | 6,335 | 85,327 | 24,169 | | 7,420 | | | | | 251,471 |
| 33 | Welded steel | | | | | | | | | | 251 |
| 34 | PVC DR 18 | | | 141 | | 2,370 | | | | | 2,511 |
| 35 | PVC CL 305-DR14 | | 3,380 | | | | | | | | 120,674 |
| 36 | PVC CL 200 | 55 | 86,292 | 49 | | 5,239 | 16 | | | | 449,423 |
| 37 | PVC CL 150 | 1,760 | 191,684 | 204 | | 16,984 | | 40 | | | 780,272 |
| 38 | Total | 8,150 | 580,756 | 46,206 | 4,515 | 97,253 | 5,846 | 35,763 | 6,272 | 1,780 | 2,533,012 |

| SCHEDULE D-4 | | | | |
|---|-------------------------|---------------------|---------------------------|---------------------|
| Number of Active Service Connections | | | | |
| Classification | Metered - Dec 31 | | Flat Rate - Dec 31 | |
| | Prior Year | Current Year | Prior Year | Current Year |
| Residential | 18,811 | 18,865 | | |
| Commercial | 1,414 | 1,418 | | |
| Industrial | 2 | 2 | | |
| Public authorities | 46 | 46 | | |
| Irrigation | 168 | 167 | | |
| Other (specify) | 6 | 6 | | |
| Agriculture | | | | |
| Subtotal | 20,447 | 20,504 | - | - |
| Private fire connections | 237 | 237 | | |
| Public fire hydrants | 2,800 | 2,805 | | |
| Total | 23,484 | 23,546 | - | - |

| SCHEDULE D-5 | | |
|---|---------------|-----------------------------------|
| Number of Meters and Services on Pipe Systems at End of Year | | |
| Size | Meters | Active Service Connections |
| 5/8 x 3/4 - in | 18,509 | xxxxxxxxxxxx |
| 3/4 - in | 877 | |
| 1 - in | 1,003 | |
| 1 1/2 - in | 173 | |
| 2 - in | 181 | |
| 3 - in | 116 | |
| 4 - in | 76 | |
| 6 - in | 138 | |
| 8 - in | 51 | |
| 10 - in | 9 | |
| 12 - in | 1 | |
| Total | 21,134 | - |

| SCHEDULE D-6 | |
|--|--------|
| Meter Testing Data | |
| A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103: | |
| 1. New, after being received . . . | - |
| 2. Used, before repair | 95 |
| 3. Used, after repair | - |
| 4. Found fast, requiring billing adjustment | 7 |
| B. Number of Meters in Service Since Last Test | |
| 1. Ten years or less | 18,586 |
| 2. More than 10, but less than 15 years | 1,874 |
| 3. More than 15 years | 302 |

SCHEDULE D-7

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

| Classification of Service | During Current Year | | | | | | | Subtotal |
|---------------------------|---------------------|----------|---------|---------|---------|---------|---------|-----------|
| | January | February | March | April | May | June | July | |
| Commercial | 202,603 | 202,928 | 173,619 | 215,679 | 237,635 | 290,582 | 327,447 | 1,650,493 |
| Industrial | - | 89 | - | 98 | - | 123 | - | 310 |
| Public authorities | 6,448 | 2,966 | 4,967 | 7,928 | 17,928 | 24,282 | 27,308 | 91,827 |
| Irrigation-Potable | 1,221 | - | 562 | - | 3,421 | - | 7,563 | 12,767 |
| Irrigation-Landscape | 9,922 | 2,283 | 4,467 | 5,493 | 17,291 | 13,427 | 37,493 | 90,376 |
| Irrigation-Reclaimed | 24,890 | - | 5,368 | - | 53,568 | - | 106,974 | 190,800 |
| | | | | | | | | - |
| Total | 245,084 | 208,266 | 188,983 | 229,198 | 329,843 | 328,414 | 506,785 | 2,036,573 |

| Classification of Service | During Current Year | | | | | | Subtotal | Total | Total Prior Year |
|---------------------------|---------------------|-----------|---------|----------|----------|-----------|-----------|-----------|------------------|
| | August | September | October | November | December | | | | |
| Commercial | 380,139 | 374,759 | 357,141 | 294,481 | 249,189 | 1,655,709 | 3,306,202 | 3,426,172 | |
| Industrial | 194 | - | 170 | - | 118 | 482 | 792 | 810 | |
| Public authorities | 39,318 | 30,839 | 35,385 | 28,598 | 11,573 | 145,713 | 237,540 | 242,443 | |
| Irrigation-Potable | - | 8,952 | - | 3,889 | - | 12,841 | 25,608 | 25,137 | |
| Irrigation-Landscape | 15,705 | 51,825 | 13,773 | 41,556 | 6,957 | 129,816 | 220,192 | 258,785 | |
| Irrigation-Reclaimed | - | 168,037 | - | 59,064 | - | 227,101 | 417,901 | 468,977 | |
| | | | | | | - | - | | |
| Total | 435,356 | 634,412 | 406,469 | 427,588 | 267,837 | 2,171,662 | 4,208,235 | 4,422,324 | |

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

Total acres irrigated 0

Total population served 65,141

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?
Answer: Yes X No
2. Are you having routine laboratory tests made of water served to your consumers?
Answer: Yes X No
3. Do you have a permit from the State Board of Public Health for operation of your water system?
Answer: Yes X No
4. Date of permit: **APPLE VALLEY SYSTEM** **01/14/57**
- 4A. Date of permit: **YERMO SYSTEM** **09/01/15**
5. If permit is "temporary", what is the expiration date? N/A
6. If you do not hold a permit, has an application been made for such permit?
Answer: Yes No
7. If so, on what date? N/A

SCHEDULE D-9
Statement of Material Financial Interest

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

No material financial interest existed at the end of 2019.

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

SCHEDULE E-1
Balancing & Memorandum Accounts

| Line No. | Description (a) | Authorized by Decision or Resolution No. (b) | Beginning of Year Balance (c) | Offset Revenues (d) | Offset Expenses (e) | Interest (f) | Surcharge (g) | Surcredit (h) | End of Year Balance (i) |
|----------|--|--|-------------------------------|---------------------|---------------------|--------------|---------------|---------------|-------------------------|
| 1 | 2008 Balancing Account-Domestic - Partial A | See Footnote C | 81,843 | | | 1,797 | | | 83,639 |
| 2 | 2010 ICBA-Irrigation | See Footnote B,C | 4,463 | | | 98 | | | 4,561 |
| 3 | 2011 WRAM/MCBA-Domestic | See Footnote O | 0 | | | | | | 0 |
| 4 | 2011 ICBA-Irrigation | See Footnote B,C | 2,579 | | | 57 | | | 2,636 |
| 5 | 2012 WRAM/MCBA-Domestic | See Footnote O | 0 | | | | | | 0 |
| 6 | 2012 ICBA-Irrigation | See Footnote B,C | (6,205) | | | (136) | | | (6,341) |
| 7 | 2013 WRAM/MCBA-Domestic | See Footnote O | 0 | | | | | | 0 |
| 8 | 2013 ICBA-Irrigation | See Footnote B,C | 2,438 | | | 54 | | | 2,491 |
| 9 | 2014 WRAM/MCBA-Domestic | See Footnote A,O | 323,664 | | | 2,945 | (326,609) | | (0) |
| 10 | 2014 ICBA-Irrigation | See Footnote B,C | 14,618 | | | 321 | | | 14,939 |
| 11 | 2015 WRAM/MCBA-Domestic | See Footnote A,O | 114,881 | | | 1,919 | (116,800) | | 0 |
| 12 | 2015 ICBA-Irrigation | See Footnote B,C | 23,742 | | | 521 | | | 24,263 |
| 13 | 2016 WRAM/MCBA-Domestic | See Footnote A,O | 252,141 | | | 5,337 | (85,654) | | 171,825 |
| 14 | 2016 ICBA-Irrigation | See Footnote B,C | 2,204 | | | 48 | | | 2,253 |
| 15 | 2017 WRAM/MCBA-Domestic | See Footnote A,O | 247,178 | | | 4,126 | | | 251,303 |
| 16 | 2017 ICBA-Irrigation | See Footnote A,B,C | 4,808 | | | 105 | | | 4,913 |
| 17 | 2018 WRAM/MCBA-Domestic | See Footnote A,O | (487,072) | | | (10,692) | | | (497,764) |
| 18 | 2018 ICBA-Irrigation | See Footnote A,B,C | 8,428 | | | 185 | | | 8,613 |
| 19 | 2019 WRAM/MCBA-Domestic | See Footnote A,O | 0 | 165,193 | 33,749 | 4,754 | | | 203,697 |
| 20 | 2019 ICBA-Irrigation | See Footnote A,B,C | 0 | | 8,015 | | | | 8,015 |
| 21 | CARW Revenue Reallocation Balancing Acct | See Footnote A,D,K | 1,215,708 | | | 28,172 | (143,968) | 281,580 | 1,381,491 |
| 22 | Conservation Memo Acct - BMPs | See Footnote F | 2,208 | | | 49 | | | 2,257 |
| 23 | Outside Services Memo Acct | See Footnote G | 79,290 | | | 1,740.49 | | | 81,031 |
| 24 | Cost of Capital Memo Acct-Domestic | See Footnote H | 31,990 | | | 702 | | | 32,692 |
| 25 | Cost of Capital Memo Acct-Irrigation | See Footnote H | 0 | | | | | | 0 |
| 26 | 2012 Interim Memo Account - Domestic | See Footnote G | 255,716 | | | 5,613 | | | 261,329 |
| 27 | 2012 Interim Memo Account - Irrigation | See Footnote G | 0 | | | | | | 0 |
| 28 | 2015 Interim Memo Account - Domestic | See Footnote K | (71,777) | | | (1,576) | | | (73,353) |
| 29 | 2015 Interim Memo Account - Irrigation | See Footnote K | (624) | | | (14) | | | (638) |
| 30 | Employee and Retiree Healthcare Balancing Acct | See Footnote A,G,K | (459,051) | | (135,693) | (10,068) | | | (604,812) |
| 31 | Group Pension Balancing Acct | See Footnote A,G,K | (1,187,116) | | (503,925) | (33,059) | | | (1,724,099) |
| 32 | Office Remodel Memo Acct | See Footnote A,G,K | 0 | | | | | | 0 |
| 33 | Tax Memorandum Acct | See Footnote I | 0 | | | | | | 0 |
| 34 | 2013 Cost of Capital Memo Acct-Domestic | See Footnote J | 0 | | | | | | 0 |
| 35 | 2013 Cost of Capital Memo Acct-Irrigation | See Footnote J | 0 | | | | | | 0 |
| 36 | Low Income Data Sharing Memo Acct | See Footnote L | 9,268 | | | 203 | | | 9,471 |
| 37 | ITRRI-Income Tax Repair Memo Acct | See Footnote A,M | 89,802 | | | 1,971 | | | 91,774 |
| 38 | TPRC-Tangible Property Reg Memo Acct | See Footnote A,M | (957,187) | | (134,635) | (23,112) | | | (1,114,933) |
| 39 | Conservation Expense One-Way Balancing Acct | See Footnote A,K | 8,757 | | | | | | 8,757 |
| 40 | WCMA-Water Conservation Memo | See Footnote A,N | 549,277 | | | 12,057 | | | 561,334 |
| | | | 155,973 | | | | | | (808,657) |

SCHEDULE E-1
Balancing & Memorandum Accounts

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

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

Footnotes to Schedule E-1

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

(Over Collection)/Under Collection

Schedule E- 2

Description of Low-Income Rate Assistance Program(s)

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

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

The California Alternative Rates for Water (CARW) program consists of a \$8.39 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 the CARW program.

- 2 Participation rate for Year 2019 (as a percent of total customers served).

Participation in the CARW program at 2019 year end was 2,858 customers which represents approximately 15.15% of all residential customers.

- 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 \$0.69 surcharge to offset the low-income discounts provided to qualifying customers. (See Schedule E-1)

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

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

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

LUAV recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUAV has pursued conservation in an effort to reduce demand and stretch existing water supplies. The following is a description of the conservation programs offered by LUAV in 2019.

Unless otherwise indicated, the conservation activities are funded through rates charged to all customers. This type of funding is generally used to encourage conservation in a manner similar to tiered rates and to avoid undue refinement in the accounting and ratemaking processes. Additionally, unless otherwise specified, participation is not applicable, immaterial or unknown. Costs of conservation activities identified as being funded through the Mojave Water Agency (MWA) are paid by LUAV's customers indirectly as part of the cost of fees paid to the agency.

Single Family, HOA, & Large Landscape Survey

Water use surveys are available at no cost to residential, institutional and governmental customers. LUAV employees have received special training in the area of water surveys. The survey team completes a customer data form to analyze the customer's water use and estimate water savings. The team completed 195 surveys in 2019 at a total cost of \$9,984. In addition, 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 24 surveys in 2019 at a total cost of \$4,597.

Single-Family & Multi- Family High Efficiency Toilet Distribution

LUAV offered a program designed to retrofit high consumption toilets with newer high efficiency toilets in single-family and multi-family homes built before 1992. The program was promoted through fliers, customer service representatives, social media, mailers, and website advertisements. UHETs use only .8 gallons per flush, compared to older models which use anywhere from 3 - 7 gallons per flush. This program was offered to all LUAV customers from 2011 through 2018 and CARW customers only in 2019. Liberty Utilities contracted Thompson Family Plumbing to install 43 toilets for the Direct Toilet Install Program at a total cost of \$13,860. The program was at no cost to the customer.

Garden Hose Timer Program

LUAV offered garden hose timers to elderly and disabled customers who manually watered their landscaping. Customers were recognized through water surveys and were provided one garden hose timer per household. A total of 8 timers were provided during 2019 at a total cost of \$268.

Drip Irrigation Kit Program

LUAV offered a Drip Irrigation Kit program in 2019 to encourage customers to retrofit their current bubbler/spray sprinkler system to a drip irrigation system. Workshops were offered to educate LUAV customers on the benefits and water savings associated with drip systems. Eighteen LUAV customers attended the workshops each receiving one kit for their participation. Total cost of program to LUAV was \$414.

Hot Water Recirculating Pump Rebate Program

LUAV offers a rebate program of \$75 per customer towards the purchase of a hot water recirculating pump. Upon installation, the customer provides LUAV the original pump receipt and proof of pump installation at which point a \$75 rebate is issued to the customer. 1 customers participated in this program during 2019 at a total cost to LUAV of \$75.

Public Information & Outreach

LUAV has a full-time Water Conservation Coordinator to implement Best Management Practices for water conservation activities and programs. The Water Conservation Coordinator and supporting staff are responsible for the LUAV water conservation activities. The recorded labor costs in 2019 were \$135,214.

Public Information Programs recognize the continued need to maintain and increase the community's awareness of water and the need to use it wisely. Providing current water conservation information is a key part of LUAV's activities. Pamphlets on water conservation are available in the lobby of the company office where customers pay their bills. LUAV provides a website and Facebook page containing conservation information and suggestions on how to reduce water usage. Consumption information for the same month from the previous year is provided on the customer's bill to help customers understand year to year usage. At the Desert Communities Water Awareness Expo an extensive display of low water-use trees, shrubs and plants is maintained that illustrate the aesthetic appeal of water efficient landscaping. The total operational costs for these programs (including labor at special events, community events, workshop booths, etc.) were \$23,002 in 2019.

Low Income Programs

Liberty Utilities Apple Valley has several programs and incentives available to its low-income customers including the following: (1) California Alternative Rates For Water or CARW Program, (2) Water Use Surveys, (3) Multi-Family/Single-Family Home UHET Distribution Program, (4) Drip Irrigation Kits, (5) Cash For Grass, (6) Smart Irrigation Controllers, (7) Garden Hose Timers, and (8) Hot Water Recirculating Pumps. As described above, these programs are promoted through social media, company website, news letters, mailers, and office lobby material. Additionally, these programs are promoted at all conservation and outreach events where LUAV is a participant. At these events, LUAV is able to inform customers of the programs designed to help customers with limited income.

LUAV PUC Annual Report Schedule E-3

| Name of Measure, as listed in Decision or Settlement* | Description of Measure | Est. 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) |
|--|--|--------------------|--|-----------------------------|------------------------|---|-----------------|---|---|
| Single Family, HOA, & Large Landscape Survey | Conduct water use surveys | | 195 | | \$ 9,984 | | | 0 | 0 |
| Water Wise Water Surveys | Professional Water Audits | | 24 | | \$ 4,597 | | | | |
| Single-Family & Multi-Family High Efficiency Toilet Distribution | Distributed UHET Toilets to Single-Family & Multi-Family Homes CARW Customers | | 43 | \$ 322 | \$ 13,860 | 0.04 | 20 | 8 | 160 |
| Drip Irrigation Kit Program | Retrofit bubbler/spray sprinkler system to drip irrigation system | | 18 | \$ 23 | \$ 414 | | 3 | up to 30,000 gallons per year | |
| Garden Hose Timer Program | Supplied garden hose timers to elderly & disabled customers who watered manually | | 8 | \$ 34 | \$ 268 | | | | |
| Hot Water Recirculating Pump Rebate | \$75 Rebate to Customers that installed recirculating pumps to receive instant hot water | | 1 | \$ 75 | \$ 75 | | | 15,000 gallons per year | |
| All Conservation Programs | | \$ 148,054 | | | \$ 19,214 | | | | |
| Public Information & Outreach | | | | | | | | | |
| | LUAV full-time Water Conservation Coordinator to implement Best Management Practices for water conservation activities and programs. The Water Conservation Coordinator and supporting staff | | | | \$ 135,214 | - | 0 | 0 | 0 |
| | Community Events & Workshops (labor) to promote water conservation awareness | | | | \$ 2,637 | - | 0 | 0 | 0 |
| | Community Events & Workshops (excluding labor) to promote water conservation awareness | \$ 30,000 | | | \$ 20,365 | - | 0 | 0 | 0 |
| | | | | | | | | | 0 |
| TOTAL | | \$ 178,054 | | | \$ 187,414 | | | 8.000 | |

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 | One |
| (g) financing arrangements and transactions between regulated water utility and any affiliated company. | None |
| (h) services provided by and/or assets transferred from the parent holding company to affiliate company which may have germane utility regulations impact; and | None |
| (i) services provided by and/or assets transferred from affiliated company to the parent holding company which may have germane utility regulation impacts. | None |

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

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

| | Direct <u>Charges</u> | Indirect <u>Charges (A)</u> | <u>Capital - CIS/GIS Upgrades</u> | Total <u>Charges</u> |
|---|--------------------------|--------------------------------|-----------------------------------|-------------------------|
| Liberty Utilities (Park Water) Corp. | 65,885 | 965 | 9,020 | 75,870 |
| Depreciation | 0 | | | |
| Taxes | 3,107 | | | |
| Other Interest Charges | 0 | | | |
| Misc Income Deductions | 0 | | | |
| Customer records and collection expenses | 729 | | | |
| Demonstrating selling expenses | 0 | | | |
| Administrative and general salaries | 29,223 | | 9,020 | |
| Office supplies and other expenses | 2,943 | | | |
| Injuries and damages | 1,046 | | | |
| Employees' pensions and benefits | 19,007 | | | |
| Outside services employed | 0 | | | |
| Miscellaneous general expenses | | 965 | | |
| Administrative expenses transferred - Cr. | 0 | | | |
| Miscellaneous-Clearings | 9,829 | | | |
| Total | 65,885 | 965 | 9,020 | 75,870 |

(A) Indirect charges are expenses that cannot be directly charged to a particular entity, and thus are charged using an allocation percentage.

E-4(b) SERVICES PROVIDED BY THE AFFILIATED COMPANIES TO THE UTILITY
 Affiliates Transaction Rules (ATRs) - Rules VIII.F. (Annual Affiliate Transaction Reports)

| | <u>Direct Charges</u> | <u>Indirect Charges (A)</u> | <u>Capital (B)</u> | <u>Total Charges</u> |
|--------------------------------------|---------------------------|---------------------------------|--------------------|--------------------------|
| Parent Company | 448,076 | 1,435,985 | 495,433 | 2,379,493 |
| Liberty Utilities (Park Water) Corp. | 509,290 | 933,920 | 238,395 | 1,681,605 |
| Liberty Utilities Service Corp. | 24,394 | 326,458 | 0 | 350,852 |
| | <hr/> | | | |
| | 981,759 | 2,696,362 | 733,828 | 4,411,950 |

Parent Company detail

| | |
|--|---------------|
| Depreciation | 0 |
| Taxes | 0 |
| Other Interest Charges | 24,889 |
| Misc Income Deductions | 0 |
| Customer records and collection expenses | 0 |
| Demonstrating selling expenses | 0 |
| Administrative and general salaries | 95,264 |
| Office supplies and other expenses | 40,473 |
| Injuries and damages | 109,058 |
| Employees' pensions and benefits | 5,693 |
| Outside services employed | 178,561 |
| Miscellaneous-Clearings | <u>-5,863</u> |
| Total | 448,076 |

Liberty Utilities (Park Water) Corp. detail

| | |
|--|---------------|
| Depreciation | 119,463 |
| Taxes | 76,440 |
| Other Interest Charges | 0 |
| Misc Income Deductions | 52,499 |
| Customer records and collection expenses | 1,517 |
| Demonstrating selling expenses | 2,016 |
| Administrative and general salaries | 83,427 |
| Office supplies and other expenses | 21,075 |
| Injuries and damages | 3,988 |
| Employees' pensions and benefits | 51,019 |
| Outside services employed | 86,781 |
| Miscellaneous-Clearings | <u>11,064</u> |
| Total | 509,290 |

Liberty Utilities Service Corp. detail

| | |
|--|--------|
| Depreciation | 0 |
| Taxes | 0 |
| Other Interest Charges | 0 |
| Misc Income Deductions | 0 |
| Customer records and collection expenses | 0 |
| Demonstrating selling expenses | 0 |
| Administrative and general salaries | 22,926 |
| Office supplies and other expenses | 924 |
| Injuries and damages | 0 |
| Employees' pensions and benefits | 0 |
| Outside services employed | 450 |
| Miscellaneous-Clearings | 94 |
| Total | 24,394 |

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

(B) Liberty Utilities (Park Water) Corp. charged capital payroll of \$71,426; all other capital represents an allocation of indirect expenses.

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

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

1. Current Fiscal Agent: NOT APPLICABLE

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

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

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information: NOT APPLICABLE

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

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

A. Commercial

| NAME | AMOUNT |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

B. Residential

| NAME | AMOUNT |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

3. Summary of the bank account activities showing:

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

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

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

| Report Month | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-Monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-Monthly) | AVCC (Bi-Monthly) | Rev Code Y21 - Yermo (11) | Rev Code Y22 - Yermo (22) | Rev Code Y33 - Yermo (33) | Rev Code Y45 - Yermo (45) | Rev Code Y52 - Yermo (52) | Rev Code Y61 - Yermo (61) | Temporary Construction (81) |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| 2019-01 | 18,542 | 1,386 | 2 | 43 | 237 | 5 | 163 | 1 | 0 | 257 | 29 | 0 | 3 | 0 | 0 | 11 |
| 2019-02 | 18,547 | 1,386 | 2 | 43 | 237 | 5 | 163 | 1 | 0 | 256 | 29 | 0 | 3 | 0 | 0 | 13 |
| 2019-03 | 18,561 | 1,384 | 2 | 43 | 237 | 5 | 168 | 1 | 0 | 254 | 29 | 0 | 3 | 0 | 0 | 16 |
| 2019-04 | 18,563 | 1,387 | 2 | 43 | 238 | 9 | 168 | 3 | 0 | 259 | 30 | 0 | 3 | 0 | 0 | 13 |
| 2019-05 | 18,559 | 1,379 | 2 | 43 | 237 | 5 | 168 | 1 | 0 | 259 | 30 | 0 | 3 | 0 | 0 | 14 |
| 2019-06 | 18,591 | 1,379 | 2 | 43 | 237 | 5 | 167 | 1 | 0 | 261 | 30 | 0 | 3 | 0 | 0 | 16 |
| 2019-07 | 18,604 | 1,378 | 2 | 43 | 237 | 5 | 167 | 1 | 0 | 261 | 30 | 0 | 3 | 0 | 0 | 21 |
| 2019-08 | 18,599 | 1,377 | 2 | 43 | 237 | 5 | 167 | 1 | 0 | 261 | 30 | 0 | 3 | 0 | 0 | 17 |
| 2019-09 | 18,602 | 1,377 | 2 | 43 | 237 | 5 | 167 | 1 | 0 | 264 | 31 | 0 | 3 | 0 | 0 | 16 |
| 2019-10 | 18,609 | 1,378 | 2 | 43 | 237 | 5 | 167 | 1 | 0 | 262 | 31 | 0 | 3 | 0 | 0 | 12 |
| 2019-11 | 18,609 | 1,378 | 2 | 43 | 237 | 5 | 167 | 1 | 0 | 258 | 31 | 0 | 3 | 0 | 0 | 14 |
| 2019-12 | 18,612 | 1,377 | 2 | 43 | 237 | 5 | 167 | 1 | 0 | 257 | 31 | 0 | 3 | 0 | 0 | 14 |

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 (\$) | 0-30 Days (\$) | 31-60 Days (\$) | 61-90 Days (\$) | 91-120 Days (\$) | +121 Days (\$) |
|--------------|-----------------|------------------|----------------|-----------------|-----------------|------------------|----------------|
| 2019-01 | 1,252 | \$181,817.97 | \$42,473.88 | \$124,168.93 | \$11,651.72 | \$3,461.42 | \$62.02 |
| 2019-02 | 1,323 | \$161,554.88 | \$29,972.16 | \$126,531.60 | \$3,993.55 | \$1,037.05 | \$20.52 |
| 2019-03 | 1,108 | \$134,856.98 | \$23,065.99 | \$108,689.32 | \$2,033.20 | \$1,030.45 | \$38.02 |
| 2019-04 | 1,189 | \$143,385.00 | \$22,516.90 | \$115,487.82 | \$4,829.99 | \$513.89 | \$36.40 |
| 2019-05 | 1,129 | \$145,135.94 | \$22,403.59 | \$118,712.72 | \$3,128.76 | \$834.74 | \$56.13 |
| 2019-06 | 1,183 | \$201,279.83 | \$63,865.91 | \$129,901.22 | \$6,424.52 | \$864.20 | \$223.98 |
| 2019-07 | 1,084 | \$174,130.32 | \$35,811.51 | \$134,130.43 | \$3,405.36 | \$711.97 | \$71.05 |
| 2019-08 | 1,325 | \$228,024.31 | \$45,579.11 | \$178,287.09 | \$3,568.62 | \$531.16 | \$58.33 |
| 2019-09 | 1,379 | \$264,709.82 | \$52,477.43 | \$204,514.17 | \$6,874.82 | \$692.29 | \$151.11 |
| 2019-10 | 1,297 | \$241,781.38 | \$49,755.63 | \$182,278.62 | \$8,656.68 | \$850.63 | \$239.82 |
| 2019-11 | 1,154 | \$214,072.97 | \$63,070.02 | \$134,091.96 | \$15,175.53 | \$1,510.11 | \$225.35 |
| 2019-12 | 1,463 | \$223,376.23 | \$42,537.24 | \$165,068.25 | \$14,400.33 | \$1,000.62 | \$369.79 |

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

| Report Month | No of Disconnect Notices |
|--------------|--------------------------|
| 2019-01 | 176 |
| 2019-02 | 1037 |
| 2019-03 | 845 |
| 2019-04 | 887 |
| 2019-05 | 1096 |
| 2019-06 | 852 |
| 2019-07 | 1149 |
| 2019-08 | 1058 |
| 2019-09 | 958 |
| 2019-10 | 1156 |
| 2019-11 | 900 |
| 2019-12 | 1423 |

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 |
|--------------|-------------------|
| 2019-01 | 189 |
| 2019-02 | 184 |
| 2019-03 | 182 |
| 2019-04 | 158 |
| 2019-05 | 173 |
| 2019-06 | 174 |
| 2019-07 | 183 |
| 2019-08 | 153 |
| 2019-09 | 217 |
| 2019-10 | 268 |
| 2019-11 | 79 |
| 2019-12 | 193 |

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

| Report Month | No of Reconnects |
|--------------|------------------|
| 2019-01 | 144 |
| 2019-02 | 151 |
| 2019-03 | 90 |
| 2019-04 | 157 |
| 2019-05 | 140 |
| 2019-06 | 141 |
| 2019-07 | 167 |
| 2019-08 | 137 |
| 2019-09 | 174 |
| 2019-10 | 221 |
| 2019-11 | 58 |
| 2019-12 | 166 |

8. Monthly number of LIRA customers.

| Month | No of LIRA Customers |
|---------|----------------------|
| 2019-01 | 2,960 |
| 2019-02 | 2,947 |
| 2019-03 | 2,921 |
| 2019-04 | 2,902 |
| 2019-05 | 2,780 |
| 2019-06 | 2,735 |
| 2019-07 | 2,702 |
| 2019-08 | 2,699 |
| 2019-09 | 2,684 |
| 2019-10 | 2,675 |
| 2019-11 | 2,634 |
| 2019-12 | 2,858 |

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 (\$) | 0-30 Days (\$) | 31-60 Days (\$) | 61-90 Days (\$) | 91-120 Days (\$) | +121 Days (\$) |
|--------------|-----------------|------------------|----------------|-----------------|-----------------|------------------|----------------|
| 2019-01 | 193 | \$23,369.38 | \$2,729.04 | \$17,349.22 | \$2,887.47 | \$377.83 | \$25.82 |
| 2019-02 | 227 | \$25,328.62 | \$2,189.15 | \$21,787.86 | \$877.38 | \$455.67 | \$18.56 |
| 2019-03 | 172 | \$17,781.87 | \$1,546.62 | \$15,554.07 | \$496.70 | \$146.46 | \$38.02 |
| 2019-04 | 208 | \$21,463.49 | \$1,536.54 | \$19,236.15 | \$489.38 | \$173.40 | \$28.02 |
| 2019-05 | 156 | \$17,624.48 | \$1,126.17 | \$15,979.78 | \$352.16 | \$110.24 | \$56.13 |
| 2019-06 | 194 | \$22,615.44 | \$2,310.57 | \$19,030.66 | \$1,205.88 | \$32.20 | \$36.13 |
| 2019-07 | 165 | \$21,981.20 | \$1,381.17 | \$20,112.03 | \$359.34 | \$70.33 | \$58.33 |
| 2019-08 | 205 | \$29,342.87 | \$3,232.46 | \$25,398.61 | \$502.69 | \$150.78 | \$58.33 |
| 2019-09 | 269 | \$42,089.13 | \$6,635.88 | \$33,590.69 | \$1,457.12 | \$303.63 | \$101.81 |
| 2019-10 | 192 | \$27,508.68 | \$1,797.07 | \$24,841.11 | \$438.96 | \$251.52 | \$180.02 |
| 2019-11 | 165 | \$22,274.78 | \$3,318.63 | \$17,768.26 | \$838.78 | \$158.12 | \$190.99 |
| 2019-12 | 237 | \$31,990.66 | \$4,246.65 | \$24,781.66 | \$2,548.49 | \$198.53 | \$215.33 |

10. Monthly number of disconnect notices for LIRA customers.

| Report Month | No of Disconnect Notices |
|--------------|--------------------------|
| 2019-01 | 176 |
| 2019-02 | 253 |
| 2019-03 | 359 |
| 2019-04 | 182 |
| 2019-05 | 206 |
| 2019-06 | 181 |
| 2019-07 | 200 |
| 2019-08 | 198 |
| 2019-09 | 63 |
| 2019-10 | 219 |
| 2019-11 | 142 |
| 2019-12 | 265 |

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

| Report Month | No of Disconnects |
|---------------------|--------------------------|
| 2019-01 | 43 |
| 2019-02 | 0 |
| 2019-03 | 34 |
| 2019-04 | 28 |
| 2019-05 | 20 |
| 2019-06 | 27 |
| 2019-07 | 25 |
| 2019-08 | 21 |
| 2019-09 | 40 |
| 2019-10 | 36 |
| 2019-11 | 10 |
| 2019-12 | 27 |

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

| Report Month | No of Reconnects |
|---------------------|-------------------------|
| 2019-01 | 43 |
| 2019-02 | 0 |
| 2019-03 | 34 |
| 2019-04 | 28 |
| 2019-05 | 20 |
| 2019-06 | 27 |
| 2019-07 | 25 |
| 2019-08 | 21 |
| 2019-09 | 36 |
| 2019-10 | 32 |
| 2019-11 | 9 |
| 2019-12 | 23 |

16. Weather normalized monthly usage data.

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-01

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y21 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 110,412 | 9,159 | 0 | 7 | 0 | 0 | 304 | 0 | 0 | 1,375 | 163 | 0 | 0 | 0 | 0 | 3 | 121,423 |
| 3/4" | 6,261 | 0 | 0 | 0 | 0 | 0 | 27 | 0 | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 6,337 |
| 1" | 3,193 | 8,975 | 0 | 7 | 0 | 0 | 3,670 | 0 | 0 | 0 | 26 | 0 | 0 | 0 | 0 | 0 | 15,871 |
| 1-1/2" | 68 | 4,265 | 0 | 75 | 0 | 0 | 1,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,095 |
| 2" | 0 | 8,702 | 0 | 658 | 0 | 279 | 3,916 | 0 | 0 | 0 | 145 | 0 | 2 | 0 | 0 | 0 | 13,702 |
| 3" | 0 | 3,294 | 0 | 0 | 0 | 942 | 318 | 0 | 0 | 0 | 0 | 0 | 83 | 0 | 0 | 0 | 4,637 |
| 4" | 0 | 402 | 0 | 1,393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,795 |
| 6" | 0 | 3,600 | 0 | 4,223 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,837 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,890 |
| Total | 119,934 | 38,397 | 0 | 6,363 | 14 | 1,221 | 9,922 | 24,890 | 0 | 1,424 | 334 | 0 | 85 | 0 | 0 | 3 | 202,587 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 16,617 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 16,683 |
| 3/4" | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 230 |
| 1" | 872 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 872 |
| 1-1/2" | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 17,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 17,833 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 3/4" | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 95 |
| 1" | 529 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 529 |
| 1-1/2" | 216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 925 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 925 |
| 2019-01 | 138,626 | 38,397 | 0 | 6,363 | 14 | 1,221 | 9,922 | 24,890 | 0 | 1,490 | 334 | 0 | 85 | 0 | 0 | 3 | 221,345 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-02

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 95,310 | 9,196 | 16 | 53 | 0 | 0 | 96 | 0 | 0 | 1,318 | 505 | 0 | 0 | 0 | 0 | 31 | 106,525 |
| 3/4" | 1,493 | 63 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 1,586 |
| 1" | 3,278 | 18,520 | 0 | 14 | 0 | 0 | 951 | 0 | 0 | 0 | 19 | 0 | 0 | 0 | 0 | 0 | 22,782 |
| 1-1/2" | 350 | 8,813 | 73 | 2 | 0 | 0 | 324 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,562 |
| 2" | 126 | 9,559 | 0 | 864 | 0 | 0 | 554 | 0 | 0 | 142 | 0 | 0 | 2 | 0 | 0 | 0 | 11,247 |
| 3" | 0 | 923 | 0 | 525 | 0 | 0 | 142 | 0 | 0 | 0 | 0 | 94 | 0 | 0 | 0 | 2,192 | 3,876 |
| 4" | 0 | 7,666 | 0 | 1,236 | 0 | 0 | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,112 |
| 6" | 0 | 85 | 0 | 176 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 282 |
| 8" | 0 | 5,128 | 0 | 0 | 161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,289 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 100,557 | 59,953 | 89 | 2,870 | 182 | 0 | 2,283 | 0 | 0 | 1,342 | 666 | 0 | 96 | 0 | 0 | 2,223 | 170,261 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 12,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 12,884 |
| 3/4" | 137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 137 |
| 1" | 700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 700 |
| 1-1/2" | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 78 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 13,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 0 | 0 | 0 | 0 | 13,799 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 4,776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 4,815 |
| 3/4" | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56 |
| 1" | 264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 264 |
| 1-1/2" | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 5,183 |
| 2019-02 | 119,416 | 59,953 | 89 | 2,870 | 182 | 0 | 2,283 | 0 | 0 | 1,465 | 666 | 0 | 96 | 0 | 0 | 2,223 | 189,243 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-03

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 95,915 | 8,137 | 0 | 5 | 0 | 0 | 142 | 0 | 0 | 1,403 | 203 | 0 | 0 | 0 | 0 | 5 | 105,810 |
| 3/4" | 5,167 | 0 | 0 | 0 | 0 | 0 | 24 | 0 | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | 5,230 |
| 1" | 2,707 | 8,493 | 0 | 0 | 0 | 0 | 667 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 11,884 |
| 1-1/2" | 54 | 3,288 | 0 | 88 | 0 | 0 | 271 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,701 |
| 2" | 0 | 7,669 | 0 | 506 | 0 | 203 | 2,771 | 0 | 0 | 0 | 200 | 0 | 16 | 0 | 0 | 0 | 11,365 |
| 3" | 0 | 2,662 | 0 | 0 | 0 | 359 | 592 | 0 | 0 | 0 | 0 | 0 | 366 | 0 | 0 | 52 | 4,031 |
| 4" | 0 | 536 | 0 | 2,491 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,027 |
| 6" | 0 | 3,758 | 0 | 1,495 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,254 |
| 8" | 0 | 0 | 0 | 0 | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,368 |
| Total | 103,843 | 34,543 | 0 | 4,585 | 130 | 562 | 4,467 | 5,368 | 0 | 1,442 | 420 | 0 | 382 | 0 | 0 | 57 | 155,799 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 9,315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 9,435 |
| 3/4" | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 124 |
| 1" | 491 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 491 |
| 1-1/2" | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 9,978 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 0 | 10,098 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 2,639 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 2,695 |
| 3/4" | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60 |
| 1" | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| 1-1/2" | 101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 101 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 3,096 |
| 2019-03 | 116,861 | 34,543 | 0 | 4,585 | 130 | 562 | 4,467 | 5,368 | 0 | 1,618 | 420 | 0 | 382 | 0 | 0 | 57 | 168,993 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2019

Reporting Month: 2019-04

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 100,808 | 8,989 | 14 | 57 | 0 | 0 | 478 | 0 | 0 | 1,599 | 398 | 0 | 0 | 0 | 0 | 4 | 112,347 |
| 3/4" | 1,638 | 75 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 1,778 |
| 1" | 3,479 | 16,985 | 0 | 22 | 0 | 0 | 666 | 0 | 0 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 21,165 |
| 1-1/2" | 231 | 8,385 | 84 | 1 | 0 | 0 | 405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,106 |
| 2" | 248 | 10,241 | 0 | 2,102 | 0 | 0 | 1,259 | 0 | 0 | 0 | 258 | 0 | 1 | 0 | 0 | 0 | 14,109 |
| 3" | 0 | 1,101 | 0 | 782 | 0 | 0 | 1,814 | 0 | 0 | 0 | 0 | 0 | 1,308 | 0 | 0 | 1,611 | 6,616 |
| 4" | 0 | 6,930 | 0 | 3,150 | 30 | 0 | 864 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,974 |
| 6" | 0 | 303 | 0 | 505 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 810 |
| 8" | 0 | 6,808 | 0 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,883 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 106,404 | 59,817 | 98 | 6,619 | 107 | 0 | 5,493 | 0 | 0 | 1,657 | 669 | 0 | 1,309 | 0 | 0 | 1,615 | 183,788 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 16,751 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 278 | 0 | 0 | 0 | 0 | 0 | 0 | 17,029 |
| 3/4" | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 |
| 1" | 1,164 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,164 |
| 1-1/2" | 58 | 0 | 0 | 0 | 0 | 0 | 864 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 18,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 278 | 0 | 0 | 0 | 0 | 0 | 0 | 18,389 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 5,755 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 5,836 |
| 3/4" | 496 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 496 |
| 1" | 827 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 827 |
| 1-1/2" | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 7,161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 7,242 |
| 2019-04 | 131,676 | 59,817 | 98 | 6,619 | 107 | 0 | 5,493 | 0 | 0 | 2,016 | 669 | 0 | 1,309 | 0 | 0 | 1,615 | 209,419 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-05

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 121,328 | 8,905 | 0 | 14 | 0 | 0 | 668 | 0 | 0 | 1,601 | 397 | 0 | 0 | 0 | 0 | 5 | 132,918 |
| 3/4" | 6,617 | 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 6,686 |
| 1" | 3,568 | 9,230 | 0 | 19 | 0 | 0 | 5,708 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 18,535 |
| 1-1/2" | 96 | 4,225 | 0 | 120 | 0 | 0 | 4,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,673 |
| 2" | 0 | 10,052 | 0 | 2,404 | 0 | 1,544 | 4,017 | 0 | 0 | 0 | 275 | 0 | 4 | 0 | 0 | 0 | 18,296 |
| 3" | 0 | 3,493 | 0 | 0 | 0 | 1,877 | 2,654 | 0 | 0 | 0 | 0 | 0 | 916 | 0 | 0 | 227 | 9,167 |
| 4" | 0 | 529 | 0 | 3,127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,656 |
| 6" | 0 | 3,990 | 0 | 11,324 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,315 |
| 8" | 0 | 0 | 0 | 0 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67 |
| 10" | 0 | 0 | 0 | 0 | 106 | 0 | 0 | 53,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53,674 |
| Total | 131,609 | 40,424 | 0 | 17,008 | 174 | 3,421 | 17,291 | 53,568 | 0 | 1,658 | 682 | 0 | 920 | 0 | 0 | 232 | 266,987 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 26,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 26,834 |
| 3/4" | 290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 293 |
| 1" | 1,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,474 |
| 1-1/2" | 70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 28,402 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 269 | 0 | 0 | 0 | 0 | 0 | 0 | 28,671 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 8,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 8,346 |
| 3/4" | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111 |
| 1" | 724 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 724 |
| 1-1/2" | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 210 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 9,310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 9,391 |
| 2019-05 | 169,321 | 40,424 | 0 | 17,008 | 174 | 3,421 | 17,291 | 53,568 | 0 | 2,008 | 682 | 0 | 920 | 0 | 0 | 232 | 305,049 |

Reporting Month: 2019-06

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 113,076 | 10,704 | 16 | 28 | 0 | 0 | 663 | 0 | 0 | 1,912 | 422 | 0 | 0 | 0 | 0 | 134 | 126,955 |
| 3/4" | 2,039 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 2,154 |
| 1" | 3,881 | 20,234 | 0 | 28 | 0 | 0 | 1,607 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 25,761 |
| 1-1/2" | 223 | 9,190 | 107 | 1 | 0 | 0 | 536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,057 |
| 2" | 678 | 11,181 | 0 | 6,998 | 0 | 0 | 2,503 | 0 | 0 | 0 | 307 | 0 | 10 | 0 | 0 | 0 | 21,677 |
| 3" | 0 | 1,886 | 0 | 2,855 | 0 | 0 | 4,482 | 0 | 0 | 0 | 0 | 0 | 1,351 | 0 | 0 | 344 | 10,918 |
| 4" | 0 | 8,238 | 0 | 9,516 | 0 | 0 | 3,636 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,390 |
| 6" | 0 | 40 | 0 | 3,495 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,536 |
| 8" | 0 | 8,106 | 0 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,164 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 119,897 | 69,625 | 123 | 22,921 | 59 | 0 | 13,427 | 0 | 0 | 1,981 | 740 | 0 | 1,361 | 0 | 0 | 478 | 230,612 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 35,732 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 661 | 0 | 0 | 0 | 0 | 0 | 0 | 36,393 |
| 3/4" | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 392 |
| 1" | 1,878 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,878 |
| 1-1/2" | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 38,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 677 | 0 | 0 | 0 | 0 | 0 | 1 | 38,715 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 21,006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,286 | 0 | 0 | 0 | 0 | 0 | 0 | 31,292 |
| 3/4" | 193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 195 |
| 1" | 2,419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,419 |
| 1-1/2" | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 23,711 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,288 | 0 | 0 | 0 | 0 | 0 | 6 | 34,005 |
| 2019-06 | 181,645 | 69,625 | 123 | 22,921 | 59 | 0 | 13,427 | 0 | 0 | 12,946 | 740 | 0 | 1,361 | 0 | 0 | 485 | 303,332 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2019

Reporting Month: 2019-07

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 143,545 | 10,787 | 0 | 16 | 0 | 0 | 1,464 | 0 | 0 | 2,049 | 526 | 0 | 0 | 0 | 0 | 17 | 158,404 |
| 3/4" | 7,673 | 0 | 0 | 0 | 0 | 0 | 38 | 0 | 0 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 7,785 |
| 1" | 4,039 | 10,576 | 0 | 17 | 0 | 0 | 13,052 | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 27,698 |
| 1-1/2" | 96 | 6,918 | 0 | 1,093 | 0 | 0 | 8,197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,304 |
| 2" | 0 | 13,264 | 0 | 4,348 | 0 | 3,340 | 8,459 | 0 | 0 | 0 | 354 | 0 | 12 | 0 | 0 | 0 | 29,777 |
| 3" | 0 | 4,506 | 0 | 0 | 0 | 4,223 | 6,283 | 0 | 0 | 0 | 0 | 1,416 | 0 | 0 | 0 | 2,242 | 18,670 |
| 4" | 0 | 523 | 0 | 4,144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,667 |
| 6" | 0 | 7,743 | 0 | 16,262 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,007 |
| 8" | 0 | 0 | 0 | 0 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 10" | 0 | 0 | 0 | 0 | 76 | 0 | 0 | 106,974 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107,050 |
| Total | 155,353 | 54,317 | 0 | 25,880 | 111 | 7,563 | 37,493 | 106,974 | 0 | 2,123 | 894 | 0 | 1,428 | 0 | 0 | 2,259 | 394,395 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 52,338 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 613 | 0 | 0 | 0 | 0 | 0 | 0 | 52,951 |
| 3/4" | 749 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 774 |
| 1" | 2,525 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,525 |
| 1-1/2" | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 55,708 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 0 | 56,346 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 30,728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (9,458) | 0 | 0 | 0 | 0 | 0 | 0 | 21,270 |
| 3/4" | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 136 |
| 1" | 2,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,202 |
| 1-1/2" | 488 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 488 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 33,552 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (9,456) | 0 | 0 | 0 | 0 | 0 | 0 | 24,096 |
| 2019-07 | 244,613 | 54,317 | 0 | 25,880 | 111 | 7,563 | 37,493 | 106,974 | 0 | (6,695) | 894 | 0 | 1,428 | 0 | 0 | 2,259 | 474,837 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
 REPORTING YEAR 2019

Reporting Month: 2019-08

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 129,076 | 11,127 | 26 | 29 | 0 | 0 | 1,029 | 0 | 0 | 2,091 | 536 | 0 | 0 | 0 | 0 | 414 | 144,328 |
| 3/4" | 2,395 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 2,480 |
| 1" | 4,297 | 22,353 | 0 | 30 | 0 | 0 | 2,078 | 0 | 0 | 0 | 24 | 0 | 0 | 0 | 0 | 0 | 28,782 |
| 1-1/2" | 538 | 11,610 | 168 | 1 | 0 | 0 | 834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,151 |
| 2" | 681 | 15,591 | 0 | 9,923 | 0 | 0 | 5,665 | 0 | 0 | 0 | 484 | 0 | 2 | 0 | 0 | 0 | 32,346 |
| 3" | 0 | 2,655 | 0 | 3,981 | 0 | 0 | 554 | 0 | 0 | 0 | 0 | 1,540 | 0 | 0 | 0 | 2,637 | 11,367 |
| 4" | 0 | 9,944 | 0 | 13,177 | 0 | 0 | 5,538 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,659 |
| 6" | 0 | 278 | 0 | 10,635 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,915 |
| 8" | 0 | 8,433 | 0 | 0 | 482 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,915 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 136,987 | 81,991 | 194 | 37,776 | 484 | 0 | 15,705 | 0 | 0 | 2,169 | 1,044 | 0 | 1,542 | 0 | 0 | 3,051 | 280,943 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 57,108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 723 | 0 | 0 | 0 | 0 | 0 | 0 | 57,831 |
| 3/4" | 610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 650 |
| 1" | 2,582 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,582 |
| 1-1/2" | 93 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 60,393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 763 | 0 | 0 | 0 | 0 | 0 | 0 | 61,156 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 53,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 394 | 0 | 0 | 0 | 0 | 0 | 0 | 53,921 |
| 3/4" | 811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 832 |
| 1" | 6,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,389 |
| 1-1/2" | 256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 256 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 60,983 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 415 | 0 | 0 | 0 | 0 | 0 | 0 | 61,398 |
| 2019-08 | 258,363 | 81,991 | 194 | 37,776 | 484 | 0 | 15,705 | 0 | 0 | 3,347 | 1,044 | 0 | 1,542 | 0 | 0 | 3,051 | 403,497 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-09

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 142,176 | 12,053 | 0 | 13 | 0 | 0 | 2,977 | 0 | 0 | 1,847 | 404 | 0 | 0 | 0 | 0 | 19 | 159,489 |
| 3/4" | 8,608 | 0 | 0 | 0 | 0 | 0 | 71 | 0 | 0 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 8,748 |
| 1" | 3,889 | 10,779 | 0 | 42 | 0 | 0 | 17,989 | 0 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 | 32,727 |
| 1-1/2" | 96 | 9,141 | 0 | 822 | 0 | 0 | 12,492 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,551 |
| 2" | 0 | 13,820 | 0 | 5,301 | 0 | 0 | 3,785 | 0 | 0 | 0 | 333 | 0 | 4 | 0 | 0 | 0 | 35,527 |
| 3" | 0 | 4,846 | 0 | 0 | 0 | 0 | 5,167 | 6,012 | 0 | 0 | 0 | 0 | 941 | 0 | 0 | 23 | 16,989 |
| 4" | 0 | 907 | 0 | 4,300 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,209 |
| 6" | 0 | 8,031 | 0 | 19,416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,447 |
| 8" | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 168,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 168,037 |
| Total | 154,769 | 59,577 | 0 | 29,894 | 32 | 8,952 | 51,825 | 168,037 | 0 | 1,916 | 765 | 0 | 945 | 0 | 0 | 42 | 476,754 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 61,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 518 | 0 | 0 | 0 | 0 | 0 | 0 | 61,776 |
| 3/4" | 1,360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 1,389 |
| 1" | 2,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,595 |
| 1-1/2" | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 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 | 5 | 5 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 65,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 547 | 0 | 0 | 0 | 0 | 0 | 5 | 65,861 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 49,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 279 | 0 | 0 | 0 | 0 | 0 | 0 | 50,234 |
| 3/4" | 563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 567 |
| 1" | 3,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,290 |
| 1-1/2" | 869 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 869 |
| 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 | 44 | 44 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 54,677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 283 | 0 | 0 | 0 | 0 | 0 | 44 | 55,004 |
| 2019-09 | 274,755 | 59,577 | 0 | 29,894 | 32 | 8,952 | 51,825 | 168,037 | 0 | 2,746 | 765 | 0 | 945 | 0 | 0 | 91 | 597,619 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-10

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 126,196 | 10,948 | 23 | 56 | 0 | 0 | 1,028 | 0 | 0 | 1,675 | 340 | 0 | 0 | 0 | 0 | 845 | 141,111 |
| 3/4" | 2,489 | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 2,566 |
| 1" | 4,180 | 22,328 | 0 | 96 | 0 | 0 | 2,338 | 0 | 0 | 0 | 23 | 0 | 0 | 0 | 0 | 0 | 28,965 |
| 1-1/2" | 280 | 11,034 | 147 | 2 | 0 | 0 | 874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,337 |
| 2" | 650 | 16,375 | 0 | 9,136 | 0 | 0 | 4,072 | 0 | 0 | 0 | 272 | 0 | 2 | 0 | 0 | 0 | 30,507 |
| 3" | 0 | 2,731 | 0 | 4,093 | 0 | 0 | 363 | 0 | 0 | 0 | 0 | 1,112 | 0 | 0 | 0 | 4,758 | 13,057 |
| 4" | 0 | 12,432 | 0 | 10,097 | 1 | 0 | 5,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,617 |
| 6" | 0 | 173 | 0 | 10,791 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,969 |
| 8" | 0 | 6,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,587 |
| 10" | 0 | 0 | 0 | 0 | 590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 590 |
| Total | 133,795 | 82,608 | 170 | 34,271 | 596 | 0 | 13,773 | 0 | 0 | 1,741 | 635 | 0 | 1,114 | 0 | 0 | 5,603 | 274,306 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 51,211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 414 | 0 | 0 | 0 | 0 | 0 | 0 | 51,625 |
| 3/4" | 603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 614 |
| 1" | 2,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,317 |
| 1-1/2" | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 76 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 54,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425 | 0 | 0 | 0 | 0 | 0 | 0 | 54,632 |

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

| Report Month | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 42,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 42,928 |
| 3/4" | 565 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 565 |
| 1" | 5,008 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,008 |
| 1-1/2" | 141 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 141 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 48,427 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 48,642 |
| 2019-10 | 236,429 | 82,608 | 170 | 34,271 | 596 | 0 | 13,773 | 0 | 0 | 2,381 | 635 | 0 | 1,114 | 0 | 0 | 5,603 | 377,580 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 132,911 | 10,478 | 0 | 19 | 0 | 0 | 1,065 | 0 | 0 | 1,389 | 256 | 0 | 0 | 0 | 0 | 3 | 146,121 |
| 3/4" | 7,878 | 0 | 0 | 0 | 0 | 0 | 77 | 0 | 0 | 52 | 0 | 0 | 0 | 0 | 0 | 0 | 8,007 |
| 1" | 3,776 | 10,859 | 0 | 30 | 0 | 0 | 11,668 | 0 | 0 | 0 | 19 | 0 | 0 | 0 | 0 | 0 | 26,352 |
| 1-1/2" | 96 | 7,188 | 0 | 548 | 0 | 0 | 8,492 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,324 |
| 2" | 0 | 11,384 | 0 | 2,835 | 0 | 1,714 | 8,779 | 0 | 0 | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 24,927 |
| 3" | 0 | 4,185 | 0 | 0 | 0 | 2,175 | 11,475 | 0 | 0 | 0 | 0 | 438 | 0 | 0 | 0 | 0 | 18,273 |
| 4" | 0 | 619 | 0 | 4,535 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,154 |
| 6" | 0 | 6,599 | 0 | 20,193 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,793 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | (29) | 0 | 0 | 59,064 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59,035 |
| Total | 144,661 | 51,312 | 0 | 28,160 | (28) | 3,889 | 41,556 | 59,064 | 0 | 1,441 | 490 | 0 | 438 | 0 | 0 | 3 | 330,986 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 41,723 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 142 | 0 | 0 | 0 | 0 | 0 | 0 | 41,865 |
| 3/4" | 866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 881 |
| 1" | 1,962 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,962 |
| 1-1/2" | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 44,647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 157 | 0 | 0 | 0 | 0 | 0 | 0 | 44,804 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|----------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 21,288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 21,301 |
| 3/4" | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 204 |
| 1" | 1,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,548 |
| 1-1/2" | 490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 490 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 23,523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 23,543 |
| 2019-11 | 212,831 | 51,312 | 0 | 28,160 | (28) | 3,889 | 41,556 | 59,064 | 0 | 1,618 | 490 | 0 | 438 | 0 | 0 | 3 | 399,333 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-12

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|----------------|
| 5/8" | 110,632 | 9,699 | 16 | 56 | 0 | 0 | 456 | 0 | 0 | 1,162 | 257 | 0 | 0 | 0 | 0 | 2 | 122,280 |
| 3/4" | 2,133 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 2,171 |
| 1" | 3,910 | 19,750 | 0 | 69 | 0 | 0 | 761 | 0 | 0 | 0 | 13 | 0 | 0 | 0 | 0 | 0 | 24,503 |
| 1-1/2" | 242 | 8,640 | 102 | 1 | 0 | 0 | 572 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,557 |
| 2" | 385 | 12,410 | 0 | 2,346 | 0 | 0 | 2,560 | 0 | 0 | 0 | 123 | 0 | 0 | 0 | 0 | 0 | 17,824 |
| 3" | 0 | 1,531 | 0 | 1,567 | 0 | 0 | 540 | 0 | 0 | 0 | 0 | 0 | 220 | 0 | 0 | 513 | 4,371 |
| 4" | 0 | 10,168 | 0 | 3,874 | 1 | 0 | 2,059 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,102 |
| 6" | 0 | 354 | 0 | 3,440 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,795 |
| 8" | 0 | 3,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,883 |
| 10" | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| Total | 117,302 | 66,435 | 118 | 11,353 | 9 | 0 | 6,957 | 0 | 0 | 1,191 | 393 | 0 | 220 | 0 | 0 | 515 | 204,493 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|--------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|---------------|
| 5/8" | 25,134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118 | 0 | 0 | 0 | 0 | 0 | 0 | 25,252 |
| 3/4" | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107 |
| 1" | 1,611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,611 |
| 1-1/2" | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 26,915 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118 | 0 | 0 | 0 | 0 | 0 | 0 | 27,033 |

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

| Meter Size | Residential (Bi-monthly) | Business (Bi-monthly) | Industrial (Bi-monthly) | Public Authority (Bi-monthly) | Fire Protection (Bi-monthly) | Irrigation Public Authority (Bi-monthly) | Irrigation Pressure (Bi-monthly) | Irrigation Gravity (Bi-monthly) | AVCC (Bi-monthly) | Rev Code Y22 Yermo (11) | Rev Code Y22 Yermo (22) | Rev Code Y33 Yermo (33) | Rev Code Y45 Yermo (45) | Rev Code Y52 Yermo (52) | Rev Code Y61 Yermo (61) | Temporary Construction (81) | TOTAL |
|------------------|--------------------------|-----------------------|-------------------------|-------------------------------|------------------------------|--|----------------------------------|---------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|------------------|
| 5/8" | 10,624 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62 | 0 | 0 | 0 | 0 | 0 | 0 | 10,686 |
| 3/4" | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 134 |
| 1" | 2,573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,573 |
| 1-1/2" | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36 |
| 2" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10" | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 13,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62 | 0 | 0 | 0 | 0 | 0 | 0 | 13,429 |
| 2019-12 | 157,584 | 66,435 | 118 | 11,353 | 9 | 0 | 6,957 | 0 | 0 | 1,371 | 393 | 0 | 220 | 0 | 0 | 515 | 244,955 |
| Year 2019 | 2,192,096 | 721,750 | 1,107 | 229,880 | 1,559 | 21,872 | 208,994 | 463,880 | 77,922 | 8,623 | 1,480 | 0 | 0 | 233 | 0 | | 3,362,481 |

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-01

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|----------------------|------------------------------|-----------------------------------|
| 5/8" | 20,489 | 2,863 | 8.00 | 79 | 18 | 4.67 |
| 3/4" | 456 | 56 | 8.75 | 0 | 0 | |
| 1" | 199 | 23 | 11.74 | 0 | 0 | |
| Total | 21,144 | 2,942 | 8.04 | 79 | 18 | 4.67 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 2,103 | | | 5 |
| 3/4" | 34 | | | 0 |
| 1" | 67 | | | 0 |
| Total | 2,204 | | | 5 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 312 | | | 0 |
| 3/4" | 0 | | | 0 |
| 1" | 4 | | | 0 |
| Total | 316 | | | 0 |

| | | | | |
|----------------|---------------|--|--|-----------|
| 2019-01 | 23,664 | | | 84 |
|----------------|---------------|--|--|-----------|

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-02

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 16,856 | 2,850 | 6.53 | 80 | 18 | 6.33 |
| 3/4" | 211 | 56 | 4.55 | 0 | 0 | |
| 1" | 172 | 23 | 9.65 | 0 | 0 | |
| Total | 17,239 | 2,929 | 21 | 80 | 18 | 6.33 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 1,421 | | | 25 |
| 3/4" | 44 | | | 0 |
| 1" | 50 | | | 0 |
| Total | 1,515 | | | 25 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 330 | | | 9 |
| 3/4" | 0 | | | 0 |
| 1" | 0 | | | 0 |
| Total | 330 | | | 9 |

| | | | | |
|----------------|---------------|--|--|------------|
| 2019-02 | 19,084 | | | 114 |
|----------------|---------------|--|--|------------|

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-03

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 17,765 | 2,825 | 6.88 | 74 | 18 | 4.50 |
| 3/4" | 367 | 56 | 7.02 | 0 | 0 | |
| 1" | 174 | 22 | 9.55 | 0 | 0 | |
| Total | 18,306 | 2,903 | 23.45 | 74 | 18 | 4.50 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 1,329 | | | 7 |
| 3/4" | 24 | | | 0 |
| 1" | 36 | | | 0 |
| Total | 1,389 | | | 7 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 338 | | | 0 |
| 3/4" | 2 | | | 0 |
| 1" | 0 | | | 0 |
| Total | 340 | | | 0 |

| | | | | |
|----------------|---------------|--|--|-----------|
| 2019-03 | 20,035 | | | 81 |
|----------------|---------------|--|--|-----------|

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-04

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 17,143 | 2,804 | 6.90 | 94 | 18 | 5.83 |
| 3/4" | 210 | 58 | 4.07 | 0 | 0 | |
| 1" | 150 | 22 | 8.86 | 0 | 0 | |
| Total | 17,503 | 2,884 | 19.83 | 94 | 18 | 5.83 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 1,766 | | | 11 |
| 3/4" | 26 | | | 0 |
| 1" | 42 | | | 0 |
| Total | 1,834 | | | 11 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 437 | | | 0 |
| 3/4" | 0 | | | 0 |
| 1" | 3 | | | 0 |
| Total | 440 | | | 0 |

| | | | | |
|----------------|---------------|--|--|------------|
| 2019-04 | 19,777 | | | 105 |
|----------------|---------------|--|--|------------|

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-05

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 20,480 | 2,688 | 8.91 | 91 | 18 | 6.28 |
| 3/4" | 451 | 52 | 9.85 | 0 | 0 | |
| 1" | 225 | 22 | 17.41 | 0 | 0 | |
| Total | 21,156 | 2,762 | 36.17 | 91 | 18 | 6.28 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 2,828 | | | 17 |
| 3/4" | 37 | | | 0 |
| 1" | 103 | | | 0 |
| Total | 2,968 | | | 17 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 636 | | | 5 |
| 3/4" | 24 | | | 0 |
| 1" | 55 | | | 0 |
| Total | 715 | | | 5 |

| | | | | |
|----------------|---------------|--|--|------------|
| 2019-05 | 24,839 | | | 113 |
|----------------|---------------|--|--|------------|

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-06

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 18,541 | 2,647 | 9.19 | 123 | 18 | 10.06 |
| 3/4" | 203 | 48 | 4.98 | 0 | 0 | |
| 1" | 184 | 22 | 17.91 | 0 | 0 | |
| Total | 18,928 | 2,717 | 32.08 | 123 | 18 | 10.06 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 4,125 | | | 40 |
| 3/4" | 36 | | | 0 |
| 1" | 91 | | | 0 |
| Total | 4,252 | | | 40 |

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

| Meter Size | Residential (Bi-monthly) | | | Yermo Residential |
|--------------|-----------------------------|--|--|----------------------|
| 5/8" | 1,651 | | | 18 |
| 3/4" | 0 | | | 0 |
| 1" | 119 | | | 0 |
| Total | 1,770 | | | 18 |

| | | | | |
|----------------|---------------|--|--|------------|
| 2019-06 | 24,950 | | | 181 |
|----------------|---------------|--|--|------------|

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-07

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 23,108 | 2,615 | 12 | 105 | 17 | 12 |
| 3/4" | 484 | 48 | 11.38 | 0 | 0 | |
| 1" | 264 | 21 | 26.00 | 0 | 0 | |
| Total | 23,856 | 2,684 | 49.10 | 105 | 17 | 11.65 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|------------|-----------------------------|----------------------|
| 5/8" | 5,660 | 48 |
| 3/4" | 62 | 0 |
| 1" | 147 | 0 |
| Total | 5,869 | 48 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|------------|-----------------------------|----------------------|
| 5/8" | 1,874 | 45 |
| 3/4" | 0 | 0 |
| 1" | 135 | 0 |
| Total | 2,009 | 45 |
| 2019-07 | 31,734 | 198 |

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-08

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 20,555 | 2,611 | 12 | 109 | 17 | 12 |
| 3/4" | 251 | 48 | 6.04 | 0 | 0 | |
| 1" | 193 | 22 | 21.05 | 0 | 0 | |
| Total | 20,999 | 2,681 | 39.09 | 109 | 17 | 11.82 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|------------|-----------------------------|----------------------|
| 5/8" | 6,712 | 54 |
| 3/4" | 39 | 0 |
| 1" | 113 | 0 |
| Total | 6,864 | 54 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|------------|-----------------------------|----------------------|
| 5/8" | 4,067 | 38 |
| 3/4" | 0 | 0 |
| 1" | 157 | 0 |
| Total | 4,224 | 38 |
| 2019-08 | 32,087 | 201 |

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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-09

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|---|--------------------------|---------------------|--------------------------|--------------------|---------------------------|--------------------------------|
| 5/8" | 24,009 | 2595 | 13.6 | 104 | 17 | 10.06 |
| 3/4" | 545 | 48 | 13 | 0 | 0 | |
| 1" | 287 | 23 | 28.87 | 0 | 0 | |
| Total | 24,841 | 2,666 | 55.10 | 104 | 17 | 10.06 |
| 14. B - Bi-monthly LIRA Customer Usage - Tier 2 | | | | | | |

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|---|--------------------------|-------------------|
| 5/8" | 7,691 | 47 |
| 3/4" | 61 | 0 |
| 1" | 165 | 0 |
| Total | 7,917 | 47 |
| 14. C - Bi-monthly LIRA Customer Usage - Tier 3 | | |

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|------------|--------------------------|-------------------|
| 5/8" | 3,593 | 20 |
| 3/4" | 0 | 0 |
| 1" | 212 | 0 |
| Total | 3,805 | 20 |
| 2019-09 | 36,563 | 171 |

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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-10

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 19,745 | 2586 | 11.07 | 93 | 17 | 7.24 |
| 3/4" | 278 | 48 | 6.96 | 0 | 0 | |
| 1" | 161 | 23 | 17 | 0 | 0 | |
| Total | 20,184 | 2,657 | 34.86 | 93 | 17 | 7.24 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|------------|-----------------------------|----------------------|
| 5/8" | 5,802 | 19 |
| 3/4" | 56 | 0 |
| 1" | 74 | 0 |
| Total | 5,932 | 19 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|------------|-----------------------------|----------------------|
| 5/8" | 3,089 | 11 |
| 3/4" | 0 | 0 |
| 1" | 152 | 0 |
| Total | 3,241 | 11 |

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|---------|--------|-----|
| 2019-10 | 29,357 | 123 |
|---------|--------|-----|

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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-11

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 21,466 | 2546 | 10.66 | 79 | 17 | 6.94 |
| 3/4" | 477 | 48 | 10.75 | 0 | 0 | |
| 1" | 238 | 22 | 17 | 0 | 0 | |
| Total | 22,181 | 2,616 | 38.32 | 79 | 17 | 6.94 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|--------------|-----------------------------|----------------------|
| 5/8" | 4,466 | 14 |
| 3/4" | 39 | 0 |
| 1" | 90 | 0 |
| Total | 4,595 | 14 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|--------------|-----------------------------|----------------------|
| 5/8" | 1,202 | 25 |
| 3/4" | 0 | 0 |
| 1" | 44 | 0 |
| Total | 1,246 | 25 |

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|---------|--------|-----|
| 2019-11 | 28,022 | 118 |
|---------|--------|-----|

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**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019**

Reporting Month: 2019-12

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

| Meter Size | Residential (Bi-monthly) | Number of Customers | Consumption Per Customer | *Yermo Residential | Number of Yermo Customers | Consumption Per Yermo Customer |
|--------------|-----------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-----------------------------------|
| 5/8" | 18,603 | 2757 | 8.02 | 46 | 15 | 3.07 |
| 3/4" | 315 | 60 | 6.13 | 0 | 0 | |
| 1" | 213 | 27 | 13 | 0 | 0 | |
| Total | 19,131 | 2,844 | 27.04 | 46 | 15 | 3.07 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|--------------|-----------------------------|----------------------|
| 5/8" | 2,860 | 0 |
| 3/4" | 53 | 0 |
| 1" | 98 | 0 |
| Total | 3,011 | 0 |

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

| Meter Size | Residential (Bi-monthly) | Yermo Residential |
|--------------|-----------------------------|----------------------|
| 5/8" | 659 | 0 |
| 3/4" | 0 | 0 |
| 1" | 37 | 0 |
| Total | 696 | 0 |

| | | |
|-----------|---------|-------|
| 2019-12 | 22,838 | 46 |
| YEAR 2018 | 312,950 | 1,535 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

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

| APPLE VALLEY | YEAR - 2019 | | | | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | 2019 TOTAL |
| Residential (11) - NON-LIRA | | | | | | | | | | | | | |
| Tier 1 | 119,934 | 100,557 | 103,843 | 106,404 | 131,622 | 119,897 | 155,401 | 136,998 | 154,793 | 133,795 | 144,685 | 117,302 | 1,525,231 |
| Tier 2 | 17,767 | 13,715 | 9,978 | 18,111 | 28,402 | 38,037 | 55,756 | 60,404 | 65,333 | 54,207 | 44,671 | 26,915 | 433,296 |
| Tier 3 | 925 | 5,144 | 3,040 | 7,161 | 9,310 | 23,711 | 33,576 | 61,007 | 54,711 | 48,427 | 23,556 | 13,367 | 283,935 |
| TOTAL RESIDENTIAL - NON-LIRA | 138,626 | 119,416 | 116,861 | 131,676 | 169,334 | 181,645 | 244,733 | 258,409 | 274,837 | 236,429 | 212,912 | 157,584 | 2,242,462 |
| Residential (11) - LIRA | | | | | | | | | | | | | |
| Tier 1 | 21,144 | 17,239 | 18,306 | 17,503 | 21,156 | 18,928 | 23,856 | 20,999 | 24,841 | 20,184 | 22,181 | 19,131 | 245,468 |
| Tier 2 | 2,204 | 1,515 | 1,389 | 1,834 | 2,968 | 4,252 | 5,869 | 6,864 | 7,917 | 5,932 | 4,595 | 3,011 | 48,350 |
| Tier 3 | 316 | 330 | 340 | 440 | 715 | 1,770 | 2,009 | 4,224 | 3,805 | 3,241 | 1,246 | 696 | 19,132 |
| TOTAL RESIDENTIAL - LIRA | 23,664 | 19,084 | 20,035 | 19,777 | 24,839 | 24,950 | 31,734 | 32,087 | 36,563 | 29,357 | 28,022 | 22,838 | 312,950 |
| Business (22 & 23) | 38,397 | 59,953 | 34,543 | 59,817 | 40,424 | 69,625 | 54,317 | 81,991 | 59,577 | 82,608 | 51,312 | 66,435 | 698,999 |
| Industrial (33 & 34) | - | 89 | - | 98 | - | 123 | - | 194 | - | 170 | - | 118 | 792 |
| Public Authority (45 & 46) | 6,363 | 2,870 | 4,585 | 6,619 | 17,008 | 22,921 | 25,880 | 37,776 | 29,894 | 34,271 | 28,160 | 11,353 | 227,700 |
| Fire Protection (52 & 53) | 14 | 182 | 130 | 107 | 174 | 59 | 111 | 484 | 32 | 600 | 762 | (770) | 1,885 |
| Irrigation Public Authority (73) | 1,221 | - | 562 | - | 3,421 | - | 7,563 | - | 8,952 | - | 3,889 | - | 25,608 |
| Irrigation Pressure (74) | 9,922 | 2,283 | 4,467 | 5,493 | 17,291 | 13,427 | 37,493 | 15,705 | 51,825 | 13,773 | 41,556 | 6,957 | 220,192 |
| Irrigation Gravity (75) | 24,890 | - | 5,368 | - | 53,568 | - | 106,974 | - | 168,037 | - | 59,064 | - | 417,901 |
| Apple Valley Country Club (77) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL AVR USAGE | 243,097 | 203,877 | 186,551 | 223,587 | 326,059 | 312,750 | 508,805 | 426,646 | 629,717 | 397,208 | 425,677 | 264,515 | 4,148,489 |
| YERMO | | | | | | | | | | | | | |
| Residential - NON-LIRA (Y11) | | | | | | | | | | | | | |
| Tier 1 | 1,424 | 1,342 | 1,442 | 1,657 | 1,658 | 1,981 | 2,123 | 2,169 | 1,916 | 1,741 | 1,441 | 1,191 | 20,085 |
| Tier 2 | 66 | 84 | 120 | 278 | 269 | 677 | 638 | 763 | 547 | 425 | 157 | 118 | 4,142 |
| Tier 3 | - | 39 | 56 | 81 | 81 | 10,288 | (9,456) | 415 | 283 | 215 | 20 | 62 | 2,084 |
| TOTAL RESIDENTIAL - NON-LIRA | 1,490 | 1,465 | 1,618 | 2,016 | 2,008 | 12,946 | (6,695) | 3,347 | 2,746 | 2,381 | 1,618 | 1,371 | 26,311 |
| Residential - LIRA, (Y11) | | | | | | | | | | | | | |
| Tier 1 | 79 | 80 | 74 | 94 | 91 | 123 | 105 | 109 | 104 | 93 | 79 | 46 | 1,077 |
| Tier 2 | 5 | 25 | 7 | 11 | 17 | 40 | 48 | 54 | 47 | 19 | 14 | - | 287 |
| Tier 3 | - | 9 | - | - | 5 | 18 | 45 | 38 | 20 | 11 | 25 | - | 171 |
| TOTAL RESIDENTIAL - LIRA | 84 | 114 | 81 | 105 | 113 | 181 | 198 | 201 | 171 | 123 | 118 | 46 | 1,535 |
| BUSINESS - (Y22) | 334 | 666 | 420 | 669 | 682 | 740 | 894 | 1,044 | 765 | 635 | 490 | 393 | 7,732 |
| INDUSTRIAL - (Y33) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Authority - (Y45) | 85 | 96 | 382 | 1,309 | 920 | 1,361 | 1,428 | 1,542 | 945 | 1,114 | 438 | 220 | 9,840 |
| Fire Protection - (Y52) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Fire Hydrant - (Y61) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL YERMO USAGE | 1,993 | 2,341 | 2,501 | 4,099 | 3,723 | 15,228 | (4,175) | 6,134 | 4,627 | 4,253 | 2,664 | 2,030 | 45,418 |
| TOTAL USAGE | 245,090 | 206,218 | 189,052 | 227,686 | 329,782 | 327,978 | 504,630 | 432,780 | 634,344 | 401,461 | 428,341 | 266,545 | 4,193,907 |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2019

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

| APPLE VALLEY | YEAR - 2018 | | | | | | | | | | | | Dec-18 2018 TOTAL | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|--|
| | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | | | |
| Residential (11) - NON-LIRA | | | | | | | | | | | | | | |
| Tier 1 | 119182 | 106047 | 111422 | 104932 | 130702 | 125705 | 145333 | 133505 | 148601 | 128621 | 139971 | 116349 | 1,510,370 | |
| Tier 2 | 19326 | 17699 | 14255 | 18314 | 30409 | 45211 | 55507 | 59680 | 64150 | 53123 | 43510 | 28223 | 449,407 | |
| Tier 3 | 5560 | 6862 | 3522 | 7596 | 10271 | 31110 | 36937 | 60851 | 53475 | 47312 | 22062 | 16590 | 302,148 | |
| TOTAL RESIDENTIAL - NON-LIRA | 144,068 | 130,608 | 129,199 | 130,842 | 171,382 | 202,026 | 237,777 | 254,036 | 266,226 | 229,056 | 205,543 | 161,162 | 2,261,925 | |
| Residential (11) - LIRA | | | | | | | | | | | | | | |
| Tier 1 | 26225 | 22511 | 23628 | 21450 | 25767 | 24007 | 29376 | 24992 | 32394 | 24948 | 25947 | 20223 | 301,468 | |
| Tier 2 | 2658 | 2711 | 2031 | 2471 | 3679 | 5582 | 7797 | 7741 | 10633 | 6766 | 5474 | 2933 | 60,476 | |
| Tier 3 | 387 | 548 | 423 | 588 | 703 | 2298 | 3054 | 4647 | 5793 | 3437 | 1969 | 857 | 24,704 | |
| TOTAL RESIDENTIAL - LIRA | 29,270 | 25,770 | 26,082 | 24,509 | 30,149 | 31,887 | 40,227 | 37,380 | 48,820 | 35,151 | 33,390 | 24,013 | 386,648 | |
| Business (22 & 23) | 44778 | 59277 | 38624 | 64854 | 36221 | 67603 | 53255 | 78412 | 62098 | 79600 | 50232 | 65760 | 700,714 | |
| Industrial (33 & 34) | 0 | 58 | 0 | 92 | 0 | 150 | 0 | 198 | 0 | 184 | 0 | 128 | 810 | |
| Public Authority (45 & 46) | 8069 | 5338 | 6638 | 9757 | 12872 | 26417 | 27230 | 38573 | 29373 | 33361 | 18001 | 10890 | 226,519 | |
| Fire Protection (52 & 53) | 90 | 136 | 118 | 63 | 122 | 217 | 183 | 54 | 170 | 480 | 467 | -72 | 2,028 | |
| Irrigation Public Authority (73) | 2125 | 0 | 736 | 0 | 2099 | 0 | 7177 | 0 | 8969 | 0 | 4031 | 0 | 25,137 | |
| Irrigation Pressure (74) | 18408 | 5527 | 9124 | 7411 | 17713 | 17706 | 38779 | 24737 | 54059 | 22243 | 33934 | 9131 | 258,772 | |
| Irrigation Gravity (75) | 32967 | 0 | 17296 | 0 | 69107 | 0 | 115197 | 0 | 150879 | 0 | 83531 | 0 | 468,977 | |
| Apple Valley Country Club (77) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| TOTAL AVR USAGE | 279,775 | 226,714 | 227,817 | 237,528 | 339,665 | 346,006 | 519,825 | 433,390 | 620,594 | 400,075 | 429,129 | 271,012 | 4,331,530 | |
| YERMO | | | | | | | | | | | | | | |
| Residential - NON-LIRA (Y11) | | | | | | | | | | | | | | |
| Tier 1 | 1270 | 1454 | 1351 | 1552 | 1857 | 2021 | 2116 | 2189 | 2061 | 1849 | 1575 | 1332 | 20,627 | |
| Tier 2 | 103 | 112 | 128 | 243 | 486 | 576 | 688 | 855 | 599 | 431 | 206 | 92 | 4,519 | |
| Tier 3 | 43 | 81 | 0 | 41 | 157 | 225 | 350 | 570 | 586 | -191 | 81 | 44 | 1,987 | |
| TOTAL RESIDENTIAL - NON-LIRA | 1,416 | 1,647 | 1,479 | 1,836 | 2,500 | 2,822 | 3,154 | 3,614 | 3,246 | 2,089 | 1,862 | 1,468 | 27,133 | |
| Residential - LIRA, (Y11) | | | | | | | | | | | | | | |
| Tier 1 | 78 | 63 | 71 | 76 | 102 | 115 | 120 | 129 | 127 | 103 | 83 | 73 | 1,140 | |
| Tier 2 | 13 | 11 | 17 | 13 | 25 | 37 | 43 | 48 | 45 | 37 | 21 | 8 | 318 | |
| Tier 3 | 0 | 0 | 0 | 10 | 9 | 10 | 65 | 54 | 17 | 9 | 2 | 0 | 176 | |
| TOTAL RESIDENTIAL - LIRA | 91 | 74 | 88 | 99 | 136 | 162 | 228 | 231 | 189 | 149 | 106 | 81 | 1,634 | |
| BUSINESS - (Y22) | 322 | 262 | 269 | 310 | 411 | 481 | 510 | 591 | 531 | 508 | 456 | 270 | 4,921 | |
| INDUSTRIAL - (Y33) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| Public Authority - (Y45) | 294 | 486 | 858 | 2567 | 3223 | 1763 | 1318 | 1110 | 1023 | 1349 | 1344 | 589 | 15,924 | |
| Fire Protection - (Y52) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| Private Fire Hydrant - (Y61) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | |
| TOTAL YERMO USAGE | 2,123 | 2,469 | 2,694 | 4,812 | 6,270 | 5,228 | 5,210 | 5,546 | 4,989 | 4,095 | 3,768 | 2,408 | 49,612 | |
| TOTAL USAGE | 281,898 | 229,183 | 230,511 | 242,340 | 345,935 | 351,234 | 525,035 | 438,936 | 625,583 | 404,170 | 432,897 | 273,420 | 4,381,142 | |

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
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15. The monthly customer usage for current month of current year vs. prior year using average customer profiles at different usage levels with a separate profile for LIRA customers.

| APPLE VALLEY | VARIANCE | | | | | | | | | | | | TOTAL |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|------------------|
| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | |
| Residential (11) - NON-LIRA | | | | | | | | | | | | | |
| Tier 1 | 752 | (5,490) | (7,579) | 1,472 | 920 | (5,808) | 10,068 | 3,493 | 6,192 | 5,174 | 4,714 | 953 | 14,861 |
| Tier 2 | (1,559) | (3,984) | (4,277) | (203) | (2,007) | (7,174) | 249 | 724 | 1,183 | 1,084 | 1,161 | (1,308) | (16,111) |
| Tier 3 | (4,635) | (1,718) | (482) | (435) | (961) | (7,399) | (3,361) | 156 | 1,236 | 1,115 | 1,494 | (3,223) | (18,213) |
| TOTAL RESIDENTIAL - NON-LIRA | (5,442) | (11,192) | (12,338) | 834 | (2,048) | (20,381) | 6,956 | 4,373 | 8,611 | 7,373 | 7,369 | (3,578) | (19,463) |
| Residential (11) - LIRA | | | | | | | | | | | | | |
| Tier 1 | (5,081) | (5,272) | (5,322) | (3,947) | (4,611) | (5,079) | (5,520) | (3,993) | (7,553) | (4,764) | (3,766) | (1,092) | (56,000) |
| Tier 2 | (454) | (1,196) | (642) | (637) | (711) | (1,330) | (1,928) | (877) | (2,716) | (834) | (879) | 78 | (12,126) |
| Tier 3 | (71) | (218) | (83) | (148) | 12 | (528) | (1,045) | (423) | (1,988) | (196) | (723) | (161) | (5,572) |
| TOTAL RESIDENTIAL - LIRA | (5,606) | (6,686) | (6,047) | (4,732) | (5,310) | (6,937) | (8,493) | (5,293) | (12,257) | (5,794) | (5,368) | (1,175) | (73,698) |
| Business (22 & 23) | (6,381) | 676 | (4,081) | (5,037) | 4,203 | 2,022 | 1,062 | 3,579 | (2,521) | 3,008 | 1,080 | 675 | (1,715) |
| Industrial (33 & 34) | - | 31 | - | 6 | - | (27) | - | (4) | - | (14) | - | (10) | (18) |
| Public Authority (45 & 46) | (1,706) | (2,468) | (2,053) | (3,138) | 4,136 | (3,496) | (1,350) | (797) | 521 | 910 | 10,159 | 463 | 1,181 |
| Fire Protection (52 & 53) | (76) | 46 | 12 | 44 | 52 | (158) | (72) | 430 | (138) | 120 | 295 | (698) | (143) |
| Irrigation Public Authority (73) | (904) | - | (174) | - | 1,322 | - | 386 | - | (17) | - | (142) | - | 471 |
| Irrigation Pressure (74) | (8,486) | (3,244) | (4,657) | (1,918) | (4,22) | (4,279) | (1,286) | (9,032) | (2,234) | (8,470) | 7,622 | (2,174) | (38,580) |
| Irrigation Gravity (75) | (8,077) | - | (11,928) | - | (15,539) | - | (8,223) | - | 17,158 | - | (24,467) | - | (51,076) |
| Apple Valley Country Club (77) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL AVR USAGE | (36,678) | (22,837) | (41,266) | (13,941) | (13,606) | (33,256) | (11,020) | (6,744) | 9,123 | (2,867) | (3,452) | (6,497) | (183,041) |
| YERMO | | | | | | | | | | | | | |
| Residential - NON-LIRA (Y11) | | | | | | | | | | | | | |
| Tier 1 | 154 | (112) | 91 | 105 | (199) | (40) | 7 | (20) | (145) | (108) | (134) | (141) | (542) |
| Tier 2 | (37) | (28) | (8) | 35 | (217) | 101 | (50) | (92) | (52) | (6) | (49) | 26 | (377) |
| Tier 3 | (43) | (42) | 56 | 40 | (76) | 10,063 | (9,806) | (155) | (303) | 406 | (61) | 18 | 97 |
| TOTAL RESIDENTIAL - NON-LIRA | 74 | (182) | 139 | 180 | (492) | 10,124 | (9,849) | (267) | (500) | 292 | (244) | (97) | (822) |
| Residential - LIRA, (Y11) | | | | | | | | | | | | | |
| Tier 1 | 1 | 17 | 3 | 18 | (11) | 8 | (15) | (20) | (23) | (10) | (4) | (27) | (63) |
| Tier 2 | (8) | 14 | (10) | (2) | (8) | 3 | 5 | 6 | 2 | (18) | (7) | (8) | (31) |
| Tier 3 | - | 9 | - | (10) | (4) | 8 | (20) | (16) | 3 | 2 | 23 | - | (5) |
| TOTAL RESIDENTIAL - LIRA | (7) | 40 | (7) | 6 | (23) | 19 | (30) | (30) | (18) | (26) | 12 | (35) | (99) |
| BUSINESS - (Y22) | 12 | 404 | 151 | 359 | 271 | 259 | 384 | 453 | 234 | 127 | 34 | 123 | 2,811 |
| INDUSTRIAL - (Y33) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Authority - (Y45) | (209) | (390) | (476) | (1,258) | (2,303) | (402) | 110 | 432 | (78) | (235) | (906) | (369) | (6,084) |
| Fire Protection - (Y52) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Fire Hydrant - (Y61) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL YERMO USAGE | (130) | (128) | (193) | (713) | (2,547) | 10,000 | (9,385) | 588 | (362) | 158 | (1,104) | (378) | (4,194) |
| TOTAL USAGE | (36,808) | (22,965) | (41,459) | (14,654) | (16,153) | (23,256) | (20,405) | (6,156) | 8,761 | (2,709) | (4,556) | (6,875) | (187,235) |

DECLARATION

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

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

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

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2019, through December 31, 2019.

Vice President - Finance, West Region
Title (Please Print)

Crystal L Greene

Signature

(623) 298-3744
Telephone Number

7/31/2020
Date

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ATTACHMENT A

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

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley") provides the following information regarding its NTP&S projects in Calendar Year 2019 in this Attachment:

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
Non-Regulated Operating Income Statement
2019

| Name of Contract/Service | Active/Passive | Revenue | Revenue Sharing | Expense | Operating Income (Loss) |
|---|----------------|-----------|-----------------|---------|----------------------------|
| <i>Miscellaneous</i> | | | | | |
| Customer Account Services (HomeServe USA) | Active | 47,875.94 | (47,875.94) | - | - |
| Total Miscellaneous | | 47,875.94 | (47,875.94) | - | - |
| Total | | 47,875.94 | (47,875.94) | - | - |

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

I. Overview

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

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

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II. Descriptions of Excess Capacity Activities

1 HomeServe USA Customer Account Services

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

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III. Regulated Assets Used in NTP&S Projects

Liberty Apple '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. HomeServe USA Contract

- ✦ Customer service computer systems – automated systems that direct customer inquiries
- ✦ CIS Infinity Billing System – system that maintains customer information

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

| <u>Name</u> | <u>Position</u> | <u>Department</u> | <u>(Hours)</u> |
|-------------------|-------------------|-------------------|----------------|
| <u>Home Serve</u> | | | |
| Duenas, Joy | Manager, Finance | Finance | 1.00 |
| Elison, Amy | Manager | Customer Care | 1.50 |
| Story, Liz | Supervisor | Customer Care | 12.00 |
| Montiel, Lizette | Senior Accountant | Finance | 1.50 |
| | | | <hr/> |
| | | | 16.00 |