

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# 314-W _____

2019
ANNUAL REPORT
OF

LIBERTY UTILITIES (PARK WATER) CORP.

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

9750 Washburn Road, Downey, CA 90241

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 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 70 must be signed by an authorized officer, partner, or owner.
4. The report must be prepared in accordance with the CPUC Excel annual report template. The Excel file and a PDF of the file is to be submitted to the Commission.
5. The report must be filled in, and every question answered. **LEAVE NO SCHEDULE BLANK.** Insert the words "none" or "not applicable" or "n/a" when appropriate.
6. Certain balance sheet and income statement accounts refer to supplemental schedules. Complete the supplemental schedules **FIRST**. The balances in these schedules will then auto-fill the appropriate boxes in the balance sheet/income statement. Total and subtotal boxes are automatically summed in Excel. Auto-filled and summed boxes are Excel locked and identified by a light coloring of the box. Uncolored boxes can be manually filled. Complete the statements by filling in the uncolored boxes where appropriate.
7. Some schedules provide for a "balance at beginning of year." The amount shown should agree with the "balance at end of year" as shown in the report for the previous year. If there is a difference, it should be explained by footnote.
8. When there is insufficient space in a schedule to permit a complete statement of the requested information, insert sheets should be prepared and identified by the number of the schedule to which it refers. Be certain that the inserts are securely attached to the report. If inserts are needed, prepare all inserts in one separate electronic file in Microsoft Excel format and file it with the electronic file of this report.
9. This report must cover the calendar year from January 1, 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 (Park 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	\$ 144,853,178	\$ 165,965,324	\$ 155,409,251
2 Total Utility Plant Reserves	(30,233,310)	(33,582,920)	(31,908,115)
3 Total Utility Plant Less Reserves	114,619,868	132,382,404	123,501,136
4 Advances for Construction	1,108,399	1,086,010	1,097,205
5 Contributions in Aid of Construction	6,468,504	6,170,298	6,319,401
6 Total Accumulated Deferred Taxes	16,910,611	6,265,939	11,588,275
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	10	10	10
12 Preferred Capital Stock	-	-	-
13 Earned Surplus	47,279,148	60,358,846	53,818,997
14 Total Capital Stock	11,444,116	24,523,814	17,983,965
15 Total Proprietary Capital (Individual or Partnership)	-	-	-
16 Total Long-Term Debt	99,987,238	108,677,452	104,332,345

INCOME, EXPENSES, AND OTHER DATA

Calendar Year 2019

Name of Utility: LIBERTY UTILITIES (PARK WATER) CORP.

Telephone: (562) 923-0711

INCOME/EXPENSES DATA		Annual Amount
1	Operating Revenues	\$ 33,598,801
2	Operating Expenses	\$ 17,386,750
3	Depreciation	\$ 2,770,937
4	Taxes	\$ 4,793,791
5	Income from Nonutility Operations (net)	\$ (110,756)
6	Interest on Long-Term Debt	\$ -
7	Net Income	\$ 8,534,893
8		
OPERATING EXPENSES DATA		
10	Source of Supply Expense	\$ 6,419,492
11	Pumping Expenses	\$ 1,244,574
12	Water Treatment Expenses	\$ 600,238
13	Transmission and Distribution Expenses	\$ 1,310,392
14	Customer Account Expenses	\$ 1,118,395
15	Sales Expenses	\$ 223,293
16	Recycled Water Expenses	\$ -
17	Administrative and General Expenses	\$ 8,134,135
18	Miscellaneous	\$ (1,663,769)
19	Total Operating Expenses	\$ 17,386,750
20		
OTHER DATA		
23	Active Service Connections (Exc. Fire Protect.)	Annual Average
24		
25	Metered Service Connections	27,657
26	Flat Rate Service Connections	-
27	Total Active Service Connections	27,657

Jan. 1	Dec. 31	Annual Average
27,255	28,058	27,657
-	-	-
27,255	28,058	27,657

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

Calendar Year 2019

Name of Utility: Liberty Utilities (Park 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	\$ 128,373,454	\$ 142,582,931	\$ 135,478,192
2 Total Utility Plant Reserves	(30,213,142)	(33,561,078)	\$ (31,887,110)
3 Total Utility Plant Less Reserves	98,160,312	109,021,853	\$ 103,591,082
4 Advances for Construction	1,108,399	1,086,010	\$ 1,097,205
5 Contributions in Aid of Construction	6,468,504	6,170,298	\$ 6,319,401
6 Total Accumulated Deferred Taxes	15,159,072	6,265,939	\$ 10,712,506
7			
8			
9			
10 CAPITALIZATION			
11 Common Capital Stock	10	10	\$ 10
12 Preferred Capital Stock			\$ -
13 Earned Surplus (A)	47,279,148	60,358,846	\$ 53,818,997
14 Total Capital Stock	11,444,116	24,523,814	\$ 17,983,965
15 Total Proprietary Capital (Individual or Partnership)			\$ -
16 Total Long-Term Debt (B)	99,987,238	108,677,452	\$ 104,332,345

Note:

(A) Includes Nonutility Retained Earnings

(B) 2018 balance includes Associated Companies' intercompany balances of \$99,987,238 and 2019 balance includes Associated Companies' intercompany balances of \$108,677,452

INCOME, EXPENSES, AND OTHER DATA
Adjusted to Exclude Non-Regulated Activity
 Calendar Year 2019

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

Telephone: (562) 923-0711

	Annual Amount
INCOME/EXPENSES DATA	
1 Operating Revenues	\$ 33,598,801
2 Operating Expenses	\$ 17,386,750
3 Depreciation	\$ 2,770,937
4 Taxes	\$ 4,793,791
5 Income from Nonutility Operations (net)	\$ -
6 Interest on Long-Term Debt	\$ -
7 Net Income	\$ 8,645,649
8	
OPERATING EXPENSES DATA	
10 Source of Supply Expense	\$ 6,419,492
11 Pumping Expenses	\$ 1,244,574
12 Water Treatment Expenses	\$ 600,238
13 Transmission and Distribution Expenses	\$ 1,310,392
14 Customer Account Expenses	\$ 1,118,395
15 Sales Expenses	\$ 223,293
16 Recycled Water Expenses	\$ -
17 Administrative and General Expenses	\$ 8,134,135
18 Miscellaneous	\$ (1,663,769)
19 Total Operating Expenses	\$ 17,386,750
20	
OTHER DATA	
23 <u>Active Service Connections (Exc. Fire Protect.)</u>	Annual Average
24	
25 Metered Service Connections	27,657
26 Flat Rate Service Connections	-
27 Total Active Service Connections	27,657

Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities

Instructions: Provide reasons for each adjustment to the Selected Financial Data due to non-regulated activities. Detail this information by name of line item (Gross Plant, Operating Revenues, etc.), account number, dollar amount, and by point in time (end of year, beginning of year, or average).

Line Item	Account	12/31/19	Reason
1 Line 18 (Income)Loss from Nonutility Operations	521	103,799.00	Ratemaking disallowances & non-utility employees (payroll, payroll related & misc. operating expenses)
2 Line 23 Miscellaneous Nonoperating Revenues	526	(208,048.00)	Unregulated transactions- portion of Excess Capacity activities attributable to shareholders (the portion attributable to customers is included in operating revenues)
3 Line 23 Miscellaneous Nonoperating Revenues	526	(1,370.00)	Miscellaneous revenue- nonutility
4 Line 34 Other Interest Charges	535	44,383.00	Interest expense- nonutility
5 Line 35 Miscellaneous Income Deductions	538	36,622.88	Charitable contributions- nonutility
6 Line 35 Miscellaneous Income Deductions	538	135,369.50	Miscellaneous operating expenses- nonutility
7 TOTAL		110,756.38	
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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	See Attachment A										
2											
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20											

GENERAL INFORMATION

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

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

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

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

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

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: Frank Heldman Telephone: (562) 923-0711
Address: Same as above.

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

Principal Officers:
(Name) Greg Sorensen (Title) President
(Name) Christopher Alario (Title) President
(Name) Todd Wiley (Title) Secretary

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

9 Names of corporations, firms or individuals whose property or portion of property have been acquired during the year, together with date of each acquisition:
Mesa Crest Water Company Date: 6/4/2019
Date:
Date:
Date:

10 Use the space below for supplementary information or explanations concerning this report:

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

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

Operator Certification March 2020

Treatment Operator Name (First and Last Name)	Grade of Treatment Operator (1, 2, 3, 4 or 5)	Chief or shift (C, S, or X)	Treatment Operator Number (4 or 5 digits)	Treatment Certification Expiration Date (MM/DD/YYYY)	Distribution Operator Name (First and Last Name)	Grade of Distribution Operator (1, 2, 3, 4 or 5)	Chief or shift (C, S, or X)	Distribution Operator Number (4 or 5 digits)	Distribution Certification Expiration Date (MM/DD/YYYY)
Armando Gonzalez	2	S	41207	01/01/2021	Aaron Seja	1	S	30001	12/1/2020
Brian Mayfield	2	S	29850	7/1/2023	Aaron Gutierrez	2	X	39523	5/1/2020
Brett Ommen	2	S	33082	07/01/2020	Armando Gonzalez	4	S	31993	12/1/2022
Darith Paul Kim	2	S	27707	07/01/2021	Brian Mayfield	4	S	23631	4/1/2022
Frank Heldman	4	S	12799	08/01/2020	Brett Ommen	5	C	36745	12/1/2021
Frank Valverde	2	S	27291	07/01/2021	Darith Paul Kim	4	S	14449	2/1/2022
Gabriel Gomez	2	C	30346	01/01/2021	Frank Heldman	5	S	6987	2/1/2022
Gary Akopyan	1	X	28837	07/01/2022	Frank Valverde	3	S	14443	8/1/2020
Leo Maldonado	3	S	14649	06/01/2020	Gabriel Gomez	4	S	9809	11/1/2020
Lorenzo Mendoza	2	S	19521	12/01/2022	Gary Akopyan	2	X	29916	7/1/2021
Michael Vasquez	1	S	29369	01/01/2023	Jonathan Garcia	3	S	43124	12/1/2022
Omar Garcia	1	S	41192	01/01/2021	Jose Lacomba	2	S	18976	12/1/2022
Saul Smith	2	S	33305	07/01/2020	Leo Maldonado	3	S	34181	9/1/2021
Tom Flynn	2	S	38845	11/01/2022	Leonard Tinoco	1	S	34539	4/1/2023
Victor Ortiz	2	S	27293	07/01/2022	Lorenzo Mendoza	4	S	6508	7/1/2021
Vanessa Lumley	2	X	43205	07/01/2022	Marc Flores	2	S	38763	5/1/2021
Everett Navar	2	S	42664	01/01/2022	Matt Contreras	2	S	38759	5/1/2021
Michael Sparling	1	S	42450	12/01/2021	Michael Vasquez	5	S	31289	12/1/2022
					Norm Cluck	3	s	14451	7/1/2022
					Omar Garcia	2	S	49034	5/1/2021
					Saul Smith	3	S	33122	7/1/2021
					Tiffany Thong	2	X	47430	10/1/2022
					Tom Flynn	3	S	29676	7/1/2020
					Victor Ortiz	4	S	28224	3/1/2022
					Vanessa Lumley	2	X	51633	5/1/2022
					Everett Navar	2	S	49795	5/1/2021
					Michael Sparling	2	S	50656	5/1/2022

**List of Shared Officers and Directors Between Liberty Utilities
(Park 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: Manager, President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Apple Valley Ranchos 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 Chris Alario: President
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 (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
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
Mountain Water Company	Gregory Sorensen: Director, President Chris Alario: Secretary &, Treasurer
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

**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	165,890,146	144,778,000	
3	101	Recycled Water Utility Plant	A-1b	75,178	75,178	
4	107	Utility Plant Adjustments	A-2	-	-	
5		Total Utility Plant		\$ 165,965,324	\$ 144,853,178	
6	250	Reserve for depreciation of utility plant	A-5	(33,561,078)	(30,213,142)	
7	251	Reserve for amortization of limited term utility investments	A-5	(21,842)	(20,168)	
8	252	Reserve for amortization of utility plant acquisition adjustments	A-5	-	-	
9	259	Reserve for depreciation and amortization of recycled water utility plant	A-5	-	-	
10		Total utility plant reserves		\$ (33,582,920)	\$ (30,233,310)	
11		Total utility plant less reserves		\$ 132,382,404	\$ 114,619,868	
12						
13		II. INVESTMENT AND FUND ACCOUNTS				
14	110	Other Physical Property	A-3	63,942	63,942	
15	253	Reserve for depreciation and amortization of other property	A-5	(24,685)	(23,297)	
16		Other physical property less reserve		\$ 39,257	\$ 40,645	
17	111	Investments in Affiliated Companies	A-6	35,878,846	26,477,030	
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		\$ 35,918,103	\$ 26,517,675	
22						
23		III. CURRENT AND ACCRUED ASSETS				
24	120	Cash	A-10	1,241,344	1,086,475	
25	121	Special Deposits	A-11	-	-	
26	122	Working Funds	A-12	8,200	8,200	
27	123	Temporary Cash Investments	A-13	-	-	
28	124	Notes Receivable	A-14	808,017	834,309	
29	125	Accounts Receivable	A-15	6,313,511	6,258,181	
30	126	Receivables from Affiliated Companies	A-16	-	-	
31	131	Materials and Supplies	A-17	213,129	200,777	
32	132	Prepayments	A-18	1,483,309	960,017	
33	133	Other Current and Accrued Assets	A-19	2,991,394	1,938,353	
34		Total Current and Accrued Assets		\$ 13,058,903	\$ 11,286,312	
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	-	-	
40	143	Clearing Accounts	A-24	-	-	
41	145	Other Work in Progress	A-25	674,554	331,632	
42	146	Other Deferred Debits	A-26	17,445,031	18,960,142	
43	147	Accumulated Deferred Income Tax Assets	A-27	-	-	
44		Total Deferred Debits		\$ 18,119,585	\$ 19,291,774	
45		Total Assets and Other Debits		\$ 199,478,996	\$ 171,715,629	

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
I. CORPORATE CAPITAL AND SURPLUS					
47	200	Common Capital Stock	A-30	10	10
48	201	Preferred Capital Stock	A-30a	-	-
49	202	Stock Liability for Conversion	A-31	-	-
50	203	Premiums and Assessments on Capital Stock	A-32	-	-
51	206	Subchapter S Corporation Accumulated Adjustments Account	A-33	-	-
52	150	Discount on Capital Stock	A-28	-	-
53	151	Capital Stock Expense	A-29	-	-
54	270	Capital Surplus	A-34	(35,835,042)	(35,835,042)
55	271	Earned Surplus	A-35	60,358,846	47,279,148
56		Total Capital Stock		\$ 24,523,814	\$ 11,444,116
II. PROPRIETARY CAPITAL					
59	204	Proprietary Capital	A-36	-	-
60	205	Undistributed Profits of Proprietorship or Partnership	A-37	-	-
61		Total Proprietary Capital		\$ -	\$ -
III. LONG-TERM DEBT					
64	210	Bonds	A-38	-	-
65	211	Receivers' Certificates	A-39	-	-
66	212	Advances from Affiliated Companies	A-40	108,677,452	99,987,238
67	213	Miscellaneous Long-Term Debt	A-41	-	-
68		Total Long-Term Debt		\$ 108,677,452	\$ 99,987,238
IV. CURRENT AND ACCRUED LIABILITIES					
71	220	Notes Payable	A-43	-	-
72	221	Notes Receivable Discounted	A-44	-	-
73	222	Accounts Payable	A-45	10,090,595	4,214,276
74	223	Payables to Affiliated Companies	A-46	-	-
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	112,987	116,748
79	228	Taxes Accrued	A-53	12,052,571	12,211,374
80	229	Interest Accrued	A-51	-	-
81	230	Other Current and Accrued Liabilities	A-52	3,285,101	2,942,001
82		Total Current and Accrued Liabilities		\$ 25,541,255	\$ 19,484,399
V. DEFERRED CREDITS					
85	240	Unamortized Premium on Debt	A-21	-	-
86	241	Advances for Construction	A-54	1,086,010	1,108,399
87	242	Other Deferred Credits	A-55	27,214,229	16,312,362
88		Total Deferred Credits		\$ 28,300,239	\$ 17,420,761
VI. ACCUMULATED DEFERRED TAXES					
	266	Accumulated Deferred Income Taxes - Accelerated Tax Depreciation	A-58	-	-
	267	Accumulated Deferred Income Taxes - Liabilities	A-59	6,265,939	16,910,611
	268	Accumulated Deferred Investment Tax Credits	A-60	-	-
		Total Accumulated Deferred Taxes		\$ 6,265,939	\$ 16,910,611
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		\$ -	\$ -
VIII. CONTRIBUTIONS IN AID OF CONSTRUCTION					
99	265	Contributions in Aid of Construction	A-57	6,170,298	6,468,504
100		Total Liabilities and Other Credits		\$ 199,478,996	\$ 171,715,629

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	33,598,801
3				
4		Operating Revenue Deductions:		
5	502	Operating Expenses	B-2	17,386,750
6	503	Depreciation	A-5	2,770,937
7	504	Amortization of Limited-term Utility Investments	A-5	1,674
8	505	Amortization of Utility Plant Acquisition Adjustments	A-5	-
9	506	Property Losses Chargeable to Operations	B-3	-
10	507	Taxes	B-4	4,793,791
11		Total Operating Revenue Deductions		\$ 24,953,152
12		Net Operating Revenues		\$ 8,645,649
13	508	Income from Utility Plant Leased to Others	B-6	-
14	510	Rent for Lease of Utility Plant	B-7	-
15		Total Utility Operating Income		\$ 8,645,649
16				
17		II. OTHER INCOME		
18	521	Income from Nonutility Operations (Net)	B-8	(103,799)
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	209,418
24	527	Nonoperating Revenue Deductions	B-14	-
25		Total Other Income		\$ 105,619
26		Net Income before Income Deductions		\$ 8,751,268
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	44,383
35	536	Interest Charged to Construction - Cr.	B-21	-
36	537	Miscellaneous Amortization	B-22	-
37	538	Miscellaneous Income Deductions	B-23	171,992
38		Total Income Deductions		\$ 216,375
39		Net Income		\$ 8,534,893
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous Reservations of Net Income	B-24	-
43				
44		Balance transferred to Earned Surplus or		\$ 8,534,893
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)	128,373,454	11,937,010	(92,318)	2,364,785	\$ 142,582,931
2	100.2	Utility Plant Leased to Others					\$ -
3	100.3	Construction Work in Progress	16,394,970	6,904,266			\$ 23,299,236
4	100.4	Utility Plant Held for Future Use					\$ -
5	100.5	Utility Plant Acquisition Adjustments	9,576			(1,596)	\$ 7,980
6	100.6	Utility Plant in Process of Reclassification					\$ -
7		Total utility plant	\$ 144,778,000	\$ 18,841,276	\$ (92,318)	\$ 2,363,189	\$ 165,890,146

CB

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		I. INTANGIBLE PLANT					
2	301	Organization	179,258				\$ 179,258
3	302	Franchises and Consents	23,377				\$ 23,377
4	303	Other Intangible Plant	9,294				\$ 9,294
5		Total Intangible Plant	\$ 211,929	\$ -	\$ -	\$ -	\$ 211,929
6							
7		II. LANDED CAPITAL					
8	306	Land and Land Rights	\$ 13,429,814	\$ 182,456		\$ 264,641	\$ 13,876,912
9							
10		III. SOURCE OF SUPPLY PLANT					
11	311	Structures and Improvements					\$ -
12	312	Collecting and Impounding Reservoirs					\$ -
13	313	Lake, River and Other Intakes					\$ -
14	314	Springs and Tunnels					\$ -
15	315	Wells	2,685,203				\$ 2,685,203
16	316	Supply Mains					\$ -
17	317	Other Source of Supply Plant	1,954,146				\$ 1,954,146
18		Total Source of Supply Plant	\$ 4,639,349	\$ -	\$ -	\$ -	\$ 4,639,349
19							
20		IV. PUMPING PLANT					
21	321	Structures and Improvements	3,518,657	25,502			\$ 3,544,159
22	322	Boiler Plant Equipment					\$ -
23	323	Other Power Production Equipment					\$ -
24	324	Pumping Equipment	4,248,464	134,160	(30,444)		\$ 4,352,180
25	325	Other Pumping Plant					\$ -
26		Total Pumping Plant	\$ 7,767,121	\$ 159,662	\$ (30,444)	\$ -	\$ 7,896,339
27							
28		V. WATER TREATMENT PLANT					
29	331	Structures and Improvements					\$ -
30	332	Water Treatment Equipment	4,401,559	166,146	(9,959)		\$ 4,557,747
31		Total Water Treatment Plant	\$ 4,401,559	\$ 166,146	\$ (9,959)	\$ -	\$ 4,557,747

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	1,520,380			976,931	\$ 2,497,311
35	343	Transmission and Distribution Mains	42,777,158	2,402,418	(3,559)	900,586	\$ 46,076,603
36	344	Fire Mains	-				\$ -
37	345	Services	15,910,912	249,913	(8,874)	24,130	\$ 16,176,081
38	346	Meters	7,366,027	-	-	129,681	\$ 7,495,708
39	347	Meter Installations	-				\$ -
40	348	Hydrants	7,296,033	285,673	(1,637)	79,769	\$ 7,659,838
41	349	Other Transmission and Distribution Plant					\$ -
42		Total Transmission and Distribution Plant	\$ 74,870,510	\$ 2,938,004	\$ (14,070)	\$ 2,111,097	\$ 79,905,542
43							
44		VII. GENERAL PLANT					
45	371	Structures and Improvements	5,937,862	6,834,443	(840)		\$ 12,771,465
46	372	Office Furniture and Equipment	9,336,703	1,422,752	(20,263)	(10,954)	\$ 10,728,238
47	373	Transportation Equipment	1,366,284	110,832			\$ 1,477,116
48	374	Stores Equipment	68,419				\$ 68,419
49	375	Laboratory Equipment	4,439				\$ 4,439
50	376	Communication Equipment	4,416,605	51,367	(12,853)		\$ 4,455,119
51	377	Power Operated Equipment	1,023,741	1,579	(1,100)		\$ 1,024,220
52	378	Tools, Shop and Garage Equipment	483,108	69,768	(2,789)		\$ 550,087
53	379	Other General Plant					\$ -
54		Total General Plant	\$ 22,637,161	\$ 8,490,741	\$ (37,846)	\$ (10,954)	\$ 31,079,103
55							
56		VIII. UNDISTRIBUTED ITEMS					
57	390	Other Tangible Property	416,011	-	-	-	\$ 416,011
58	391	Utility Plant Purchased					\$ -
59	392	Utility Plant Sold					\$ -
60		Total Undistributed Items	\$ 416,011	\$ -	\$ -	\$ -	\$ 416,011
61		Total Utility Plant in Service	\$ 128,373,454	\$ 11,937,010	\$ (92,318)	\$ 2,364,785	\$ 142,582,931

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

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	(Retirements) During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1	393	Recycled Water Intangible Plant					
2	394	Recycled Water Land and Land Rights					\$ -
3	395	Recycled Water Depreciable Plant	75,178	-	-	-	\$ 75,178
4		Total Recycled Water Utility Plant	\$ 75,178	\$ -	\$ -	\$ -	\$ 75,178

SCHEDULE A-1c
Account 302 - Franchises and Consents

Line No.	Name of Original Grantor (a)	Date of Grant (b)	Term in Years (c)	Date of Acquisition by Utility (d)	Balance End of Year ¹ (e)
1	L.A. County Franchise Ordinance #12251	11/14/05	15		20,585
2	Santa Fe Springs City Ordinance #1014	08/06/10	10		2,791
3					
4					
5				Total	\$ 23,376

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

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

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

SCHEDULE A-2
Account 107 - Utility Plant Adjustments

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

SCHEDULE A-3
Account 110 - Other Physical Property

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

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

Line No.	Acct.	Title of Account (a)	Balance 12/31/2019 (b)	Balance 1/1/2019 (c)
RATE BASE				
1		Utility Plant		
2		Plant in Service	142,666,089	128,458,208
3		Construction Work in Progress	23,299,236	16,394,970
4		General Office Prorate	(10,793,354)	(7,206,845)
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)	\$ 155,171,970	\$ 137,646,333
6		Less Accumulated Depreciation		
7		Plant in Service	33,561,078	30,213,142
8		General Office Prorate	(3,355,766)	(3,199,803)
9		Total Accumulated Depreciation (=Line 7 + Line 8)	\$ 30,205,312	\$ 27,013,339
10		Less Other Reserves		
11		Deferred Income Taxes	6,265,939	15,159,072
12		Deferred Investment Tax Credit	-	-
13		Other Reserves		
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)	\$ 6,265,939	\$ 15,159,072
15		Less Adjustments		
16		Contributions in Aid of Construction	6,170,298	6,468,504
17		Advances for Construction	1,086,010	1,108,399
18		Other		
19		Total Adjustments (=Line 16 + Line 17 + Line 18)	\$ 7,256,309	\$ 7,576,903
20		Add Materials and Supplies	\$ 213,129	\$ 200,777
21		Add Working Cash (=Line 34)	2,734,102	3,363,434
22		TOTAL RATE BASE		
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)	\$ 114,391,641	\$ 91,461,230
Working Cash				
24		Determination of Operational Cash Requirement		
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible	\$ 14,337,032	\$ 18,156,610
26		Purchased Power & Commodity for Resale*	\$ 2,632,356	\$ 4,421,011
27		Meter Revenues: Bimonthly Billing	\$ 33,936,480	\$ 34,437,555
28		Other Revenues: Flat Rate Monthly Billing	\$ 481,325	\$ 587,696
29		Total Revenues (=Line 27 + Line 28)	\$ 34,417,805	\$ 35,025,251
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)	0.0140	0.0168
31		5/24 x Line 25 x (100% - Line 30)	2,945,111	3,719,158
32		1/24 x Line 25 x Line 30	8,354	12,694
33		1/12 x Line 26	219,363	368,418
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)	\$ 2,734,102	\$ 3,363,434
		* 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	\$ 30,213,142	\$ 20,168	\$ -	\$ 23,297	-
2	Add: Credits to reserves during year					
3	(a) Charged to Account 503 ⁽¹⁾	2,770,937			1,388	
	(b) Charged to Account 504 ⁽¹⁾					
	(c) Charged to Account 505 ⁽¹⁾		1,674			
4	(d) Charged to Account 265	315,758				
5	(e) Charged to clearing accounts	145,661				
6	(f) Salvage recovered	24,054				
7	(g) All other credits ⁽²⁾	184,453				
8	Total credits	\$ 3,440,864	\$ 1,674	\$ -	\$ 1,388	\$ -
9	Deduct: Debits to reserves during year					
10	(a) Book cost of property retired	92,318				
11	(b) Cost of removal	609				
12	(c) All other debits ⁽³⁾					
13	Total debits	\$ 92,927	\$ -	\$ -	\$ -	\$ -
14	Balance in reserve at end of year	\$ 33,561,078	\$ 21,842	\$ -	\$ 24,685	\$ -
15						
16	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:					2.94%
17						
18	(2) EXPLANATION OF ALL OTHER CREDITS:					
19						
20	Main Office depreciation					316,570
	Main Office communication depreciation allocated to CalPeco					1,902
21	Main Office depreciation allocated to C. Basin					(139,961)
22	Central Basin depreciation allocated to CalPeco					5,942
23						\$ 184,453
24						
25						
26						
27	(3) EXPLANATION OF ALL OTHER DEBITS:					NONE
28						
29						
30						
31						
32						
33						
34						
35	METHOD USED TO COMPUTE INCOME TAX DEPRECIATION:					
36	(a) Straight Line	()				
37	(b) Liberalized	()				
38	(1) Double declining balance	()				
39	(2) ACRS	()				
40	(3) MACRS	()				
41	(4) Others	()				
42	(c) Both straight line and liberalized	(X)				

SCHEDULE A-5a

Account 250 - Analysis of Entries in Depreciation Reserve

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

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves (Dr.) During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		I. SOURCE OF SUPPLY PLANT					
2	311	Structures and Improvements					\$ -
3	312	Collecting and Impounding Reservoirs					\$ -
4	313	Lake, river and Other Intakes					\$ -
5	314	Springs and Tunnels					\$ -
6	315	Wells	174,968	59,880			\$ 234,848
7	316	Supply Mains					\$ -
8	317	Other Source of Supply Plant	851,414	41,623			\$ 893,037
9		Total Source of Supply Plant	\$ 1,026,382	\$ 101,503	\$ -	\$ -	\$ 1,127,885
10							
11		II. PUMPING PLANT					
12	321	Structures and Improvements	488,203	134,423			\$ 622,626
13	322	Boiler Plant Equipment					\$ -
14	323	Other Power Production Equipment					\$ -
15	324	Pumping Equipment	757,317	177,603	(30,444)		\$ 904,476
16	325	Other Pumping Plant					\$ -
17		Total Pumping Plant	\$ 1,245,520	\$ 312,026	\$ (30,444)	\$ -	\$ 1,527,102
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and Improvements					\$ -
21	332	Water Treatment Equipment	1,134,446	229,358	(9,959)		\$ 1,353,845
22		Total Water Treatment Plant	\$ 1,134,446	\$ 229,358	\$ (9,959)	\$ -	\$ 1,353,845
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and Improvements					\$ -
26	342	Reservoirs and Tanks	847,907	41,985			\$ 889,892
27	343	Transmission and Distribution Mains	7,347,649	848,554	(3,559)		\$ 8,192,644
28	344	Fire Mains					\$ -
29	345	Services	3,441,225	412,462	(8,874)		\$ 3,844,813
30	346	Meters	992,097	230,394		10,445	\$ 1,232,937
31	347	Meter Installations					\$ -
32	348	Hydrants	1,462,143	168,253	(1,637)		\$ 1,628,759
33	349	Other Transmission and Distribution Plant					\$ -
34		Total Transmission and Distribution Plant	\$ 14,091,021	\$ 1,701,648	\$ (14,070)	\$ 10,445	\$ 15,789,044
35							
36		V. GENERAL PLANT					
37	371	Structures and Improvements	664,065	181,792	(840)		\$ 845,017
38	372	Office Furniture and Equipment	6,833,037	376,948	(20,263)		\$ 7,189,722
39	373	Transportation Equipment	874,379	32,113			\$ 906,492
40	374	Stores Equipment	60,890	2,429			\$ 63,319
41	375	Laboratory Equipment	2,778	211			\$ 2,989
42	376	Communication Equipment	3,103,026	350,964	(12,853)		\$ 3,441,137
43	377	Power Operated Equipment	601,455	85,502	(1,100)	13,000	\$ 698,857
44	378	Tools, Shop and Garage Equipment	268,300	25,675	(2,789)		\$ 291,186
45	379	Other General Plant	-				\$ -
46	390	Other Tangible Property	307,843	16,640			\$ 324,483
47	391	Water Plant Purchased					\$ -
48		Total General Plant	\$ 12,715,773	\$ 1,072,274	\$ (37,846)	\$ 13,000	\$ 13,763,201
49		Total	\$ 30,213,142	\$ 3,416,809	\$ (92,318)	\$ 23,445	\$ 33,561,078

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	Mountain Water Company	18,333,608	18,333,608			
2	Advance	Apple Valley Ranchos Water	4,310,478	10,432,296			
3	Advance	Liberty Utilities	3,832,944	7,112,943			
4							
5							
6							
7			\$ 26,477,030	\$ 35,878,846		\$ -	\$ -

SCHEDULE A-7
Account 112 - Other Investments

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

SCHEDULE A-8
Account 113 - Sinking Funds

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

SCHEDULE A-9
Account 114 - Miscellaneous Special Funds

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

SCHEDULE A-10
Account 120 - Cash

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Cash in bank	1,086,475	1,241,344
2			
3			
4			
5	Total	\$ 1,086,475	\$ 1,241,344

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	8,200	8,200
2			
3			
4			
5	Total	\$ 8,200	\$ 8,200

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

SCHEDULE A-14								
Account 124 - Notes Receivable								
Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance Beg of Year (d)	Balance End of Year (e)	Interest Rate (f)	Interest Accrued During Year (g)	Interest Received During Year (h)
1	Advance Refund-Jess Ranch			74,590	69,928			
2	Water rights - Santa Paula			759,719	738,089			
3								
4								
5								
6				Total	\$ 834,309	\$ 808,017	\$ -	\$ -

SCHEDULE A-15				
Account 125 - Accounts Receivable				
Line No.	Acct.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	125-1	Accounts Receivable - Customers	6,019,643	6,273,715
2	125-2	Other Accounts Receivable	238,538	39,796
3				
4				
5		Total	\$ 6,258,181	\$ 6,313,511

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	Included with Investments in Associated Companies					
2						
3						
4						
5						
6						
7						
8						
9						
10	Total	\$ -	\$ -		\$ -	\$ -

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	200,777	213,129
2	131.2 Materials and Supplies - Other		
3			
4			
5	Total	\$ 200,777	\$ 213,129

SCHEDULE A-18
Account 132 - Prepayments

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Insurance	(243,046)	(72,625)
2	Property Taxes	39,512	41,018
3	Postage	37,217	37,073
4	Leased Water Rights	827,025	1,219,396
5	Other	299,309	258,447
6			
7			
8			
9			
10	Total	\$ 960,017	\$ 1,483,309

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

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Accrued Post Retirement Benefits Other Than Pension	1,928,154	2,991,394
2	Accrued Post Retirement Benefits Other Than Pension	10,199	-
3			
4			
5			
6			
7			
8			
9			
10	Total	\$ 1,938,353	\$ 2,991,394

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						\$ -	\$ -	\$ -	\$ -

Note: Bonds were paid off in June 2017; balance in unamortized issue costs was transferred to long term miscellaneous debits account.

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	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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	Reimbursable capital projects	331,632	674,554
2			
3			
4			
5	Total	\$ 331,632	\$ 674,554

SCHEDULE A-26
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance Beg of Year (b)	Balance End of year (c)
1	Balancing/Memorandum/Regulatory Accounts	9,335,864	7,880,733
2	Rate Case Costs	116,551	82,743
3	Paid Time Off	629,122	608,754
4	Pension Fund Disclosure	3,916,916	3,866,268
5	Split Dollar Life	35,174	35,174
6	Other	4,628,088	4,753,229
7	Tank Coatings	298,427	218,130
8	Total	\$ 18,960,142	\$ 17,445,031

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

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

SCHEDULE A-28
Account 150 - Discount on Capital Stock

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

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

SCHEDULE A-29
Account 151- Capital Stock Expense

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

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

SCHEDULE A-30								
Account 200 - Common Capital Stock								
Line No.	Class of Stock (a)	Number of Shares Authorized by Articles of Incorporation (b)	Par Value of Stock Authorized by Articles of Incorporation (c)	Number of Shares Outstanding ¹ (d)	Balance Beg of Year (e)	Balance End of Year (f)	Dividends Declared During Year	
							Rate (g)	Amount (h)
1	Common Stock	25,000	\$0.01	1,000.00	10	10		
2								
3								
4								
5								
6	Total				\$ 10	\$ 10		\$ -

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

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

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

SCHEDULE A-30b				
Record of Stockholders at End of Year				
Line No.	COMMON STOCK Name (a)	Number Shares (b)	PREFERRED STOCK Name (c)	Number Shares (d)
1	Western Water Holdings, LLC	1,000		
2				
3				
4				
5				
6				
7				
8				
9	Total number of shares	1,000	Total number of shares	-

SCHEDULE A-31			
Account 202 - Stock Liability for Conversion			
Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5	Total	\$ -	\$ -

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

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

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

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

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

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

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

Line No.	Acct	Account (a)	Amount (b)
1		Balance beginning of year	\$ 47,279,148
2		CREDITS	
3	400	Credit balance transferred from income account	8,534,893
4	401	Miscellaneous credits to surplus (specify)	
5		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.	6,655,245
6		Total credits	\$ 15,190,138
7		DEBITS	
8	410	Debit balance transferred from income account	
9	411	Dividend appropriations-preferred stock	
10	412	Dividend appropriations-Common stock	
11	413	Miscellaneous reservations of surplus	
12	414	Miscellaneous debits to surplus (specify)	
13		Adjustments to other comprehensive income for retirement plans	2,110,440
14			
15		Total debits	\$ 2,110,440
16		Balance end of year	\$ 60,358,846

SCHEDULE A-36 Account 204 - Proprietary Capital (Sole Proprietor or Partnership)		
Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Additional investments during year	
5	Other credits (specify)	
6		
7	Total credits	\$ -
8	DEBITS	
9	Net loss for year	
10	Withdrawals during year	
11	Other debits (specify)	
12		
13	Total debits	\$ -
14	Balance end of year NONE	

SCHEDULE A-37 Account 205 - Undistributed Profits of Proprietorship or Partnership (The use of this account is optional)		
Line No.	Item (a)	Amount (b)
1	Balance Beginning of year	
2	CREDITS	
3	Net income for year	
4	Other credits (specify)	
5		
6	Total credits	\$ -
7	DEBITS	
8	Net loss for year	
9	Withdrawals during year	
10	Other debits (specify)	
11		
12	Total debits	\$ -
13	Balance end of year NONE	

SCHEDULE A-38
Account 210 - Bonds

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

SCHEDULE A-39
Account 211 - Receivers' Certificates

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

SCHEDULE A-40
Account 212 - Advances from Affiliated Companies

Line No.	Nature of Obligation (a)	Balance Beg of Year (b)	Balance End of Year (c)	Rate of Interest (d)	Interest Accrued During Year (e)	Interest Paid During Year (f)
1	Mountain Water	85,561,453	78,899,374			
2	Western Water Utilities	60,817	60,585			
3	Apple Valley Ranchos	12,304,193	24,652,172			
4	Liberty Utilities	2,056,705	5,065,322			
5	CalPeco	-	-			
6	Empire	4,070	-			
7	Total	99,987,238	\$ 108,677,452		\$ -	\$ -

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

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

SCHEDULE A-42
Securities Issued or Assumed During Year

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

SCHEDULE A-43
Account 220 - Notes Payable

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

SCHEDULE A-44
Account 221 - Notes Receivable Discounted

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

SCHEDULE A-45
Account 222 - Accounts Payable

Line No.	Description of Items (a)	Balance Beg of Year (b)	Balance End of Year (c)
1	Vouchered Accounts Payable	3,040,507	7,910,996
2	Unvouchered Accounts Payable	969,546	1,898,877
3	Miscellaneous Accounts Payable	204,223	280,722
4			
5		Total	\$ 4,214,276

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

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		116,748	112,987
2			
3			
4			
5	Total	\$ 116,748	\$ 112,987

SCHEDULE A-51
Account 229 - Interest Accrued

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

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

Line No.	Description (a)	Balance Beginning of Year (a)	Balance End of Year (b)
1	Accrued Payroll	1,228,779	999,385
2	Paid Time Off	629,122	608,754
3	California PUC Charge	133,186	119,845
4	Replenishment Charges	684,871	748,475
5	City Water Tax	37,964	46,996
6	Accounting Fees	30,441	231,223
7	Franchise Fees	151,937	156,945
8	Deposit- Sativa project	0	398,634
9	Miscellaneous	45,701	(25,157)
10			
11			
12			
13			
14			
15			
16	Total	\$ 2,942,001	\$ 3,285,101

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	-	39,512	1,081,199	1,082,705		-	41,018
2	State corporation franchise tax	2,399,011		827,380	1,030,633		2,195,758	
3	State unemployment insurance tax	193		14,391	14,584		-	
4	Other state and local taxes	-		-	-		-	
5	Federal unemployment insurance tax	54		2,460	2,492		22	
6	Fed. ins. contr. act (old age retire.)	7,461		362,815	367,325		2,951	
7	Other federal taxes			-	-			
8	Federal income taxes	9,804,655		2,421,446	2,372,261		9,853,840	
9	Licenses				-			
10	Miscellaneous			84,100	84,100			
11								
12								
13								
14	Total	\$ 12,211,374	\$ 39,512	\$ 4,793,791	\$ 4,954,100	\$ -	\$ 12,052,571	\$ 41,018

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

SCHEDULE A-54
Account 241 - Advances for Construction

Line No.	Description (a)	Amount (b)
1	Balance beginning of year	1,108,399
2	Additions during year	34,429
3	Subtotal - Beginning balance plus additions during year	\$ 1,142,828
4	Charges during year	
5	Refunds:	
6	Percentage of revenue basis	
7	Proportionate cost basis	56,818
8	Present worth basis	
9	Total refunds	\$ 56,818
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	\$ 56,818
16	Balance end of year	\$ 1,086,010

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

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

SCHEDULE A-55
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Advances for discontinued operations	55,928	22,643
2	Regulatory Liabilities	6,261,441	14,378,630
3	Pension Fund Disclosure	9,344,174	11,757,287
4	Miscellaneous	650,819	1,055,669
5			
6	Total	\$ 16,312,362	\$ 27,214,229

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						\$ -
2	255						\$ -
3	256						\$ -
4	257						\$ -
5	258						\$ -
6							\$ -
7	Total	\$ -	NONE	\$ -		\$ -	\$ -

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

Line No.	Item (a)	Total All Columns (b)	Contamination Proceeds 265-1 to 265-6		Other 265-7	
			Depreciable (e)	Non-Depreciable (f)	Depreciable (c)	Non-Depreciable (d)
1	Balance beginning of year	\$ 6,468,504			6,468,504	
2	Add: Credits to account during year					
3	Contributions received during year	\$ 17,552			17,552	
4	Other credits	\$ -				
5	Total credits	\$ 17,552	\$ -	\$ -	\$ 17,552	\$ -
6	Deduct: Debits to account during year					
7	Depreciation charges for year	\$ (315,758)			(315,758)	
8	Nondepreciable donated property retired	\$ -				
9	Other debits	\$ -				
10	Total debits	\$ (315,758)	\$ -	\$ -	\$ (315,758)	\$ -
11	Balance end of year	\$ 6,170,298	\$ -	\$ -	\$ 6,170,298	\$ -

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

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

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

Line No.	Description of Items (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Deferred Income Taxes	16,910,611	6,265,939
2			
3			
4			
5	Total	\$ 16,910,611	\$ 6,265,939

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

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

SCHEDULE B-1
Account 501 - Operating Revenues

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
I. WATER SERVICE REVENUES					
1					
2	601	Metered Sales to General Customers			
3		601-1.1 Residential Sales			\$ -
4		601-1.2 Residential Low Income Discount (Debit)			\$ -
5		601-2 Commercial Sales	34,107,688	33,191,642	\$ 916,046
6		601-3 Industrial Sales	253,824	248,107	\$ 5,717
7		601-4 Sales to Public Authorities	1,783,751	1,869,784	\$ (86,033)
8		Sub-total	\$ 36,145,263	35,309,533	\$ 835,730
9	602	Unmetered Sales to General Customers			
10		602-1.1 Residential Sales		0	\$ -
11		602-1.2 Residential Low Income Discount (Debit)		0	\$ -
12		602-2 Commercial Sales		0	\$ -
13		602-3 Industrial Sales		0	\$ -
14		602-4 Sales to Public Authorities			\$ -
15		Sub-total	\$ -	0	\$ -
16	603	Sales to Irrigation Customers		0	
17		603.1 Metered sales		0	\$ -
18		603.2 Flat Rate Sales		0	\$ -
19		Sub-total	\$ -		\$ -
20	604	Private Fire Protection Service	215,500	204,101	\$ 11,399
21	605	Public Fire Protection Service			\$ -
22	606	Sales to Other Water Utilities for Resale	101,069	0	\$ 101,069
23	607	Sales to Governmental Agencies by Contracts			\$ -
24	608	Interdepartmental Sales			\$ -
25	609	Other Sales or Service	(453,177)	402,015	\$ (855,192)
26		Sub-total	\$ (136,608)	606,116	\$ (742,724)
27		Total Water Service Revenues	\$ 36,008,655	35,915,649	\$ 93,006
II. OTHER WATER REVENUES					
29	610	Customer Surcharges	(3,722,791)	(2,846,293)	\$ (876,498)
30	611	Miscellaneous Service Revenues	472,477	364,858	\$ 107,619
31	612	Rent from Water Property			\$ -
32	613	Interdepartmental Rents			\$ -
33	614	Other Water Revenues	840,460	1,026,352	\$ (185,892)
34	615	Recycled Water Revenues			
35		Total Other Water Revenues	\$ (2,409,854)	(1,455,083)	\$ (954,771)
36	501	Total operating revenues	\$ 33,598,801	34,460,566	\$ (861,765)

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

Line No.	Location (a)	Operating Revenues (b)
37	Operations not within incorporated cities ¹	
38	Los Angeles County	
39	Orange County	
40		
41	Operations within incorporated territory	
42	City or town of Artesia	119,036
43	City or town of Bellflower	5,631,350
44	City or town of Compton	9,184,509
45	City or town of Los Angeles	3,548,964
46	City or town of Lynwood	1,791,064
47	City or town of Norwalk	12,087,567
48	City or town of Santa Fe Springs	397,542
49	City or town of Lakewood	85,482
50	City or town La Canada Flintridge	1,206,464
51	Balancing Account Revenue	(453,177)
52	Total	\$ 33,598,801

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	-	0	\$ -	
4	701	Operation supervision, labor and expenses			-	0	\$ -	
5	702	Operation labor and expenses	A	B	185,555	168,772	\$ 16,783	
6	703	Miscellaneous expenses	A		4,174,205	3,104,129	\$ 1,070,076	
7	704	Purchased water	A	B	2,021,086	3,945,731	\$ (1,924,645)	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B	16	0	\$ 16	
10	706	Maintenance of structures and facilities					\$ -	
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		-	90	\$ (90)	
17	712	Maintenance of supply mains	A				\$ -	
18	713	Maintenance of other source of supply plant	A	B	38,630	42,924	\$ (4,294)	
19		Total source of supply expense			\$ 6,419,492	\$ 7,261,646	\$ (842,154)	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	-	978	\$ (978)	
23	721	Operation supervision labor and expense					\$ -	
24	722	Power production labor and expenses	A			0	\$ -	
25	722	Power production labor, expenses and fuel		B		0	\$ -	
26	723	Fuel for power production	A				\$ -	
27	724	Pumping labor and expenses	A	B	440,411	299,081	\$ 141,330	
28	725	Miscellaneous expenses	A		37,145	22,273	\$ 14,872	
29	726	Fuel or power purchased for pumping	A	B	611,270	475,280	\$ 135,990	
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			\$ -	
32	729	Maintenance of structures and equipment					\$ -	
33	730	Maintenance of structures and improvements	A	B	62,720	57,140	\$ 5,580	
34	731	Maintenance of power production equipment	A	B	2,484	0	\$ 2,484	
35	732	Maintenance of power pumping equipment	A	B	90,544	100,010	\$ (9,466)	
36	733	Maintenance of other pumping plant	A	B			\$ -	
37		Total pumping expenses			\$ 1,244,574	\$ 954,762	\$ 289,812	

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			330,249	215,913	\$ 114,336
43	743	Miscellaneous expenses	A	B		24,742	22,335	\$ 2,407
44	744	Chemicals and filtering materials	A	B		175,310	67,382	\$ 107,928
45		Maintenance						
46	746	Maintenance supervision and engineering	A	B			0	\$ -
47	746	Maintenance of structures and equipment			C			\$ -
48	747	Maintenance of structures and improvements	A	B			0	\$ -
49	748	Maintenance of water treatment equipment	A	B		69,937	33,174	\$ 36,763
50		Total water treatment expenses				\$ 600,238	\$ 338,804	\$ 261,434
51		IV. TRANS. AND DIST. EXPENSES						
52		Operation						
53	751	Operation supervision and engineering	A	B		89,371	99,642	\$ (10,271)
54	751	Operation supervision, labor and expenses			C			\$ -
55	752	Storage facilities expenses	A					\$ -
56	752	Operation labor and expenses		B				\$ -
57	753	Transmission and distribution lines expenses	A			187,907	193,611	\$ (5,704)
58	754	Meter expenses	A			326,570	522,472	\$ (195,902)
59	755	Customer installations expenses	A			120,713	139,518	\$ (18,805)
60	756	Miscellaneous expenses	A			23,394	59,667	\$ (36,273)
61		Maintenance						
62	758	Maintenance supervision and engineering	A	B		-	6,834	\$ (6,834)
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		81,815	83,057	\$ (1,242)
66	761	Maintenance of trans. and distribution mains	A			214,895	271,331	\$ (56,436)
67	761	Maintenance of mains		B				\$ -
68	762	Maintenance of fire mains	A					\$ -
69	763	Maintenance of services	A			190,034	148,718	\$ 41,316
70	763	Maintenance of other trans. and distribution plant		B				\$ -
71	764	Maintenance of meters	A			8,234	36,926	\$ (28,692)
72	765	Maintenance of hydrants	A			48,088	34,837	\$ 13,251
73	766	Maintenance of miscellaneous plant	A			19,371	13,519	\$ 5,852
74		Total transmission and distribution expenses				\$ 1,310,392	\$ 1,610,132	\$ (299,740)

SCHEDULE B-2

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

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Parenthesis) (d)
			A	B	C			
75		V. CUSTOMER ACCOUNT EXPENSES						
76		Operation						
77	771	Supervision	A	B				\$ -
78	771	Superv., meter read., other customer acct expenses			C			\$ -
79	772	Meter reading expenses	A	B		251,678	233,873	\$ 17,805
80	773	Customer records and collection expenses	A			724,408	760,776	\$ (36,368)
81	773	Customer records and accounts expenses		B				\$ -
82	774	Miscellaneous customer accounts expenses	A			32,205	22,054	\$ 10,151
83	775	Uncollectible accounts	A	B	C	110,104	209,861	\$ (99,757)
84		Total customer account expenses				\$ 1,118,395	\$ 1,226,564	\$ (108,169)
85		VI. SALES EXPENSES						
86		Operation						
87	781	Supervision	A	B				\$ -
88	781	Sales expenses			C			\$ -
89	782	Demonstrating selling expenses	A			223,293	429,173	\$ (205,880)
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				\$ 223,293	\$ 429,173	\$ (205,880)
94		VII. RECYCLED WATER EXPENSES						
95		Operation and Maintenance						
96	786	Recycled water operation and maint. expenses						\$ -
97		Total recycled water expenses				\$ -	\$ -	\$ -
98		VIII. ADMIN. AND GENERAL EXPENSES						
99		Operation						
100	791	Administrative and general salaries	A	B	C	1,382,058	1,578,082	\$ (196,024)
101	792	Office supplies and other expenses	A	B	C	482,480	415,728	\$ 66,752
102	793	Property insurance	A					\$ -
103	793	Property insurance, injuries and damages		B	C		0	\$ -
104	794	Injuries and damages	A			226,932	294,620	\$ (67,688)
105	795	Employees' pensions and benefits	A	B	C	1,296,502	1,272,822	\$ 23,680
106	796	Franchise requirements	A	B	C	150,376	148,227	\$ 2,149
107	797	Regulatory commission expenses	A	B	C	87,536	224,266	\$ (136,730)
108	798	Outside services employed	A			167,185	81,923	\$ 85,262
109	798	Miscellaneous other general expenses		B				\$ -
110	798	Miscellaneous other general operation expenses			C			\$ -
111	799	Miscellaneous general expenses	A			3,153,340	2,860,220	\$ 293,120
		Main Office allocation				1,030,197	1,003,491	\$ 26,706
112		Maintenance						
113	805	Maintenance of general plant	A	B	C	157,529	153,042	\$ 4,487
114		Total administrative and general expenses				\$ 8,134,135	\$ 8,032,421	\$ 101,714
115		XI. MISCELLANEOUS						
116	810	Customer surcredits				(498,780)	(720,767)	\$ 221,987
117	811	Rents	A	B	C	15,750	-	\$ 15,750
118	812	Administrative expenses transferred - Cr.	A	B	C	(1,641,546)	(1,646,965)	\$ 5,419
119	813	Duplicate charges - Cr.	A	B	C			\$ -
120	9XX	Miscellaneous-Clearings	A	B	C	460,807	418,558	\$ 42,249
121		Total miscellaneous				\$ (1,663,769)	\$ (1,949,174)	\$ 285,405
122		Total operating expenses				\$ 17,386,750	\$ 17,904,328	\$ (517,578)

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 -----) (e)	Capitalized (Omit Account) (f)
1	Taxes on real and personal property	\$ 1,088,384	1,081,199	7,185		
2	State corp. franchise tax	\$ 827,380	827,380			
3	State unemployment insurance tax	\$ 16,923	14,391	47	374	2,111
4	Other state and local taxes	\$ -				
5	Federal unemployment insurance tax	\$ 2,937	2,460	8	61	408
6	Federal insurance contributions act	\$ 431,910	362,815	1,138	9,052	58,905
7	Other federal taxes	\$ -				
8	Federal income tax	\$ 2,421,446	2,421,446			
9	Miscellaneous	\$ 84,100	84,100			
10		\$ -				
11		\$ -				
12		\$ -				
13		\$ -				
14	Total	\$ 4,873,080	\$ 4,793,791	\$ 8,378	\$ 9,486	\$ 61,424

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	8,534,893
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	\$ 8,534,893
31	Computation of tax:	
32	Calculated Tax	
33		
34		
35	Tax per return	

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

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

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

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

SCHEDULE B-8
Account 521 - Income from Nonutility Operations

Line No.	Description (a)	Revenue (b)	Expenses (c)	Net Income (d)
1	Interest Income	51,371		\$ 51,371
2	Payroll and Payroll Related		(336,198)	\$ 336,198
3	Office Supplies, Maintenance, Depreciation, Clearings & Misc.		219,267	\$ (219,267)
4	Outside Services Employed		272,101	\$ (272,101)
5	Loss on Disposition of Property		-	\$ -
6				\$ -
7	Totals	\$ 51,371	\$ 155,170	\$ (103,799)

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

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

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

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

SCHEDULE B-13
Account 526 - Miscellaneous Nonoperating Revenues

Line No.	Description (a)	Amount (b)
1	Revenue from Other Activities	208,048
2	Miscellaneous	1,370
3		
4		
5		
6		
7		
8	Total	\$ 209,418

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 Deposit Interest	4,279
2	Miscellaneous	40,104
3		
4		
5	Total	\$ 44,383

SCHEDULE B-21		
Account 536 - Interest Charged to Construction - Cr.		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-22		
Account 537 - Miscellaneous Amortization		
Line No.	Description of Items (a)	Amount (b)
1	NONE	
2		
3		
4		
5	Total	\$ -

SCHEDULE B-23		
Account 538 - Miscellaneous Income Deductions		
Line No.	Description (a)	Amount (b)
1	Charitable Contributions	36,623
2	Miscellaneous	59,937
3	Legal Fees - Lawsuit	19,349
4	Non Deductible Portion of Dues	36,026
5	Legal Fees - Other	20,058
6	Total	\$ 171,992

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

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

Line No. Give the required particulars of all contracts or other agreements in effect in the course of the year between the respondent and any corporation, association, partnership or person covering supervision and/or management of any department of the respondents affairs such as accounting, engineering, financing, construction or operation, and show the payments under such agreements and also the payments for advice and services to a corporation or corporations which directly or indirectly control respondent through stock ownership

1 Did the respondent have a contract or other agreement with any organization or person covering supervision and/or management of its own affairs during the year?
Answer: Yes X No _____

2 Name of each organization or person that was a party to such a contract or agreement
 Algonquin Power & Utilities Corporation
 Liberty Utilities Canada Corporation
 Liberty Utilities Company
 Liberty Utilities Service Company

3 Date of original contract or agreement. December 1, 2016

4 Date of each supplement or agreement. None
 Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above unless a copy of the instrument in due form has been furnished in which case a definite reference to the report of the respondent relative to which it was furnished will suffice.

5 Amount of compensation paid during the year for supervision or management: _____

6 To whom paid: _____

7 Nature of payment (salary, traveling expenses, etc.): _____

8 Amounts paid for each class of service:

Direct Expense	\$	586,008
Indirect Expense		2,066,815
Capital Charges		604,300
		3,257,123

9 Base for determination of such amounts 4 factor allocation, others

10 Distribution of payments:

(a) Charged to operating expenses	\$	2,620,227
(b) Charged to capital accounts	\$	604,300
(c) Charged to other accounts	\$	32,596
Total	\$	3,257,123

11 Distribution of charges to operating expenses by primary accounts.

Number and Title of Account	773 Customer records and collection expenses	729
	791 Administrative and general salaries	200,342
	792 Office supplies & other expenses	51,559
	794 Injuries and damages	150,023
	795 Employees' pensions and benefits	19,007
	798 Outside services employed	125,303
	799 Miscellaneous general expenses	2,662,095
	812 Admin expenses transferred	(595,280)
	9xx Miscellaneous- clearings	6,449
Total		2,620,227

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

SCHEDULE C-2

Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3

Employees and Their Compensation

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

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
1	Employees - Source of supply	2	239,474
2	Employees - Pumping	7	633,457
3	Employees - Water treatment	1	85,429
4	Employees - Transmission and distribution	9	962,736
5	Employees - Customer account	14	1,084,783
6	Employees - Sales		
7	Employees - Administrative		
8	General officers		
9	General office	8	1,263,110
10	Total	41	\$ 4,268,990

SCHEDULE C-4

Record of Accidents During Year - 2019

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)
17	11/20/2019	0	1	0	0	1	0	0	0	0
18	12/26/2019	0	0	0	0	0	0	0	1	0
19						0				
20	Totals	0	1	0	0	1	0	0	1	0

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

SCHEDULE C-5
Expenditures for Political Purposes

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

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

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

1	NONE	
2		
3		
4		
5		
6		Total \$ -

SCHEDULE C-7
Bonuses Paid to Executives & Officers

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

1	Greg Sorensen	107,925
2	Greg Sorensen (stocks)	59,051
3	Chris Alario	108,602
4	Todd Willey	87,509
5	Todd Willey (stocks)	39,360
6		Total \$ 402,447

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

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Un	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1			NOT APPLICABLE						
2									
3									
4									
5									
WELLS								Annual Quantities Pumped AF (Unit) ²	Remarks
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity GPM(Unit) ²			
6	4B	12535 Harris, Lynwood		16" X 422'		110	720	594.90	
7	6E	11518 E. Excelsior, Norwalk		16" X 270'		N/A	550	0.00	Offline
8	9D	2435 E. Greenleaf, Lynwood		18" X 600'		120	1200	884.38	
9	19C	1743 118th St., Los Angeles		16" X 780'		175	2000	787.45	
10	28B	13415 S. Regentview, Bellflower		16" X 644'		105	1200	1,287.43	
11	29H	12214 E. Alondra, Norwalk		16" X 462'		N/A	600	0.00	Offline
12	40B	9937 E. Lindale, Bellflower		16" X 1052'		N/A	620	0.00	Offline
13	40D	12915 S. Hanwell, Downey		16" X 606'		115	790	751.75	
14	41A	12312 Curtis & King, Norwalk		16" X 527'		132	100	1,126.35	
15	46C	13902 Halcourt, Norwalk		16" X 728'		101	1150	1,718.19	
16	12C	1517 Grandee Ave. Compton		16" X 650'		123	2500	22.94	
TUNNELS AND SPRINGS				FLOW IN(Unit) ²				Annual Quantities Used(Un	Remarks
Line No.	Designation	Location	Number	Maximum	Minimum				
17			NOT APPLICABLE						
18									
19									
20									
21									
Purchased Water for Resale									
22	Purchased from	Central Basin Municipal Water District/Foothill Municipal Water District							
23	Annual quantities purchased	1,225.36 Potable AF		(Unit chosen)²					
24		241.14 Reclaimed AF							
25									

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

¹ Average depth to water surface below ground surface.

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

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

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
26	A. Collecting reservoirs			
27	Concrete			
28	Earth			
29	Wood			
30	B. Distribution reservoirs			
31	Concrete	1	1,985,000 Gallons	
32	Earth			
33	Wood			
34	C. Tanks			
35	Wood			
36	Metal	5	4,250,000 Gallons	
37	Concrete			
38	Totals	6	6,235,000 Gallons	

SCHEDULE D-3
Description of Transmission and Distribution Facilities

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

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

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

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

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

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron			2,171			352,016		273,732	165,823
12	Cast Iron (cement lined)									
13	Concrete									
14	Copper									
15	Riveted steel									
16	Ductile iron						2,207		22,868	82,342
17	Screw or welded casing									
18	Cement - asbestos						44,481		89,316	84,117
19	Welded steel			1,079			938		6,112	2,824
20	Plastic			118			3,762		12,124	26,963
21	Other (specify)									
22	Totals			3,368			403,404		404,152	362,069

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

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22"		
23	Cast Iron	7,155	20,149	18	823		2,322			824,209
24	Cast Iron (cement lined)									-
25	Concrete									-
26	Copper									-
27	Riveted steel									-
28	Ductile iron	3,764	74,448	5,149	1,988		2,134			194,900
29	Screw or welded casing	115	447	1,406	36	32	342	142		2,520
30	Cement - asbestos	15,105	29,226	15,977						278,222
31	Welded steel	445	3,936	254	248					15,836
32	Plastic	3,028	21,308	2,828	4,030					74,161
33	Other (specify)									-
34	Totals	29,612	149,514	25,632	7,125	32	4,798	142		1,389,848

**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	25,260	26,080		
Commercial	1,756	1,740		
Industrial	5	4		
Public authorities	208	208		
Irrigation	26	26		
Other (specify)	-	-		
Subtotal	27,255	28,058		
Private fire connections	209	214		
Public fire hydrants	1,911	2,056		
Total	29,375	30,328		

**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	26,237	26,074
3/4 - in	1	1
1 - in	1,323	1,301
1 1/2 - in	255	243
2 - in	334	328
3 - in	70	66
4 - in	85	81
6 - in	112	107
Other	76	71
Total	28,493	28,272

**SCHEDULE D-6
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:		
1. New, after being received	_____	0
2. Used, before repair	_____	55
3. Used, after repair	_____	4
4. Found fast, requiring billing adjustment	_____	0
B. Number of Meters in Service Since Last Test		
1. Ten years or less	_____	23,204
2. More than 10, but less than 15 years	_____	4,045
3. More than 15 years	_____	1,023

SCHEDULE D-7

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

Classification of Service	During Current Year							Subtotal
	January	February	March	April	May	June	July	
Commercial (incl Residential)	278,160	276,546	247,732	256,885	290,210	289,849	378,800	2,018,182
Industrial	2,669	3,195	2,726	2,867	3,036	3,274	3,454	21,221
Public authorities	9,735	10,349	7,035	10,112	16,728	19,124	19,134	92,217
Irrigation	-	-	-	-	-	-	-	-
Other (specify)								
Fire Service	219	94	54	66	442	205	526	1,606
Temporary	112	25	(2,600)	2	247	17	156	(2,041)
Recycled	2,220	1,012	1,197	6,146	9,724	-	23,870	44,169
Total	293,115	291,221	256,144	276,078	320,387	312,469	425,940	2,175,354

Classification of Service	During Current Year						Subtotal	Total	Total Prior Year
	August	September	October	November	December				
Commercial	373,146	393,666	367,896	364,872	308,171	1,807,751	3,825,933	3,881,733	
Industrial	2,864	3,468	3,365	3,738	3,917	17,352	38,573	38,553	
Public authorities	27,168	24,431	29,308	24,434	18,167	123,508	215,725	238,138	
Irrigation	-	-	-	-	-	-	-	-	
Other (specify)									
Fire Service	75	955	479	534	296	2,339	3,945	3,762	
Temporary	83	119	49	665	(539)	377	(1,664)	5,462	
Recycled	14,565	16,309	17,231	8,032	1,726	57,863	102,032	148,872	
Total	417,901	438,948	418,328	402,275	331,738	2,009,190	4,184,544	4,316,520	

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

Total acres irrigated n/a

Total population served 123,260

**SCHEDULE D-8
Status With State Board of Public Health**

1. Has the State or Local Health Department reviewed the sanitary condition of your water system during the past year?
- | | | | |
|------------------------------------|----------------|------------------|-----------------|
| 1a-Compton/Willowbrook | Answer: | Yes _____ | No <u> X </u> |
| 1b-Lynwood/Rancho Dominguez | Answer: | Yes _____ | No <u> X </u> |
| 1c-Bellflower/Norwalk | Answer: | Yes <u> X </u> | No _____ |
| 1d-Mesa Crest | Answer: | Yes _____ | No <u> X </u> |
2. Are you having routine laboratory tests made of water served to your consumers?
- | | | | |
|------------------------------------|----------------|------------------|----------|
| 1a-Compton/Willowbrook | Answer: | Yes <u> X </u> | No _____ |
| 1b-Lynwood/Rancho Dominguez | Answer: | Yes <u> X </u> | No _____ |
| 1c-Bellflower/Norwalk | Answer: | Yes <u> X </u> | No _____ |
| 1d-Mesa Crest | Answer: | Yes <u> X </u> | No _____ |
3. Do you have a permit from the State Board of Public Health for operation of your water system?
- | | | | |
|------------------------------------|----------------|------------------|-----------------|
| 1a-Compton/Willowbrook | Answer: | Yes <u> X </u> | No _____ |
| 1b-Lynwood/Rancho Dominguez | Answer: | Yes <u> X </u> | No _____ |
| 1c-Bellflower/Norwalk | Answer: | Yes <u> X </u> | No _____ |
| 1d-Mesa Crest | Answer: | Yes _____ | No <u> X </u> |
4. Date of permit:
- | | | |
|------------------------------------|-------|---------|
| 1a-Compton/Willowbrook | _____ | 8/8/19 |
| 1b-Lynwood/Rancho Dominguez | _____ | 6/30/15 |
| 1c-Bellflower/Norwalk | _____ | 6/30/15 |
| 1d-Mesa Crest | _____ | |
5. If permit is "temporary", what is the expiration date?
- | | | |
|------------------------------------|-------|-----|
| 1a-Compton/Willowbrook | _____ | N/A |
| 1b-Lynwood/Rancho Dominguez | _____ | N/A |
| 1c-Bellflower/Norwalk | _____ | N/A |
| 1d-Mesa Crest | _____ | N/A |
6. If you do not hold a permit, has an application been made for such permit?
- | | | | |
|----------------------|----------------|------------------|----------|
| 1d-Mesa Crest | Answer: | Yes <u> X </u> | No _____ |
|----------------------|----------------|------------------|----------|
7. If so, on what date?
- | | | |
|----------------------|-------|---------|
| 1d-Mesa Crest | _____ | 6/16/19 |
|----------------------|-------|---------|

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

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

No material financial interest existed as of year end 2019.

**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	2009 WRAM/MCBA	See Footnote E	0						0
2	2010 WRAM/MCBA	See Footnote E	0						0
3	2011 WRAM/MCBA	See Footnote E	0						0
4	2012 WRAM/MCBA	See Footnote E	0						0
5	2013 WRAM/MCBA	See Footnote E	0						0
6	2014 WRAM/MCBA	See Footnote E	0						0
7	2015 WRAM/MCBA	See Footnote E	51,635			486	(52,121)		(0)
8	2016 WRAM/MCBA	See Footnote E	2,751,520			41,887	(1,989,251)		804,156
9	2017 WRAM/MCBA	See Footnote E,C	3,570,263		23,053	78,876			3,672,192
10	2018 WRAM/MCBA	See Footnote E,C	1,265,229			31,514			1,296,743
11	2019 WRAM/MCBA	See Footnote E,C	0	4,704,483	(4,074,540)	11,614			641,556
12	2009 ICBA - Reclaimed Water	See Footnote A,B	0						0
13	2010 ICBA - Reclaimed Water	See Footnote A,B	0						0
14	2011 ICBA - Reclaimed Water	See Footnote A,B	985			22			1,007
15	2012 ICBA - Reclaimed Water	See Footnote A,B	0						0
16	2013 ICBA - Reclaimed Water	See Footnote A,B	0						0
17	2014 ICBA - Reclaimed Water	See Footnote A,B	0						0
18	2015 ICBA - Reclaimed Water	See Footnote A,B	0						0
19	2016 ICBA - Reclaimed Water	See Footnote A,B	0						0
20	2017 ICBA - Reclaimed Water	See Footnote A,B,C	0						0
21	2018 ICBA - Reclaimed Water	See Footnote A,B,C	0						0
22	2019 ICBA - Reclaimed Water	See Footnote A,B,C	0						0
23	CARW Revenue Reallocation Balancing Acct	See Footnote G	(1,607,153)			(46,858)	(1,681,418)	498,780	(2,836,649)
24	One Way Conservation Balancing Acct	See Footnote C,G	(334,574)						(334,574)
25	WCMA-Water Conservation Memo	See Footnote C,H	108,654			2,387			111,041
26	2013/2016 Interim Rates Memo Acct	See Footnote C,F,G	349,479			7,671			357,150
27	TPRC - Tangible Property Regulations Memo Acct	See Footnote C,I	(519,942)		(76,553)	(12,608)			(609,103)
28	Consolidated Expense Balancing Account	See Footnote J	19,093			419			19,512
29	Group Pension Balancing Account	See Footnote C,G	(2,527,426)		(1,075,917)	(68,627)			(3,671,969)
30									
Total			3,127,764						(548,938)

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

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

Footnotes to Schedule E-1

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

(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 flat \$7.70 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 are required to submit an application and eligibility declaration form to participate in the CARW program. Currently there is no monthly surcharge applicable to General Metered Service to fund the CARW program.

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

The participation in the program at 2019 year end was 9,978 customers which represents approximately 38.26% 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 surcharges used to fund the CARW program. (See Schedule E-1).

**Schedule E-3
Description of Water Conservation Programs**

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.

Liberty Park Water recognizes water use efficiency as an integral component of its current and future water strategy for the service area. Liberty has pursued conservation programs in an effort to ensure future water supplies for our customers, and to prepare for future or current dry periods. Following is a description of the conservation programs offered in 2019.

Liberty Park Water has a Conservation Coordinator to develop and implement conservation programs that fulfill Liberty Park Water's requirements as a signatory to the California Water Use Efficiency Partnership (CalWEP)'s Memorandum of Understanding. The Conservation Coordinator and supporting staff are responsible for water conservation activities. The cost of employees' time spent on conservation activities is funded through rates charged to all customers.

Liberty Park Water's Public Information Programs include conservation information distributed through bill inserts, newsletters, brochures, website, community speakers and special events. Pamphlets on water conservation are available in the lobby of the office where customers pay their bill, they can view conservation tips from our website, and they can speak with their Conservation Coordinator. Information is also provided through Central Basin Municipal Water District (CBMWD), the Metropolitan Water District of Southern California (MWD), and the American Water Works Association (AWWA). Consumption information for the same month from the previous year is provided on the customer's bill. The cost of our program for 2019 was \$15,056.

Free water conservation devices such as kitchen/bathroom aerators, shower timers, garden hose nozzles, soil moisture sensors and leak detection tablets are offered to customers in our office and during community events, and Water Awareness Month. The cost of this program for 2019 was \$7,149

Liberty Park Water provides educational workshops, resources, and training on irrigation principles and California friendly landscaping, and leak detection. In 2019, Liberty partnered with the Water Replenishment District's free Eco Gardener series. We were able to offer three customized workshops at no cost to our customers or to Liberty. Additionally, we offered a free Rainwater Harvesting workshop by partnering with Rain Barrels Intl.

School Education Programs promote water conservation and other resource efficiencies to students at school facilities. CBMWD provides conservation education programs. These programs are offered to all schools in Liberty Park Water's service area. In 2019, Liberty partnered with the Norwalk-La Mirada Unified School District to offer conservation resources and education during their annual Read Across America week.

Schedule E- 3
Description of Water Conservation Programs (continued)

Liberty Park Water offers rebates to our residential customers through the SoCal WaterSmart Rebate Program. This program offered through CBMWD, in partnership with Liberty and MWD, provides incentives to residential customers who purchase and install WaterSense approved devices. The regional program has been offered to our customers since 2009. It has also been offered to our Commercial, Industrial and Institutional (CII) customers. The program offers rebates for weather based irrigation controllers, rotating nozzles, rain barrels, soil moisture sensor systems, high-efficiency clothes washers, cisterns, high-efficiency toilets and waterless urinals. Liberty paid a total of \$24,933 in supplemental funding for 316 devices in the program in 2019.

Liberty Park Water continues to partner with the Southern California Gas Company and their Energy Saving Assistance Program (EAS). This program is offered to Liberty's qualified CARW customers. The program replaces existing high water wasting clothes washers with the delivery and installation of a new High Efficiency Clothes Washer (HECW). Additionally, this program installs low-flow showerheads, faucet aerators, and thermostatic shower valve (TSV), thermostatic tub spouts in qualifying homes. In 2019, there were 100 participants. The cost of the program was \$29,683.

The CARW Toilet Direct Install Program is offered to our CARW qualifying customers and implemented with a diversity supplier vendor, EcoTech Services, Inc. The program offers the installation of up to two UHET toilets at no cost to qualified Low Income Customers with existing water wasting toilets of 3 gallons per flush or higher. The program was promoted through direct mail postcards, customer service representatives, website advertisements, and at events. The toilets that are offered are WaterSense approved 0.8 GPF Ultra High Efficiency Toilets manufactured by Niagara Conservation. We currently offer two types of toilets (round and elongated) to allow for comfort and bathroom size. In 2019, we successfully installed 114 toilets. The cost for this program was \$46,055.

Liberty Park Water internal Toilet Direct Program with a diversity supplier vendor, EcoTech Services, Inc., offers immediate response to customer demands and allows us to target our residential customers that may not otherwise have the means to participate in a rebate. The program was promoted through a direct mail postcard that targeted customers that have not participated in our previous toilet programs. The toilets offered are WaterSense approved 0.8 GPF Ultra High Efficiency Toilets manufactured by Niagara Conservation. We currently offer two types of toilets (round and elongated) to allow for comfort and bathroom size. In 2019, we successfully delivered 300 toilets. The cost of the program was \$69,885 .

The Residential/Outdoor Surveys Program provides comprehensive indoor and outdoor surveys for single family and multi-family customers to assess water use and provide a customized report and program suggestions to cut down usage. The top customers with highest water use were targeted. Liberty Park Water entered into an agreement with Valley Soil, Inc. to provide this service to a much broader range of customers than we could if this service was provided internally. We provided 68 surveys in 2019, and the total cost for this program was \$11,995.

Liberty Park Water's School Incentives Program targets schools within its services area and identifies water efficiency potential; it also provides retrofits with water saving devices. In 2015, Liberty Park Water entered into an agreement with EcoTech Services, Inc. to repair broken sprinklers, rotors, and install weather base irrigation systems at schools in our service area. In 2018, Liberty Park Water and EcoTech Services identified 10,000 square feet of turfgrass at Albert Baxter Elementary School that were not being utilized for recreation or other purposes but were being maintained and watered. We partnered with the school and replaced 10,000 square feet with a native, mediterranean, and meadow demonstration garden with educational signage. This project had multiple benefits, in addition to water savings, it created an opportunity to educate both students and the local community. In 2019, Liberty Park Water paid for an additional cost to include educational bilingual signage for the garden. Total project cost was \$500.

The Customized CII Incentive Program offers a free water use survey to CII customers. Customized incentives for water-saving measures that are not funded under Metropolitan Water District's (MWD) SoCal Watersmart program. The Excelsior Hotel in Artesia, Ca was eligible for retrofit of existing toilets using 3.5 gallons or higher. In previous years, we replaced 80 of these models with ultra-high efficiency toilets. In 2019, we offered installation and delivery of an additional 74 toilets to replace existing toilets with 0.8 gallons per flush ultra-high efficiency models. Total project cost was \$18,500.

Liberty Park Water entered into an agreement with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District of Southern California (MWD) to utilize funding from the Member Agency Administered Project. Liberty Park Water requested to receive a \$40 per toilet credit for each toilet distributed to a participant in the Toilet Direct or Toilet Installation programs. In 2019, we received \$6,600 in funding from Metropolitan's partnership program. In 2019, we received credits from previous years activity in addition to 2019 activity due to processing time at partnering agencies.

**Liberty Utilities-Park Water Co. - Central Basin Division
2019 Schedule E-3 Table**

Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
1 Education and Public Information Programs			\$ 34,835							
Conservation Devices						\$ 7,149				
	Soil Moisture Meterprobe	This moisture meter encouraging proper watering practices and eliminating water waste.		1000	\$ 2	\$ 2,380.00	0	0	0	0
	Leak Detecting Dye Tablet	Leak Detection Toilet Dye Tablets are used to rapidly identify a leaky toilet tank which can waste thousands of gallons of water per year. Damaged flappers can leak water undetected down your drain.		500	\$ 0	\$ 55.00	0	0	0	0
	Toilet Flapper	5 year toilet flapper as an alternative if a customer needs replacement and cannot or is unwilling to replace toilet. Deteriorated toilet flappers can waste up to 200 gallons of water a day. Replacing leaky flappers is a low cost way to conserve water.			\$ -	\$ -	0	5	0	0
	High Efficiency Hose Nozzle	Seven Spray Water Saving Water Hose Nozzle is built for pressure compensation for consistent water savings regardless of water pressure.		1000	\$ 2	\$ 2,497	0	0	0	0
	Automatic Lawn Sprinkler Timer	Automatic Lawn Sprinkler Timer helps conserve water and time by automatically shutting off post watering cycle. The built-in timer, set to your			\$ 12	\$ -	0	5	0	0
	Dual Spray Kitchen Aerator	Dual-spray kitchen swivel aerator provides a powerful and efficient 1.5 GPM flow that delivers a forceful stream/spray while using less water.		0	\$ 2	\$ -	0.00616	5	0	0
	Bathroom Aerator	The 0.5 GPM faucet aerators produce forceful streams at a reduced flow rate.		1000	\$ 2	\$ 2,217.00	0.00616	5	6.16	30.8
Public Outreach and Community event promotional items	Bill inserts, Communication handouts, seed packets, kids activities booklet, bags, dye tablets, etc.			1	\$ 15,056	\$ 15,056.22				
Outdoor Use Education and Training Programs	Provide educational workshops, resources, and training on irrigation principles and California friendly landscaping. Includes how-to videos.			0	\$ 788	\$ -				
Conservation Celebration Event	Event supplies, prizes, direct mail postcards, and email notifications		\$ -	0	\$ -	\$ -				
Total			\$ 27,683	3501	\$ 15,865	\$ 22,205	0.01232		6.16	30.8
2 Residential Rebate Programs - WaterSmart			\$ 12,000							

**Liberty Utilities-Park Water Co. - Central Basin Division
2019 Schedule E-3 Table**

Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
	The Regional SoCal Water Smart Rebate Program offers rebates for water efficient devices to residential customers is in partnership with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District (MWD).									
HECW	High Efficiency Clothes Washer (HECW) Rebate offered through the Regional SoCal Water Smart Rebate Program in partnership with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District (MWD).			59	\$ 200	\$ 11,800	0.03	20	1.77	35.4
UHET	Ultra-High Efficiency Toilet (HET) Rebate offered through the Regional SoCal Water Smart Rebate Program in partnership with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District (MWD).				\$ 101	\$ -	0.0246	20	0.4182	8.364
CARW HECW rebate program in partnership with Southern California Gas Company	High Efficiency Clothes Washer (HECW), TSV, Showerhead, and Aerators installation provided to Liberty's qualified CARW customers in partnership with the SoCal Gas Energy Saving Program (EAS).	\$	29,683	100	\$ 297	\$ 29,683	0.03	20	3	60
2a										
Rotary nozzles				0	\$ 4	\$ -	0.0044	5	0.2728	1.364
Weather Based Irrigation Controller				4	\$ 80	\$ 320				
Rain Barrels				250	\$ 48	\$ 11,909				
Turf Removal Rebate	Turf Removal Program offers a rebate per square foot of live turf removed. The program is offered through the Regional SoCal Water Smart Rebate Program in partnership with Central Basin Municipal Water District (CBMWD) and Metropolitan Water District (MWD).			1351	\$ 1	\$ 676				
Total			\$ 41,683	1764		\$ 54,387	0.089		5.461	105.128

**Liberty Utilities Park Water Co. - Central Basin Division
2019 Schedule E-3 Table**

Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
7 CII Rebate Programs	The SoCal WaterSmart Regional Rebate Program for Commercial, Industrial and Institutional (CII), offered through CBMWD in partnership with Liberty and MWD provides rebates for WaterSense devices.		\$ 3,000							
HE Urinal				2	\$ 80	\$ 160	0.069	20	0.138	2.76
ULV Urinal				0	\$ 200	\$ -	0.081	20	0	0
Weather Based Irrigation Controller				1	\$ 69	\$ 69				
Total			\$ 3,000	3	\$ -	\$ 229	0.15		0.138	2.76
3 Retrofit Programs - Low Income Customers-CARW Toilet Direct UHET Installation Program	The program offers the installation of a UHET to customer our low-income (CARW) and disabled customers that may not otherwise have the means to participate in our toilet direct program. Program advertised through direct mail postcards.		\$ 46,055	114	\$ 404	\$ 46,055.00	0.07	20	7.98	159.6
Total			\$ 46,055	114	404	\$ 46,055	0.07		7.98	159.6
4 Toilet Direct Program Toilet Direct UHET (Ultra High Efficiency Toilet) Program	The program targets our residential customers that have existing high water use toilets (1.6 gpf or greater) the delivery of up-to two UHET's per qualified customer. Per the terms of the program, each qualified customer is responsible for the installation of the UHET's within 30 days of delivery.		\$ 69,885	300	\$ 233	\$ 69,885	0.07	20	21	420
Total			\$ 69,885	300	\$ 232.95	\$ 69,885	0.07		21	420

**Liberty Utilities-Park Water Co. - Central Basin Division
2019 Schedule E-3 Table**

Name of measure, as listed in Decision or Settlement*	Description of measure	Requested / Authorized \$	Budget	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ spent (E x F)	Designated water savings per unit per year**	Unit lifespan **	Estimated Annual measure savings** (AFY) (E x H)	Estimated Lifetime Annual measure savings** (AF) (J x I)
Customized CII Incentive Program	The program offers customized incentives for water-saving measures that are not funded under MWD's SoCal Watersmart. We installed 74 toilets at a local hotel to replace existing toilets using 3.5 gallons or higher.		\$ 20,000	74	\$ 250.00	\$ 18,500	0.07	20	5.18	103.6
Total			\$ 20,000	74	\$ 250.00	\$ 18,500	0.07		5.18	103.6
Residential Indoor/Outdoor Surveys	Program provides indoor/outdoor water use surveys for existing single family and multi-family residential customers. Targeted those with high water use and provide customized report to owner.		\$ 11,995	68	\$ 176.40	\$ 11,995.00				
Total			\$ 11,995	68	\$ 176.40	\$ 11,995.00				
School Incentives Program	Program targets schools within its services area and identifies water efficiency potential and retrofit with water saving devices.		\$ 500	1	\$500	\$ 500.00				
Total			\$ 500	1	\$500	\$ 500.00				
8 CBMWD Rebates	Member Agency allocation for approved conservation programs.			165	\$ (40)	\$ (6,600)	0	0	0	0
Total			\$ 217,156.31	5,825		\$ 217,157	0.39132		45.919	821.89

Schedule E-4 Report on Affiliate Transactions

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

INSTRUCTIONS:

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

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

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

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

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

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

	Direct Charges	Indirect Charges (A)	Capital (B)	Total Charges
Liberty Utilities (Apple Valley Ranchos Water) Corp.	509,290	933,920	238,395	1,681,605
Mountain Water Company	89	0	0	89
Liberty Utilities Service Corp.	407,412	1,470,558	0	1,877,971
	<u>916,791</u>	<u>2,404,478</u>	<u>238,395</u>	<u>3,559,664</u>

Liberty Utilities (Apple Valley Ranchos Water) Corp. detail

Depreciation	119,463
Taxes	76,440
Miscellaneous Income Deductions	52,499
Customer records and collection expenses	1,517
Demonstrating selling expenses	2,016
Administrative and general salaries	83,427
Office supplies & other expenses	19,792
Injuries and damages	3,988
Employees' pensions and benefits	51,019
Outside services employed	86,781
Misc general expenses	1,283
Miscellaneous- clearings	11,064
Total	<u>509,290</u>

Mountain Water Company

Administrative and general salaries	52
Employees' pensions and benefits	36
Total	<u>89</u>

Liberty Utilities Service Corp. detail

Administrative and general salaries	155,371
Office supplies & other expenses	33,480
Misc general expenses	218,561
Total	<u>407,412</u>

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

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

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

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

	<u>Direct Charges</u>	<u>Indirect Charges (A)</u>	<u>Capital (B)</u>	<u>Total Charges</u>
Parent Company	447,393	1,685,056	577,753	2,710,202
Liberty Utilities (Apple Valley Ranchos Water) Corp.	65,885	965	9,020	75,870
Liberty Utilities Service Company	72,730	380,794	17,527	471,051
	<u>586,008</u>	<u>2,066,815</u>	<u>604,300</u>	<u>3,257,123</u>

Parent Company detail

Other Interest charges	29,489
Administrative and general salaries	102,094
Office supplies & other expenses	45,712
Injuries and damages	148,976
Outside services employed	125,303
Miscellaneous- clearings	-4,182
Total	<u>447,393</u>

Liberty Utilities (Apple Valley Ranchos Water) Corp. detail

Taxes	3,107
Customer records and collection expenses	729
Administrative and general salaries	29,223
Office supplies & other expenses	2,943
Injuries and damages	1,046
Employees' pensions and benefits	19,007
Miscellaneous- clearings	9,829
Total	<u>65,885</u>

Liberty Utilities Service Corp. detail

Administrative and general salaries	69,025
Office supplies & other expenses	2,904
Miscellaneous- clearings	801
Total	<u>72,730</u>

- (A) Indirect charges are expenses that cannot be directly allocated to a particular entity, and thus are charged using an allocation percentage. Expense categories include salaries, benefits, legal costs, tax services, insurance, travel, training, membership fees, office expense and depreciation.
- (B) Liberty Utilities (Apple Valley) Corp. charged capital payroll of \$8,726; 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:

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

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

\$ _____

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

3. Summary of the bank account activities showing:

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

4. Reason for other deposits/withdrawals

5. Total Accumulated Reserve: \$ _____

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

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

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

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

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

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

SCHEDULE E-6 FACILITIES FEES DATA

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

1. Trust Account Information:

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

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

A. Commercial

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

B. Residential

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

3. Summary of the bank account activities showing:

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

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

LIBERTY UTILITIES (PARK 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)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant (Bi-monthly)	Resale (Monthly)	Temporary (Bi-monthly)	Metered Sales - Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire
2019-01	25,280	1,713	44	1	4	144	63	50	148	11	0	0	7	26	0	0	0
2019-02	25,288	1,714	44	1	4	144	63	50	147	11	0	0	7	26	0	0	0
2019-03	25,325	1,695	44	1	4	144	65	50	149	11	0	0	6	26	0	0	0
2019-04	25,331	1,696	44	1	4	143	65	50	149	11	0	0	6	26	0	0	0
2019-05	26,004	1,709	44	1	3	139	65	50	148	11	0	0	6	26	0	0	0
2019-06	26,039	1,713	44	1	3	139	68	50	149	11	0	0	6	26	0	0	0
2019-07	25,354	1,696	44	1	3	138	68	50	149	11	0	0	6	26	692	8	3
2019-08	25,357	1,696	44	1	3	138	68	50	150	11	0	0	6	26	692	8	3
2019-09	25,358	1,689	44	1	3	139	69	50	150	11	0	0	6	26	693	8	3
2019-10	25,387	1,690	44	1	3	140	69	50	150	11	0	0	6	26	694	8	3
2019-11	25,402	1,730	45	1	3	140	69	50	150	11	0	0	21	26	693	9	3
2019-12	25,386	1,684	44	1	3	139	69	50	150	11	0	0	6	26	694	9	3

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

Report Month	No of Customers	A/R Balance (\$)	0-30 Days (\$)	31-60 Days (\$)	61-90 Days (\$)	91-120 Days (\$)	+121 Days (\$)
2019-01	2,748	\$546,807.52	\$146,017.19	\$219,788.38	\$79,839.97	\$33,967.39	\$67,194.59
2019-02	2,857	\$681,980.54	\$208,119.63	\$294,266.04	\$76,576.47	\$39,890.40	\$63,128.00
2019-03	2,876	\$577,897.26	\$134,127.00	\$352,224.89	\$27,509.32	\$25,516.60	\$38,519.45
2019-04	2,485	\$551,764.54	\$180,401.09	\$251,775.61	\$63,347.17	\$17,091.14	\$39,149.53
2019-05	2,405	\$461,776.43	\$137,179.08	\$254,565.51	\$35,933.38	\$17,193.06	\$16,905.40
2019-06	2,316	\$467,539.82	\$147,440.36	\$260,215.87	\$32,014.97	\$14,349.18	\$13,519.44
2019-07	2,203	\$443,689.59	\$135,515.39	\$263,043.69	\$20,818.41	\$13,828.34	\$10,483.76
2019-08	2,240	\$463,606.04	\$150,585.09	\$278,929.22	\$21,080.19	\$5,419.79	\$7,591.75
2019-09	2,742	\$564,260.69	\$151,673.07	\$374,887.13	\$23,416.34	\$8,764.96	\$5,519.19
2019-10	2,083	\$436,140.88	\$135,207.21	\$267,743.03	\$23,633.57	\$6,438.92	\$3,118.15
2019-11	2,778	\$535,846.17	\$105,941.41	\$393,958.17	\$18,352.39	\$12,757.55	\$4,836.65
2019-12	2,217	\$456,088.41	\$152,672.83	\$257,405.61	\$34,408.60	\$6,422.90	\$5,178.47

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

Report Month	No of Disconnect Notices
2019-01	2542
2019-02	2468
2019-03	1666
2019-04	2115
2019-05	2338
2019-06	1887
2019-07	2,287
2019-08	1,636
2019-09	2,203
2019-10	2,329
2019-11	2,388
2019-12	1,239

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

Report Month	No of Disconnects
2019-01	36
2019-02	493
2019-03	358
2019-04	248
2019-05	304
2019-06	230
2019-07	347
2019-08	483
2019-09	363
2019-10	600
2019-11	349
2019-12	383

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

Report Month	No of Reconnects
2019-01	36
2019-02	271
2019-03	293
2019-04	31
2019-05	250
2019-06	200
2019-07	272
2019-08	430
2019-09	316
2019-10	506
2019-11	303
2019-12	339

8. Monthly number of LIRA customers.

Month	No of LIRA Customers		
2019-01	5,707		
2019-02	5,729		
2019-03	5,634		
2019-04	5,671		
2019-05	5,146		
2019-06	5,215		
2019-07	5,162		
2019-08	5,163		
2019-09	5,155		
2019-10	5,165		
2019-11	5,205		
2019-12	9,978		

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	520	\$77,875.76	\$16,902.28	\$34,889.29	\$14,491.93	\$4,094.86	\$7,497.40
2019-02	423	\$90,850.52	\$16,983.07	\$50,305.74	\$10,257.56	\$6,313.18	\$6,990.97
2019-03	447	\$79,700.99	\$8,752.55	\$55,434.91	\$6,336.36	\$2,816.08	\$6,361.09
2019-04	363	\$66,630.87	\$12,458.75	\$37,091.92	\$8,791.76	\$3,976.33	\$4,312.11
2019-05	291	\$50,343.30	\$7,517.80	\$34,075.37	\$4,274.00	\$2,588.57	\$1,755.85
2019-06	323	\$56,222.71	\$9,134.31	\$38,731.70	\$5,016.39	\$1,971.13	\$1,369.18
2019-07	296	\$50,780.70	\$9,328.95	\$34,540.34	\$3,251.52	\$2,577.94	\$1,081.95
2019-08	271	\$50,798.11	\$7,209.95	\$38,311.94	\$2,760.73	\$1,030.60	\$1,484.89
2019-09	372	\$61,028.25	\$5,172.01	\$52,676.96	\$1,754.25	\$1,342.21	\$82.82
2019-10	276	\$48,605.48	\$5,827.78	\$40,013.48	\$2,228.60	\$164.59	\$371.03
2019-11	415	\$66,050.77	\$5,551.41	\$57,071.29	\$2,395.21	\$541.36	\$28.00
2019-12	832	\$178,091.64	\$52,991.84	\$104,115.61	\$14,031.28	\$3,081.17	\$3,803.66

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2019-01	530
2019-02	460
2019-03	362
2019-04	543
2019-05	430
2019-06	388
2019-07	458
2019-08	343
2019-09	446
2019-10	473
2019-11	488
2019-12	915

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

Report Month	No of Disconnects
2019-01	2
2019-02	79
2019-03	43
2019-04	33
2019-05	37
2019-06	30
2019-07	37
2019-08	70
2019-09	36
2019-10	84
2019-11	36
2019-12	159

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

Report Month	No of Reconnects
2019-01	2
2019-02	44
2019-03	40
2019-04	31
2019-05	33
2019-06	25
2019-07	34
2019-08	66
2019-09	35
2019-10	75
2019-11	32
2019-12	141

16. Weather normalized monthly usage data.

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

LIBERTY UTILITIES (PARK WATER) CORP.
REPORTING YEAR 2019

Reporting Month: 2019-01 1

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	114,798	8,102	4,147	0	0	54	11	0	0	0	0	0	67	0	0	0	0	127,179
3/4"	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
1"	1,750	4,617	4,177	0	0	445	110	0	0	0	0	0	0	50	0	0	0	11,149
1-1/2"	0	6,270	6,830	0	0	252	105	0	0	0	0	0	0	118	0	0	0	13,575
2"	0	11,851	20,574	0	0	968	160	0	0	0	0	0	0	810	0	0	0	34,363
3"	0	3,776	1,675	0	2,103	116	606	0	0	0	0	0	45	205	0	0	0	8,526
4"	0	3,993	345	0	566	327	643	0	5	0	0	0	0	1,037	0	0	0	6,916
6"	0	1,693	1,418	0	0	0	4,917	21	33	0	0	0	0	0	0	0	0	8,082
8"	0	0	2,211	0	0	0	1,021	16	128	0	0	0	0	0	0	0	0	3,376
10"	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	0	0	13
12"	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	3
Total	116,555	40,302	41,377	0	2,669	2,162	7,573	37	182	0	0	0	112	2,220	0	0	0	213,189

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	33,348	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,385
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	1,904	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,924
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	35,252	37	190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,479

2019-01	151,807	40,339	41,567	0	2,669	2,162	7,573	37	182	0	0	0	112	2,220	0	0	0	248,668
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0.005%

Reporting Month: 2019-02

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	128,802	6,188	3,356	0	0	201	12	0	0	0	0	0	0	0	0	0	0	0	138,559
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	587	4,182	2,947	0	0	400	14	0	0	0	0	0	0	56	0	0	0	0	8,186
1-1/2"	0	5,156	5,736	43	0	304	13	0	0	0	0	0	0	104	0	0	0	0	11,356
2"	0	15,939	12,723	0	0	937	415	0	0	0	0	0	0	594	0	0	0	0	30,608
3"	0	3,861	1,849	0	2,594	274	1,117	0	0	0	0	0	25	158	0	0	0	0	9,878
4"	0	4,002	231	0	558	349	447	0	3	0	0	0	0	100	0	0	0	0	5,690
6"	0	1,625	1,362	0	0	0	5,054	0	43	0	0	0	0	0	0	0	0	0	8,084
8"	0	0	1,143	0	0	0	812	0	25	0	0	0	0	0	0	0	0	0	1,980
10"	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	12
12"	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	0	0	0	11
Total	129,389	40,953	29,347	43	3,152	2,465	7,884	0	94	0	0	0	25	1,012	0	0	0	0	214,364

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	29,196	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,217
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	(1,087)	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,085)
1-1/2"	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28,109	21	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,140
2019-02	157,498	40,974	29,357	43	3,152	2,465	7,884	0	94	0	0	0	25	1,012	0	0	0	0	242,504

Reporting Month: 2019-03

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	111,688	7,379	4,061	0	0	34	21	0	0	0	0	0	0	0	0	0	0	0	123,183
3/4"	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
1"	1,569	4,552	3,880	0	0	124	0	0	0	0	0	0	0	48	0	0	0	0	10,173
1-1/2"	0	6,274	5,598	0	0	163	0	0	0	0	0	0	0	96	0	0	0	0	12,131
2"	0	11,038	17,407	0	0	661	125	0	0	0	0	0	0	394	0	0	0	0	29,625
3"	0	3,119	1,520	0	1,890	109	1,171	0	0	0	0	0	(2,600)	68	0	0	0	0	5,277
4"	0	3,737	321	0	836	307	418	0	0	0	0	0	0	591	0	0	0	0	6,210
6"	0	1,389	1,986	0	0	0	3,767	0	1	0	0	0	0	0	0	0	0	0	7,143
8"	0	0	2,155	0	0	0	135	1	34	0	0	0	0	0	0	0	0	0	2,325
10"	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0	0	0	0	9
12"	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0	0	0	0	9
Total	113,263	37,488	36,928	0	2,726	1,398	5,637	1	53	0	0	0	(2,600)	1,197	0	0	0	0	196,091

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	21,713	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,739
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	412	0	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	429
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	148
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	22,125	26	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,316
2019-03	135,388	37,514	37,093	0	2,726	1,398	5,637	1	53	0	0	0	(2,600)	1,197	0	0	0	0	218,407

Reporting Month: 2019-04

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	123,674	5,565	3,028	0	0	53	11	0	0	0	0	0	0	0	0	0	0	0	132,331
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	791	3,458	2,555	0	0	243	135	0	0	0	0	0	0	52	0	0	0	0	7,234
1-1/2"	0	4,641	4,893	66	0	136	0	0	0	0	0	0	0	108	0	0	0	0	9,844
2"	0	14,007	11,859	0	0	791	309	0	0	0	0	0	0	990	0	0	0	0	27,956
3"	0	3,852	1,805	0	2,059	188	2,165	0	0	0	0	0	0	2,810	0	0	0	0	12,881
4"	0	4,241	172	0	742	321	578	1	1	0	0	0	0	2,186	0	0	0	0	8,242
6"	0	1,633	1,262	0	0	0	4,909	0	19	0	0	0	0	0	0	0	0	0	7,823
8"	0	0	1,213	0	0	0	273	0	34	0	0	0	0	0	0	0	0	0	1,520
10"	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	0	7
12"	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	4
Total	124,465	37,397	26,787	66	2,801	1,732	8,380	1	65	0	0	0	0	2	6,146	0	0	0	207,842

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	23,052	11	135	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,198
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	195	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	23,247	11	140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,398
2019-04	147,712	37,408	26,927	66	2,801	1,732	8,380	1	65	0	0	0	0	2	6,146	0	0	0	231,240

Reporting Month: 2019-05

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	128,973	7,778	3,644	0	0	37	10	0	0	0	0	0	0	0	0	0	0	0	140,442
3/4"	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
1"	1,764	4,636	4,327	0	0	194	66	0	0	0	0	0	0	55	0	0	0	0	11,042
1-1/2"	0	6,400	6,920	0	0	179	0	0	0	0	0	0	0	101	0	0	0	0	13,600
2"	0	11,687	21,281	0	0	1,367	398	0	0	0	0	0	0	1,494	0	0	0	0	36,227
3"	0	3,653	2,023	0	2,011	169	3,217	0	0	0	0	0	247	5,518	0	0	0	0	16,838
4"	0	4,364	197	0	1,025	332	952	5	0	0	0	0	0	2,556	0	0	0	0	9,431
6"	0	1,977	1,936	0	0	0	6,955	0	374	0	0	0	0	0	0	0	0	0	11,242
8"	0	0	1,996	0	0	0	2,852	7	32	0	0	0	0	0	0	0	0	0	4,887
10"	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	4
12"	0	0	0	0	0	0	0	0	20	0	0	0	0	0	0	0	0	0	20
Total	130,744	40,495	42,324	0	3,036	2,278	14,450	12	430	0	0	0	247	9,724	0	0	0	0	243,740

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL	
5/8"	35,400	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,429
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	569	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	589
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	159
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	35,969	29	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,177
2019-05	166,713	40,524	42,503	0	3,036	2,278	14,450	12	430	0	0	0	247	9,724	0	0	0	0	279,917

Reporting Month: 2019-06

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	133,219	6,226	2,957	0	0	183	15	0	0	0	0	0	0	0	0	0	0	142,600
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	976	4,023	2,863	0	0	447	63	0	0	0	0	0	0	0	0	0	0	8,372
1-1/2"	0	4,619	5,204	74	0	467	44	0	0	0	0	0	0	0	0	0	0	10,408
2"	0	15,563	11,860	0	0	1,885	149	0	0	0	0	0	0	0	0	0	0	29,457
3"	0	4,023	2,136	0	2,362	444	2,818	0	0	0	0	0	17	0	0	0	0	11,800
4"	0	4,551	263	0	838	335	1,092	1	1	0	0	0	0	0	0	0	0	7,081
6"	0	2,199	2,098	0	0	0	7,802	0	134	0	0	0	0	0	0	0	0	12,233
8"	0	0	2,309	0	0	0	3,375	0	29	0	0	0	0	0	0	0	0	5,713
10"	0	0	0	0	0	0	0	0	23	0	0	0	0	0	0	0	0	23
12"	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	0	0	17
Total	134,195	41,204	29,690	74	3,200	3,761	15,358	1	204	0	0	0	17	0	0	0	0	227,704

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	37,664	28	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,710
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	424	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	426
1-1/2"	0	0	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
2"	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	5
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	38,088	28	52	0	0	0	5	0	0	0	0	0	0	0	0	0	0	38,173
2019-06	172,283	41,232	29,742	74	3,200	3,761	15,363	1	204	0	0	0	17	0	0	0	0	265,877

Reporting Month: 2019-07

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	148,360	8,578	3,997	0	0	34	11	0	0	0	0	0	0	813	5,992	0	0	167,785
3/4"	8	0	0	0	0	0	0	0	0	0	0	0	0	0	18	0	0	26
1"	1,849	5,019	5,291	0	0	346	68	0	0	0	0	0	0	101	23,640	258	0	36,572
1-1/2"	0	6,417	7,847	0	0	192	(15)	0	0	0	0	0	0	162	1,405	298	0	16,306
2"	0	11,568	21,920	0	0	1,300	123	0	0	0	0	0	0	3,534	1,642	3,289	0	43,376
3"	0	3,901	2,853	0	2,598	291	4,537	0	0	0	0	0	156	12,021	0	2,391	0	28,748
4"	0	4,894	286	0	856	325	1,485	0	12	0	0	0	0	7,239	0	0	0	15,097
6"	0	2,480	1,814	0	0	0	7,122	0	462	0	0	0	0	0	0	0	0	11,878
8"	0	0	2,605	0	0	0	3,307	(3)	30	0	0	0	0	0	0	0	0	5,939
10"	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	12
12"	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	0	0	13
Total	150,217	42,857	46,613	0	3,454	2,488	16,638	(3)	529	0	0	0	156	23,870	32,697	6,236	0	325,752

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	51,340	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,384
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	882	0	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	913
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	153	0	0	0	8	0	0	0	0	0	0	0	0	0	0	161
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	52,222	44	184	0	0	0	8	0	0	0	0	0	0	0	0	0	0	52,458
2019-07	202,439	42,901	46,797	0	3,454	2,488	16,646	(3)	529	0	0	0	156	23,870	32,697	6,236	0	378,210

Reporting Month: 2019-08

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	152,168	6,674	3,449	0	0	231	4	0	0	0	0	0	0	850	3,973	0	0	167,349
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	2
1"	1,076	3,811	3,155	0	0	541	182	0	0	0	0	0	0	48	16,596	638	0	26,047
1-1/2"	0	5,015	6,050	373	0	552	7	0	0	0	0	0	0	65	575	257	0	12,894
2"	0	15,689	15,358	0	0	3,260	273	0	0	0	0	0	0	2,086	999	4,720	0	42,385
3"	0	4,765	3,528	0	1,166	414	6,062	0	0	0	0	0	83	6,449	0	802	0	23,269
4"	0	5,397	355	0	1,325	364	2,346	0	5	0	0	0	0	5,067	0	0	0	14,859
6"	0	2,688	2,083	0	0	0	10,000	0	6	0	0	0	0	0	0	0	0	14,777
8"	0	0	3,147	0	0	0	2,922	0	47	0	0	0	0	0	0	0	0	6,116
10"	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	0	0	10
12"	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	0	7
Total	153,244	44,039	37,125	373	2,491	5,362	21,796	0	75	0	0	0	83	14,565	22,145	6,417	0	307,715

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	55,313	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	55,328
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	418	0	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	443
1-1/2"	0	0	196	0	0	0	0	0	0	0	0	0	0	0	0	0	0	196
2"	0	0	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	9
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	55,731	15	221	0	0	0	9	0	0	0	0	0	0	0	0	0	0	55,976
2019-08	208,975	44,054	37,346	373	2,491	5,362	21,805	0	75	0	0	0	83	14,565	22,145	6,417	0	363,691

Reporting Month: 2019-09

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	144,188	9,495	4,247	0	0	120	35	0	0	0	0	0	0	0	896	0	0	158,981
3/4"	18	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	21
1"	1,886	5,585	5,392	0	0	369	100	0	0	0	0	0	0	234	18,831	345	0	32,742
1-1/2"	0	6,360	9,350	0	0	185	7	0	0	0	0	0	0	62	942	174	0	17,080
2"	0	13,682	23,786	0	0	1,541	266	0	0	0	0	0	0	2,030	1,297	4,144	0	46,746
3"	0	5,095	3,291	0	2,163	257	5,806	0	0	0	0	0	119	6,030	0	4,168	0	26,929
4"	0	5,040	381	0	1,305	327	2,215	0	68	0	0	0	0	7,953	0	0	0	17,289
6"	0	2,413	2,299	0	0	0	8,829	(21)	823	0	0	0	0	0	0	0	0	14,343
8"	0	0	2,815	0	0	0	4,357	34	33	0	0	0	0	0	0	0	0	7,239
10"	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	12
12"	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	6
Total	146,092	47,670	51,561	0	3,468	2,799	21,615	13	942	0	0	0	119	16,309	21,969	8,831	0	321,388

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	65,198	29	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65,230
3/4"	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
1"	1,326	0	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,372
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	186	0	0	0	17	0	0	0	0	0	0	0	0	0	0	203
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	66,529	29	235	0	0	0	17	0	0	0	0	0	0	0	0	0	0	66,810
2019-09	212,621	47,699	51,796	0	3,468	2,799	21,632	13	942	0	0	0	119	16,309	21,969	8,831	0	388,198

Reporting Month: 2019-10

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	151,736	6,752	3,268	0	0	211	94	0	0	0	0	0	0	0	982	0	0	163,043
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	0	0	5
1"	1,157	4,214	3,415	0	0	727	72	0	0	0	0	0	0	422	15,932	534	0	26,473
1-1/2"	0	4,773	5,849	165	0	511	7	0	0	0	0	0	0	70	534	129	0	12,038
2"	0	16,386	16,329	0	0	3,207	212	0	0	0	0	0	0	2,255	1,510	2,758	0	42,657
3"	0	5,403	2,880	0	1,946	301	4,670	0	0	0	0	0	49	5,469	0	1,894	0	22,612
4"	0	4,549	282	0	1,254	299	6,029	1	10	0	0	0	0	9,015	0	0	0	21,439
6"	0	2,216	2,014	0	0	0	9,706	2	409	0	0	0	0	0	0	0	0	14,347
8"	0	0	2,985	0	0	0	3,257	0	28	0	0	0	0	0	0	0	0	6,270
10"	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	0	0	11
12"	0	0	0	0	0	0	0	0	18	0	0	0	0	0	0	0	0	18
Total	152,893	44,293	37,022	165	3,200	5,256	24,047	3	476	0	0	0	49	17,231	18,963	5,315	0	308,913

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	54,505	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54,555
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	524	0	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	547
1-1/2"	0	0	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120
2"	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	5
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	55,029	50	143	0	0	0	5	0	0	0	0	0	0	0	0	0	0	55,227
2019-10	207,922	44,343	37,165	165	3,200	5,256	24,052	3	476	0	0	0	49	17,231	18,963	5,315	0	364,140

Reporting Month: 2019-11

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	121,009	8,094	3,855	0	0	39	116	0	0	0	0	0	0	0	1,054	0	0	134,167
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	6
1"	1,674	4,841	5,111	0	0	436	244	0	0	0	0	0	0	21	16,133	1,511	0	29,971
1-1/2"	0	5,828	7,566	0	0	182	7	0	0	0	0	0	0	68	844	148	0	14,643
2"	0	12,458	20,129	0	0	1,194	136	10	0	0	0	0	0	1,976	1,498	3,020	0	40,421
3"	0	5,220	2,172	0	2,309	435	4,785	0	0	0	0	0	665	3,739	0	1,236	0	20,561
4"	0	4,807	385	0	1,429	337	4,401	0	18	0	0	0	0	2,228	0	0	0	13,605
6"	0	2,012	2,039	0	0	0	8,800	0	432	0	0	0	0	0	0	0	0	13,283
8"	0	0	2,769	0	0	0	3,322	12	32	0	0	0	0	0	0	0	0	6,135
10"	0	0	0	0	0	0	0	0	20	0	0	0	0	0	0	0	0	20
12"	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	0	0	10
Total	122,683	43,260	44,026	0	3,738	2,623	21,811	22	512	0	0	0	665	8,032	19,535	5,915	0	272,822

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	44,570	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44,577
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	992	0	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,042
1-1/2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	104
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	45,562	0	161	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45,723
2019-11	168,245	43,260	44,187	0	3,738	2,623	21,811	22	512	0	0	0	665	8,032	19,535	5,915	0	318,545

Reporting Month: 2019-12

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	119,144	7,231	3,223	0	0	182	126	0	0	0	0	0	0	0	775	0	0	130,681
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	4
1"	1,178	4,165	3,185	0	0	811	251	0	0	0	0	0	0	48	8,597	66	0	18,301
1-1/2"	0	6,131	6,133	156	0	322	12	0	0	0	0	0	0	58	713	98	0	13,623
2"	0	16,607	15,364	0	0	3,187	136	0	0	0	0	0	0	821	457	1,562	0	38,134
3"	0	5,115	2,747	0	2,320	266	2,124	0	0	0	0	0	(539)	331	0	0	0	12,364
4"	0	4,764	346	0	1,441	294	2,578	1	13	0	0	0	0	468	0	0	0	9,905
6"	0	1,851	1,428	0	0	0	5,623	5	232	0	0	0	0	0	0	0	0	9,139
8"	0	0	(41,180)	0	0	0	2,254	0	22	0	0	0	0	0	0	0	0	(38,904)
10"	0	0	0	0	0	0	0	1	22	0	0	0	0	0	0	0	0	23
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	120,322	45,864	(8,754)	156	3,761	5,062	13,104	7	289	0	0	0	(539)	1,726	10,546	1,726	0	193,270

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	Business (Monthly)	Industrial (Bi-monthly)	Industrial (Monthly)	Public Authority (Bi-monthly)	Public Authority (Monthly)	Fire Protection (Bi-monthly)	Fire Protection (Monthly)	Private Fire Hydrant	Resale (Monthly)	Temporary (Bi-monthly)	Temporary (Monthly)	Reclaimed Water (Monthly)	Mesa Crest - Residential	Mesa Crest - Business	Mesa Crest - Private Fire	TOTAL
5/8"	31,489	23	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,518
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	452	3	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	482
1-1/2"	0	0	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
2"	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	31,941	26	87	0	0	1	0	0	0	0	0	0	0	0	0	0	0	32,055
2019-12	152,263	45,890	(8,667)	156	3,761	5,063	13,104	7	289	0	0	0	(539)	1,726	10,546	1,726	0	225,325
Year 2019	2,083,866	506,138	415,813	877	37,696	37,387	178,337	94	3,851	0	0	0	(1,664)	102,032	125,855	34,440	0	3,524,722

**PARK WATER COMPANY
CENTRAL BASIN
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Reporting Month: 2019-01

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	35,030	40	35,070	5,653	6	6.20	6.67
1"	384	20	404	41	3	9.37	6.67
Total	35,414	60	35,474	5,694	9	6.22	6.67

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	8,733	25	8,758				
1"	121	54	175				
Total	8,854	79	8,933				
2019-01	44,268	139	44,407				

Reporting Month: 2019-02

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	39,414	60	39,474	5,675	6	6.95	10.00
1"	202	15	217	41	3	4.93	5.00
Total	39,616	75	39,691	5,716	9	6.93	8.33

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	8,890	19	8,909				
1"	80	0	80				
Total	8,970	19	8,989				
2019-02	48,586	94	48,680				

Reporting Month: 2019-03

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	31,491	42	31,533	5,580	6	5.64	7.00
1"	362	18	380	44	1	8.23	18.00
Total	31,853	60	31,913	5,624	7	5.66	8.57

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	5,693	22	5,715				
1"	35	35	70				
Total	5,728	57	5,785				

2019-03	37,581	117	37,698				
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Reporting Month: 2019-04

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	37,598	53	37,651	5,618	6	6.69	8.83
1"	218	0	218	46	1	4.74	0.00
Total	37,816	53	37,869	5,664	7	6.68	7.57

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	6,790	28	6,818				
1"	114	0	114				
Total	6,904	28	6,932				

2019-04	44,720	81	44,801				
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Reporting Month: 2019-05

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	31,616	49	31,665	5,096	6	6.20	8.17
1"	332	18	350	43	1	7.72	18.00
Total	31,948	67	32,015	5,139	7	6.22	9.57

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	8,316	24	8,340				
1"	52	43	95				
Total	8,368	67	8,435				

2019-05	40,316	134	40,450				
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Reporting Month: 2019-06

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	36,468	54	36,522	5,162	6	7.06	9.00
1"	228	0	228	46	1	4.96	0.00
Total	36,696	54	36,750	5,208	7	7.05	7.71

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	9,604	54	9,658				
1"	136	0	136				
Total	9,740	54	9,794				

2019-06	46,436	108	46,544				
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Reporting Month: 2019-07

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	36,008	48	36,056	5,108	6	7.05	8.00
1"	367	18	385	46	2	7.98	9.00
Total	36,375	66	36,441	5,154	8	7.06	8.25

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	11,087	27	11,114				
1"	95	60	155				
Total	11,182	87	11,269				

2019-07	47,557	153	47,710				
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Reporting Month: 2019-08

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	40,687	54	40,741	5,109	6	7.96	9.00
1"	264	18	282	46	2	5.74	9.00
Total	40,951	72	41,023	5,155	8	7.94	9.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	12,774	35	12,809				
1"	162	94	256				
Total	12,936	129	13,065				

2019-08	53,887	201	54,088				
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Reporting Month: 2019-09

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	35,162	54	35,216	5,100	6	6.89	9.00
1"	375	18	393	46	3	8.15	6.00
Total	35,537	72	35,609	5,146	9	6.91	8.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	14,925	26	14,951				
1"	129	42	171				
Total	15,054	68	15,122				

2019-09	50,591	140	50,731				
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Reporting Month: 2019-10

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	40,410	54	40,464	5,108	6	7.91	9.00
1"	285	36	321	48	3	5.94	12.00
Total	40,695	90	40,785	5,156	9	7.89	10.00

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	12,841	31	12,872				
1"	459	8	467				
Total	13,300	39	13,339				

2019-10	53,995	129	54,124				
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Reporting Month: 2019-11

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	29,758	38	29,796	5,142	6	5.79	6.33
1"	290	18	308	50	3	5.80	6.00
Total	30,048	56	30,104	5,192	9	5.79	6.22

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	10,184	6	10,190				
1"	174	54	228				
Total	10,358	60	10,418				

2019-11	40,406	116	40,522				
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Reporting Month: 2019-12

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL	Residential (Bi-monthly) Number of customers	Commercial (Bi-monthly) Number of customers	Residential (Bi-monthly) Consumption per customer	Commercial (Bi-monthly) Consumption per customers
5/8"	83,354	102	83,456	9,882	8	8.43	12.75
1"	560	32	592	83	3	6.75	10.67
Total	83,914	134	84,048	9,965	11	8.42	12.18

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

Meter Size	Residential (Bi-monthly)	Business (Bi-monthly)	TOTAL				
5/8"	22,063	78	22,141				
1"	151	8	159				
Total	22,214	86	22,300				

2019-12	106,128	220	106,348				
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TOTAL 2019	614,471	1,632	616,103				
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LIBERTY UTILITIES (PARK 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.

PARK WATER	YEAR - 2019												2019 TOTAL
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	
Residential (11) - NON-LIRA													
Tier 1	116,555	129,389	113,263	124,465	130,744	134,195	150,217	153,244	146,092	152,893	122,683	120,322	1,594,062
Tier 2	35,252	28,109	22,125	23,247	35,969	38,088	52,222	55,731	66,529	55,029	45,562	31,941	489,804
TOTAL RESIDENTIAL - NON-LIRA	151,807	157,498	135,388	147,712	166,713	172,283	202,439	208,975	212,621	207,922	168,245	152,263	2,083,866
Residential (11) - LIRA													
Tier 1	35,414	39,616	31,853	37,816	31,948	36,696	36,375	40,951	35,537	40,695	30,048	83,914	480,863
Tier 2	8,854	8,970	5,728	6,904	8,368	9,740	11,182	12,936	15,054	13,300	10,358	22,214	133,608
TOTAL RESIDENTIAL - LIRA	44,268	48,586	37,581	44,720	40,316	46,436	47,557	53,887	50,591	53,995	40,406	106,128	614,471
Business NON-LIRA													
Tier 1	81679	70300	74416	64184	82819	70894	89470	81164	99231	81315	87286	37110	919868
Tier 2	227	31	191	151	208	80	228	236	264	193	161	113	2083
TOTAL BUSINESS	81906	70331	74607	64335	83027	70974	89698	81400	99495	81508	87447	37223	921951
Business LIRA													
Tier 1	60	75	60	53	67	54	66	72	72	90	56	134	859
Tier 2	79	19	57	28	67	54	87	129	68	39	60	86	773
TOTAL BUSINESS	139	94	117	81	134	108	153	201	140	129	116	220	1,632
Industrial	2,669	3,195	2,726	2,867	3,036	3,274	3,454	2,864	3,468	3,365	3,738	3,917	38,573
Public Authority	9,735	10,349	7,035	10,112	16,728	19,119	19,126	27,158	24,414	29,303	24,434	18,166	215,679
Fire Protection	219	94	54	66	442	205	526	75	955	479	534	296	3,945
Private Fire Hydrant	-	-	-	-	-	-	-	-	-	-	-	-	-
Resale (Monthly)	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary	112	25	(2,600)	2	247	17	156	83	119	49	665	(539)	(1,664)
Reclaimed Water (Monthly)	2,220	1,012	1,197	6,146	9,724	-	23,870	14,565	16,309	17,231	8,032	1,726	102,032
Mesa Crest - Residential	-	-	-	-	-	-	32,697	22,145	21,969	18,963	19,535	10,546	125,855
Mesa Crest - Business	-	-	-	-	-	-	6,236	6,417	8,831	5,315	5,915	1,726	34,440
Mesa Crest - Private Fire	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL USAGE	211,169	220,853	181,498	211,706	237,340	241,442	336,214	336,370	339,417	336,751	271,620	294,449	3,218,829

YEAR - 2018

Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 TOTAL
122599	108503	98297	101947	112187	135996	141954	131485	134220	136196	129573	149479	1,502,436
75867	71591	59493	63904	54026	52954	48137	55950	49135	52566	39797	42351	665,771
198,466	180,094	157,790	165,851	166,213	188,950	190,091	187,435	183,355	188,762	169,370	191,830	2,168,207
75867	71591	59493	63904	54026	52954	48137	55950	49135	52566	39797	42351	665,771
23855	29193	14640	14311	15846	16057	20431	22322	24261	16029	12278	11093	220,316
99,722	100,784	74,133	78,215	69,872	69,011	68,568	78,272	73,396	68,595	52,075	53,444	886,087
96235	72682	76808	66834	84161	79938	95158	82584	104906	79294	90852	77301	1,006,753
32	0	112	4	110	136	136	626	175	123	234	7	1,695
96,267	72,682	76,920	66,838	84,271	80,074	95,294	83,210	105,081	79,417	91,086	77,308	1,008,448
18	0	18	15	36	16	36	51	54	36	51	54	385
0	0	0	0	0	0	0	0	0	0	0	0	-
18	-	18	15	36	16	36	51	54	36	51	54	385
3283	3035	3163	3337	3282	2772	3123	3265	3156	2880	3616	3641	38,553
14968	15776	12970	13087	14368	20713	21778	25836	26694	26964	24304	19638	237,096
5816	-4888	231	-279	558	417	902	366	397	82	75	85	3,762
0	0	0	0	0	0	0	0	0	0	0	0	-
239	50	-1279	75	1836	950	868	730	735	447	412	399	5,462
19385	6967	4829	8507	9718	14338	23564	16131	14216	14745	12416	4056	148,872
438,182	374,500	328,793	335,661	350,190	377,257	404,260	395,347	407,138	381,964	353,456	350,509	4,497,257

VARIANCE

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
(6,044)	20,886	14,966	22,518	18,557	(1,801)	8,263	21,759	11,872	16,697	(6,890)	(29,157)	91,626
(40,615)	(43,482)	(37,368)	(40,657)	(18,057)	(14,866)	4,085	(219)	17,394	2,463	5,765	(10,410)	(175,967)
(46,659)	(22,596)	(22,402)	(18,139)	500	(16,667)	12,348	21,540	29,266	19,160	(1,125)	(39,567)	(84,341)
(40,453)	(31,975)	(27,640)	(26,088)	(22,078)	(16,258)	(11,762)	(14,999)	(13,598)	(11,871)	(9,749)	41,563	(184,908)
(15,001)	(20,223)	(8,912)	(7,407)	(7,478)	(6,317)	(9,249)	(9,386)	(9,207)	(2,729)	(1,920)	11,121	(86,708)
(55,454)	(52,198)	(36,552)	(33,495)	(29,556)	(22,575)	(21,011)	(24,385)	(22,805)	(14,600)	(11,669)	52,684	(271,616)
(96,175)	(72,607)	(76,748)	(66,781)	(84,094)	(79,884)	(95,092)	(82,512)	(104,834)	(79,204)	(90,796)	(77,167)	(1,005,894)
47	19	(55)	24	(43)	(82)	(49)	(497)	(107)	(84)	(174)	79	(922)
(96,128)	(72,588)	(76,803)	(66,757)	(84,137)	(79,966)	(95,141)	(83,009)	(104,941)	(79,288)	(90,970)	(77,088)	(1,006,816)
9,717	10,349	7,017	10,097	16,692	19,103	19,090	27,107	24,360	29,267	24,383	18,112	215,294
219	94	54	66	442	205	526	75	955	479	534	296	3,945
(18)	-	(18)	(15)	(36)	(16)	(36)	(51)	(54)	(36)	(51)	(54)	(385)
(614)	160	(437)	(470)	(246)	502	331	(401)	312	485	122	276	20
(5,233)	(5,427)	(5,935)	(2,975)	2,360	(1,594)	(2,652)	1,322	(2,280)	2,339	130	(1,472)	(21,417)
(5,597)	4,982	(177)	345	(116)	(212)	(376)	(291)	558	397	459	211	183
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
(127)	(25)	(1,321)	(73)	(1,589)	(933)	(712)	(647)	(616)	(398)	253	(938)	(7,126)
(17,165)	(5,955)	(3,632)	(2,361)	6	(14,338)	306	(1,566)	2,093	2,486	(4,384)	(2,330)	(46,840)
(217,059)	(143,204)	(140,206)	(113,777)	(95,680)	(116,491)	(87,327)	(60,306)	(73,152)	(39,709)	(82,318)	(49,870)	(1,219,099)

DECLARATION

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

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

of _____ LIBERTY UTILITIES (PARK WATER) CORP.
Name of Utility

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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Annual Report of Liberty Utilities (Park Water) Corp.

ATTACHMENT A

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

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

<i>Name of Contract/Service</i>	<i>Active/Passive</i>	<i>Revenue</i>	<i>Revenue Sharing</i>	<i>Expense</i>	<i>Operating Income (Loss)</i>
<u>Operating and Maintenance Contract</u>					
City of Bell Gardens - contract includes Billing & Meter Reading	Active	371,716.95	(128,399.41)	76,244.05	167,073.49
Total O&M		371,716.95	(128,399.41)	76,244.05	167,073.49
<u>Miscellaneous</u>					
Customer Account Services (HomeServe USA)	Active	45,527.57	(4,552.76)	-	40,974.81
Total Miscellaneous		45,527.57	(4,552.76)	-	40,974.81
Total		417,244.52	(132,952.17)	76,244.05	208,048.30

2019 Annual Report to CPUC
To the California Public Utilities Commission

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

I. Overview

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

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

2019 Annual Report to CPUC
To the California Public Utilities Commission

II. Descriptions of Excess Capacity Activities

1 City of Bell Gardens

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

2 HomeServe USA Customer Account Services

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

2019 Annual Report to CPUC
To the California Public Utilities Commission

III. Regulated Assets Used in NTP&S Projects

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

A. O&M (Operations and Maintenance) Contract

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

The regulated assets used for O&M contract includes:

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

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

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

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

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

C. HomeServe USA Contract

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

LIBERTY UTILITIES (PARK WATER) CORP.

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

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Time Spent (Hours)</u>	
<u>Home Serve</u>				
Duenas, Joy	Manager, Finance	Finance	1.00	
Elison, Amy	Manager	Customer Care	1.50	
Garcia, Erika	Business Analyst	Customer Care	12.00	
Montiel, Lizette	Senior Accountant	Finance	1.50	
			<hr/> 16.00	
<u>City of Bell Gardens</u>				
Alvarez, Hilda A	Senior Accountant	Finance	22.00	
Camacho, Jaime N	Operator I	Operations	64.00	
Chee, Amanda N	Program Manager	Capital Administration and Planning	Engineering	3.00
Cluck, Norman W	Operator III	Operations	9.00	
Contreras, Mathew D	Operator II	Operations	19.00	
Duenas, Joy M.	Manager	Finance	38.00	
Elliott, James P	Senior Manager	Engineering	50.00	
Flores, Marc A	Operator II	Operations	32.50	
Garcia, Erika A	Business Analyst	Customer Care	201.00	
Garcia, Jonathan	Operations Team Lead	Meter Reading	16.00	
Garcia, Lawrence	Operator I	Operations	56.25	
Garcia, Omar	Meter Reading Operator 1	Meter Reading	52.00	
Gomez, III, Gabriel	Operations Supervisor	Operations	52.00	
Kim, Darith P	Cross Connection Control Specialist	Operations	49.00	
Lacomba, Jose A	Operator II	Operations	113.75	
Maldonado, Leopoldo	Operator II	Operations	303.50	
Mayfield, Brian A	Operator III	Operations	84.00	
Mendoza, Lorenzo	Production Team Lead	Operations	8.50	
Ommen, Brett G	Operations Supervisor	Operations	17.50	
Ortiz, Jacob N	Meter Reading Operator 1	Meter Reading	70.00	
Ortiz, Victor	Operator III	Operations	50.00	
Phan, Timothy L	Accountant	Finance	2.50	
Rellosa, Janelle D	Senior Engineer	Engineering	11.00	
Sanchez, Marc E	Operator III	Operations	80.25	
Seja, Aaron W	Operator I	Operations	43.50	
Smith, Saul	Operator II	Operations	20.75	
Tapia, Michael A.	Operator I	Operations	12.00	
Tinoco, Leonard Jr	Operator I	Operations	12.00	
Torres, Michael A.	Operator I	Operations	1.00	
Valverde, Frank E	Operator III	Operations	149.50	
Vasquez, Michael M	Operations Team Lead	Operations	20.50	
			<hr/> 1,664.00	