

Received _____

Examined _____

CLASS A
WATER UTILITIES

U# _____

2017
ANNUAL REPORT
OF

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

P.O. BOX 7005

APPLE VALLEY, CA 92307-7005

(OFFICIAL MAILING ADDRESS)

ZIP

TO THE
PUBLIC UTILITIES COMMISSION
STATE OF CALIFORNIA
FOR THE
YEAR ENDED DECEMBER 31, 2017

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2018
(FILE TWO COPIES IF THREE RECEIVED)

TABLE OF CONTENTS

	<u>Page</u>
General Instructions	4
Instructions for Preparation of Selected Financial Data Sheet for All Water Utilities	5
Balance Sheet Data and Capitalization	6
Income Statement and Other Related Data	7
Balance Sheet Data and Capitalization - Excluding Non-Regulated Activities	8
Income Statement and Other Related Data - Excluding Non-Regulated Activities	9
Notes to Adjusted Selected Financial Data Due to Excluding of Non-Regulated Activities	10
Excess Capacity and Non-Tariffed Services	11
General Information	12-12a-12b
Schedule A - Comparative Balance Sheets - Assets and Other Debits	13
Schedule A - Comparative Balance Sheets - Liabilities and Other Credits	14
Schedule B - Income Account for the Year	15
Schedule A-1 - Account 100 - Utility Plant	16
Schedule A-1a - Account 100.1 - Utility Plant in Service	16 - 17
Schedule A-1b - Account 302 - Franchises and Consents	17
Schedule A-1c - Account 100.4 - Utility Plant Held for Future Use	18
Schedule A-2 - Account 110 - Other Physical Property	18
Schedule A-1d - Rate Base and Working Cash	19
Schedule A-3 - Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves	20
Schedule A-3a - Account 250 - Analysis of Entries in Depreciation Reserve	21
Schedule A-4 - Account 111 - Investment in Associated companies	22
Schedule A-5 - Account 112 - Other Investments	22
Schedule A-6 - Account 113 - Sinking Funds	22
Schedule A-7 - Account 114 - Miscellaneous Special Funds	23
Schedule A-8 - Account 121 - Special Deposits	23
Schedule A-9 - Account 124 - Notes Receivable	23
Schedule A-10 - Account 126 - Receivables for Associated Companies	24
Schedule A-11 - Account 132 - Prepayments	24
Schedule A-12 - Account 133 - Other Current and Accrued Assets	24
Schedule A-13 - Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt	25
Schedule A-14 - Account 141 - Extraordinary Property Losses	26

Schedule A-15 - Account 146 - Other Deferred Debits	26
Schedule A-16 - Account 150 - Discount on Capital Stock	26
Schedule A-17 - Account 151 - Capital Stock Expense	26
Schedule A-18 - Accounts 200 and 201 - Capital Stock	27
Schedule A-18a - Record of Stockholders at End of Year	27
Schedule A-19 - Account 203 - Premiums and Assessments on Capital Stock	27
Schedule A-20 - Account 270 - Capital Surplus (For Use by Corporations Only)	28
Schedule A-21 - Account 271 - Earned Surplus (For Use by Corporations Only)	28
Schedule A-22 - Account 204 - Propriety Capital (Sole Proprietor or Partnership)	29
Schedule A-23 - Account 205 - Undistributed Profits of Proprietorship or Partnership)	29
Schedule A-24 - Account 210 - Bonds	30
Schedule A-24 (a) - Class A Water Companies - Safe Drinking Water Bond Act Data	31
Schedule A-25 - Account 212 - Advances from Associated Companies	32
Schedule A-26 - Account 213 - Miscellaneous Long Term Debt	32
Schedule A-27 - Securities Issued or Assumed During Year	32
Schedule A-28 - Account 220 - Notes Payable	33
Schedule A-29 - Account 223 - Payables to Associated Companies	33
Schedule A-30 - Account 230 - Other Current and Accrued Liabilities	33
Schedule A-31 - Account 228 - Accrued and Prepaid Taxes	34
Schedule A-32 - Account 241 - Advances for Construction	35
Schedule A-33 - Account 242 - Other Deferred Credits	36
Schedule A-34 - Accounts 254 to 258, Inclusive - Miscellaneous Reserves	36
Schedule A-35 - Account 265 - Contributions in Aid of Construction	37
Schedule B-1 - Account 501 - Operating Revenues	38
Schedule B-1a - Operating Revenues Apportioned to Cities and Towns	38
Schedule B-2 - Account 502 - Operating Expenses - For Class A, B, and C Water Utilities	39-41
Schedule B-3 - Account 506 - Property Losses Chargeable to Operations	42
Schedule B-4 - Account 507 - Taxes Charged During Year	42
Schedule B-5 - Reconciliation of Reported Net Income with Taxable Income for Federal Taxes	43
Schedule B-6 - Account 521 - Income from Non-utility Operations	44
Schedule B-7 - Account 526 - Miscellaneous Non-operating Revenue	44
Schedule B-8 - Account 527 - Non-operating Revenue Deductions (Dr.)	44
Schedule B-9 - Account 535 - Other Interest Charges	44
Schedule B-10 - Miscellaneous Income Deductions	44

Schedule C-1 - Engineering and Management Fees and Expenses, etc., During Year	45-45a
Schedule C-2 - Compensation of Individual Proprietor or Partner	46
Schedule C-3 - Employees and Their Compensation	46
Schedule C-4 - Record of Accidents During Year	46
Schedule C-5 - Expenditures for Political Purposes	47
Schedule C-6 - Loans to Directors, or Officers, or Shareholders	47
Schedule C-7 - Bonuses Paid to Executives & Officers	47
Schedule D-1 - Sources of Supply and Water Developed	48
Schedule D-2 - Description of Storage Facilities	48-48a
Schedule D-3 - Description of Transmission and Distribution Facilities	49
Schedule D-4 - Number of Active Service Connections	50
Schedule D-5 - Number of Meters and Services on Pipe System at End of Year	50
Schedule D-6 - Meter Testing Data	50
Schedule D-7 - Water Delivered to Metered Customers by Months and Years	51
Schedule D-8 - Status with State Board of Public Health	52
Schedule D-9 - Statement of Material Financial Interest	52
Schedule E-1 - Balancing & Memorandum Accounts	53-53a
Schedule E-2 - Description of Low-Income Rate Assistance Program(s)	54
Schedule E-3 - Description of Water Conservation Program(s)	55-55a-55b
Schedule E-4 - Report on Affiliated Transactions	56-56a
All Water Utilities - Safe Drinking Water Bond Act / State Revolving Fund Data	57-57a
Facilities Fees Data	58
Supplemental Conservation Schedules	59-59 zj
Declaration	60
Index	61

INSTRUCTIONS

1. One completed copy of this report (two copies if three received) must be filed NOT LATER THAN MARCH 31, 2018, following the year covered by the report, with:

**CALIFORNIA PUBLIC UTILITIES COMMISSION
WATER DIVISION
ATTN: KAYODE KAJOPAIYE
505 VAN NESS AVENUE, ROOM 3105
SAN FRANCISCO, CALIFORNIA 94102-3298
kok@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 Oath, on the last page, must be signed by an officer, partner or owner.
4. The report must be prepared in ink or by the use of a typewriter. Computer generated report forms may be substituted.
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. The totals of the details in the latter must agree with the balances of the accounts to which they refer.
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 a calendar year, from January 1, 2017 through December 31, 2017. 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 12, Item 12, of this report.

INSTRUCTIONS

FOR PREPARATION OF

SELECTED FINANCIAL DATA SHEET

FOR CLASS A, B, C AND D, 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. Common plant allocated to water should be indicated with water plant figures in Net Plant Investment.
2. The capitalization section for those reporting on both California Only and Total System Forms should be identical and completed with Total Company Data. Be sure that Advances for Construction include California water data only.
3. Complete the operation section with California water revenues and expenses, but if necessary, remove interdepartmental revenues and expenses.
4. All other utility and nonutility revenues and expenses are netted on Line No. 38.

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Year 2017

NAME OF UTILITY: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

PHONE (562) 923-0711

PERSON RESPONSIBLE FOR THIS REPORT CHRISTOPHER ALARIO

(Prepared from Information in the 2017 Annual Report)

	1/1/2017	12/31/2017	Average
BALANCE SHEET DATA			
1 Intangible Plant	282,942	282,942	282,942
2 Land and Land Rights	8,498,174	8,498,174	8,498,174
3 Depreciable Plant	125,665,240	131,945,080	128,805,160
4 Gross Plant in Service	134,446,356	140,726,196	137,586,276
5 Less: Accumulated Depreciation	(38,158,115)	(41,004,392)	(39,581,254)
6 Net Water Plant in Service	96,288,241	99,721,803	98,005,022
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	3,096,153	3,160,082	3,128,117
9 Materials and Supplies	333,362	339,075	336,219
10 Less: Advances for Construction	(28,129,774)	(27,120,856)	(27,625,315)
11 Less: Contributions in Aid of Construction	(2,080,130)	(2,487,651)	(2,283,891)
12 Less: Accumulated Deferred Income and Investment Tax Credits	(14,522,015)	(13,514,338)	(14,018,177)
13 Net Plant Investment	54,985,837	60,098,115	57,541,975
CAPITALIZATION			
14 Common Stock	3,750	3,750	3,750
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	5,877,909	63,097,054	34,487,482
17 Retained Earnings	60,465,563	8,468,044	34,466,803
18 Common Stock and Equity (Lines 14 through 17)	66,347,222	71,568,848	68,958,035
19 Preferred Stock	0	0	0
20 Long-Term Debt	0	0	0
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	66,347,222	71,568,848	68,958,035

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

2017

NAME OF UTILITY: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. PHONE: (562) 923-0711

	Annual Amount			
INCOME STATEMENT				
23	Unmetered Water Revenue	0		
24	Fire Protection Revenue	392,160		
25	Irrigation Revenue	1,696,851		
26	Metered Water Revenue	<u>22,486,125</u>		
27	Total Operating Revenue	24,575,136		
28	Operating Expenses	10,772,263		
29	Depreciation Expense (Composite Rate 3.02%)	3,496,052		
30	Amortization and Property Losses	9,298		
31	Property Taxes	620,590		
32	Taxes Other Than Income Taxes	297,145		
33	Total Operating Revenue Deduction Before Taxes	15,195,348		
34	California Corp. Franchise Tax	1,084,608		
35	Federal Corporate Income Tax	275,312		
36	Total Operating Revenue Deduction After Taxes	16,555,268		
37	Net Operating Income (Loss) - California Water Operations	8,019,868		
38	Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	(1,917,213)		
39	Income Available for Fixed Charges	6,102,655		
40	Interest Expense	889,088		
41	Net Income (Loss) Before Dividends	5,213,567		
42	Preferred Stock Dividends	<u>0</u>		
43	Net Income (Loss) Available for Common Stock	5,213,567		
OTHER DATA				
44	Refunds of Advances for Construction	1,008,918		
45	Total Payroll Charged to Operating Expenses	3,170,642		
46	Purchased Water	0		
47	Power	1,118,273		
48	Class A Water Companies Only:			
	a. Pre-TRA 1986 Contributions in Aid of Construction	17,590		
	b. Pre-TRA 1986 Advances for Construction	6,128		
	c. Post TRA 1986 Contributions in Aid of Construction	2,434,148		
	d. Post TRA 1986 Advances for Construction	27,114,728		
	<u>Active Service Connections (Exc. Fire Protect.)</u>	<u>Jan. 1</u>	<u>Dec. 31</u>	<u>Annual Average</u>
49	Metered Service Connections	20,119	20,322	20,221
50	Flat Rate Service Connections	-	-	-
51	Total Active Service Connections	<u>20,119</u>	<u>20,322</u>	<u>20,221</u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Adjusted to Exclude Non-Regulated Activity
Year 2017

NAME OF UTILITY: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. PHONE: (562) 923-0711

PERSON RESPONSIBLE FOR THIS REPORT: CHRISTOPHER ALARIO
(Prepared from Information in the 2017 Annual Report)

	1/1/2017	12/31/2017	Average
BALANCE SHEET DATA			
1 Intangible Plant	282,942	282,942	282,942
2 Land and Land Rights	8,498,174	8,498,174	8,498,174
3 Depreciable Plant	125,665,240	131,945,080	128,805,160
4 Gross Plant in Service	<u>134,446,356</u>	<u>140,726,196</u>	<u>137,586,276</u>
5 Less: Accumulated Depreciation	<u>(38,158,115)</u>	<u>(41,004,392)</u>	<u>(39,581,254)</u>
6 Net Water Plant in Service	<u>96,288,241</u>	<u>99,721,803</u>	<u>98,005,022</u>
7 Water Plant Held for Future Use	0	0	0
8 Construction Work in Progress	3,096,153	3,160,082	3,128,117
9 Materials and Supplies	333,362	339,075	336,219
10 Less: Advances for Construction	(28,129,774)	(27,120,856)	(27,625,315)
11 Less: Contributions in Aid of Construction	(2,080,130)	(2,487,651)	(2,283,891)
12 Less: Accumulated Deferred Income and Investment Tax Credits	<u>(14,522,015)</u>	<u>(13,514,338)</u>	<u>(14,018,177)</u>
13 Net Plant Investment	<u>54,985,837</u>	<u>60,098,115</u>	<u>57,541,976</u>
 CAPITALIZATION			
14 Common Stock	3,750	3,750	3,750
15 Proprietary Capital (Individual or Partnership)	0	0	0
16 Paid-in Capital	5,877,909	63,097,054	34,487,482
17 Retained Earnings	60,465,563	8,468,044	34,466,803
18 Common Stock and Equity (Lines 14 through 17)	66,347,222	71,568,848	68,958,035
19 Preferred Stock	0	0	0
20 Long-Term Debt	0	0	0
21 Notes Payable	0	0	0
22 Total Capitalization (Lines 18 through 21)	<u><u>66,347,222</u></u>	<u><u>71,568,848</u></u>	<u><u>68,958,035</u></u>

SELECTED FINANCIAL DATA - CLASS A, B, C AND D WATER COMPANIES

Adjusted to Exclude Non-Regulated Activity
2017

NAME OF UTILITY: LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. PHONE: (562) 923-0711

	Annual Amount
INCOME STATEMENT	
23 Unmetered Water Revenue	0
24 Fire Protection Revenue	392,160
25 Irrigation Revenue	1,696,851
26 Metered Water Revenue	<u>22,486,125</u>
27 Total Operating Revenue	24,575,136
28 Operating Expenses	10,772,263
29 Depreciation Expense (Composite Rate 3.02%)	3,496,052
30 Amortization and Property Losses	9,298
31 Property Taxes	620,590
32 Taxes Other Than Income Taxes	297,145
33 Total Operating Revenue Deduction Before Taxes	15,195,348
34 California Corp. Franchise Tax	1,084,608
35 Federal Corporate Income Tax	275,312
36 Total Operating Revenue Deduction After Taxes	16,555,268
37 Net Operating Income (Loss) - California Water Operations	8,019,868
38 Other Operating and Nonoper. Income and Exp. - Net (Exclude Interest Expense)	0
39 Income Available for Fixed Charges	8,019,868
40 Interest Expense	889,088
41 Net Income (Loss) Before Dividends	7,130,780
42 Preferred Stock Dividends	<u>0</u>
43 Net Income (Loss) Available for Common Stock	7,130,780
OTHER DATA	
44 Refunds of Advances for Construction	1,008,918
45 Total Payroll Charged to Operating Expenses	3,170,642
46 Purchased Water	0
47 Power	1,118,273
48 Class A Water Companies Only:	
a. Pre-TRA 1986 Contributions in Aid of Construction	17,590
b. Pre-TRA 1986 Advances for Construction	6,128
c. Post TRA 1986 Contributions in Aid of Construction	2,434,148
d. Post TRA 1986 Advances for Construction	27,114,728

	(Exc. Fire Protect.)	Jan. 1	Dec. 31	Annual Average
49 Metered Service Connections		20,119	20,322	<u>20,221</u>
50 Flat Rate Service Connections		0	0	<u>0</u>
51 Total Active Service Connections		20,119	20,322	20,221

Notes to Adjusted Selected Financial Data

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

1 Line 38 HomeServe Program	0 Non-utility income
2 Line 38 Yermo Agreement	35 Non-utility income
3 Line 38 Gain On Acquisition	150 Non-utility income
4 Line 38 Non Utility Property Taxes	(1,175) Non-utility expense
5 Line 38 Water Association Dues	(12,379) Non-utility expense
6 Line 38 Charitable Contributions	(743,050) Non-utility expense
7 Line 38 Condemnation Legal & Consulting	(8,842) Non-utility expense
8 Line 38 Labor Compliance Audit	(43,526) Non-utility expense
8 Line 38 Miscellaneous	(1,108,426) Non-utility expense
Total	(1,917,213)

Excess Capacity and Non-Tariffed Services

NOTE: In D.00-07-018, D.03-04-028, D.04-12-023, D.10-10-019, and D.11-10-034 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 2017:

Applies to All Non-Tariffed Goods/Services that require Approval by Advice Letter

Row Number	Description of Non-Tariffed Good/Service	Active or Passive	Total Revenue derived from Non-Tariffed Good/Service (by account)	Revenue Account Number	Total Expenses incurred to provide Non-Tariffed Good/Service (by Account)	Expense Account Number	Advice Letter and/or Resolution Number approving Non-Tariffed Good/Service	Total Income Tax Liability incurred because of non-tariffed Good/Service (by Account)	Income Tax Liability Account Number	Gross Value of Regulated Assets used in the provision of a Non-Tariffed Good/Service (by account).	Regulated Asset Account Number
	Please see Attachment A										

GENERAL INFORMATION

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

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

3 Name and title of person to whom correspondence should be addressed:
ANTONIO PENNA, GENERAL MANAGER/ VICE PRESIDENT Telephone: (760) 247-6484

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

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

6 Service Manager (If located in or near Service Area.) (Refer to district reports if applicable.)
Name: ANTONIO PENNA
Address: SAME AS ABOVE Telephone: (760) 247-6484

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) CORP
Organized under laws of (state) CALIFORNIA Date: 1947

Principal Officers:
(Name) GREGORY SORENSEN, PRESIDENT
(Name) TODD WILEY, SECRETARY
(Name) CHRIS ALARIO, CHIEF FINANCIAL OFFICER

8 Names of associated companies: LIBERTY UTILITIES (PARK WATER) CORP. (PARENT),
MOUNTAIN WATER COMPANY, WESTERN WATER 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: NONE
Date:
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 LLP Telephone: (416) 943-3156
Address: 222 Bay Street, P.O. Box 251, Toronto, ON M5K 1J&, Canada

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

Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Apple Valley") is a California corporation. The members of the board of directors of Apple Valley are: Ian E. Robertson (Class I Director), David Pasieka (Class I Director), Dr. Brian J. Brady (Class II Director), Virginia L. Grebbien (Class II Director), and Clifford A. Neal (Class II Director).

The officers of Apple Valley are: Gregory Sorensen, President; Todd Wiley, Secretary; and Chris Alario, Chief Financial Officer.

The following chart identifies each of Apple Valley's affiliates in which Mr. Robertson, Mr. Pasieka, Dr. Brady, Ms. Grebbien, Mr. Neal, Mr. Sorensen, Mr. Wiley, and Mr. Alario is an officer, director, or manager.

COMPANY NAME:	OFFICERS & DIRECTORS/MANAGERS:
Airsource Power Fund GP Inc.	Ian Robertson: Director, CEO & President
Algonquin (AirSource) GP Inc.	Ian Robertson: Director & President
Algonquin Energy Services Inc.	Ian Robertson: Director
Algonquin Northern Maine Gen Co.	Ian Robertson: Director
Algonquin (AirSource) GP Inc.	Ian Robertson: Director & President
Algonquin Power & Utilities Corp.	Ian Robertson: Director, CEO & President David Pasieka: Chief Operating Officer, Liberty Utilities
Algonquin Power (America) Inc.	Ian Robertson: Director
Algonquin Power (Bakersfield Holdings), LLC	Ian Robertson: Manager
Algonquin Power (Bakersfield Land Holdings), LLC	Ian Robertson: Manager
Algonquin Power (Canada) Holdings Inc.	Ian Robertson: Director & President
Algonquin Power (Centerville Solar) Inc.	Ian Robertson: Director, CEO & President
Algonquin Power (Deerfield Holdings) Inc.	Ian Robertson: Director
Algonquin Power (Gearbox Holdings), LLC	Ian Robertson: Manager
Algonquin Power (Long Sault) Corporation Inc.	Ian Robertson: Director, CEO & President
Algonquin Power (Minden Solar) GP Inc.	Ian Robertson: Director, CEO & President
Algonquin Power (Odell Holdings) Inc.	Ian Robertson: Director
Algonquin Power (Ontario Transmission) Inc.	Ian Robertson: Director & President
Algonquin Power (St. Leon) Inc.	Ian Robertson: Director, CEO & President
Algonquin Power (Wind Developments) LLC	Ian Robertson: Manager
Algonquin Power Acquisition Inc.	Ian Robertson: Director
Algonquin Power Co.	Ian Robertson: Trustee & CEO
Algonquin Power Corporation (Campbellford) Inc.	Ian Robertson: Director, CEO & President
Algonquin Power Corporation Inc.	Ian Robertson: Director, CEO & President
Algonquin Power Fund (America) Holdco Inc.	Ian Robertson: Director
Algonquin Power Fund (America) Inc.	Ian Robertson: Director
Algonquin Power Operating Trust	Ian Robertson: Trustee & President
Algonquin Power Services Canada Inc.	Ian Robertson: Director, CEO & President
Algonquin Power Systems Inc.	Ian Robertson: Director, CEO & President

Algonquin Power Systems New Hampshire, Inc.	Ian Robertson: Director
Algonquin Power Systems New York, Inc.	Ian Robertson: Director
Algonquin Power Trust	Ian Robertson: Trustee & President
Algonquin SKIC 10 SponsorCo, LLC	Ian Robertson: Manager
Algonquin Tinker Gen Co.	Ian Robertson: Director
Blue Hills Wind Managing Partner Inc.	Ian Robertson: Director, CEO & President
Blue Hills Wind Minority Partner Inc.	Ian Robertson: Director, CEO & President
Blue Duchess Co. Inc.	Ian Robertson: Director, CEO & President
Blue Duchess Co. Limited	Ian Robertson: Director, CEO & President
Brampton Cogeneration Inc.	Ian Robertson: Director, CEO & President
CJIG Management Inc.	Ian Robertson: Director & CEO
Cornwall Solar Inc.	Ian Robertson: Director, CEO & President
Corporation D'Investissements Eoliennes Algonquin Power	Ian Robertson: Director & President
Corporation D'Investissements Éoliennes St-Laurent Inc.	Ian Robertson: Director, CEO & President
Corporation Fleur de Lis Éoliennes Saint-Damase Commandité	Ian Robertson: Director & President
Court Street Investments, Inc.	Ian Robertson: Director
CSI Oswego Corp.	Ian Robertson: Director
Davis Road (GP) Inc.	Ian Robertson: Director, CEO & President
Donnacona Holdings Inc.	Ian Robertson: Director, CEO & President
Dyna Fibers Inc.	Ian Robertson: Director
Energy Acquisition Inc.	Ian Robertson: Director, CEO & President, Secretary
GB Solar Holdings, LLC	Ian Robertson: Manager
Glenford Minority Inc.	Ian Robertson: Director, CEO & President
Green Duchess Co. Inc.	Ian Robertson: Director & President
Green Duchess Co. Limited	Ian Robertson: Director, CEO & President
Greenwing Algonquin Power Development Inc.	Ian Robertson: Director, CEO & President
GSG 6 , LLC	Ian Robertson: Manager
KMS Crossroads, LLC	Ian Robertson: Manager
KMS Power Income Fund	Ian Robertson: Trustee
Loyalist Wind Project GP Inc.	Ian Robertson: Director, CEO & President
Minonk Wind, LLC	Ian Robertson: Manager
NR-Algonquin Energy Management Inc.	Ian Robertson: President
Odell SponsorCo, LLC	Ian Robertson: Manager
Oswego Power Company, Inc.	Ian Robertson: Director
Red Lily Wind Power II GP Inc.	Ian Robertson: Director & President
Senate Wind, LLC	Ian Robertson: Manager
Shady Oaks Holdings, LLC	Ian Robertson: Manager
St. Leon II Wind Energy GP Inc.	Ian Robertson: Director, CEO & President
St. Leon Wind Energy GP Inc.	Ian Robertson: Director, CEO & President
St. Leon Wind Energy Inc.	Ian Robertson: Director, CEO & President
TianRun Shady Oaks, LLC	Ian Robertson: Manager
Valley Power Corp.	Ian Robertson: CEO & President
Windlectric Inc.	Ian Robertson: Director & President
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: Director, Secretary & Treasurer
Liberty Utilities (America) Holdings, LLC	Ian Robertson: Manager Gregory Sorensen: Manager & President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Bella Vista Water) Corp.	Ian Robertson: Class I Director David Pasioka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Black Mountain Sewer) Corp.	Ian Robertson: Class I Director David Pasioka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class I Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (CalPeco Electric) LLC	Ian Robertson: Class I Manager David Pasioka: Class I Manager Dr. Brian J. Brady: Class II Manager Virginia L. Grebbien: Class II Manager Clifford A. Neal: Class II Manager Gregory Sorensen: President Todd Wiley: Secretary & Treasurer
Liberty Utilities (Canada) Corp.	Ian Robertson: Director & CEO David Pasioka: President
Liberty Utilities (Central) Co.	Ian Robertson: Class I Director David Pasioka: Class I Director
Liberty Utilities (EnergyNorth Natural Gas) Corp.	Ian Robertson: Class I Director Gregory Sorensen: Class I Director
Liberty Utilities (Entrada Del Oro Sewer) Corp.	Ian Robertson: Class I Director David Pasioka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II 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: Class I Manager David Pasioka: Class I Manager

Liberty Utilities (Gold Canyon Sewer) Corp.	Ian Robertson: Class I Director David Pasiëka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Granite State Electric) Corp.	Ian Robertson: Class I Director Gregory Sorensen: Class I Director
Liberty Utilities (Litchfield Park Water & Sewer) Corp.	Ian Robertson: Class I Director David Pasiëka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II 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: Class I Director David Pasiëka: Class I Director
Liberty Utilities (Missouri Water) LLC	Ian Robertson: Class I Manager David Pasiëka: Class I Manager
Liberty Utilities (New England Natural Gas Company) Corp.	Ian Robertson: Class I Director Gregory Sorensen: Class I Director
Liberty Utilities (Northwest Sewer) Corp.	Ian Robertson: Class I Director David Pasiëka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Park Water) Corp.	Ian Robertson: Class I Director David Pasiëka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Gregory Sorensen: President Todd Wiley: Secretary Chris Alario: Chief Financial Officer
Liberty Utilities (Peach State Natural Gas) Corp.	Ian Robertson: Class I Director Gregory Sorensen: Class I Director Todd Wiley: Secretary, Treasurer & CFO
Liberty Utilities (Pine Bluff Water) Inc.	Ian Robertson: Class I Director David Pasiëka: Class I Director
Liberty Utilities (Pipeline & Transmission) Corp.	Ian Robertson: Director Gregory Sorensen: Director, Secretary & Treasurer

Liberty Utilities (Rio Rico Water & Sewer) Corp.	Ian Robertson: Class I Director David Pasieka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Sagatay Transmission) GP Inc.	Ian Robertson: Director & President
Liberty Utilities (Seaside Water) LLC	Ian Robertson: Class I Manager David Pasieka: Class I Manager Dr. Brian J. Brady: Class II Manager Virginia L. Grebbien: Class II Manager Clifford A. Neal: Class II Manager Todd Wiley: Secretary & Treasurer
Liberty Utilities (Silverleaf Water) LLC	Ian Robertson: Class I Manager David Pasieka: Class I Manager Dr. Brian J. Brady: Class II Manager Virginia L. Grebbien: Class II Manager Clifford A. Neal: Class II Manager Todd Wiley: Secretary & Treasurer
Liberty Utilities (Sub) Corp.	Ian Robertson: Director Gregory Sorensen: Director
Liberty Utilities (Tall Timbers Sewer) Corp.	Ian Robertson: Class I Director David Pasieka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (White Hall Sewer) Corp.	Ian Robertson: Class I Director David Pasieka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (White Hall Water) Corp.	Ian Robertson: Class I Director David Pasieka: Class I Director
Liberty Utilities (Woodmark Sewer) Corp.	Ian Robertson: Class I Director David Pasieka: Class I Director Dr. Brian J. Brady: Class II Director Virginia L. Grebbien: Class II Director Clifford A. Neal: Class II Director Todd Wiley: Secretary & Treasurer
Liberty Utilities (Woodson-Hensley Water) Corp.	Ian Robertson: Class I Director David Pasieka: Class I 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, CEO & Chairman Gregory Sorensen: Manager & President
Liberty Utilities Finance 2012 (Canada) LLC	Ian Robertson: President Gregory Sorensen: Manager & President
Liberty Utilities Finance GP1	Ian Robertson: President
Liberty Utilities Finance GP2	Ian Robertson: 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
Western Water Holdings, LLC	Ian Robertson: Manager Gregory Sorensen: Manager, CFO, Secretary & Treasurer
The Empire District Electric Company	Ian Robertson: Class I Director David Pasieka: Class I Director
The Empire District Gas Company	Ian Robertson: Class I Director David Pasieka: Class I Director
Empire District Industries Inc.	Ian Robertson: Class I Director David Pasieka: Class I Director

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

Grade 1 = 12 Hours

Grade 2 = 16 Hours

Grade 3 = 24 Hours

Grade 4 = 36 Hours

Grade 5 = 36 Hours

Name	Distribution	Cert. #	Last Exp Date	Exp. Date	Renewal Date	Treatment	Cert. #	Last Exp Date	Exp. Date	Renewal Date
Adam Ambrose	grade 5	28390	2/1/2017	6/1/2020	2/1/2020	grade 2	26133	1/1/2017	1/1/2020	9/1/2019
Allan George	grade 2	48636	N/A	5/1/2020	1/1/2020	grade 1	41463		1/1/2021	9/1/2020
Austen Clark	grade 1	47913	N/A	12/1/2019	8/1/2019					
Brett Holley	grade 4	14142	1/1/2016	1/1/2019	9/1/2018	grade 2	28948	1/1/2014	1/1/2021	9/1/2020
Brian Keith	grade 4	14141	3/1/2016	3/1/2019	11/1/2018	grade 2	26446	2/1/2017	2/1/2020	10/1/2019
Carol Thomas- Kee	grade 2	48567	N/A	5/1/2020	1/1/2020	grade 2	40491	N/A	6/1/2020	2/1/2020
David Fortin	grade 4	14139	11/1/2016	3/1/2020	11/1/2019	grade 2	14900	10/1/2017	10/1/2020	6/1/2020
Doug Warren	grade 4	3295	9/1/2015	1/1/2019	9/1/2018	grade 2	29488	7/1/2015	7/1/2018	3/1/2018
Emily Fontno	grade 2	43163	11/1/2016	11/1/2019	7/1/2019	grade 2	41464		1/1/2021	9/1/2020
Eric Larsen	grade 2	46342	N/A	12/1/2018	8/1/2018	grade 2	40237	N/A	2/1/2020	10/1/2019
Greg Miles	grade 3	35020	4/1/2017	4/1/2020	12/1/2019					
Jayson Moses	grade 2	35021	3/1/2017	3/1/2020	11/1/2019	grade 1	34534	7/1/2018	7/1/2021	3/1/2021
Kevin Phillips	grade 2	14147	5/1/2015	5/1/2018	1/1/2018	grade 2	37426	N/A	6/1/2018	2/1/2018
Maria Garcia	grade 2	47757	N/A	1/11/2019	9/1/2018					
Mark Beppu	grade 4	14132	9/1/2017	1/1/2021	9/1/2020	grade 2	22338	5/1/2016	5/1/2019	1/1/2019
Mike Cinko	grade 4	14133	3/1/2017	10/1/2019	6/1/2019	grade 2	19189	11/1/2016	11/1/2019	7/1/2019
Mike Lent	grade 4	14144	5/1/2015	5/1/2018	1/1/2018	grade 2	19208	2/1/2016	1/1/2019	9/1/2018
Missy Kadel	grade 3	35790	N/A	1/1/2020	9/1/2019					
Nathan E. Johnson	grade 2	49223	N/A		7/1/2020					
Randy Vogel	grade 3	14155	1/1/2015	5/1/2018	1/1/2018	grade 1	17990	6/1/2017	6/1/2020	2/1/2020
Ray Griego	grade 3	14140	5/1/2015	5/1/2018	1/1/2018	grade 2	28945	8/1/2016	6/1/2018	2/1/2018
Roman Diaz	grade 4	36137	5/1/2018	7/1/2020	11/1/2020	grade 2	37017	N/A	2/1/2018	6/1/2018
Shay Davidson	grade 2	34493	12/1/2017	12/1/2020	8/1/2020					
T. Nathan Esquer	grade 2	39514	5/2/2014	5/2/2019	1/1/2019	grade 1	37424	N/A	6/1/2018	2/1/2018
Tony Penna	grade 2	43164	11/1/2016	11/1/2019	7/1/2019					

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Assets and Other Debits

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. UTILITY PLANT			
2	100	Utility plant	A-1	143,886,277	137,542,509
3	107	Utility plant adjustments			
4		Total utility plant		143,886,277	137,542,509
5	250	Reserve for depreciation of utility plant	A-3	(41,004,392)	(38,158,115)
6	251	Reserve for amortization of limited term utility investments	A-3	(188,453)	(179,965)
7	252	Reserve for amortization of utility plant acquisition adjustment	A-3	8,910	9,720
8		Total utility plant reserves		(41,183,935)	(38,328,360)
9		Total utility plant less reserves		102,702,342	99,214,149
10					
11		II. INVESTMENT AND FUND ACCOUNTS			
12	110	Other physical property	A-2	10,459	10,459
13	253	Reserve for depreciation and amortization of other property	A-3		
14		Other physical property less reserve		10,459	10,459
15	111	Investments in associated companies	A-4	1,506,642	
16	112	Other investments	A-5		
17	113	Sinking funds	A-6		
18	114	Miscellaneous special funds	A-7		
19		Total investments and fund accounts		1,517,101	10,459
20					
21		III. CURRENT AND ACCRUED ASSETS			
22	120	Cash		(68,334)	(116,612)
23	121	Special deposits	A-8	0	0
24	122	Working funds		4,700	5,300
25	123	Temporary cash investments			
26	124	Notes receivable	A-9	0	0
27	125	Accounts receivable		3,827,798	3,114,960
28	126	Receivables from associated companies	A-10	7,474,529	1,447,344
29	131	Materials and supplies		339,075	333,362
30	132	Prepayments	A-11	120,587	198,122
31	133	Other current and accrued assets	A-12	793,766	600,088
32		Total current and accrued assets		12,492,122	5,582,564
33					
34		IV. DEFERRED DEBITS			
35	140	Unamortized debt discount and expense	A-13		
36	141	Extraordinary property losses	A-14	0	0
37	142	Preliminary survey and investigation charges		40,771	35,117
38	143	Clearing accounts			
39	145	Other work in progress			
40	146	Other deferred debits	A-15	9,356,226	12,697,887
41		Total deferred debits		9,396,997	12,733,004
42		Total assets and other debits		126,108,562	117,540,176
43					

SCHEDULE A
COMPARATIVE BALANCE SHEETS
Liabilities and Other Credits

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		I. CORPORATE CAPITAL AND SURPLUS			
2	200	Common capital stock	A-18	3,750	3,750
3	201	Preferred capital stock	A-18		
4	202	Stock liability for conversion			
5	203	Premiums and assessments on capital stock	A-19		
6	150	Discount on capital stock	A-16		
7	151	Capital stock expense	A-17		
8	270	Capital surplus	A-20	63,097,054	5,877,909
9	271	Earned surplus	A-21	8,468,044	60,465,563
10		Total corporate capital and surplus		71,568,848	66,347,222
11					
12		II. PROPRIETARY CAPITAL			
13	204	Proprietary capital (Individual or partnership)	A-22		
14	205	Undistributed profits of proprietorship or partnership	A-23		
15		Total proprietary capital			
16					
17		III. LONG-TERM DEBT			
18	210	Bonds	A-24		
19	211	Receivers' certificates			
20	212	Advances from associated companies	A-25		
21	213	Miscellaneous long-term debt	A-26		
22		Total long-term debt		0	0
23					
24		IV. CURRENT AND ACCRUED LIABILITIES			
25	220	Notes payable	A-28		
26	221	Notes receivable discounted			
27	222	Accounts payable		1,156,650	722,078
28	223	Payables to associated companies	A-29	168,430	293
29	224	Dividends declared			
30	225	Matured long-term debt			
31	226	Matured interest			
32	227	Customers' deposits		194,872	209,197
33	228	Taxes accrued	A-31	4,463	4,743
34	229	Interest accrued		707	756
35	230	Other current and accrued liabilities	A-30	1,248,003	786,861
36		Total current and accrued liabilities		2,773,125	1,723,928
37					
38		V. DEFERRED CREDITS			
39	240	Unamortized premium on debt	A-13		
40	241	Advances for construction	A-32	27,120,856	28,129,774
41	242	Other deferred credits	A-33	22,158,082	19,259,122
42		Total deferred credits		49,278,938	47,388,896
43					
44		VI. RESERVES			
45	254	Reserve for uncollectible accounts	A-34		
46	255	Insurance reserve	A-34		
47	256	Injuries and damages reserve	A-34		
48	257	Employees' provident reserve	A-34		
49	258	Other reserves	A-34		
50		Total reserves			
51					
52		VII. CONTRIBUTIONS IN AID OF CONSTRUCTION			
53	265	Contributions in aid of construction	A-35	2,487,651	2,080,130
54		Total liabilities and other credits		126,108,562	117,540,176

SCHEDULE B
Income Account 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	24,575,136
3				
4		Operating Revenue Deductions:		
5	502	Operating expenses	B-2	10,772,263
6	503	Depreciation	A-3	3,496,052
7	504	Amortization of limited-term utility investments	A-3	8,488
8	505	Amortization of utility plant acquisition adjustments	A-3	810
9	506	Property losses chargeable to operations	B-3	0
10	507	Taxes	B-4	2,277,655
11		Total operating revenue deductions		16,555,268
12		Net operating revenues		8,019,868
13	508	Income from utility plant leased to others		
14	510	Rent for lease of utility plant		
15		Total utility operating income		8,019,868
16				
17		II. OTHER INCOME		
18	521	Income from nonutility operations (Net)	B-6	
19	522	Revenue from lease of other physical property		
20	523	Dividend revenues		
21	524	Interest revenues		
22	525	Revenues from sinking and other funds		
23	526	Miscellaneous nonoperating revenues	B-7	185
24	527	Nonoperating revenue deductions - Dr.	B-8	
25		Total other income		185
26		Net income before income deductions		8,020,053
27				
28		III. INCOME DEDUCTIONS		
29	530	Interest on long-term debt		888,959
30	531	Amortization of debt discount and expense		
31	532	Amortization of premium on debt - Cr.		
32	533	Taxes assumed on interest		
33	534	Interest on debt to associated companies		
34	535	Other interest charges	B-9	129
35	536	Interest charged to construction - Cr.		
36	537	Miscellaneous amortization		
37	538	Miscellaneous income deductions	B-10	1,917,398
38		Total income deductions		2,806,486
39		Net income		5,213,567
40				
41		IV. DISPOSITION OF NET INCOME		
42	540	Miscellaneous reservations of net income		
43				
44		Balance transferred to Earned Surplus or		5,213,567
45		Proprietary Accounts scheduled on A-21		
46				

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)	134,446,356	7,183,507	903,667	0	140,726,196
2	100 - 2	Utility plant leased to others	0				0
3	100 - 3	Construction work in progress	3,096,153	63,928	xxxxxxxxxx		3,160,082
4	100 - 4	Utility plant held for future use (Sch A-1c)	0	0			0
5	100 - 5	Utility plant acquisition adjustments	0		xxxxxxxxxx		0
6	100 - 6	Utility plant in process of reclassification	0				0
7		Total utility plant	137,542,509	7,247,435	903,667	0	143,886,277

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)
8		I. INTANGIBLE PLANT					
9	301	Organization	271,976				271,976
10	302	Franchises and consents (Schedule A-1b)					
11	303	Other intangible plant	10,966				10,966
12		Total intangible plant	282,942	0	0	0	282,942
13							
14		II. LANDED CAPITAL					
15	306	Land and land rights	8,498,174				8,498,174
16							
17		III. SOURCE OF SUPPLY PLANT					
18	311	Structures and improvements	26,805				26,805
19	312	Collecting and impounding reservoirs	0				0
20	313	Lake, river and other intakes	0				0
21	314	Springs and tunnels	0				0
22	315	Wells	3,616,603		5,700		3,610,903
23	316	Supply mains	0				0
24	317	Other source of supply plant	134,842				134,842
25		Total source of supply plant	3,778,250	0	5,700	0	3,772,550
26							
27		IV. PUMPING PLANT					
28	321	Structures and improvements	3,310,788	24,216			3,335,004
29	322	Boiler plant equipment	0				0
30	323	Other power production equipment	0				0
31	324	Pumping equipment	6,593,443	224,952	93,811		6,724,585
32	325	Other pumping plant					
33		Total pumping plant	9,904,231	249,169	93,811	0	10,059,589
34							
35		V. WATER TREATMENT PLANT					
36	331	Structures and improvements					
37	332	Water treatment equipment	1,509,007	95,192	71,129		1,533,070
38		Total water treatment plant	1,509,007	95,192	71,129	0	1,533,070

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

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		VI. TRANSMISSION AND DIST. PLANT					
2	341	Structures and improvements					
3	342	Reservoirs and tanks	5,590,888	479,371	18,277		6,051,983
4	343	Transmission and distribution mains	67,720,971	3,501,180	154,738	(479)	71,066,934
5	344	Fire mains	0				0
6	345	Services	14,064,810	1,331,097	151,648	479	15,244,738
7	346	Meters	4,315,064	632,810	175,605		4,772,269
8	347	Meter installations	0				0
9	348	Hydrants	8,249,717	394,280	53,267		8,590,730
10	349	Other transmission and distribution plant	0				0
11		Total transmission and distribution plant	99,941,450	6,338,738	553,535	0	105,726,653
12							
13		VII. GENERAL PLANT					
14	371	Structures and improvements	2,054,252	897			2,055,149
15	372	Office furniture and equipment	1,784,229	182,851	51,886		1,915,194
16	373	Transportation equipment	1,184,469	233,326	95,282		1,322,513
17	374	Stores equipment	0				0
18	375	Laboratory equipment	887				887
19	376	Communication equipment	2,845,636	62,249	22,605		2,885,281
20	377	Power operated equipment	1,567,919	8,260			1,576,179
21	378	Tools, shop and garage equipment	539,043	12,824	9,719		542,148
22	379	Other general plant	0				0
23		Total general plant	9,976,435	500,408	179,492	0	10,297,350
24							
25		VIII. UNDISTRIBUTED ITEMS					
26	390	Other tangible property	555,867				555,867
27	391	Utility plant purchased					
28	392	Utility plant sold					
29		Total undistributed items	555,867	0			555,867
30		Total utility plant in service	134,446,356	7,183,507	903,667	0	140,726,196

SCHEDULE A-1b
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)	Amount at which Carried in Account ¹ (e)
31	NONE				
32					
33					
34					
35		Total	xxxxxxxxxxxxxxxxxxxxxxxxxxxx		

¹ The total should agree with the balance at the end of the year in Account 302 in Schedule A-1a Line 10.

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

Line No.	Description and Location of Property (a)	Date of Acquisition (b)	Approximate Date Will be Placed in Service (c)	Balance End of Year (d)
1	None			0
2				
3				
4				
5				
6				
7				
8				
9			Total	0

SCHEDULE A-2
Account 110 - Other Physical Property

Line No.	Name and Description of Property (a)	Book value, end of year (b)
1	LAND	10,459
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		Total 10,459

**SCHEDULE A-1d
RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
RATE BASE					
1		Utility Plant			
2		Plant in Service		140,726,196	134,446,356
3		Construction Work in Progress		3,160,082	3,096,153
4		General Office Prorate		3,787,053	3,299,977
5		Total Gross Plant (=Line 2 + Line 3 + Line 4)		147,673,330	140,842,486
6		Less Accumulated Depreciation			
7		Plant in Service		41,004,392	38,158,115
8		General Office Prorate		2,437,857	1,899,963
9		Total Accumulated Depreciation (=Line 7 + Line 8)		43,442,249	40,058,078
10		Less Other Reserves			
11		Deferred Income Taxes		13,514,338	14,594,938
12		Deferred Investment Tax Credit		0	(72,923)
13		Other Reserves			
14		Total Other Reserves (=Line 11 + Line 12 + Line 13)		13,514,338	14,522,015
15		Less Adjustments			
16		Contributions in Aid of Construction		2,487,651	2,080,130
17		Advances for Construction		27,120,856	28,129,774
18		Other			
19		Total Adjustments (=Line 16 + Line 17 + Line 18)		29,608,507	30,209,904
20		Add Materials and Supplies		339,075	333,362
21		Add Working Cash (=Line 34)		2,063,359	1,938,627
22		TOTAL RATE BASE			
23		(=Line 5 - Line 9 - Line 14 - Line 19 + Line 20 + Line 21)		63,510,670	58,324,478
Working Cash					
24		Determination of Operational Cash Requirement			
25		Operating Expenses, Excluding Taxes, Depreciation & Uncollectible		10,576,060	9,885,807
26		Purchased Power & Commodity for Resale*		1,118,273	1,005,652
27		Meter Revenues: Bimonthly Billing		23,922,694	22,507,207
28		Other Revenues: Flat Rate Monthly Billing		652,442	518,648
29		Total Revenues (=Line 27 + Line 28)		24,575,136	23,025,854
30		Ratio - Flat Rate to Total Revenues (=Line 28 / Line 29)		0.02655	0.02252
31		5/24 x Line 25 x (100% - Line 30)		2,144,849	2,013,153
32		1/24 x Line 25 x Line 30		11,699	9,278
33		1/12 x Line 26		93,189	83,804
34		Operational Cash Requirement (=Line 31 + Line 32 - Line 33)		2,063,359	1,938,627
<p>* Electric power, gas or other fuel purchased for pumping and/or purchased commodity for resale billed after receipt (metered).</p>					

SCHEDULE A-3
Accounts 250 to 253, Inclusive - Depreciation and Amortization Reserves

Line No.	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 253 Other Property (e)	
1	Balance in reserves at beginning of year	38,158,115	179,965	(9,720)	0
2	Add: Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 ⁽¹⁾	3,496,052	8,488	810	
4	(b) Charged to Account 265	152,963			
5	(c) Charged to clearing accounts	245,465			
6	(d) Salvage recovered	16,130			
7	(e) Main Office Depreciation Allocation ⁽²⁾	(136,365)			
8	(f) All other credits ⁽³⁾				
9	Total credits	3,774,245	8,488	810	0
10	Deduct: Debits to reserves during year				
11	(a) Book cost of property retired	903,669			
12	(b) Cost of removal	24,299			
13	(c) All other debits ⁽⁴⁾				
14	Total debits	927,968	0	0	0
15	Balance in reserve at end of year	41,004,392	188,453	(8,910)	0
16					
17	(1) COMPOSITE DEPRECIATION RATE USED FOR STRAIGHT LINE REMAINING LIFE:		3.02%		
18					
20	(2) ALLOCATION OF DEPRECIATION FROM MAIN OFFICE TO APPLE VALLEY:		136,365		
21					
22	(3) EXPLANATION OF ALL OTHER CREDITS:				
23	None		0		
24			0		
25			0		
26	(4) EXPLANATION OF ALL OTHER DEBITS:				
27	None		0		
28			0		
29					
30	AMORTIZATION OF LIMITED - TERM UTILITY INVESTMENTS:				
31	LEASED WATER RIGHTS, ORGANIZATION COSTS		8,488		
32			8,488		
33					
34	AMORTIZATION OF UTILITY PLANT ACQUISITION ADJUSTMENTS:				
35	AV Resources Acquisition		810		
36			810		
37					
38					
39					
40					
41	METHOD USED TC Straight Line				
42	(a) Liberalized	()			
43	(b) (1) Double declining balance	()			
44	(2) ACRS	()			
45	(3) MACRS	()			
46	(4) Others	()			
47	(c) Both straight line and liberalized	(x)			
48					
49					

SCHEDULE A-3a
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 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 ⁽¹⁾	27,283	319			27,602
3	312	Collecting and impounding reservoirs	0				0
4	313	Lake, river and other intakes	0				0
5	314	Springs and tunnels	0				0
6	315	Wells	1,345,746	94,243	5,700	(16,027)	1,418,262
7	316	Supply mains	0				0
8	317	Other source of supply plant	59,030	3,344			62,374
9		Total source of supply plant	1,432,059	97,906	5,700	(16,027)	1,508,238
10							
11		II. PUMPING PLANT					
12	321	Structures and improvements	932,806	109,969			1,042,775
13	322	Boiler plant equipment	0				0
14	323	Other power production equipment	0				0
15	324	Pumping equipment	0				0
16	325	Other pumping plant	1,749,609	249,862	93,811		1,905,660
17		Total pumping plant	2,682,415	359,831	93,811	0	2,948,435
18							
19		III. WATER TREATMENT PLANT					
20	331	Structures and improvements	0				0
21	332	Water treatment equipment	161,503	49,890	71,129		140,264
22		Total water treatment plant	161,503	49,890	71,129	0	140,264
23							
24		IV. TRANS. AND DIST. PLANT					
25	341	Structures and improvements	0				0
26	342	Reservoirs and tanks	1,480,273	114,683	18,277		1,576,679
27	343	Transmission and distribution mains	20,382,661	1,666,356	154,738		21,894,279
28	344	Fire mains	0				0
29	345	Services	3,010,765	376,911	151,648	(8,272)	3,227,756
30	346	Meters	(186,971)	131,210	175,605	7,953	(223,413)
31	347	Meter installations	0				0
32	348	Hydrants	2,260,648	191,963	53,267	8,177	2,407,521
33	349	Other transmission and distribution plant	0				0
34		Total trans. and distribution plant	26,947,376	2,481,123	553,535	7,858	28,882,822
35							
36		V. GENERAL PLANT					
37	371	Structures and improvements	747,038	58,148			805,186
38	372	Office furniture and equipment	1,533,796	204,250	51,887		1,686,159
39	373	Transportation equipment	980,830	139,137	95,282		1,024,685
40	374	Stores equipment	0				0
41	375	Laboratory equipment ⁽¹⁾	887				887
42	376	Communication equipment	1,838,062	239,267	22,604		2,054,725
43	377	Power operated equipment	1,173,691	74,358			1,248,049
44	378	Tools, shop and garage equipment	241,845	31,970	9,719		264,096
45	379	Other general plant	0				0
46	390	Other tangible property	302,179	22,235			324,414
47	391	Water plant purchased	0				0
48		Total general plant	6,818,328	769,365	179,492	0	7,408,201
49							
		Total	38,041,681	3,758,115	903,667	(8,169)	40,887,960

<p style="text-align: center;">SCHEDULE A-4 Account 111 - Investments in Associated Companies</p>							
Line No.	Class of Security (a)	Name of Issuing Company (b)	Par Value End of Year (c)	Ledger Value End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest and Dividends Received During Year (g)
1	ADVANCE	JESS RANCH IRRIGATION	N/A	319,427			
2	ADVANCE	YERMO WATER CO.	N/A	1,187,215			
3							
4							
5							
6							
7		Total ¹		1,506,642			

1 The total should agree with the balance at the end of the year in Account 111 on page 5.

<p style="text-align: center;">SCHEDULE A-5 Account 112 - Other Investments</p>		
Line No.	Name and Description of Property (a)	Balance End of Year (b)
1	NONE	
2		
3		
4		
5		
6		
7		
8		
9	Total	

<p style="text-align: center;">SCHEDULE A-6 Account 113 - Sinking Funds</p>						
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					

<p align="center">SCHEDULE A-7 Account 114 - Miscellaneous Special Funds</p>						
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					

<p align="center">SCHEDULE A-8 Account 121 - Special Deposits</p>			
Line No.	Name of Depository (a)	Purpose of Deposit (b)	Balance End of Year (c)
1	NONE		
2			
3			
4			
5			
6	Total		

<p align="center">SCHEDULE A-9 Account 124 - Notes Receivable</p>							
Line No.	Maker (a)	Date of Issue (b)	Date Payable (c)	Balance End of Year (d)	Interest Rate (e)	Interest Accrued During Year (g)	Interest Received During Year (g)
1	NONE						
2							
3							
4							
5							
6	Total						

SCHEDULE A-10
Account 126 - Receivables from Associated Companies

Line No.	Due from Whom (a)	Amount (b)	Interest Rate (c)	Interest Accrued During Year (d)	Interest Received During Year (e)
1	LIBERTY UTILITIES (PARK WATER) CORP.	7,474,529			
2					
3					
4					
5					
6					
7					
8					
9					
10	Total	7,474,529			

SCHEDULE A-11
Account 132 - Prepayments

Line No.	Item (a)	Amount (b)
1	Postage	1,390
2	Other	119,197
3		
4		
5		
6		
7		
8		
9		
10	Total	120,587

SCHEDULE A-12
Account 133 - Other Current and Accrued Assets

Line No.	Item (a)	Amount (b)
1	Post retirement benefits other than pension	793,766
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	793,766

SCHEDULE A-13

Accounts 140 and 240 - Unamortized Debt Discount and Expense and Unamortized Premium on Debt

1. Report under separate subheadings for Unamortized Debt Discount and Expense and Unamortized Premium or Debt, particulars of discount and expense of premium applicable to each class and series of long-term debt.
2. Show premium amounts in red or by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the discount and expense or premium with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish particulars regarding the treatment of unamortized debt discount and expense or premium, redemption premiums, and redemption expenses associated with issues redeemed during the year, also, date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Set out separately and identify undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 531, Amortization of Debt Discount and Expense, or credited to Account 532, Amortization of Premium on Debt-Credit.

Line No.	Designation of long-term debt (a)	Principal amount of securities to which discount and expense, or premium minus expense, relates (b)	Total discount and expense or 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-14
Account 141 - Extraordinary Property Losses

Line No.	Description of Property Loss or Damage (a)	Total amount of loss (b)	Previously Written off (c)	WRITTEN OFF DURING YEAR		Balance End of year (f)
				Account Charged (d)	Amount (e)	
1						
2	NONE					
3						
4			Total			
5						

SCHEDULE A-15
Account 146 - Other Deferred Debits

Line No.	Item (a)	Balance End of year (b)
6	RATE CASE	54,801
7	PAID TIME OFF	234,667
8	REGULATORY ACCOUNTS	9,066,758
9	OTHER DEFERRED DEBITS	0
10	Total	9,356,226

SCHEDULE A-16
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

Line No.	Class and Series of Stock (a)	Balance End of year (b)
11		
12	NONE	
13	Total	

SCHEDULE A-17
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

Line No.	Class and Series of Stock (a)	Balance End of year (b)
14		
15	NONE	
16	Total	

SCHEDULE A-18
Accounts 200 and 201- Capital Stock

Line No.	Class of Stock (a)	Number of Shares Authorized	Par Value of Stock Authorized	Number of Shares Outstanding ¹ (d)	Total Par Value ² Outstanding End of Year (e)	Dividends Declared During Year	
		by Articles of Incorporation (b)	by Articles of Incorporation (c)			Rate (f)	Amount (g)
1	COMMON STOCK	1,000	50	75	3,750		0
2							
3							
4							
5							
6	Totals	1,000	50	75	3,750	0	0

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

² If shares of stock have no par value, show value assigned to stock outstanding.

SCHEDULE A-18a
Record of Stockholders at End of Year

Line No.	COMMON STOCK	Number Shares (b)	PREFERRED STOCK	Number Shares (d)
	Name (a)		Name (c)	
7	LU (PARK WATER) CORP.	75		
8				
9				
10				
11				
12				
13				
14				
15	Total number of shares	75		

SCHEDULE A-19
Account 203 - Premiums and Assessments on Capital Stock

Line No.	Class of Stock (a)	Balance End of Year (b)
16		
17		
18		
19	NONE	
20		
21		
22		
23		
24	Total	

SCHEDULE A-20
Account 270 - Capital Surplus (For use by Corporations only)

Line No.	Item (a)	Amount (b)
1	Balance beginning of year	5,877,909
2	CREDITS (Give nature of each credit and state account charged)	
3	Unit grant expense transferred to paid in capital	
4	Purchase of Apple Valley Ranchos by Liberty Utilities	64,595,638
5	Total credits	64,595,638
6	DEBITS (Give nature of each debit and state account credited)	
7	Purchase of Apple Valley Ranchos by Liberty Utilities	7,376,493
8		
9		
10	Total debits	7,376,493.00
11	Balance end of year	63,097,054

SCHEDULE A-21
Account 271 - Earned Surplus (For use by Corporations only)

Line No.	Acct	Account (a)	Amount (b)
12		Balance beginning of year	60,465,563
13		CREDITS	
14	400	Credit balance transferred from income account	5,213,567
15	401	Miscellaneous credits to surplus (detail)	
16			
17		Total credits	5,213,567
18		DEBITS	
19	410	Debit balance transferred from income account	
20	411	Dividend appropriations-preferred stock	
21	412	Dividend appropriations-Common stock	
22	413	Miscellaneous reservations of surplus	
23	414	Miscellaneous debits to surplus (detail)	
24		Purchase of Apple Valley Ranchos by Liberty Utilities	57,211,086
25		Total debits	57,211,086
26		Balance end of year	8,468,044

SCHEDULE A-22
Account 204 - Proprietary Capital
(Sole Proprietor or Partnership)

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

SCHEDULE A-23
Account 205 - Undistributed Profits
of Proprietorship or Partnership

(The use of this account is optional)

Line No.	Item (a)	Amount (b)
15	Balance Beginning of year	
16	CREDITS	
17	Net income for year	NONE
18	Other credits (detail)	
19		
20	Total credits	
21	DEBITS	
22	Net loss for year	
23	Withdrawals during year	
24	Other debits (detail)	
25		
26		
27	Total debits	
28	Balance end of year	NONE

SCHEDULE A-24
Account 210 - Bonds

Line No.	Class of Bond (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Sinking Fund Added in Current Year (g)	Cost of Issuance (h)	Interest Accrued During Year (i)	Interest Paid During Year (j)
1										
2										
3	NONE									
4										
5										
6										
7										
8	Totals									

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

SCHEDULE A-24 (a)
CLASS A WATER COMPANIES
SAFE DRINKING WATER BOND ACT DATA

Please provide the following information relating to each Safe Drinking Water Bond Act (SDWBA) loan outstanding during the 12-month reporting period. (Use one sheet for each loan.)

1. Current Fiscal Agent: **NONE**
 Name: _____
 Address: _____
 Phone Number: _____
 Date Hired: _____

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

3. Summary of the trust bank account activities showing:

Balance at beginning of year	\$	
Deposits during the year	\$	
Withdrawals made for loan payments	\$	
Other withdrawals from this account	\$	
Balance at end of year	\$	

4. Account information:
 Bank Name: _____
 Account Number: _____
 Date Opened: _____

5. Plant amounts included in Schedule A-1a, Account No. 101 -- Water Plant in Service which were funded using SDWBA funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT		NONE			
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT		NONE			
6	304	Structures					
7	307	Wells					
8	311	Pumping equipment					
9	317	Other water source plant					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

SCHEDULE A-25
Account 212 - Advances from Associated Companies

Line No.	Nature of Obligation (a)	Amount of Obligation (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
9	NONE				
10					
11					
12					
13	Totals				

SCHEDULE A-26
Account 213 - Miscellaneous Long Term Debt

Line No.	Nature of Obligation (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding ¹ Per Balance Sheet (e)	Rate of Interest (f)	Interest Accrued During Year (g)	Interest Paid During Year (h)
14								
15								
16								
17	NONE							
18								
19								
20								
21	Totals							

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

SCHEDULE A-27
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)
22					
23					
24	NONE				
25					
26	Totals				

SCHEDULE A-28
Account 220 - Notes Payable

Line No.	In Favor of (a)	Date of Issue (b)	Date of Maturity (c)	Balance End of Year (d)	Rate of Interest (e)	Interest Accrued During Year (f)	Interest Paid During Year (g)
1							
2							
3							
4	NONE						
5							
6							
7							
8							
9	Totals						

SCHEDULE A-29
Account 223 - Payables to Associated Companies

Line No.	Nature of Obligation (a)	Balance End of Year (b)	Rate of Interest (c)	Interest Accrued During Year (d)	Interest Paid During Year (e)
10	Interco APUC, LABS, LUC, LU Co	168,430			
11					
12					
13					
14	Totals	168,430		0	

SCHEDULE A-30
Account 230 - Other Current and Accrued Liabilities

Line No.	Description (a)	Balance End of Year (c)
15	ACCRUED PAID TIME OFF	234,667
16	FRANCHISE FEE	271,557
17	ACCRUED PAYROLL	537,225
18	REPLENISHMENT CHARGES (INCLUDES MAKE-UP ASSESSMENTS)	31,632
19	CALIFORNIA PUC SURCHARGE	99,539
20	DEFINED CONTRIBUTION PLAN	0
21	HOMESERVE	25
22	ACCRUED INSURANCE EXPENSE	47,923
23	MISCELLANEOUS	25,435
24		
25		
26	Total	1,248,003

SCHEDULE A-31
Account 228 - Accrued and Prepaid Taxes

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 was 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 show 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 32, for a distribution of taxes charged, column (d) 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 instruction5) (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	0	0	620,590	620,590		0	0
2	State corporation franchise tax	0		1,084,608	1,084,608		0	
3	State unemployment insurance tax	47		21,749	21,796		0	
4	Other state and local taxes (1)	30		49,263	48,514		779	
5	Federal unemployment insurance tax	5		2,494	2,844		(345)	
6	Fed. ins. contr. act (old age retire.)	4,661		271,045	271,669		4,037	
7	Other federal taxes	0		0	8		(8)	
8	Federal income taxes	0		275,312	275,312		0	
9								
10								
11								
12								
13								
14	Totals	4,743	0	2,325,061	2,325,341	0	4,463	0

SCHEDULE A-32
Account 241 - Advances for Construction

Line No.	(a)	(b)	Amount (c)
1	Balance beginning of year	XXXXXXXXXXXX	28,129,774
2	Additions during year	XXXXXXXXXXXX	0
3	Subtotal - Beginning balance plus additions during year	XXXXXXXXXXXX	28,129,774
4	Charges during year	XXXXXXXXXXXX	XXXXXXXXXXXX
5	Refunds	XXXXXXXXXXXX	XXXXXXXXXXXX
6	Percentage of revenue basis	0	XXXXXXXXXXXX
7	Proportionate cost basis	1,008,380	XXXXXXXXXXXX
8	Present worth basis	538.00	XXXXXXXXXXXX
9	Total refunds	XXXXXXXXXXXX	1,008,918
10	Transfers to Acct 265 - Contributions in Aid of Construction	XXXXXXXXXXXX	XXXXXXXXXXXX
11	Due to expiration of contracts		XXXXXXXXXXXX
12	Due to present worth discount		XXXXXXXXXXXX
13	Total transfers to Acct. 265	XXXXXXXXXXXX	0
14	Securities Exchanged for Contracts (enter detail below)		XXXXXXXXXXXX
15	Subtotal - Charges during year	XXXXXXXXXXXX	1,008,918
16	Balance end of year	XXXXXXXXXXXX	27,120,856

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

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

SCHEDULE A-33
Account 242 - Other Deferred Credits

Line No.	Item (a)	Balance End of Year (b)
1	DEFERRED WORK ORDER DEPOSITS	933,363
2	DEFERRED REVENUE -CONTRIBUTIONS	0
3	DEFERRED INCOME TAXES	13,514,338
4	REGULATORY LIABILITY - INCOME TAXES RELATED	3,114,332
5	PENSION FUND DISCLOSURE	4,596,049
6	Total	22,158,082

SCHEDULE A-34
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							
2							
3							
4	NONE						
5							
6							
7	Totals						

SCHEDULE A-35

Account 265 - Contributions in Aid of Construction

Instructions for Preparation of Schedule of Contributions in Aid of Construction

¹ The credit balance in the account other than that portion of the balance relating to nondepreciable property (column d), to property retired prior to January 1, 1995 (column e), and to the estimated amount of depreciation accrued to January 1, 1955 (column f), shall be written off through charges to this account and credits to Account 250 - Reserve for Depreciation of Utility Plant over a period equal to the estimated service life of the property involved. Upon retirement of depreciable property for which a depreciation reserve has been created through charges to this account, the cost thereof shall be credited to the appropriate plant account and concurrently charged to Account 250, If the property is retired prior to the service life originally estimated, the balance in this account with respect to the retired property shall be transferred to the depreciation reserve account.

² That portion of the balance applicable to nondepreciable property shall remain unchanged until the property is sold or otherwise retired. Upon retirement, the cost of such nondepreciable property acquired by donation or through use of donated funds shall be credited to the appropriate plant account and charged to this account to clear the credit balance carried herein.

³ That portion of the balance representing donations on property retired prior to January 1, 1955 (column e), and the amount of depreciation accrued to January 1, 1955, on property in service (column f), shall not be transferred from this account or otherwise disposed of without first receiving written authorization from the Commission.

Line No.	Item (a)	Total All Columns (b)	Subject to Amortization		Not Subject to Amortization	
			Property in Service After Dec. 31, 1954		Property Retired Before Jan. 1, 1955 (e)	Depreciation Accrued through Dec. 31, 1954 on Property in Service at Dec. 31, 1954 (f)
			Depreciable (c)	Non-Depreciable (d)		
1	Balance beginning of year	2,080,130	2,055,707	24,423	0	0
2	Add: Credits to account during year	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
3	Contributions received during year	560,484	560,484	0	XXXXXX XX	XXXXXXXX XX
4	Other credits*	0		0	0	0
5	Total credits	560,484	560,484	0	0	0
6	Deduct: Debits to account during year	0	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
7	Depreciation charges for year	152,963	152,963	XXXXXX XX	XXXXXX XX	XXXXXXXX XX
8	Nondepreciable donated property retired	0	XXXXXX XX	0	XXXXXX XX	XXXXXXXX XX
9	Other debits*	0	0	0	0	0
10	Total debits	152,963	152,963	0	0	0
11	Balance end of year	2,487,651	2,463,228	24,423	0	0

*Indicate nature of these items and show the accounts affected by the contra entries.

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 (Brackets) (d)
1		I. WATER SERVICE REVENUES			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	23,266,889	22,276,052	990,837
4		601.2 Industrial sales	5,771	4,897	874
5		601.3 Sales to public authorities	1,355,358	1,210,352	145,006
6		Sub-total	24,628,018	23,491,301	1,136,717
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			0
9		602.2 Industrial sales			0
10		602.3 Sales to public authorities			0
11		Sub-total	0	0	0
12	603	Sales to irrigation customers			
13		603.1 Metered sales	1,696,851	1,420,704	276,147
14		603.2 Unmetered sales			0
15		Sub-total	1,696,851	1,420,704	276,147
16	604	Private fire protection service	392,160	388,415	3,745
17	605	Public fire protection service			0
18	606	Sales to other water utilities for resale			0
19	607	Sales to governmental agencies by contracts			0
20	608	Interdepartmental sales			0
21	609	Other sales or service	(2,291,948)	(2,900,691)	608,743
22		Sub-total	(1,899,788)	(2,512,276)	612,488
23		Total water service revenues	24,425,081	22,399,729	2,025,352
24		II. OTHER WATER REVENUES			
25	611	Miscellaneous service revenues	119,043	133,424	(14,381)
26	612	Rent from water property			0
27	613	Interdepartmental rents			0
28	614	Other water revenues	31,012	5,056	25,956
29		Total other water revenues	150,055	138,480	11,575
30	501	Total operating revenues	24,575,136	22,538,209	2,036,927

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

Line No.	Location (a)	Operating Revenues (b)
31	Operations not within incorporated cities ¹	
32	Regulatory balancing account	(2,291,948)
33	Other water sales	31,012
34		
35	Operations within incorporated territory	
36	City or town of APPLE VALLEY	26,803,613
37	City or town of VICTORVILLE	32,459
38	City or town of	
39	City or town of	
40	City or town of	
41		
42		
43		24,575,136
44		

¹ Should be segregated to operating districts.

SCHEDULE B-2

Account 502 - Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		I. SOURCE OF SUPPLY EXPENSE						
2		Operation						
3	701	Operation supervision and engineering	A	B	37,236	56,090	(18,854)	
4	701	Operation supervision, labor and expenses					0	
5	702	Operation labor and expenses	A	B	105,261	98,039	7,222	
6	703	Miscellaneous expenses	A		65,449	12,853	52,596	
7	704	Purchased water	A	B	C		0	
8		Maintenance						
9	706	Maintenance supervision and engineering	A	B			0	
10	706	Maintenance of structures and facilities					0	
11	707	Maintenance of structures and improvements	A	B			0	
12	708	Maintenance of collect and impound reservoirs	A				0	
13	708	Maintenance of source of supply facilities		B			0	
14	709	Maintenance of lake, river and other intakes	A				0	
15	710	Maintenance of springs and tunnels	A				0	
16	711	Maintenance of wells	A		400	1,783	(1,383)	
17	712	Maintenance of supply mains	A				0	
18	713	Maintenance of other source of supply plant	A	B	0	0	0	
19		Total source of supply expense			208,346	168,765	39,581	
20		II. PUMPING EXPENSES						
21		Operation						
22	721	Operation supervision and engineering	A	B	0	0	0	
23	721	Operation supervision labor and expense					0	
24	722	Power production labor and expense	A				0	
25	722	Power production labor, expenses and fuel		B			0	
26	723	Fuel for power production	A				0	
27	724	Pumping labor and expenses	A	B	251,051	245,532	5,519	
28	725	Miscellaneous expenses	A		24,756	22,301	2,455	
29	726	Fuel or power purchased for pumping	A	B	C	1,118,273	1,005,652	112,621
30		Maintenance						
31	729	Maintenance supervision and engineering	A	B			0	
32	729	Maintenance of structures and equipment					0	
33	730	Maintenance of structures and improvements	A	B	18,234	21,845	(3,611)	
34	731	Maintenance of power production equipment	A	B			0	
35	732	Maintenance of pumping equipment	A	B	56,697	68,858	(12,161)	
36	733	Maintenance of other pumping plant	A	B			0	
37		Total pumping expenses			1,469,011	1,364,188	104,823	

SCHEDULE B-2

Account 502 - Operating Expenses - 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 [Brackets] (d)
			A	B	C			
1		III. WATER TREATMENT EXPENSES						
2		Operation						
3	741	Operation supervision and engineering	A	B				
4	741	Operation supervision, labor and expenses			C			
5	742	Operation labor and expenses	A			67,919	71,657	(3,738)
6	743	Miscellaneous expenses	A	B		0	230	(230)
7	744	Chemicals and filtering materials	A	B		49,963	22,799	27,164
8		Maintenance						
9	746	Maintenance supervision and engineering	A	B				0
10	746	Maintenance of structures and equipment			C			0
11	747	Maintenance of structures and improvements	A	B		0	0	0
12	748	Maintenance of water treatment equipment	A	B		11,601	5,166	6,435
13		Total water treatment expenses				129,483	99,852	29,631
14		IV. TRANS. AND DIST. EXPENSES						
15		Operation						
16	751	Operation supervision and engineering	A	B		149,214	166,632	(17,418)
17	751	Operation supervision, labor and expenses			C			0
18	752	Storage facilities expenses	A			35,004	21,359	13,645
19	752	Operation labor and expenses		B				0
20	753	Transmission and distribution lines expenses	A			127,579	123,134	4,445
21	754	Meter expenses	A			28,218	6,637	21,581
22	755	Customer installations expenses	A			94,082	97,386	(3,304)
23	756	Miscellaneous expenses	A			3,751	4,037	(286)
24		Maintenance						
25	758	Maintenance supervision and engineering	A	B				0
26	758	Maintenance of structures and plant			C			0
27	759	Maintenance of structures and improvements	A	B				0
28	760	Maintenance of reservoirs and tanks	A	B		0	0	0
29	761	Maintenance of trans. and distribution mains	A			653,293	640,983	12,310
30	761	Maintenance of mains		B				0
31	762	Maintenance of fire mains	A			738	0	738
32	763	Maintenance of services	A			170,194	157,928	12,266
33	763	Maintenance of other trans. and distribution plant		B				0
34	764	Maintenance of meters	A			50,986	19,807	31,179
35	765	Maintenance of hydrants	A			3,268	8,481	(5,213)
36	766	Maintenance of miscellaneous plant	A			17,006	20,380	(3,374)
37		Total transmission and distribution expenses				1,333,333	1,266,764	66,569

SCHEDULE B-2

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

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 [Brackets] (d)
			A	B	C			
1		V. CUSTOMER ACCOUNT EXPENSES						
2		Operation						
3	771	Supervision	A	B		3,021	13	3,008
4	771	Superv., meter read., other customer acct expenses			C			0
5	772	Meter reading expenses	A	B		67,278	91,113	(23,835)
6	773	Customer records and collection expenses	A			450,230	433,151	17,079
7	773	Customer records and accounts expenses		B				0
8	774	Miscellaneous customer accounts expenses	A			14,338	9,748	4,590
9	775	Uncollectible accounts	A	B	C	68,647	67,177	1,470
10		Total customer account expenses				603,514	601,202	2,312
11		VI. SALES EXPENSES						
12		Operation						
13	781	Supervision	A	B				0
14	781	Sales expenses			C			0
15	782	Demonstrating and selling expenses	A			179,936	181,483	(1,547)
16	783	Advertising expenses	A					0
17	784	Miscellaneous sales expenses	A					0
18	785	Merchandising, jobbing and contract work	A					0
19		Total sales expenses				179,936	181,483	(1,547)
20		VII. ADMIN. AND GENERAL EXPENSES						
21		Operation						
22	791	Administrative and general salaries	A	B	C	1,133,491	919,949	213,542
23	792	Office supplies and other expenses	A	B	C	390,422	439,686	(49,264)
24	793	Property insurance	A			110,369	41,575	68,794
25	793	Property insurance, injuries and damages		B	C			0
26	794	Injuries and damages	A			357,282	178,843	178,439
27	795	Employees' pensions and benefits	A	B	C	1,359,506	1,292,391	67,115
28	796	Franchise requirements	A	B	C	255,491	235,894	19,597
29	797	Regulatory commission expenses	A	B	C	136,053	136,543	(490)
30	798	Outside services employed	A			544,118	398,624	145,494
31	798	Miscellaneous other general expenses		B				0
32	798	Miscellaneous other general operation expenses			C			0
33	799	Miscellaneous general expenses	A			34,425	135,681	(101,256)
34		Main Office Allocation				2,519,331	2,449,540	69,791
35	805	Maintenance of general plant	A	B	C	62,182	62,776	(594)
36		Total administrative and general expenses				6,902,670	6,291,502	611,168
37		VIII. MISCELLANEOUS						
38	811	Rents	A	B	C	29,870	26,300	3,570
39	812	Administrative expenses transferred - Cr.	A	B	C	(479,532)	(343,964)	(135,568)
40	813	Clearing expense	A	B	C	395,632	454,772	(59,140)
41		Total miscellaneous				(54,030)	137,108	(191,138)
42		Total operating expenses				10,772,263	10,110,864	661,399

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

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

SCHEDULE B-4
Account 507 - Taxes Charged During Year

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.

3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.

4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.

5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.

6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other (Account 143) (e)	Capitalized (Omit Account) (f)
9	Taxes on real and personal property	620,590	620,590			
10	State corp. franchise tax	1,084,608	1,084,608			
11	State unemployment insurance tax	21,749	18,541		468	2,740
12	Other state and local taxes	49,263	49,263			
13	Federal unemployment insurance tax	2,494	1,437		152	904
14	Federal insurance contributions act	271,045	227,903		6,006	37,136
15	Other federal taxes	0				
16	Federal income tax	275,312	275,312			
17						
18						
19						
20						
21						
22	Totals	2,325,061	2,277,655	0	6,626	40,780

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 in-

come 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 7.....	
2	Reconciling amounts (list first additional income and unallowable deductions, followed by additional	
3	deductions for non-taxable income):	
4		
5		
6	NOT AVAILABLE AT THIS TIME	
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.....	
31	Computation of tax:	
32		
33		
34		
35	Tax per return	

SCHEDULE B-6
Account 521 - Income from Nonutility Operations

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

SCHEDULE B-7
Account 526 - Miscellaneous Nonoperating Revenue

Line No.	Description (a)	Amount (b)
6	HOMESERVE PROGRAM	0
7	WITNESS FEES	35
8	EARLY TERM ADVANCE CONTRACT	150
9		
10		
11		
12		
13	Totals	185

SCHEDULE B-8
Account 527 - Nonoperating Revenue Deductions (Dr.)

Line No.	Description (a)	Amount (b)
14		
15		
16	NONE	
17		
18		

SCHEDULE B-9
Account 535 - Other Interest Charges

Line No.	Description (a)	Amount (b)
19	CUSTOMER DEPOSITS	129
20		
21		
22	Total	129

SCHEDULE B-10
Account 538 - Miscellaneous Income Deductions

Line No.	Description (a)	Amount (b)
23	WATER ASSOCIATION DUES	12,379
24	LABOR COMPLIANCE AUDIT	43,526
25	MISCELLANEOUS DONATIONS (INCLUDES POLITICAL)	743,050
26	PROPERTY TAX NON-UTILITY	1,175
27	CONDEMNATION LEGAL & CONSULTING	1,108,426
28	MISCELLANEOUS	8,842
	Total	1,917,398

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

	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		
Line No.			
1	1	Did the respondent have a contract or other agreement with any organization or person	
2		covering supervision and/or management of its own affairs during the year?	
3		Answer (Yes or No)	YES
4	2	Name of each organization or person that was a party to such a contract or agreement	
5		Algonquin Power & Utilities Corporation	
		Liberty Utilities Canada Corporation	
		Liberty Utilities Company	
		Liberty Utilities (Park Water) Corp.	
6	3	Date of original contract or agreement.	12/1/2016
7	4	Date of each supplement or agreement.	
8		Note: File with the report a copy of every contract, agreement, supplement or amendment mentioned above	
9		unless a copy of the instrument in due form has been furnished in which case a definite reference to the report	
10		of the respondent relative to which it was furnished will suffice.	
11	5	Amount of compensation paid during the year for supervision or management	
12	6	To whom paid	
13	7	Nature of payment (salary, traveling expenses, etc.)	
14	8	Amounts paid for each class of service	
		Direct expense	1,851,271
		Indirect expense	2,377,856
		Capital charges	197,266
			4,426,392
15			
16	9	Base for determination of such amounts	DIRECT CHARGE FOR IDENTIFIABLE COSTS PLUS ALLOCATION PERCENTAGE
17			
18	10	Distribution of payments:	
19		(a) Charged to operating expenses	4,229,126
20		(b) Charged to capital accounts	197,266
21		(c) Charged to other accounts	
22		Total	4,426,392
23	11	Distribution of charges to operating expenses by primary accounts.	
24		Number and Title of Account	
25		791 Salaries	342,453
26		794 Insurance	363,680
27		792 Travel, telephone, registration, mail, office supplies	31,563
		903 Clearings	2,886
		798 Legal, benefits, audit	5,910
		799 Indirect allocations	2,377,856
		753 Uniforms	1,751
		503 General Office depreciation expense	136,365
		507 General Office property taxes	21,927
		530 Long Term Interest	888,959
		538 Other miscellaneous income deductions	55,777
28		Total	4,229,126
29	12	What relationship, if any, exists between respondent and supervisory and/or	
30		managing concerns?	Entities listed above provide operational functions for all subsidiaries, including Liberty Utilities (Apple Valley Ranchos Water) Corp.

SCHEDULE C-2
Compensation of Individual Proprietor or Partner

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

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

SCHEDULE C-3
Employees and Their Compensation
 (Charged to Account 502 - Operating Expenses - Schedule B-2)

Line No.	Classification (a)	Number at End of Year (b)	Total Salaries and Wages Paid During Year (c)
7	Employees - Source of supply		
8	Employees - Pumping	5	371,076
9	Employees - Water treatment	1	77,066
10	Employees - Transmission and distribution	13	1,091,669
11	Employees - Customer account	4	326,438
12	Employees - Sales		
13	Employees - Administrative		
14	General officers		
15	General office	20	1,304,394
16	Totals	43	3,170,642

SCHEDULE C-4
Record of Accidents During Year

Line No.	Date of Accident (a)	TO PERSONS					TO PROPERTY			
		Employees on Duty		Public ¹		Total Number (f)	Company		Other	
		Killed (b)	Injured (c)	Killed (d)	Injured (e)		Number (g)	Amount (h)	Number (i)	Amount (j)
17	Jan-Mar					-	1	7,227	3	12,985
18	Apr-Jun					-			4	11,122
19	Jul-Sep					-			5	66,795
20	Oct-Dec					-	1	3,383	5	19,166
21	Totals	-	-	-	-	-	2	10,610	17	110,069

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	Apple Valley Taxpayers Against Higher Water Fees	\$	711,000
2	Inland Empire Taxpayers Assoc.	\$	2,000
3			
4			
5	Total	\$	713,000

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.)

6	
7	
8	NONE
9	
10	
11	

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.

12	
13	
14	NONE
15	
16	
17	

SCHEDULE D-1
Sources of Supply and Water Developed

STREAMS				FLOW IN(unit) ²				Annual Quantities Diverted(Unit) ²	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1									
2									
3									
4									
5									
WELLS							Annual Quantities Pumped(Unit) ²	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	¹ Depth to Water	Pumping Capacity(Unit) ²			
6									
7	PLEASE SEE LIST ON PAGE 48a.								
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN(Unit) ²		Annual Quantities Used(Unit) ²	Remarks		
Line No.	Designation	Location	Number	Maximum	Minimum				
11	NONE								
12									
13									
14									
15									

Purchased Water for Resale

16	Purchased from	NONE	
17	Annual quantities purchased		(Unit chosen) ²
18			
19			

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

1 Average depth to water surface below ground surface.

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

SCHEDULE D-2
Description of Storage Facilities

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting reservoirs	NONE		
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs	NONE		
25	Concrete			
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	11	11,697,000 Gallons	
31	Concrete			
32	Totals	11	11,697,000 Gallons	

SCHEDULE D-1

Sources of Supply and Water Developed- WELLS

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.					
Well No.	Location	Casing Dimension	Depth to Water	Gallons Per Minute	Annual Production 100 Cu. Ft.
4	Ptn. SW 1/4, NW 1/4, Sec 27	20"			0.00
7	Ptn. NW 1/4, Sec 34 T6N R4W	14"	69'	297	5,347.00
9	Lot 262, Tract 5885	14"	232'	793	44,248.00
11R	Lot 971, Tract 6115	18"	209'	2,018	354,226.00
12	Ptn. NE 1/4, SW 1/4, Sec 30	16"	96'	955	85,894.00
16	Ptn. SE 1/4, Sec 30 T5N R3W	16"	79'	1,247	78,778.00
17R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	42'	653	63,173.00
18	Lot 360, Tract 5704	16"	71'	1,070	348,512.00
19	Lot 1059, Tract 6257	16"	177'	681	7,029.00
20R	Ptn. SW 1/4, Sec 13 T5N R4W	16"	85'	585	39,947.00
21	Ptn. NW 1/4, Sec 28 T5N R3W	20"	167'	544	345.00
22	Ptn. NE 1/4, SW 1/4, Sec 28	20"	179'	1,994	226,196.00
23	Lot 335, Tract 4053	20"	123'		0.00
25	18555 Tuscola, T5N R4W Sec 13	16"	42'	420	46,251.00
26	18588 Seneca, T5N R4W Sec 13	20"	77'	1,084	390,441.00
27	21271 Waalew Road (Inactive with SWRCB)	10"	164'	0	0.00
28	Riverside Drive	18"	52'	942	298,144.00
29	19237 Yucca Loma	20"	72'	2,414	780,830.00
33	12189 Apple Valley Road	20"	96'	2,536	329,844.00
34	12500 Geronimo Road	16"	142'	1,547	176,041.00
R6	Apple Valley Road, South of Poppy Road	20"	90'	3,290	278,476.00
36	19739 Tussing Ranch Road	20"	81'	3,453	552,064.00
30	11401 Apple Valley Road	14"	96'	1,518	19,309.00
31	Apple Valley Road (Out of Service)	14"	0'	0	0.00
3	Agricultural Well	18"	0'	0	0.00
4	Agricultural Well	18"	80'	403	559,541.00
5	Agricultural Well	18"	85'	1,992	1,401,783.00
Marine well 1	38001 Fairway Ave. Yermo, CA	12"	161'	203	39,491.44
Hellbro # 4	Yermo, CA	12"	169'	142	18,849.04
TOTALS				30,781	6,144,759

** Mojave Water Agency Well R6 has been operated by Liberty Utilities since November 2016**

SCHEDULE D-3

Description of Transmission and Distribution Facilities

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

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

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	NONE							
8	Lined conduit								
9									
10									

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

Line No.		1	1 1/2	2	2 1/2	3	3 1/2	4	5	6	8
11	Ductile Iron							14		5,835	27,121
12	Cast Iron (cement lined)							3,730		3,110	
13	Gravity Irrig.										
14	PVC DR 25										
15	Steel (ST, SLC, STC)		775	12,201	3,458	1,217	477	206,600	6,296	214,934	115,559
16	CMLC Steel										
17	PE				350	3,731		1,200			
18	Cement - asbestos							5,283		63,497	59,168
19	Welded steel	251									
20	PVC DR 18										
21	PVC CL 305-DR14		4	15	16	664		3,104		34,053	65,397
22	PVC CL 200					20		13,120		181,684	161,365
23	PVC CL 150			5,767		1,997		15,795		190,094	338,242
24	Totals	251	779	17,983	3,824	7,629	477	248,846	6,296	693,207	766,852

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

Other Sizes
(Specify Sizes)

Line No.		10	12	14	15	16	18	20	24	30	Totals All Sizes
25	Ductile Iron		82,784	3,473		62,928	35	30,550	112		212,852
26	Cast Iron (cement lined)										6,840
27	Gravity Irrig.		5,590						3,785	1,780	11,155
28	PVC DR 25			18,153		585	5,795				24,533
29	Steel (ST, SLC, STC)		119,193		4,515	20			2,428		687,673
30	CMLC Steel			17		96		2,095			2,208
31	PE										5,281
32	Cement - asbestos	6,335	87,985	24,169		7,420					253,857
33	Welded steel										251
34	PVC DR 18			141		2,370					2,511
35	PVC CL 305-DR14		3,366								106,619
36	PVC CL 200	55	87,454	79		5,239	16				449,032
37	PVC CL 150	1,760	191,823	203		16,984		40			762,705
38	Totals	8,150	578,195	46,235	4,515	95,642	5,846	32,685	6,325	1,780	2,525,517

**SCHEDULE D-4
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Residential	18,481	18,689		
Commercial (including domestic)	1,422	1,412		
Industrial	2	2		
Public authorities	46	47		
Irrigation	162	166		
Other (specify)	6	6		
Subtotal	20,119	20,322		
Private fire connections	230	235		
Public fire hydrants	2,787	2,783		
Total	23,136	23,340		

**SCHEDULE D-5
Number of Meters and Services on
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4-in.	18,252	
3/4-in.	696	
1-in.	976	
1-1/2-in.	170	
2-in.	173	
3-in.	27	
4-in.	14	
6-in.	12	
8-in.	1	
10-in.	1	
Total	20,322	

**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		74
3. Used, after repair		0
4. Found fast, requiring billing adjustment		3
B. Number of Meters in Service Since Last Test		
1. Ten years or less		18,381
2. More than 10, but less than 15 years		1,934
3. More than 15 years		7

SCHEDULE D-7

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

Classification of Service	During Current Year							
	January	February	March	April	May	June	July	Subtotal
Commercial	198,610	183,635	168,917	218,204	251,139	300,977	333,467	1,654,949
Industrial	-	84	-	89	-	113	-	286
Public authorities	5,843	5,427	4,126	10,914	18,819	33,633	28,902	107,664
Irrigation-Potable	1,587	-	31	-	3,491	-	9,642	14,751
Irrigation-Landscape	10,461	2,496	4,235	7,513	21,968	22,211	40,981	109,865
Irrigation-Reclaimed	25,833	-	3,893	-	65,122	-	270,180	365,028
Fire Hydrant								
Total	242,334	191,642	181,202	236,720	360,539	356,934	683,172	2,252,543

Classification of Service	During Current Year							Total Prior Year
	August	September	October	November	December	Subtotal	Total	
Commercial	371,695	368,578	331,616	286,903	275,380	1,634,172	3,289,121	3,297,719
Industrial	232	-	144	-	81	457	743	766
Public authorities	45,854	28,917	33,224	16,732	16,049	140,776	248,440	242,598
Irrigation-Potable	-	10,636	-	5,455	-	16,091	30,842	16,739
Irrigation-Landscape	28,332	48,753	22,640	37,981	9,931	147,637	257,502	228,984
Irrigation-Reclaimed	-	131,664	-	102,362	-	234,026	599,054	427,946
Fire Hydrant								0
Total	446,113	588,548	387,624	449,433	301,441	2,173,159	4,425,702	4,214,752

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

Total acres irrigated 0

Total population served 64616

SCHEDULE E-1
Balancing & Memorandum Accounts

Line No.	Description (a)	Authorized by Decision or Resolution No. (b)	Beginning of Year Balance (c)	Offset Revenues (d)	Offset Expenses (e)	Interest (f)	Surcharge (g)	Surcredit (h)	End of Year Balance (i)
1	2008 Balancing Account-Domestic - Partial A	See Footnote C	79,259			912			80,171
2	2010 ICBA-Irrigation	See Footnote B,C	4,325			48			4,373
3	2011 WRAM/MCBA-Domestic	See Footnote A,O	0						0
4	2011 ICBA-Irrigation	See Footnote B,C	2,500			25			2,525
5	2012 WRAM/MCBA-Domestic	See Footnote A,O	0						0
6	2012 ICBA-Irrigation	See Footnote B,C	(6,012)			(67)			(6,079)
7	2013 WRAM/MCBA-Domestic	See Footnote A,O	0						0
8	2013 ICBA-Irrigation	See Footnote B,C	(4,721)			(52)			(4,774)
9	2014 WRAM/MCBA-Domestic	See Footnote A,O	1,179,175			9,899	(421,915)		767,159
10	2014 ICBA-Irrigation	See Footnote B,C	14,626			162			14,789
11	2015 WRAM/MCBA-Domestic	See Footnote A,O	111,316			1,218			112,534
12	2015 ICBA-Irrigation	See Footnote B,C	23,336		27	259			23,623
13	2016 WRAM/MCBA-Domestic	See Footnote A,O	244,481		(165)	2,674			246,990
14	2016 ICBA-Irrigation	See Footnote B,C	1,783			20			1,803
15	2017 WRAM/MCBA-Domestic	See Footnote A,O	0	103,536	134,598	4,023			242,157
16	2017 ICBA-Irrigation	See Footnote A,B,C	0		4,709				4,709
17	CARW Revenue Reallocation Balancing Acct	See Footnote A,D,K	800,754	(133,991)	374,179	9,684	(52,620)		998,006
18	Conservation Memo Acct - BMPs	See Footnote F	8,093			27	(5,956)		2,164
19	Outside Services Memo Acct	See Footnote G	76,830			853			77,683
20	Cost of Capital Memo Acct-Domestic	See Footnote H	30,997			341			31,339
21	Cost of Capital Memo Acct-Irrigation	See Footnote H	0						0
22	2012 Interim Memo Account - Domestic	See Footnote G	247,780			2,729			250,509
23	2012 Interim Memo Account - Irrigation	See Footnote G	0						0
24	2015 Interim Memo Account - Domestic	See Footnote K	1,669,552			9,270	(1,650,837)		27,984
25	2015 Interim Memo Account - Irrigation	See Footnote K	3,801			21	(4,176)		(353)
26	Employee and Retiree Healthcare Balancing Acct	See Footnote A,G,K	(386,065)		(60,046)	(3,977)		74,727	(375,360)
27	Group Pension Balancing Acct	See Footnote A,G,K	(476,708)		(464,054)	(8,206)			(948,968)
28	Office Remodel Memo Acct	See Footnote A,G,K	0						0
29	Tax Memorandum Acct	See Footnote I	0						0
30	2013 Cost of Capital Memo Acct-Domestic	See Footnote J	0						0
31	2013 Cost of Capital Memo Acct-Irrigation	See Footnote J	0						0
32	Low Income Data Sharing Memo Acct	See Footnote L	8,980			99			9,079
33	ITRRR-Income Tax Repair Memo Acct	See Footnote A,M	87,016			958			87,974
34	TPRC-Tangible Property Reg Memo Acct	See Footnote A,M	(427,217)		(235,148)	(6,161)			(668,526)
35	Conservation Expense One-Way Balancing Acct	See Footnote A,K	(5,045)		13,802				8,757
36	WCMA-Water Conservation Memo	See Footnote A,N	529,409		2,823	5,860			538,091
37									0
38									0
39									0
40									0

SCHEDULE E-1
Balancing & Memorandum Accounts

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

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

Footnotes to Schedule E-1

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

Schedule E- 2

Description of Low-Income Rate Assistance Program(s)

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

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

The California Alternative Rates for Water (CARW) program consists of a \$8.38 per month service charge discount to customers who meet the income eligibility requirements as established by the Commission (published on the Commission's website at cpuc.ca.gov/static/energy/care.htm). Customers must submit an application and eligibility declaration form to participate in the CARW program.

- 2 Participation rate for Year 2017 (as a percent of total customers served).

Participation in the CARW program at 2017 year end was 3,502 customers which represents approximately 18.74% of all residential customers.

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

A CARW revenue reallocation balancing account was established to track the difference between the low-income discounts provided to qualifying customers and the recorded revenues generated by the \$0.69 surcharge to offset the low-income discounts provided to qualifying customers. (See Schedule E-1)

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

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

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

LUAV recognizes water use efficiency as an integral component of its current and future water strategy for the service area. LUAV has pursued conservation in an effort to reduce demand and stretch existing water supplies. The following is a description of the conservation programs offered by LUAV in 2017.

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

Single Family Landscape Survey

Water use surveys are available at no cost to residential, institutional and governmental customers. LUAV employees have received special training in the area of water surveys. The survey team completes a customer data form to analyze the customer's water use and estimate water savings. There were 367 surveys performed in 2017 at a total cost of \$24,523.

Drip Irrigation Kit Program

LUAV offered a Drip Irrigation Kit program in 2017 to encourage customers to retrofit their current bubbler/spray sprinkler system to a drip irrigation system. Workshops were offered to educate LUAV customers on the benefits and water savings associated with drip systems. Sixty-five LUAV customers attended the workshops each receiving one kit for their participation. Total cost of program to LUAV was \$1,463.

Smart Irrigation Controller Program

LUAV offered a Smart Irrigation Controller program in 2017 to encourage customers to reduce irrigation usage by installing high efficiency controller. Workshops were offered to educate LUAV customers on the benefits and water savings associated with controllers. Twenty-five LUAV customers attended the workshops each receiving one controller for their participation. Total cost of program to LUAV was \$2,028.

Garden Hose Timer Program

LUAV offered garden hose timers to elderly and disabled customers who manually watered their landscaping. Customers were recognized through water surveys and were provided one garden hose timer per household. A total of sixteen timers were provided during 2017 at a total cost of \$462

Single-Family & Multi-Family High Efficiency Toilet Distribution

LUAV offered a program designed to retrofit high consumption toilets with newer high efficiency toilets in single-family and multi-family homes built before 1992. LUAV purchased 601 UHET toilets from Niagra Company for an in-house toilet distribution program. The program was free of charge to the customer. The program was promoted through fliers, customer service representatives, social media, mailers, and website advertisements. UHETs use only .8 gallons per flush, compared to older models which use anywhere from 3 - 7 gallons per flush. This program was offered to LUAV customers from 2011 through 2017. The cost for the program in 2017 was \$83,988.

Schedule E- 3
Description of Water Conservation Program(s)
Hot Water Recirculating Pump Rebate Program

LUAV offers a rebate program of \$75 per customer towards the purchase of a hot water recirculating pump. Upon installation, the customer provides LUAV the original pump receipt and proof of pump installation at which point a \$75 rebate is issued to the customer. Twelve customers participated in this program during 2017 at a total cost to LUAV of \$900.

Public Information & Outreach

LUAV has a full-time Water Conservation Coordinator to implement Best Management Practices for water conservation activities and programs. The Water Conservation Coordinator and supporting staff are responsible for the water conservation activities that LUAV is involved in. The recorded cost was \$123,499 in 2017.

Public Information Programs recognize the continued need to maintain and increase the community's awareness of water and the need to use it wisely. Providing current water conservation information is a key part of LUAV's activities. Pamphlets on water conservation are available in the lobby of the company office where customers pay their bills. LUAV provides a website and Facebook page containing conservation information and suggestions on how to reduce water usage. Consumption information for the same month from the previous year is provided on the customer's bill to help customers understand year to year usage. At the Desert Communities Water Awareness Expo and Spring Conservation Fair, an extensive display of low water-use trees, shrubs and plants is maintained that illustrate the aesthetic appeal of water efficient landscaping. The total operational costs for these programs (including labor at special events, community events, workshop booths, etc.) were \$32,986 in 2017.

Cash for Grass Turf Removal Incentive Program

LUAV participates in the Mojave Water Agency's (MWA) Landscape Conservation Program. This program's purpose is to educate landowners about water efficient landscapes. The program developed and produced a handbook entitled "A Guide to High Desert Landscaping", which LUAV distributes to interested customers at no charge. The handbook was specifically designed for the high desert environment, as a guide to designing, planting and maintaining attractive and water efficient native plant landscapes. This program also promotes water conservation by providing tips and incentives to help a customer to reduce their consumption and cost of water. The incentives offered are Large Scale Cash for Grass which pays \$1.00 per square foot of lawn removed by a customer. During 2017 118,459 square feet of lawn was removed at a total payout of \$118,459. This program is administered and funded by MWA.

Yucca Loma Elementary School Conservation Garden Co-Op with Mojave Water Agency

LUAV participated in a strategic partnership program with Mojave Water Agency's (MWA). This program's purpose is to educate students, teachers, and the community about water efficient gardening and its advantages. All bounties are harvested by the students/staff/volunteers and distributed to low-income families. The garden also doubles as a venue for conservation workshops. LUAV portion of this program in 2017 was \$15,317.

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

2014 Water Conservation Memorandum Account

Liberty Utilities Apple Valley received authorization to create and implement the 2014 Water Conservation Memorandum Account ("2014 WCMA") to track incremental expenses incurred by LUAV to activate the Rule 14.1 voluntary conservation, Schedule 14.1 mandatory rationing and other activities associated with the Governor's Drought Emergency Declaration. In 2015, LUAV launched a drought campaign to notify customers of the mandatory drought reduction, water restrictions, tiered rates and new conservation surcharges. Customers were notified by mailers, public meetings, community events, customer service representatives, main office lobby, social media, posters on bus shelters, radio ads, truck wraps, restaurant table tents, drought workshops, and our website. The total amount captured in the "2014 WCMA" for 2017 was \$2,823 to employ a temporary conservation representative whose duties were to assist with customer outreach. Please see 2014 WCMA Expenses tab for details.

LUAV PUC Annual Report Schedule E-3

Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of units / activities purchased, provided, performed	\$ per unit, activity, etc.	Total \$ Spent (D x E)	Designated Water Savings per Unit per Year** (AF)	Unit Lifespan**	Estimated Annual Measure Savings ** (AFY) (D x G)	Estimated Lifetime Measure Savings** (AF) (I x H)
Single Family, HOA, & Large Landscape Survey & Nozzle Distribution									
	<i>Conduct water use surveys</i>		367		\$ 24,523			0	0
Single-Family & Multi-Family High Efficiency Toilet Distribution									
	<i>Distributed UHET Toilets to Single-Family & Multi-Family Homes</i>		601	\$ 140	\$ 83,988	0.04	20	8	160
Drip Irrigation Kit Program	<i>Retrofit bubbler/spray spinkler system to drip irrigation system</i>		65	\$ 23	\$ 1,463		3	up to 30,000 gallons per year	
Garden Hose Timer Program	<i>Supplied garden hose timers to elderly & disabled customers who watered manually</i>		16	\$ 29	\$ 462				
Hot Water Recirculating Pump Rebate	<i>\$75 Rebate to Customers that installed recirculating pumps to receive instant hot water</i>		12	\$ 75	\$ 900			15000 gallons per year	
Smart Irrigation Controller Program			25	\$ 81	\$ 2,028				
All Conservation Programs		\$ 86,967			\$ 88,841				
Public Information & Outreach									
	<i>LUAV full-time Water Conservation Coordinator to implement Best Management Practices for water conservation activities and programs. The Water Conservation Coordinator and supporting staff</i>				\$ 123,499	-	0	0	0
	<i>Community Events & Workshops (labor) to promote water conservation awareness</i>				\$ 7,477	-	0	0	0
	<i>Community Events & Workshops (excluding labor) to promote water conservation awareness</i>	\$ 30,000			\$ 25,509	-	0	0	0
Yucca Loma Elementary School Conservation Garden Co-Op with Mojave Water Agency	<i>LUAV participated in a strategic partnership program with Mojave Water Agency's (MWA). This program's purpose is to educate students, teachers, and the community about water efficient gardening and its advantages.</i>	\$ -			\$ 15,317				0
Cash for Grass Turf Removal Incentive Program	<i>Customers receive rebates for grass removal--Third Party, Mojave Water Agency</i>	\$ -	118,459	\$ 1.000	\$ 118,459	0.00	0	80	0
TOTAL		\$ 116,967			\$ 403,625			88.000	

**Schedule E- 4
Report on Affiliate Transactions**

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

INSTRUCTIONS:

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

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

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

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

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

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

	Direct	Indirect		Total
	<u>Charges</u>	<u>Charges</u>	<u>Capital</u>	<u>Charges</u>
Liberty Utilities (Park Water) Corp.	20,044.63	1,463.43	25,951.01	47,459.07

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

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

	Direct	Indirect		Total
	<u>Charges</u>	<u>Charges</u>	<u>Capital</u>	<u>Charges</u>
Parent Company	399,923.05	1,186,721.72	141,474.80	1,728,119.57
Liberty Utilities (Park Water) Corp.	1,376,327.59	1,075,824.53	55,791.22	2,507,943.34
Liberty Utilities Service Corp.	75,019.94	115,309.34	0.00	190,329.28
	<hr/>	<hr/>	<hr/>	<hr/>
	1,851,270.58	2,377,855.59	197,266.02	4,426,392.19

E-4(g) FINANCING ARRANGEMENTS AND TRANSACTIONS BETWEEN REGULATED WATER UTILITY AND ANY AFFILIATED COMPANY

The long term debt in the form of bonds was payable on the books of Liberty Park Water and was paid off in June 2017. The principal balance at the time of payoff was \$86,500,000, at various interest rates. A portion of the interest expense was allocated to Liberty Apple Valley.

SAFE DRINKING WATER BOND ACT/STATE REVOLVING FUND DATA

Please provide the following information relating to each Safe Drinking Water Bond Act

1. Current Fiscal Agent: **NOT APPLICABLE**

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

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

	Meter Size	No. of Metered Customers	Monthly Surcharge Per Customer
\$ _____ NOT APPLICABLE	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: **NOT APPLICABLE**

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

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

Plant amounts included in Schedule A-1a, Account No. 101--Water Plant in Service
 which were funded using SDWBA or SRF funds:

Line No.	Acct. No.	Title of Account (a)	Balance Beginning of Year (b)	Plant Additions During Year (c)	Plant Retirements During Year (d)	Other Debits* or (Credits) (e)	Balance End of Year (f)
1		NON-DEPRECIABLE PLANT		NONE.			
2	301	Intangible plant					
3	303	Land					
4		Total non-depreciable plant					
5		DEPRECIABLE PLANT					
6	304	Structures					
7	307	Wells					
8	317	Other water source plant					
9	311	Pumping equipment					
10	320	Water treatment plant					
11	330	Reservoirs, tanks and sandpipes					
12	331	Water mains					
13	333	Services and meter installations					
14	334	Meters					
15	335	Hydrants					
16	339	Other equipment					
17	340	Office furniture and equipment					
18	341	Transportation equipment					
19		Total depreciable plant					
20		Total water plant in service					

FACILITIES FEES DATA

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

1. Trust Account Information: **NOT APPLICABLE**

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

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

A. Commerical NOT APPLICABLE

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

B. Residential NOT APPLICABLE

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

3. Summary of the bank account activities showing:

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

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-Monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-Monthly)	AVCC (Bi-Monthly)	Rev Code Y21 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)
2017-01	18,227	1,382	2	44	231	5	163	1	0	253	26	0	3	0	0	13
2017-02	18,278	1,377	2	44	232	5	163	1	0	254	26	0	3	0	0	15
2017-03	18,306	1,377	2	44	232	5	163	1	0	255	26	0	3	0	0	17
2017-04	18,323	1,380	2	44	232	5	164	1	0	255	26	0	3	0	0	17
2017-05	18,327	1,380	2	44	232	5	164	1	0	257	26	0	3	0	0	16
2017-06	18,339	1,384	2	44	233	5	164	1	0	255	27	0	3	0	0	16
2017-07	18,360	1,384	2	44	233	5	164	1	0	258	27	0	3	0	0	15
2017-08	18,381	1,383	2	44	233	5	165	1	0	254	27	0	3	0	0	15
2017-09	18,385	1,387	2	44	235	5	166	1	0	258	28	0	3	0	0	16
2017-10	18,399	1,387	2	44	235	5	166	1	0	260	29	0	3	0	0	15
2017-11	18,410	1,385	2	44	235	5	166	1	0	258	29	0	3	0	0	13
2017-12	18,431	1,383	2	44	235	5	166	1	0	260	29	0	3	0	0	15

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 (\$)
2017-01	994	\$157,470.65	\$37,915.44	\$110,773.05	\$6,415.03	\$1,644.78	\$722.35
2017-02	1,292	\$182,845.58	\$35,931.63	\$138,794.15	\$5,088.77	\$2,136.44	\$894.59
2017-03	850	\$113,019.40	\$22,032.00	\$86,100.18	\$4,026.56	\$831.29	\$29.37
2017-04	1,171	\$157,880.85	\$30,307.71	\$122,722.20	\$3,834.25	\$991.99	\$24.70
2017-05	975	\$139,000.41	\$27,860.21	\$105,994.99	\$4,099.09	\$1,046.12	\$0.00
2017-06	1,177	\$195,820.22	\$50,489.55	\$136,250.47	\$8,363.85	\$646.10	\$70.25
2017-07	1,119	\$210,005.39	\$56,215.15	\$147,006.63	\$4,922.97	\$1,847.71	\$12.93
2017-08	1,197	\$246,004.90	\$59,689.19	\$181,611.84	\$3,909.38	\$646.03	\$148.46
2017-09	1,320	\$300,690.34	\$69,285.98	\$223,406.37	\$6,891.67	\$1,079.01	\$27.31
2017-10	1,346	\$281,802.02	\$69,984.68	\$201,241.35	\$9,500.68	\$1,075.31	\$0.00
2017-11	1,369	\$285,757.77	\$65,134.85	\$203,788.25	\$14,458.33	\$2,341.79	\$34.55
2017-12	1,437	\$254,652.32	\$64,182.09	\$159,834.45	\$29,298.75	\$1,244.92	\$92.11

*Due to technical issues, a full month's worth of data is not available.

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

Report Month	No of Disconnect Notices
2017-01	892
2017-02	688
2017-03	879
2017-04	667
2017-05	1003
2017-06	742
2017-07	832
2017-08	815
2017-09	888
2017-10	819
2017-11	1098
2017-12	734

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
2017-01	289
2017-02	116
2017-03	224
2017-04	110
2017-05	120
2017-06	165
2017-07	69
2017-08	188
2017-09	118
2017-10	153
2017-11	84
2017-12	69

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

Report Month	No of Reconnects
2017-01	234
2017-02	105
2017-03	188
2017-04	87
2017-05	119
2017-06	138
2017-07	61
2017-08	145
2017-09	115
2017-10	118
2017-11	78
2017-12	54

8. Monthly number of LIRA customers.

Month	No of LIRA Customers
2017-01	3,682
2017-02	3,671
2017-03	3,934
2017-04	3,917
2017-05	3,909
2017-06	3,753
2017-07	3,730
2017-08	3,714
2017-09	3,693
2017-10	3,663
2017-11	3,553
2017-12	3,502

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 (\$)
2017-01	280	\$35,580.46	\$8,128.83	\$25,298.35	\$1,235.29	\$220.91	\$697.08
2017-02	335	\$41,298.13	\$8,516.58	\$30,180.87	\$1,461.13	\$659.11	\$480.44
2017-03	254	\$29,278.57	\$6,707.79	\$21,187.29	\$1,128.97	\$225.15	\$29.37
2017-04	327	\$39,230.06	\$7,368.87	\$30,438.31	\$1,171.29	\$226.89	\$24.70
2017-05	300	\$38,179.10	\$9,697.37	\$27,263.56	\$1,111.09	\$107.08	\$0.00
2017-06	335	\$47,261.89	\$11,417.04	\$33,253.95	\$2,344.23	\$246.67	\$0.00
2017-07	311	\$49,486.75	\$17,132.23	\$31,442.64	\$752.02	\$159.86	\$0.00
2017-08	337	\$57,742.90	\$12,014.48	\$44,237.92	\$1,200.75	\$289.75	\$0.00
2017-09	363	\$68,412.75	\$16,948.47	\$48,017.68	\$3,087.45	\$340.19	\$18.96
2017-10	374	\$59,876.62	\$13,860.49	\$44,204.11	\$1,643.71	\$168.31	\$0.00
2017-11	355	\$55,468.97	\$12,803.83	\$39,716.82	\$2,556.42	\$357.35	\$34.55
2017-12	375	\$54,943.90	\$12,990.23	\$37,245.01	\$4,082.52	\$571.25	\$54.89

* Due to technical issues, this data is unreliable.

10. Monthly number of disconnect notices for LIRA customers.

Report Month	No of Disconnect Notices
2017-01	263
2017-02	238
2017-03	265
2017-04	205
2017-05	311
2017-06	251
2017-07	251
2017-08	270
2017-09	285
2017-10	275
2017-11	287
2017-12	219

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

Report Month	No of Disconnects
2017-01	88
2017-02	41
2017-03	65
2017-04	29
2017-05	36
2017-06	53
2017-07	19
2017-08	52
2017-09	50
2017-10	39
2017-11	19
2017-12	17

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

Report Month	No of Reconnects
2017-01	85
2017-02	41
2017-03	62
2017-04	29
2017-05	36
2017-06	52
2017-07	18
2017-08	50
2017-09	48
2017-10	39
2017-11	17
2017-12	16

*Due to technical issues, this data is not available.

16. Weather normalized monthly usage data.

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-01

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y21 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	102,447	8,947	0	6	0	0	216	0	0	1,287	235	0	0	0	0	3	113,141
3/4"	3,996	0	0	0	0	0	22	0	0	44	0	0	0	0	0	0	4,062
1"	3,127	9,871	0	15	0	0	3,388	0	0	0	15	0	0	0	0	0	16,416
1-1/2"	96	4,600	0	95	0	0	2,323	0	0	0	0	0	0	0	0	0	7,114
2"	0	8,393	0	727	0	597	3,744	0	0	0	1	0	35	0	0	0	13,497
3"	0	3,264	0	0	0	990	768	0	0	0	0	0	191	0	0	16	5,229
4"	0	589	0	985	2	0	0	0	0	0	0	0	0	0	0	0	1,576
6"	0	4,229	0	3,789	127	0	0	0	0	0	0	0	0	0	0	0	8,145
8"	0	0	0	0	13	0	0	0	0	0	0	0	0	0	0	0	13
10"	0	0	0	0	46	0	0	25,833	0	0	0	0	0	0	0	0	25,879
Total	109,666	39,893	0	5,617	188	1,587	10,461	25,833	0	1,331	251	0	226	0	0	19	195,072

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	12,496	0	0	0	0	0	0	0	0	134	0	0	0	0	0	0	12,630
3/4"	176	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	176
1"	793	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	793
1-1/2"	92	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	92
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13,557	0	0	0	0	0	0	0	0	134	0	0	0	0	0	0	13,691

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	3,412	0	0	0	0	0	0	0	0	29	0	0	0	0	0	0	3,441
3/4"	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
1"	508	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	508
1-1/2"	201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	201
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,125	0	0	0	0	0	0	0	0	29	0	0	0	0	0	0	4,154
2017-01	127,348	39,893	0	5,617	188	1,587	10,461	25,833	0	1,494	251	0	226	0	0	19	212,917

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-02

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	84,705	8,323	24	70	0	0	301	0	0	1,293	207	0	0	0	0	0	94,923
3/4"	768	26	0	0	0	0	0	0	0	35	0	0	0	0	0	0	829
1"	2,974	16,019	0	45	0	0	428	0	0	0	13	0	0	0	0	0	19,479
1-1/2"	231	8,604	60	4	0	0	144	0	0	0	0	0	0	0	0	0	9,043
2"	111	9,473	0	1,106	0	0	1,441	0	0	0	11	0	2	0	0	0	12,144
3"	0	697	0	206	0	0	1	0	0	0	0	0	204	0	0	829	1,937
4"	0	7,213	0	934	0	0	181	0	0	0	0	0	0	0	0	0	8,328
6"	0	360	0	2,856	117	0	0	0	0	0	0	0	0	0	0	0	3,333
8"	0	3,965	0	0	72	0	0	0	0	0	0	0	0	0	0	0	4,037
10"	0	0	0	0	156	0	0	0	0	0	0	0	0	0	0	0	156
Total	88,789	54,680	84	5,221	345	0	2,496	0	0	1,328	231	0	206	0	0	829	154,209

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	8,876	0	0	0	0	0	0	0	0	116	0	0	0	0	0	0	8,992
3/4"	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
1"	586	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	586
1-1/2"	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,588	0	0	0	0	0	0	0	0	116	0	0	0	0	0	0	9,704

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	3,651	0	0	0	0	0	0	0	0	22	0	0	0	0	0	0	3,673
3/4"	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
1"	436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	436
1-1/2"	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,160	0	0	0	0	0	0	0	0	22	0	0	0	0	0	0	4,182
2017-02	102,537	54,680	84	5,221	345	0	2,496	0	0	1,466	231	0	206	0	0	829	168,095

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-03

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	86,013	8,513	0	5	0	0	120	0	0	1,436	188	0	0	0	0	11	96,286
3/4"	3,012	0	0	0	0	0	0	0	0	51	0	0	0	0	0	0	3,063
1"	2,898	9,434	0	17	0	0	1,378	0	0	0	14	0	0	0	0	0	13,741
1-1/2"	51	3,593	0	19	0	0	995	0	0	0	0	0	0	0	0	0	4,658
2"	0	6,727	0	499	0	7	911	0	0	0	44	0	23	0	0	0	8,211
3"	0	2,804	0	0	0	24	831	0	0	0	0	0	551	0	0	40	4,250
4"	0	543	0	1,196	0	0	0	0	0	0	0	0	0	0	0	0	1,739
6"	0	6,024	0	1,816	106	0	0	0	0	0	0	0	0	0	0	0	7,946
8"	0	0	0	0	146	0	0	0	0	0	0	0	0	0	0	0	146
10"	0	0	0	0	53	0	0	3,893	0	0	0	0	0	0	0	0	3,946
Total	91,974	37,638	0	3,552	305	31	4,235	3,893	0	1,487	246	0	574	0	0	51	143,986

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	7,319	24	0	0	0	0	0	0	0	192	0	0	0	0	0	0	7,535
3/4"	64	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	68
1"	571	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	571
1-1/2"	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,001	24	0	0	0	0	0	0	0	196	0	0	0	0	0	0	8,221

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	1,643	40	0	0	0	0	0	0	0	107	0	0	0	0	0	0	1,790
3/4"	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
1"	157	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157
1-1/2"	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	66
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,881	40	0	0	0	0	0	0	0	107	0	0	0	0	0	0	2,028
2017-03	101,856	37,702	0	3,552	305	31	4,235	3,893	0	1,790	246	0	574	0	0	51	154,235

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-04

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	98,340	8,437	13	32	0	0	462	0	0	1,566	208	0	0	0	0	4	109,062
3/4"	1,003	22	0	0	0	0	0	0	0	58	0	0	0	0	0	0	1,083
1"	3,510	16,037	0	14	0	0	1,062	0	0	0	10	0	0	0	0	0	20,633
1-1/2"	209	8,908	76	3	0	0	311	0	0	0	0	0	0	0	0	0	9,507
2"	313	11,493	0	2,326	0	0	1,702	0	0	0	67	0	10	0	0	0	15,911
3"	0	1,279	0	1,341	0	0	3,010	0	0	0	0	0	1,579	0	0	593	7,802
4"	0	6,673	0	3,063	0	0	966	0	0	0	0	0	0	0	0	0	10,702
6"	0	210	0	2,546	121	0	0	0	0	0	0	0	0	0	0	0	2,877
8"	0	3,237	0	0	53	0	0	0	0	0	0	0	0	0	0	0	3,290
10"	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0	0	9
Total	103,375	56,296	89	9,325	183	0	7,513	0	0	1,624	285	0	1,589	0	0	597	180,876

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	18,343	0	0	0	0	0	0	0	0	322	0	0	0	0	0	0	18,665
3/4"	124	0	0	0	0	0	0	0	0	18	0	0	0	0	0	0	142
1"	1,337	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,337
1-1/2"	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19,871	0	0	0	0	0	0	0	0	340	0	0	0	0	0	0	20,211

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	5,983	0	0	0	0	0	0	0	0	56	0	0	0	0	0	0	6,039
3/4"	63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
1"	1,142	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,142
1-1/2"	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,219	0	0	0	0	0	0	0	0	56	0	0	0	0	0	0	7,275
2017-04	130,465	56,296	89	9,325	183	0	7,513	0	0	2,020	285	0	1,589	0	0	597	208,362

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-05

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	114,654	9,516	0	14	0	0	632	0	0	1,634	275	0	0	0	0	6	126,731
3/4"	4,609	0	0	0	0	0	25	0	0	60	0	0	0	0	0	0	4,694
1"	3,713	10,291	0	24	0	0	7,607	0	0	0	8	0	0	0	0	0	21,643
1-1/2"	96	5,142	0	305	0	0	4,272	0	0	0	0	0	0	0	0	0	9,815
2"	0	9,253	0	3,380	0	1,534	5,590	0	0	0	70	0	2	0	0	0	19,829
3"	0	3,958	0	0	0	1,957	3,842	0	0	0	0	0	806	0	0	72	10,635
4"	0	510	0	3,203	0	0	0	0	0	0	0	0	0	0	0	0	3,713
6"	0	4,661	0	11,085	103	0	0	0	0	0	0	0	0	0	0	0	15,849
8"	0	0	0	0	103	0	0	0	0	0	0	0	0	0	0	0	103
10"	0	0	0	0	78	0	0	65,122	0	0	0	0	0	0	0	0	65,200
Total	123,072	43,331	0	18,011	284	3,491	21,968	65,122	0	1,694	353	0	808	0	0	78	278,212

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	28,538	0	0	0	0	0	0	0	0	284	0	0	0	0	0	0	28,822
3/4"	279	0	0	0	0	0	0	0	0	39	0	0	0	0	0	0	318
1"	1,673	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,673
1-1/2"	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	30,550	0	0	0	0	0	0	0	0	323	0	0	0	0	0	0	30,873

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	11,227	0	0	0	0	0	0	0	0	18	0	0	0	0	0	0	11,245
3/4"	32	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0	63
1"	1,392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,392
1-1/2"	206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	206
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,857	0	0	0	0	0	0	0	0	49	0	0	0	0	0	0	12,906
2017-05	166,479	43,331	0	18,011	284	3,491	21,968	65,122	0	2,066	353	0	808	0	0	78	321,991

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-06

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	115,112	9,468	15	54	0	0	933	0	0	2,028	404	0	0	0	0	19	128,033
3/4"	1,173	31	0	0	0	0	0	0	0	74	0	0	0	0	0	0	1,278
1"	3,951	19,231	0	19	0	0	1,703	0	0	0	14	0	0	0	0	0	24,918
1-1/2"	279	9,428	98	6	0	0	516	0	0	0	0	0	0	0	0	0	10,327
2"	643	14,481	0	7,230	0	0	3,575	0	0	0	211	0	41	0	0	0	26,181
3"	0	2,070	0	3,250	0	0	9,960	0	0	0	0	0	1,640	0	0	1,387	18,307
4"	0	6,626	0	12,594	0	0	5,524	0	0	0	0	0	0	0	0	0	24,744
6"	0	201	0	8,799	103	0	0	0	0	0	0	0	0	0	0	0	9,103
8"	0	3,631	0	0	41	0	0	0	0	0	0	0	0	0	0	0	3,672
10"	0	0	0	0	88	0	0	0	0	0	0	0	0	0	0	0	88
Total	121,158	65,167	113	31,952	232	0	22,211	0	0	2,102	629	0	1,681	0	0	1,406	246,651

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	41,844	0	0	0	0	0	0	0	0	782	0	0	0	0	0	0	42,626
3/4"	246	0	0	0	0	0	0	0	0	39	0	0	0	0	0	0	285
1"	2,292	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,292
1-1/2"	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	44,435	0	0	0	0	0	0	0	0	821	0	0	0	0	0	0	45,256

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	24,942	0	0	0	0	0	0	0	0	278	0	0	0	0	0	0	25,220
3/4"	155	0	0	0	0	0	0	0	0	99	0	0	0	0	0	0	254
1"	3,477	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,477
1-1/2"	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	28,650	0	0	0	0	0	0	0	0	377	0	0	0	0	0	0	29,027
2017-06	194,243	65,167	113	31,952	232	0	22,211	0	0	3,300	629	0	1,681	0	0	1,406	320,934

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-07

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	128,678	12,141	0	12	0	0	1,359	0	0	1,859	403	0	0	0	0	11	144,463
3/4"	5,419	0	0	0	0	0	38	0	0	75	0	0	0	0	0	0	5,532
1"	3,856	11,850	0	38	0	0	12,988	0	0	0	14	0	0	0	0	0	28,746
1-1/2"	96	6,543	0	708	0	0	7,447	0	0	0	0	0	0	0	0	0	14,794
2"	0	11,443	0	6,824	0	4,951	10,200	0	0	0	138	0	3	0	0	0	33,559
3"	0	4,775	0	0	0	4,691	8,949	0	0	0	0	0	1,322	0	0	438	20,175
4"	0	591	0	5,171	1	0	0	0	0	0	0	0	0	0	0	0	5,763
6"	0	5,892	0	14,824	91	0	0	0	0	0	0	0	0	0	0	0	20,807
8"	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0	25
10"	0	0	0	0	61	0	0	270,180	0	0	0	0	0	0	0	0	270,241
Total	138,049	53,235	0	27,577	178	9,642	40,981	270,180	0	1,934	555	0	1,325	0	0	449	544,105

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	50,482	0	0	0	0	0	0	0	0	658	0	0	0	0	0	0	51,140
3/4"	650	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	685
1"	2,422	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,422
1-1/2"	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	53,650	0	0	0	0	0	0	0	0	693	0	0	0	0	0	0	54,343

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	33,211	0	0	0	0	0	0	0	0	355	0	0	0	0	0	0	33,566
3/4"	235	0	0	0	0	0	0	0	0	63	0	0	0	0	0	0	298
1"	3,060	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,060
1-1/2"	281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	281
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	36,787	0	0	0	0	0	0	0	0	418	0	0	0	0	0	0	37,205
2017-07	228,486	53,235	0	27,577	178	9,642	40,981	270,180	0	3,045	555	0	1,325	0	0	449	635,653

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-08

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	121,171	10,589	17	38	0	0	949	0	0	2,095	555	0	0	0	0	14	135,428
3/4"	1,381	32	0	0	0	0	0	0	0	76	0	0	0	0	0	0	1,489
1"	4,023	21,592	0	26	0	0	1,785	0	0	0	19	0	0	0	0	0	27,445
1-1/2"	456	11,163	215	1	0	0	919	0	0	0	0	0	0	0	0	0	12,754
2"	948	16,409	0	10,524	0	0	5,106	0	0	0	163	0	6	0	0	0	33,156
3"	0	2,307	0	5,039	0	0	12,294	0	0	0	0	0	1,725	0	0	2,030	23,395
4"	0	7,760	0	14,707	0	0	7,279	0	0	0	0	0	0	0	0	0	29,746
6"	0	363	0	13,788	98	0	0	0	0	0	0	0	0	0	0	0	14,249
8"	0	3,975	0	0	14	0	0	0	0	0	0	0	0	0	0	0	3,989
10"	0	0	0	0	10	0	0	0	0	0	0	0	0	0	0	0	10
Total	127,979	74,190	232	44,123	122	0	28,332	0	0	2,171	737	0	1,731	0	0	2,044	281,661

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	55,445	0	0	0	0	0	0	0	0	759	0	0	0	0	0	0	56,204
3/4"	368	0	0	0	0	0	0	0	0	40	0	0	0	0	0	0	408
1"	2,754	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,754
1-1/2"	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	58,639	0	0	0	0	0	0	0	0	799	0	0	0	0	0	0	59,438

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	52,860	0	0	0	0	0	0	0	0	511	0	0	0	0	0	0	53,371
3/4"	411	0	0	0	0	0	0	0	0	92	0	0	0	0	0	0	503
1"	6,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,738
1-1/2"	174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	174
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	60,183	0	0	0	0	0	0	0	0	603	0	0	0	0	0	0	60,786
2017-08	246,801	74,190	232	44,123	122	0	28,332	0	0	3,573	737	0	1,731	0	0	2,044	401,885

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-09

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	132,088	12,654	0	13	0	0	1,644	0	0	2,003	386	0	0	0	0	5	148,793
3/4"	6,091	0	0	0	0	0	57	0	0	67	0	0	0	0	0	0	6,215
1"	3,868	13,038	0	39	0	0	15,969	0	0	0	12	0	0	0	0	0	32,926
1-1/2"	96	7,619	0	868	0	0	10,360	0	0	0	0	0	0	0	0	0	18,943
2"	0	13,207	0	6,010	0	4,737	12,970	0	0	0	142	0	2	0	0	0	37,068
3"	0	4,811	0	0	0	5,899	7,255	0	0	0	0	0	1,106	0	0	23	19,094
4"	0	636	0	4,281	2	0	0	0	0	0	0	0	0	0	0	0	4,919
6"	0	7,274	0	16,598	97	0	0	0	0	0	0	0	0	0	0	0	23,969
8"	0	0	0	0	143	0	0	0	0	0	0	0	0	0	0	0	143
10"	0	0	0	0	37	0	0	131,664	0	0	0	0	0	0	0	0	131,701
Total	142,143	59,239	0	27,809	279	10,636	48,255	131,664	0	2,070	540	0	1,108	0	0	28	423,771

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	55,610	0	0	0	0	0	24	0	0	615	0	0	0	0	0	0	56,249
3/4"	1,050	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	1,088
1"	2,561	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,561
1-1/2"	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	59,317	0	0	0	0	0	24	0	0	653	0	0	0	0	0	0	59,994

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	42,403	0	0	0	0	0	474	0	0	200	0	0	0	0	0	0	43,077
3/4"	605	0	0	0	0	0	0	0	0	50	0	0	0	0	0	0	655
1"	11,151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,151
1-1/2"	443	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	443
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	54,602	0	0	0	0	0	474	0	0	250	0	0	0	0	0	0	55,326
2017-09	256,062	59,239	0	27,809	279	10,636	48,753	131,664	0	2,973	540	0	1,108	0	0	28	539,091

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-10

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	118,128	10,421	24	31	0	0	1,010	0	0	1,554	240	0	0	0	0	6	131,414
3/4"	1,503	33	0	0	0	0	0	0	0	60	0	0	0	0	0	0	1,596
1"	4,081	22,368	0	20	0	0	2,026	0	0	0	7	0	0	0	0	0	28,502
1-1/2"	314	11,440	120	1	0	0	932	0	0	0	0	0	0	0	0	0	12,807
2"	807	16,058	0	7,977	0	0	5,504	0	0	0	65	0	1	0	0	0	30,412
3"	0	2,506	0	3,521	0	0	7,058	0	0	0	0	0	1,061	0	0	653	14,799
4"	0	8,316	0	10,926	1	0	6,110	0	0	0	0	0	0	0	0	0	25,353
6"	0	367	0	9,686	90	0	0	0	0	0	0	0	0	0	0	0	10,143
8"	0	4,139	0	0	42	0	0	0	0	0	0	0	0	0	0	0	4,181
10"	0	0	0	0	7	0	0	0	0	0	0	0	0	0	0	0	7
Total	124,833	75,648	144	32,162	140	0	22,640	0	0	1,614	312	0	1,062	0	0	659	259,214

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	48,580	24	0	0	0	0	0	0	0	274	0	0	0	0	0	0	48,878
3/4"	392	0	0	0	0	0	0	0	0	26	0	0	0	0	0	0	418
1"	2,597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,597
1-1/2"	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	51,640	24	0	0	0	0	0	0	0	300	0	0	0	0	0	0	51,964

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	39,150	5	0	0	0	0	0	0	0	36	0	0	0	0	0	0	39,191
3/4"	750	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	785
1"	(1,766)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,766)
1-1/2"	113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	38,247	5	0	0	0	0	0	0	0	71	0	0	0	0	0	0	38,323
2017-10	214,720	75,677	144	32,162	140	0	22,640	0	0	1,985	312	0	1,062	0	0	659	349,501

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-11

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	124,882	10,655	0	17	0	0	1,361	0	0	1,450	250	0	0	0	0	7	138,622
3/4"	6,021	3	0	0	0	0	57	0	0	50	0	0	0	0	0	0	6,131
1"	3,717	11,162	0	22	0	0	12,803	0	0	0	10	0	0	0	0	0	27,714
1-1/2"	96	7,131	0	487	0	0	8,428	0	0	0	0	0	0	0	0	0	16,142
2"	0	10,843	0	2,880	0	2,557	11,872	0	0	0	74	0	4	0	0	0	28,230
3"	0	3,808	0	0	0	2,898	3,460	0	0	0	0	0	1,183	0	0	227	11,576
4"	0	713	0	3,086	2	0	0	0	0	0	0	0	0	0	0	0	3,801
6"	0	5,802	0	9,053	117	0	0	0	0	0	0	0	0	0	0	0	14,972
8"	0	0	0	0	106	0	0	0	0	0	0	0	0	0	0	0	106
10"	0	0	0	0	58	0	0	102,362	0	0	0	0	0	0	0	0	102,420
Total	134,716	50,117	0	15,545	283	5,455	37,981	102,362	0	1,500	334	0	1,187	0	0	234	349,714

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	38,855	0	0	0	0	0	0	0	0	203	0	0	0	0	0	0	39,058
3/4"	596	0	0	0	0	0	0	0	0	16	0	0	0	0	0	0	612
1"	2,022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,022
1-1/2"	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	41,569	0	0	0	0	0	0	0	0	219	0	0	0	0	0	0	41,788

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	17,774	0	0	0	0	0	0	0	0	37	0	0	0	0	0	0	17,811
3/4"	203	0	0	0	0	0	0	0	0	39	0	0	0	0	0	0	242
1"	1,853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,853
1-1/2"	342	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	342
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	20,172	0	0	0	0	0	0	0	0	76	0	0	0	0	0	0	20,248
2017-11	196,457	50,117	0	15,545	283	5,455	37,981	102,362	0	1,795	334	0	1,187	0	0	234	411,750

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

Reporting Month: 2017-12

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	109,178	9,034	11	33	0	0	611	0	0	1,392	322	0	0	0	0	2	120,583
3/4"	1,522	32	0	0	0	0	0	0	0	52	0	0	0	0	0	0	1,606
1"	3,745	18,695	0	23	0	0	1,086	0	0	0	8	0	0	0	0	0	23,557
1-1/2"	227	9,712	70	1	0	0	405	0	0	0	0	0	0	0	0	0	10,415
2"	474	12,500	0	3,214	0	0	2,845	0	0	0	48	0	1	0	0	0	19,082
3"	0	1,529	0	1,563	0	0	2,542	0	0	0	0	0	1,059	0	0	22,883	29,576
4"	0	6,701	0	5,088	1	0	2,442	0	0	0	0	0	0	0	0	0	14,232
6"	0	329	0	5,067	75	0	0	0	0	0	0	0	0	0	0	0	5,471
8"	0	390	0	0	63	0	0	0	0	0	0	0	0	0	0	0	453
10"	0	0	0	0	56	0	0	0	0	0	0	0	0	0	0	0	56
Total	115,146	58,922	81	14,989	195	0	9,931	0	0	1,444	378	0	1,060	0	0	22,885	225,031

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	28,311	0	0	0	0	0	0	0	0	94	0	0	0	0	0	0	28,405
3/4"	396	0	0	0	0	0	0	0	0	15	0	0	0	0	0	0	411
1"	1,976	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,976
1-1/2"	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	52
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	30,735	0	0	0	0	0	0	0	0	109	0	0	0	0	0	0	30,844

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

Report Month	Residential (Bi-monthly)	Business (Bi-monthly)	Industrial (Bi-monthly)	Public Authority (Bi-monthly)	Fire Protection (Bi-monthly)	Irrigation Public Authority (Bi-monthly)	Irrigation Pressure (Bi-monthly)	Irrigation Gravity (Bi-monthly)	AVCC (Bi-monthly)	Rev Code Y22 - Yermo (11)	Rev Code Y22 - Yermo (22)	Rev Code Y33 - Yermo (33)	Rev Code Y45 - Yermo (45)	Rev Code Y52 - Yermo (52)	Rev Code Y61 - Yermo (61)	Temporary Construction (81)	TOTAL
5/8"	13,569	0	0	0	0	0	0	0	0	32	0	0	0	0	0	0	13,601
3/4"	761	0	0	0	0	0	0	0	0	10	0	0	0	0	0	0	771
1"	2,017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,017
1-1/2"	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,377	0	0	0	0	0	0	0	0	42	0	0	0	0	0	0	16,419
2017-12	162,258	58,922	81	14,989	195	0	9,931	0	0	1,595	378	0	1,060	0	0	22,885	272,294
Year 2012	2,192,096	721,750	1,107	229,880	1,559	21,872	208,994	463,880	77,922	8,623	1,480	0	0	233	0		3,362,481

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-01

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	26,303	3,596	8.02	55	12	4.75
3/4"	315	36	9.06	0	0	
1"	295	38	9.37	0	0	
Total	26,913	3,670	8.05	55	12	4.75

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,244			2
3/4"	11			0
1"	61			0
Total	2,316			2

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	309			0
3/4"	0			0
1"	0			0
Total	309			0

2017-01	29,538			57
----------------	---------------	--	--	-----------

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-02

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	21,180	3,584	6.52	44	12	8.92
3/4"	116	37	3.46	0	0	
1"	297	38	8.92	0	0	
1-1/2"	0					
Total	21,593	3,659	6.51	44	12	8.92

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

Meter Size	Residential (Bi-monthly)		Yermo Residential
5/8"	1,773		61
3/4"	12		0
1"	29		0
1-1/2"	0		
Total	1,814		61

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

Meter Size	Residential (Bi-monthly)		Yermo Residential
5/8"	399		2
3/4"	0		0
1"	13		0
1-1/2"	0		
Total	412		2
2017-02	23,819		107

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-03

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	24,736	3,834	6.91	65	13	5.23
3/4"	323	47	7.47	0	0	
1"	290	40	8.53	0	0	
1-1/2"						
Total	25,349	3,921	6.94	65	13	5.23

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	1,670			3
3/4"	24			0
1"	51			0
1-1/2"				
Total	1,745			3

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	98			0
3/4"	4			0
1"	0			0
1-1/2"				
Total	102			0

2017-03	27,196			68
----------------	---------------	--	--	-----------

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-04

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	24,382	3,817	7.27	91	15	6.13
3/4"	144	46	3.46	0	0	
1"	383	39	13.21	0	0	
1-1/2"						
Total	24,909	3,902	7.29	91	15	6.13

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,610			1
3/4"	15			0
1"	88			0
1-1/2"				
Total	2,713			1

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	775			0
3/4"	0			0
1"	44			0
1-1/2"				
Total	819			0

2017-04	28,441			92
----------------	---------------	--	--	-----------

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-05

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	31,350	3,808	9.88	106	16	12.75
3/4"	475	46	10.59	0	0	
1"	320	39	13.13	0	0	
1-1/2"						
Total	32,145	3,893	9.92	106	16	12.75

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	5,007			37
3/4"	12			0
1"	135			0
1-1/2"				
Total	5,154			37

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	1,265			61
3/4"	0			0
1"	57			0
1-1/2"				
Total	1,322			61

2017-05	38,621			204
----------------	---------------	--	--	------------

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-06

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	27,031	3,653	9.62	135	16	12.50
3/4"	155	47	4.00	0	0	
1"	421	37	19.27	0	0	
1-1/2"						
Total	27,607	3,737	9.64	135	16	12.50

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	5,948			34
3/4"	33			0
1"	158			0
1-1/2"				
Total	6,139			34

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	2,145			31
3/4"	0			0
1"	134			0
1-1/2"				
Total	2,279			31
2017-06	36,025			200

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-07

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	33,269	3,630	12.73	136	16	12.19
3/4"	558	47	13.77	0	0	
1"	306	37	17.46	0	0	
1-1/2"						
Total	34,133	3,714	12.79	136	16	12.19

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	8,990			30
3/4"	68			0
1"	168			0
1-1/2"				
Total	9,226			30

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	3,940			29
3/4"	21			0
1"	172			0
1-1/2"				
Total	4,133			29
2017-07	47,492			195

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-08

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	28,633	3,617	11.90	156	16	15.00
3/4"	160	47	4.30	0	0	
1"	414	34	24.76	0	0	
1-1/2"	0					
Total	29,207	3,698	11.93	156	16	15.00

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

Meter Size	Residential (Bi-monthly)		Yermo Residential
5/8"	9,134		51
3/4"	42		0
1"	195		0
1-1/2"	0		
Total	9,371		51

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

Meter Size	Residential (Bi-monthly)		Yermo Residential
5/8"	5,292		33
3/4"	0		0
1"	233		0
1-1/2"	0		
Total	5,525		33

2017-08	44,103		240
----------------	---------------	--	------------

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-09

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	33,681	3,596	13.41	141	16	11.69
3/4"	594	48	14.48	0	0	
1"	274	33	19.42	0	0	
1-1/2"						
Total	34,549	3,677	13.47	141	16	11.69

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	10,080			35
3/4"	82			0
1"	145			0
1-1/2"				
Total	10,307			35

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

Meter Size	Residential (Bi-monthly)			Yermo Residential
5/8"	4,445			11
3/4"	19			0
1"	222			0
1-1/2"				
Total	4,686			11
2017-09	49,542			187

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-10

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	*Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	27,298	3,565	10.40	129	17	10.24
3/4"	137	48	3.33	0	0	
1"	403	33	25.70	0	0	
1-1/2"						
Total	27,838	3,646	10.45	129	17	10.24

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

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	7,071			37		
3/4"	23			0		
1"	157			0		
1-1/2"						
Total	7,251			37		

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

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	2,706			8		
3/4"	0			0		
1"	288			0		
1-1/2"						
Total	2,994			8		

2017-10	38,083			174		
----------------	---------------	--	--	------------	--	--

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-11

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	29,765	3,455	10.60	111	19	9.26
3/4"	574	47	13.79	0	0	
1"	256	32	16.09	0	0	
1-1/2"						
Total	30,595	3,534	10.69	111	19	9.26

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

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	5,701			26		
3/4"	74			0		
1"	124			0		
1-1/2"						
Total	5,899			26		

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

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	1,156			39		
3/4"	0			0		
1"	135			0		
1-1/2"						
Total	1,291			39		

2017-11	37,785			39		
----------------	---------------	--	--	-----------	--	--

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

Reporting Month: 2017-12

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

Meter Size	Residential (Bi-monthly)	Number of Customers	Consumption Per Customer	Yermo Residential	Number of Yermo Customers	Consumption Per Yermo Customer
5/8"	23,637	3,406	8.37	92	19	5.21
3/4"	123	47	2.62	0	0	
1"	326	30	20.20	0	0	
Total	24,086	3,483	8.39	92	19	5.21

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

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	3,861			7		
3/4"	0			0		
1"	141			0		
Total	4,002			7		

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

Meter Size	Residential (Bi-monthly)			Yermo Residential		
5/8"	1,008			0		
3/4"	0			0		
1"	139			0		
Total	1,147			0		
2017-12	29,235			99		
YEAR 2017	429,880			1,662		

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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.

15. A - Bi-monthly Non-LIRA - Residential - Tier 1 (11)

	2017	2016	Difference
Jan	109,668	109,676	(8)
Feb	88,790	95,470	(6,680)
Mar	91,976	97,805	(5,829)
Apr	103,376	104,188	(812)
May	123,073	118,601	4,472
Jun	121,160	118,419	2,741
Jul	138,051	134,379	3,672
Aug	127,980	128,025	(45)
Sep	142,144	137,741	4,403
Oct	124,834	120,674	4,160
Nov	134,716	129,758	4,958
Dec	115,148	108,609	6,539
Total	1,420,916	1,403,345	17,571

15. B - Bi-monthly Non-LIRA - Residential - Tier 2

	2017	2016	Difference
Jan	13,558	14,960	(1,402)
Feb	9,590	12,911	(3,321)
Mar	8,003	10,154	(2,151)
Apr	19,873	21,331	(1,458)
May	30,551	26,645	3,906
Jun	44,436	41,850	2,586
Jul	53,651	52,797	854
Aug	58,640	61,123	(2,483)
Sep	59,318	59,874	(556)
Oct	51,641	51,700	(59)
Nov	41,570	37,084	4,486
Dec	30,737	26,042	4,695
Total	421,568	416,471	5,097

15. C - Bi-monthly Non-LIRA - Residential - Tier 3

	2017	2016	Difference
Jan	4,127	3,991	136
Feb	4,162	4,667	(505)
Mar	1,881	2,021	(140)
Apr	7,219	7,186	33
May	12,857	9,910	2,947
Jun	28,651	27,453	1,198
Jul	36,787	37,545	(758)
Aug	60,183	63,890	(3,707)
Sep	54,602	52,204	2,398
Oct	38,247	41,721	(3,474)
Nov	20,173	16,876	3,297
Dec	16,377	11,529	4,848
Total	285,266	278,993	6,273

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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.

15. D - Bi-monthly LIRA - Residential - Tier 1 (11)

	2017	2016	Difference
Jan	26,913	29,041	(2,128)
Feb	21,593	23,655	(2,062)
Mar	25,349	27,964	(2,615)
Apr	24,909	26,261	(1,352)
May	32,145	31,468	677
Jun	27,607	28,578	(971)
Jul	34,133	36,160	(2,027)
Aug	29,207	30,674	(1,467)
Sep	34,549	39,276	(4,727)
Oct	27,838	31,610	(3,772)
Nov	30,596	31,273	(677)
Dec	24,086	24,262	(176)
Total	338,925	360,222	(21,297)

15. E - Bi-monthly LIRA- Residential - Tier 2

	2017	2016	Difference
Jan	2,317	2,854	(537)
Feb	1,815	2,307	(492)
Mar	1,746	2,086	(340)
Apr	2,713	3,291	(578)
May	5,154	4,483	671
Jun	6,139	6,403	(264)
Jul	9,226	10,256	(1,030)
Aug	9,372	10,124	(752)
Sep	10,307	11,507	(1,200)
Oct	7,251	8,251	(1,000)
Nov	5,899	5,402	497
Dec	4,002	3,629	373
Total	65,941	70,593	(4,652)

15. F - Bi-monthly LIRA - Residential - Tier 3

	2017	2016	Difference
Jan	309	599	(290)
Feb	413	629	(216)
Mar	102	354	(252)
Apr	819	1,001	(182)
May	1,322	846	476
Jun	2,279	2,720	(441)
Jul	4,133	4,183	(50)
Aug	5,525	6,415	(890)
Sep	4,686	5,823	(1,137)
Oct	2,994	3,954	(960)
Nov	1,291	1,138	153
Dec	1,147	1,096	51
Total	25,020	28,758	(3,738)

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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.

15. G - Bi-monthly - Business (22&23)

	2017	2016	Difference
Jan	39,893	39,254	639
Feb	54,680	56,921	(2,241)
Mar	37,638	35,686	1,952
Apr	56,296	53,722	2,574
May	43,331	47,254	(3,923)
Jun	65,167	67,982	(2,815)
Jul	53,235	53,325	(90)
Aug	74,190	83,612	(9,422)
Sep	59,239	57,378	1,861
Oct	75,648	81,372	(5,724)
Nov	50,117	45,225	4,892
Dec	58,922	68,786	(9,864)
Total	668,356	690,517	(22,161)

15. H - Bi-monthly - Industrial (33&34)

	2017	2016	Difference
Jan	0	0	0
Feb	84	70	14
Mar	0	0	0
Apr	89	79	10
May	0	0	0
Jun	113	124	(11)
Jul	0	0	0
Aug	232	189	43
Sep	0	0	0
Oct	144	213	(69)
Nov	0	0	0
Dec	81	91	(10)
Total	743	766	(23)

15. I - Bi-monthly - Public Authority (45&46)

	2017	2016	Difference
Jan	5,617	6,546	(929)
Feb	5,221	2,907	2,314
Mar	3,552	6,744	(3,192)
Apr	9,325	12,975	(3,650)
May	18,011	16,310	1,701
Jun	31,952	21,424	10,528
Jul	27,577	32,799	(5,222)
Aug	44,123	34,932	9,191
Sep	27,809	32,609	(4,800)
Oct	32,162	30,323	1,839
Nov	15,545	17,478	(1,933)
Dec	14,989	14,040	949
Total	235,883	229,087	6,796

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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.

15. J - Bi-monthly - Private Fire Protection Service (52&53)

	2017	2016	Difference
Jan	188	70	118
Feb	345	206	139
Mar	305	314	(9)
Apr	183	302	(119)
May	284	174	110
Jun	232	128	104
Jul	178	104	74
Aug	122	139	(17)
Sep	279	265	14
Oct	140	422	(282)
Nov	283	274	9
Dec	195	180	15
Total	2,734	2,578	156

15. K- Bi-monthly - Irrigation Public Authority (73)

	2017	2016	Difference
Jan	1,587	1,038	549
Feb	0	0	0
Mar	31	500	(469)
Apr	0	0	0
May	3,491	3,349	142
Jun	0	0	0
Jul	9,642	2,889	6,753
Aug	0	0	0
Sep	10,636	4,875	5,761
Oct	0	0	0
Nov	5,455	4,088	1,367
Dec	0	0	0
Total	30,842	16,739	14,103

15. L - Bi-monthly - Irrigation Pressure (74)

	2017	2016	Difference
Jan	10,461	7,612	2,849
Feb	2,496	2,796	(300)
Mar	4,235	5,871	(1,636)
Apr	7,513	7,592	(79)
May	21,968	16,376	5,592
Jun	22,211	13,603	8,608
Jul	40,981	35,933	5,048
Aug	28,332	24,093	4,239
Sep	48,255	50,312	(2,057)
Oct	22,640	22,281	359
Nov	37,981	32,901	5,080
Dec	9,931	9,614	317
Total	257,004	228,984	28,020

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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.

15. L - Bi-monthly - Irrigation Gravity (75)

	2017	2016	Difference
Jan	25,833	30,317	(4,484)
Feb	0	0	0
Mar	3,893	16,012	(12,119)
Apr	0	0	0
May	65,122	60,900	4,222
Jun	0	0	0
Jul	270,180	104,286	165,894
Aug	0	0	0
Sep	131,664	131,527	137
Oct	0	0	0
Nov	102,362	84,904	17,458
Dec	0	0	0
Total	599,054	427,946	171,108

15. M - Bi-monthly - Apple Valley Country Club (77)

	2017	2016	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	0	0

15. N - Yermo - Non-LIRA - Residential (Y21) - Tier 1

	2017	2016	Difference
Jan	1,386	1,456	(70)
Feb	1,389	1,568	(179)
Mar	1,552	1,539	13
Apr	1,715	1,663	52
May	1,800	1,778	22
Jun	2,237	2,205	32
Jul	2,070	2,267	(197)
Aug	2,327	2,304	23
Sep	2,211	2,091	120
*Oct	1,743	1,785	(42)
Nov	1,611	1,583	28
Dec	1,536	1,388	148
Total	21,577	21,627	(50)

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

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.

15. O - Yermo - Non-LIRA - Residential (Y21) - Tier 2

	2017	2016	Difference
Jan	136	165	(29)
Feb	118	189	(71)
Mar	199	188	11
Apr	341	269	72
May	360	339	21
Jun	855	657	198
Jul	724	862	(138)
Aug	850	959	(109)
Sep	688	645	43
Oct	337	344	(7)
Nov	245	260	(15)
Dec	116	115	1
Total	4,969	4,992	(23)

15. P - Yermo - Non-LIRA - Residential (Y21) - Tier 3

	2017	2016	Difference
Jan	29	26	3
Feb	22	66	(44)
Mar	107	31	76
Apr	56	62	(6)
May	110	189	(79)
Jun	408	350	58
Jul	447	677	(230)
Aug	636	816	(180)
Sep	261	447	(186)
Oct	79	169	(90)
Nov	115	48	67
Dec	42	21	21
Total	2,312	2,902	(590)

15. Q - Yermo - LIRA - Residential (Y21) - Tier 1

	2017	2016	Difference
Jan	55	46	9
Feb	61	44	17
Mar	65	47	18
Apr	91	43	48
May	106	53	53
Jun	135	75	60
Jul	136	81	55
Aug	156	87	69
Sep	141	90	51
Oct	129	80	49
Nov	111	83	28
Dec	92	70	22
Total	1,278	799	479

**LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017**

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.

15. R - Yermo - LIRA - Residential (Y21) - Tier 2

	2017	2016	Difference
Jan	2	23	(21)
Feb	2	1	1
Mar	3	1	2
Apr	1	2	(1)
May	37	8	29
Jun	34	13	21
Jul	30	29	1
Aug	51	48	3
Sep	35	31	4
Oct	37	15	22
Nov	26	2	24
Dec	7	6	1
Total	265	179	86

15. S - Yermo - LIRA - Residential (Y21) - Tier 3

	2017	2016	Difference
Jan	0	7	(7)
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	61	0	61
Jun	31	0	31
Jul	29	0	29
Aug	33	16	17
Sep	11	4	7
Oct	8	0	8
Nov	39	0	39
Dec	0	0	0
Total	212	27	185

15. T - Yermo - Business (Y22)

	2017	2016	Difference
Jan	251	236	15
Feb	231	292	(61)
Mar	246	297	(51)
Apr	285	313	(28)
May	353	355	(2)
Jun	629	448	181
Jul	555	483	72
Aug	737	611	126
Sep	540	588	(48)
Oct	312	474	(162)
Nov	334	355	(21)
Dec	378	304	74
Total	4,851	4,756	95

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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.

15. U - Yermo - Industrial (Y33)

	2017	2016	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	0	0

15. V - Yermo - Public Authority (Y45)

	2017	2016	Difference
Jan	226	0	226
Feb	206	0	206
Mar	574	0	574
Apr	1,589	0	1,589
May	808	150	658
Jun	1,681	1,583	98
Jul	1,325	2,009	(684)
Aug	1,731	2,514	(783)
Sep	1,108	2,739	(1,631)
Oct	1,062	1,853	(791)
Nov	1,187	822	365
Dec	1,060	1,728	(668)
Total	12,557	13,398	(841)

15. W - Yermo - Fire Protection (Y52)

	2017	2016	Difference
Jan	0	50	(50)
Feb	0	18	(18)
Mar	0	28	(28)
Apr	0	17	(17)
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	113	(113)

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
REPORTING YEAR 2017

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.

15. X - Yermo - Private Fire Hydrant (Y61)

	2017	2016	Difference
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0
Apr	0	0	0
May	0	0	0
Jun	0	0	0
Jul	0	0	0
Aug	0	0	0
Sep	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Total	0	0	0

DECLARATION

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

I, the undersigned Christopher G. Alario
Officer, Partner, or Owner (Please Print)

of Liberty Utilities (Apple Valley Ranchos Water) Corp.
Name of Utility

under penalty of perjury do declare that this report has been prepared by me, or under my direction, from the books, papers and records of the respondent; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of the above-named respondent and the operations of its property for the period of January 1, 2017, through December 31, 2017.

Vice President, Finance and Administration (West Region)
Title (Please Print)

(562) 299-5167
Telephone Number

CG Alario
Signature

5/31/18
Date

INDEX

	PAGE		PAGE
Accidents	46	Operating revenues	38
Acres irrigated	51	Organization and control	12
Advances from associated companies	32	Other deferred credits	36
Advances for construction	35	Other deferred debits	26
Affiliate Transactions	56	Other income	15
Assets	13	Other investments	22
Assets in special funds	22	Other physical property	18
Balance Sheet	13-14	Payables to associated companies	33
Balancing & Memorandum Accounts	53	Political expenditures	47
Bonds	30	Population served	51
Bonuses	47	Premium on capital stock	27
Capital stock	27	Prepayments	24
Capital surplus	28	Proprietary capital	29
Contributions in aid of construction	37	Purchased water for resale	48
Depreciation and amortization reserves	20-21	Rate Base	19
Declaration	60	Receivables from associated companies	24
Discount on capital stock	26	Revenues apportioned to cities	38
Discount and expense on funded debt	25	SDWBA Loan Data	57
Dividends declared	27	Securities issued or assumed	32
Earned surplus	28	Selected Financial Data Excluding Non-Regulated Activity	8-10
Employees and their compensation	46	Service connections	50
Engineering and management fees	45	Sinking funds	22
Excess Capacity and Non-Tariffed Services	11	Sources of supply and water developed	48
Facilities Fees	58	Special deposits	23
Franchises	17	Status with Board of Health	52
Income account	15	Stockholders	27
Income deductions	15	Storage facilities	48
Investments in associated companies	22	Supplemental Conservation Schedules	59
Liabilities	14	Taxes	42
Loans to officers, directors, or shareholders	47	Transmission and distribution facilities	49
Low Income Rate Assistance Program	54	Unamortized debt discount and expense	25
Management compensation	45	Unamortized premium on debt	25
Meters and services	50	Undistributed profits	29
Miscellaneous long-term debt	32	Utility plant	16
Miscellaneous reserves	36	Utility plant in service	16-17
Miscellaneous special funds	23	Utility plant held for future use	18
Notes payable	33	Water delivered to metered customers	51
Notes receivable	23	Water Conservation Program(s)	55
Officers	12	Working Cash	19
Operating expenses	39-41		

Annual Report of Liberty Utilities (Apple Valley Ranchos Water) Corp.
To the California Public Utilities Commission

ATTACHMENT A

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

The Commission's rules governing excess capacity activities (formally called "non-tariffed products and services" or "NTP&S") became effective on June 30, 2011 (see Rule X contained in Appendix A of D.12-01-042). Consistent with Rule X.E of the new rules, Liberty Utilities (Apple Valley Ranchos Water) Corp. ("Liberty Apple Valley Ranchos Water") provides the following information regarding its NTP&S projects in Calendar Year 2017 in this Attachment:

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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.
Non-Regulated Operating Income Statement
2017

<i>Name of Contract/Service</i>	Active/Passive	Revenue	Revenue Sharing	Expense	Operating Income (Loss)
<i>Miscellaneous</i>					
Customer Account Services (HomeServe USA)	Active	24,746.48	(24,746.48)	-	-
Marketing Contract (HomeServe USA)	Passive	6,000.00	(6,000.00)	-	-
<i>Total Miscellaneous</i>		30,746.48	(30,746.48)	-	-
<i>Total</i>		30,746.48	(30,746.48)	-	-

2017 Annual Report to CPUC (May 2018)
To the California Public Utilities Commission

Liberty Apple Valley Ranchos 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 Apple Valley Ranchos Water's activities: With the exception of the "Marketing Contract" with HomeServe USA, Liberty Apple Valley Ranchos 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 Apple Valley Ranchos Water's cost allocations: Charges for NTP&S activity consist of clearly identifiable incremental direct costs that are directly charged to unregulated accounts.

2017 Annual Report to CPUC (May 2018)
To the California Public Utilities Commission

II. Descriptions of Excess Capacity Activities

1 HomeServe USA Customer Account Services

Service	Billing services
Description	Liberty Apple Valley Ranchos Water provided billing services to HomeServe USA, which provides emergency home warranty repair services, for customers of Home Serve USA that are also customers of Liberty Apple Valley Ranchos Water by adding HomeServe charges as line items on regulated water bills.
Allocations	Liberty Apple Valley Ranchos Water applied its standardized NTP&S revenue sharing and cost allocation methodologies consistent with the new rules.

2 HomeServe USA Marketing contract

Service	Billing set-up and marketing to existing Liberty Apple Valley Ranchos Water customers
Description	At the time that Liberty Apple Valley Ranchos Water contracted with HomeServe to provide billing services, HomeServe USA paid Liberty Apple Valley Ranchos Water \$30,000 for marketing and set-up fees to start the program. The \$30,000 fee is refundable within the first 5 years of the contract and is being amortized over that 5 years.
Allocations	Liberty Apple Valley Ranchos Water applied its standardized NTP&S revenue sharing methodology consistent with the new rules. This is a passive contract.

2017 Annual Report to CPUC (May 2018)
To the California Public Utilities Commission

III. Regulated Assets Used in NTP&S Projects

Liberty Apple Valley Ranchos 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. HomeServe USA Contract

For the contract with HomeServe USA, Liberty Apple Valley Ranchos Water uses the billing-related regulated assets discussed above under "O&M Contracts with Billing" to add line item charges for HomeServe products to regulated bills.

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

- ✓ 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

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

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

Name	Position	Time Spent (Hours)
Renee Vogel	Manager, Customer Care	6
Liz Story	Senior Specialist, Customer Service	24
Deanna Hammond	Senior Accountant	12
Eric Larsen	Manager, Finance	6