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RENÉ LOPEZ



ARIZONA CORPORATION COMMISSION

Douglas R. Clark
Executive Director

Jane Rodda
Hearing Division Director

DATE: JULY 24, 2026

DOCKET NO.: W-01427A-25-0126, SW-01428A-25-0127, W-01427A-25-0163, and
W-01428A-25-0163

TO ALL PARTIES:

Enclosed please find the recommendation of Administrative Law Judge Belinda A. Martin. The recommendation has been filed in the form of a Recommended Opinion and Order on:

LIBERTY LITCHFIELD UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.
(RATES AND FINANCING)

Pursuant to A.A.C. R14-3-110(B), you may file exceptions to the recommendation of the Administrative Law Judge by efilng at <https://efiling.azcc.gov/> or filing an original of the exceptions with the Commission's Docket Control at the address listed below by **4:00** p.m. on or before:

AUGUST 3, 2026

The enclosed is NOT an order of the Commission, but a recommendation of the Administrative Law Judge to the Commissioners. Consideration of this matter has tentatively been scheduled for the Commission's Open Meeting to be held on:

AUGUST 12, 2026

For more information, you may contact Docket Control at (602) 542-3477 or the Hearing Division at (602) 542-4250. For information about the Open Meeting, contact the Executive Director's Office at (602) 542-3931.

A handwritten signature in blue ink, appearing to read "Douglas R. Clark".

DOUGLAS R. CLARK
EXECUTIVE DIRECTOR

On this 24th day of July 2026, the following document was filed with Docket Control as a Recommended Opinion and Order from the Hearing Division, and copies of the document were mailed on behalf of the Hearing Division to the following who have not consented to email service. On this date or as soon as possible thereafter, the Commission's eDocket program will automatically email a link to the filed document to the following who have consented to email service.

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1 **BEFORE THE ARIZONA CORPORATION COMMISSION**

2 COMMISSIONERS

3 NICK MYERS – CHAIR
4 RACHEL WALDEN – VICE CHAIR
5 LEA MÁRQUEZ PETERSON
6 KEVIN THOMPSON
7 RENÉ LOPEZ

8 IN THE MATTER OF THE APPLICATION OF
9 LIBERTY UTILITIES (LITCHFIELD PARK
10 WATER & SEWER) CORP., AN ARIZONA
11 CORPORATION, FOR A DETERMINATION OF
12 THE FAIR VALUE OF ITS UTILITY PLANT AND
13 PROPERTY AND FOR INCREASES IN ITS RATES
14 AND CHARGES FOR WATER UTILITY SERVICE
15 AND FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-01427A-25-0126

16 IN THE MATTER OF THE APPLICATION OF
17 LIBERTY UTILITIES (LITCHFIELD PARK
18 WATER & SEWER) CORP., AN ARIZONA
19 CORPORATION, FOR A DETERMINATION OF
20 THE FAIR VALUE OF ITS UTILITY PLANT AND
21 PROPERTY AND FOR INCREASES IN ITS RATES
22 AND CHARGES FOR WASTEWATER UTILITY
23 SERVICE AND FOR CERTAIN RELATED
24 APPROVALS.

DOCKET NO. SW-01428A-25-0127

25 IN THE MATTER OF THE APPLICATION OF
26 LIBERTY UTILITIES (LITCHFIELD PARK
27 WATER & SEWER) CORP. FOR A FINANCING
28 ORDER AUTHORIZING THE ISSUANCE OF
ADDITIONAL DEBT, AND FOR RELATED
APPROVALS.

DOCKET NO. W-01427A-25-0163
SW-01428A-25-0163

DECISION NO. _____

OPINION AND ORDER

DATE OF HEARING: March 23 – 27, and April 3, 2026

PLACE OF HEARING: Phoenix, Arizona

ADMINISTRATIVE LAW JUDGE: Belinda A. Martin

APPEARANCES: Timothy J. Sabo and Elias Ancharski, Osborn Maledon,
PA, Counsel on behalf of Liberty Litchfield (Litchfield
Park Water & Sewer) Corp.;

Stephen Emedi, Director of Legal Services Arizona and
Texas on behalf of Liberty Utilities (Litchfield Park
Water & Sewer) Corp.;

Sarah Barrios Cool, Counsel, and Daniel W. Pozefsky,
Chief Counsel, on behalf of the Residential Utility
Consumer Office; and

Bridget A. Humphrey, Senior Associate General Counsel, on behalf of the Utilities Division of the Arizona Corporation Commission.

BY THE COMMISSION:

I. Procedural History

On June 13, 2025, Liberty Utilities (Litchfield Park Water & Sewer) Corp., (“Liberty Litchfield” or “Company”) filed with the Commission a Notice of Intent to File a General Rate Case Application for its Water Utility Service (“Water Rate Application”)¹ and a Notice of Intent to File a General Rate Case Application for its Wastewater Utility Service (“Wastewater Rate Application”, and together with the Water Application, the “Rate Applications”).²

On June 18, 2025, a Procedural Order regarding consent to email was issued in each docket.

On June 30, 2025, Liberty Litchfield filed its Water Rate Application in Docket No. 25-0126 and its Wastewater Rate Application in Docket No. 25-0127.

On July 18, 2025, Liberty Litchfield docketed Corrected Rate Schedules for its Water Rate Application.

On July 24, 2025, Liberty Litchfield filed additional Corrected Rate Schedules for its Water Rate Application, and Corrected Rate Schedules for the Wastewater Rate Application.

On July 25, 2025, Liberty Litchfield filed a Notice of Errata regarding two mistakes in the July 24, 2025, Corrected Rate Schedules for the Water Rate Application.

On July 30, 2025, the Commission’s Utilities Division (“Staff”) docketed Letters of Sufficiency in Docket Nos. 25-0126 and 25-0127, stating that Liberty Litchfield’s Water Rate Application and Wastewater Rate Application each met the minimum sufficiency requirements as outlined in the Arizona Administrative Code (“A.A.C.”) R-14-2-103, and classifying Liberty Litchfield as a Class A utility.

On July 31, 2025, by Procedural Order, a telephonic procedural conference was scheduled to be held on August 7, 2025.

¹ Docket No. W-01427A-25-0126 (“Docket No. 25-0126”).

² Docket No. W-01428A-25-0127 (“Docket No. 25-0127”).

1 On August 5, 2025, the Residential Consumer Office (“RUCO”) filed an Application to
2 Intervene, and a RUCO’s Proposed Procedural Schedule.

3 On August 5, 2025, Liberty Litchfield and Staff docketed a Joint Notice of Filing Proposed
4 Schedule.

5 On August 6, 2025, Liberty Litchfield filed an Application in Docket Nos. W-01427A-25-0163
6 and SW-01428A-25-0163, (“Financing Application Dockets”) for a financing order authorizing the
7 issuance of additional debt, and for related approvals. (“Financing Application”).

8 Also on the same date, Liberty Litchfield filed a Notice of Filing a proposed form of notice.

9 On August 7, 2025, the telephonic procedural conference was held as scheduled. Liberty
10 Litchfield, RUCO, and Staff were present at the procedural conference through counsel. During the
11 procedural conference, the participants discussed RUCO’s intervention request, to which no parties
12 objected. The participants also discussed various schedule and deadline issues. In addition, they
13 discussed consolidation of the Water Rate Application Docket, the Wastewater Rate Application
14 Docket, and the Financing Application Docket. The parties agreed that consolidation was reasonable
15 and that no party would be harmed by the dockets’ consolidation.

16 On August 7, 2025, by Procedural Order, RUCO’s Application to Intervene was granted.

17 On the same date, a Procedural Order regarding consent to email service was issued in the
18 Financing dockets.

19 On August 7, 2025, a Procedural Order granting the consolidation of the Water Rate
20 Application Docket, the Wastewater Rate Application Docket, and the Financing Application Docket
21 was issued.

22 On August 8, 2025, by Procedural Order, a hearing was scheduled to begin on March 23, 2026,
23 and other procedural requirements and deadlines were established.³

24 On September 8, 2025, Liberty Litchfield filed its Certification of Mailing and Publication. The
25 Company stated that notice of the hearing was mailed to customers on August 29, 2025, and published
26 in the *West Valley View*, a newspaper in circulation for the City of Goodyear, Maricopa County, on

27 ³ On the same date, by Procedural Order, the prior Procedural Order was modified to change the date for provision of the
28 USBs from August 22, 2026, to August 22, 2025. The deadline for intervention was changed from October 17, 2026, to
October 17, 2025.

1 August 27, 2025.

2 On January 16, 2026, RUCO filed the Direct Testimony of Cynthia Zwick, Jeffrey M. Michlik,
3 Crystal Brown, and Baylor Sai.

4 On the same date, Staff filed the Direct Testimony of Matthew Malone, Helen Betzomayeh,
5 Mark Swiler, and Eunyoung Lee.

6 On January 23, 2026, RUCO filed the Direct Rate Design Testimony of Jeffrey M. Michlik.

7 On the same date, Staff filed the Direct Testimony of Helen Betzomayeh, Teresa Hunsaker,
8 Guadalupe Ortiz, and Eunyoung Lee.

9 On January 26, 2026, RUCO docketed a Notice of Errata correcting errors within the testimony
10 and schedules of Baylor Sai.

11 On February 5, 2026, Liberty Litchfield filed a Notice of Settlement Meeting. In the Notice, the
12 Company advised the Commission that the parties would be meeting on February 17, 2026, to conduct
13 settlement negotiations.

14 On February 18, 2026, Liberty Litchfield filed a Notice of Settlement and Request for
15 Procedural Conference, and RUCO filed a Notice of RUCO's Position RE: Notice of Settlement and
16 Request for Procedural Conference.

17 On February 19, 2026, Liberty Litchfield filed a Status Report. The Company noted that it had
18 circulated a proposed schedule to the parties that preserved the current hearing dates and provided for
19 the filing of the formal Settlement Agreement and the attendant testimonies. As such, Liberty Litchfield
20 stated that it would not be filing any rebuttal testimony on Friday, February 20, 2026, as directed in the
21 August 8, 2025, Procedural Order because a new schedule was anticipated as a result of the Settlement
22 Agreement.

23 On February 20, 2026, by Procedural Order, a telephonic procedural conference was scheduled
24 for February 27, 2026. The Procedural Order also required Liberty Litchfield to submit its Rebuttal
25 Testimony on or before February 25, 2026, and other procedural requirements and deadlines were
26 established.

27 On February 23, 2026, RUCO filed its Status Report and Proposed Schedule.

28 On February 25, 2026, Commissioner Lea Marquez Peterson filed letters in the Water Rate

1 Application Docket and the Wastewater Rate Application Docket requesting information regarding
2 formula rates and the transparency of the formula rate process.

3 Also on February 25, 2026, Liberty Litchfield docketed the Rebuttal Testimony of Moses
4 Thompson, Manasa Rao, and Thomas Bourassa. In addition, Staff filed its Response to RUCO's Status
5 Report and Proposed Schedule.

6 On February 25, 2026, Liberty Litchfield filed the Rebuttal Testimony of Moses Thompson,
7 Manasa Rao, and Thomas J. Bourassa.

8 On February 26, 2026, Liberty Litchfield docketed its Notice of Filing Proposed Settlement
9 Schedule.

10 On February 27, 2026, Staff filed a Notice of Manner of Participation.

11 On February 27, 2026, the procedural conference⁴ was held as scheduled. Liberty Litchfield,
12 RUCO, and Staff all appeared through counsel. During the procedural conference, the parties
13 acknowledged that they agreed to the schedule proposed by Liberty Litchfield. In addition, Liberty
14 Litchfield was requested to provide an exhibit for the hearing listing all states and/or commissions that
15 have approved formula rates other than FERC interstate transmission rates, and a listing of the utilities
16 in those states that have adopted formula rates and when, and how many are water/wastewater utilities.
17 Liberty Litchfield was also asked to compare, to the best of its ability, how those formula rate plans
18 compare to the Commission's Formula Rate Policy.

19 On the same date, RUCO and Liberty Litchfield filed their respective Notices of Manner of
20 Participation.

21 On March 3, 2026, Liberty Litchfield filed a Notice of Filing Settlement Agreement and a Joint
22 Motion to Bifurcate (Phase II for Formula Rates) on behalf of Staff and the Company.

23 On March 4, 2026, RUCO filed an Opposition in Response to Joint Motion to Bifurcate.

24 On March 5, 2026, Liberty Litchfield filed a Joint Reply in Support of Motion to Bifurcate
25 (Phase II Formula Rates) on behalf of the Company and Staff.

26 On March 6, 2026, Staff docketed the Pre-Filed Testimony of Briton Baxter in Support of the
27

28 ⁴ The February 20, 2026, Procedural Order set the procedural conference to be held telephonically. Subsequently, the parties were requested to appear in person at the Commission's Phoenix office.

1 Settlement Agreement, and Liberty Litchfield filed the Pre-Filed Testimony of Manasa Rao in Support
2 of the Settlement Agreement.

3 Also on March 6, 2026, a Procedural Order was issued denying the Joint Motion to Bifurcate
4 (Phase II Formula Rates).

5 On March 10, 2026, Liberty Litchfield and Staff submitted a Joint Notice of Errata to Settlement
6 Agreement to reflect the correct percentage of the debt in the Capital Structure.

7 On March 12, 2026, RUCO docketed a Notice of its Filing Witness Summaries for Cynthia
8 Zwick, Jeffrey Michlik, Crystal S. Brown, and Baylor Sai.

9 On March 13, 2026, Liberty Litchfield docketed a Notice of Filing Witness Summaries of
10 Moses Thompson, Matthew Garlick, Peter Eichler, Terry Gilbertson, Thomas Bourassa, Regina Wise,
11 and Manasa Rao, and Staff filed a Notice of Filing Witness Summaries for Matthew Malone, Helen
12 Betzomayeh, Mark Swiler, Eunyoung Lee, Teresa Hunsaker, Guadalupe Ortiz, and Briton Baxter.

13 Also on March 13, 2026, Staff filed an Expedited Motion for Reconsideration of the findings
14 in the March 6, 2026, Procedural Order denying the Joint Motion to Bifurcate (Phase II Formula Rates).

15 On March 16, 2026, RUCO docketed the Pre-Filed Surrebuttal Testimony of Jeffrey M.
16 Michlik, Crystal Brown, and Baylor Sai.

17 On March 17, 2026, RUCO filed its Response to Staff's Expedited Motion For Reconsideration
18 (Phase II Formula Rates).

19 Also on March 17, 2026, a Procedural Order was issued granting Staff's Expedited Motion for
20 Reconsideration, and setting additional hearing dates on May 14 and 15, 2026, specifically for the
21 purpose of taking testimony and receiving additional exhibits on the Cost of Service Reconciliation
22 Mechanism ("CSRM") and extending the time clock.

23 Later the same day, Liberty Litchfield docketed an Emergency Response to Procedural Order,
24 noting that it disagreed with the Procedural Order's findings, and stating that it opposed the extension
25 of the time clock.

26 On March 19, 2026, a Procedural Order was issued vacating the hearing dates set in the March
27 17, 2026, Procedural Order.

28 Also, on March 19, 2026, Liberty Litchfield and Staff filed a joint filing regarding Liberty

1 Litchfield's formula rate plan ("FRP"). The joint filing reflected a change in the name of the proposed
2 FRP from "Cost of Service Reconciliation Mechanism" to "Annual Rate Adjustment Mechanism"
3 ("ARAM") for purposes of transparency.⁵ The joint filing included a Plan of Administration ("POA"),
4 and a summary of the updated ARAM POA. The Company noted that the proposed associated rate
5 template and customer notice regarding the ARAM were being finalized and would be submitted in a
6 separate filing.

7 On March 19, 2026, Liberty Litchfield filed a Notice of Filing Issues Matrix, and RUCO
8 submitted a List of Witnesses and/or Exhibits.

9 On March 20, 2026, Staff and Liberty Litchfield submitted their respective List of Witnesses
10 and/or Exhibits.

11 On March 23, 2026, the Company docketed a Notice of Filing Late-Filed Exhibits ("LFE"), a
12 Notice of Filing a Revised Issues Matrix, and a copy of the opening statement slide deck to be used at
13 hearing.

14 On the same date, the hearing began as scheduled and public comments were taken. One
15 member of the public was present to present statements in favor of a proposed formula rate plan. All
16 parties were present at the first day of hearing. The hearing continued on March 24 through 27, 2026,
17 and April 3, 2026. At the conclusion of the hearing, the parties discussed a briefing schedule and agreed
18 that the Opening Briefs would be due on May 18, 2026, and the Reply Briefs would be due on June 8,
19 2026.

20 On March 24, 2026, RUCO and Liberty Litchfield each docketed Notices of LFEs.

21 On March 25, 2026, RUCO submitted a Notice of LFEs.

22 On March 26, 2026, RUCO and Liberty Litchfield each docketed Notices of LFEs.

23 On March 27, 2026, Staff submitted a Notice of LFEs.

24 On April 2, 2026, RUCO and Liberty Litchfield each docketed a Notice of LFEs.

25 On April 6, 2026, a Procedural Order was issued confirming the briefing schedule and
26 extending the time clock to August 14, 2026, based on the number of hearing days.

27
28 ⁵ For simplicity, any reference to the CSRM shall be noted as the ARAM unless otherwise necessary.

1 On April 8, 2026, Liberty Litchfield docketed a Notice of LFE attaching Late-Filed Exhibit A-
2 33 providing the plant retirement information requested during the hearing.

3 On April 10, 2026, a Procedural Order was issued directing the parties to submit a response to
4 the Company's Late-Filed Exhibit A-33. On the same day, Staff filed its Response to Late-Filed Exhibit
5 A-33 indicating that Staff did not object to the admission of LFE A-33.

6 On April 15, 2026, RUCO docketed its Response/Objection to Company's Late-Filed Exhibit
7 A-33. RUCO stated that while it does not object to admission of LFE A-33, it takes exception to certain
8 claims made by Liberty Litchfield that the retirement-related adjustments in the Settlement Agreement
9 result in a lower revenue requirement than retiring assets normally.

10 On April 17, 2026, Liberty Litchfield filed a Reply in Support of Late-Filed Exhibit A-33.

11 On April 20, 2026, a Procedural Order was issued granting the admission of LFE A-33.

12 Also on April 20, 2026, RUCO submitted a Notice of Filing indicating that RUCO had provided
13 its Schedules and Workpapers to the Hearing Division.

14 On April 28, 2026, Liberty Litchfield filed a letter responding to a letter docketed on February
15 25, 2026, by Commissioner Lea Márquez Peterson requesting information about formula rate plans.
16 The Company indicated that a response to Commissioner Márquez Peterson's second letter also dated
17 February 25, 2026, would be provided at a later date.

18 On May 12, 2026, Staff docketed a Motion for Admission of Staff Exhibit S-6. Staff stated that
19 it believed that the record was unclear as to the admission of Exhibit S-6 and requested its admission
20 into the record. On May 18, 2026, a Procedural Order was issued granting Staff's Motion.

21 On May 18, 2026, Liberty Litchfield and Staff docketed their Joint Closing Brief, and RUCO
22 submitted its Closing Brief. Additionally, Liberty Litchfield and Staff, and RUCO filed their respective
23 Notices of Filing Final Schedules.

24 On May 19, 2026, Liberty Litchfield filed a letter responding to Commissioner Márquez
25 Peterson's second letter docketed on February 25, 2026, requesting information about formula rate
26 plans.

27 On June 8, 2026, Liberty Litchfield and Staff docketed their Joint Reply Brief, and RUCO filed
28 its Reply Brief.

Procedural History of the Proposed ARAM Phase II Proceeding

On February 20, 2026, by Procedural Order, a telephonic procedural conference was scheduled for February 27, 2026, to discuss the required submission of testimony as directed in the August 8, 2025, Procedural Order, and to discuss the proposed schedule changes as a result of the anticipated Settlement Agreement. Subsequently, the parties were requested to appear in person at the Commission for the Procedural Conference.

On February 27, 2026, the procedural conference was held at the Commission's Phoenix office. Liberty Litchfield, RUCO, and Staff appeared through counsel.

At the time of the Procedural Conference, the Settlement Agreement had not yet been filed. RUCO related that recently the Company had proposed that the FRP issue be bifurcated into a Phase II proceeding, but RUCO opposed that proposal. RUCO contended that the ARAM was too interwoven with the issues regarding the Cost of Equity, Post-Test Year Plant and other possible pro forma adjustments. As such, RUCO asserted that all issues should be heard at once. The Company acknowledged that the proposed bifurcation of the ARAM into a Phase II proceeding was addressed in the soon to be filed Settlement Agreement and stated that this eventuality was a term of the Settlement Agreement. The Company stated that it was concerned that RUCO intended to litigate the ARAM issue during the hearing beginning March 23, 2026, despite the bifurcation provision in the Agreement. The parties were told that the issue would be clarified once the Settlement Agreement was docketed and the terms were known.

Section III.E.1 of the Settlement Agreement docketed March 3, 2026, reads:

Phase II for Formula Rates / ARAM. The Company's proposed Formula Rate Plan, termed the Cost of Service Reconciliation Mechanism ["ARAM"], will be addressed in a Phase II proceeding, and these Consolidated Dockets will be held open for that purpose. The Phase II proceeding will not occur until after the Commission establishes rates for the Company. The Phase II proceeding will be modeled after the Phase II proceedings currently pending for EPCOR Water Arizona, Inc. and Arizona Water Company (Northern Group). The Company will not be permitted to file its Phase II proposal until March 31, 2027.⁶

...

⁶ Settlement Agreement docketed on March 3, 2026, p. 6.

1 In the Company's Motion to Bifurcate docketed simultaneously with the Settlement
2 Agreement, the Company requested that the ARAM be addressed in a Phase II proceeding. The Motion
3 to Bifurcate highlighted that, "[t]he Settlement Agreement reflects a deliberate choice to not litigate
4 the formula rate issues at this time. ... The Company is reviewing and analyzing the formula rate
5 provisions adopted by the Commission [in Decision No. 81653 (February 27, 2026)]. ... All parties
6 will benefit from additional time to assess and monitor developments in that matter."⁷

7 On March 4, 2026, RUCO filed an Opposition in Response to Joint Motion to Bifurcate. RUCO
8 asserted that it should have the opportunity to litigate the ARAM within the context of the entire
9 Settlement Agreement, as the Agreement states that the terms are not severable and "a formula rate
10 proposal is intricately linked to many of the rate case elements that are part of the revenue requirement
11 and cannot be neatly separated into two phases as bifurcation will allow."⁸ RUCO reasoned that if
12 consideration of the ARAM is put off for a Phase II hearing as outlined in the Settlement Agreement,
13 the matter cannot be filed before March 31, 2027, which is one year later and would result in regulatory
14 lag. RUCO believed that given the delay, the return on equity would have to be reconsidered and, due
15 to market changes, the cost of equity components would be stale. RUCO argued that "the Company
16 should either make the case for the mechanism now or withdraw it until its next rate case."⁹ RUCO
17 commented that granting a Phase II proceeding presumes approval of at least part of the Settlement
18 Agreement without giving RUCO an opportunity to present its case against the terms of the Settlement
19 Agreement.

20 On March 5, 2026, Liberty Litchfield filed a Joint Reply In Support Of Motion To Bifurcate
21 (Phase II for Formula Rates) on behalf of the Company and Staff. In the Joint Reply, the Company and
22 Staff asserted that a Phase II proceeding would have no impact on regulatory lag because revenue
23 requirements and rates will have been set in Phase I.

24 On March 6, 2026, a Procedural Order was issued denying the Joint Motion to Bifurcate (Phase
25 II Formula Rates) on the grounds that the proposal for a Phase II proceeding did not provide sufficient
26 good cause to outweigh the negative impact on judicial efficiency.

27 ⁷ Joint Motion to Bifurcate (Phase II for Formula Rates), p. 2.

28 ⁸ RUCO's Opposition In Response To Joint Motion To Bifurcate (Phase II Formula Rates), p. 2.

⁹ RUCO's Opposition In Response To Joint Motion To Bifurcate (Phase II Formula Rates), p. 4.

1 On March 13, 2026, Staff filed an Expedited Motion for Reconsideration of the findings in the
2 March 6, 2026, Procedural Order denying the Joint Motion to Bifurcate (Phase II Formula Rates). Staff
3 stated that since issuance of the Procedural Order, in an affidavit of Staff witness Brit Baxter attached
4 to the Expedited Motion, Mr. Baxter confirmed that Staff did not have sufficient information from
5 Liberty Litchfield to fully evaluate the proposed ARAM and raised concerns that the current hearing
6 schedule did not permit a complete record on the formula rate issues. Staff requested that the
7 Administrative Law Judge either grant a 45-day continuance of the entire hearing or allow
8 bifurcation.¹⁰

9 On March 17, 2026, RUCO filed its Response to Staff's Expedited Motion For Reconsideration
10 (Phase II Formula Rates). RUCO contended that Staff's Motion for Reconsideration did not address the
11 reasons outlined in the March 6, 2026, Procedural Order for denying the Joint Motion to Bifurcate.
12 RUCO asserted that the Procedural Order's denial of the Joint Motion to Bifurcate correctly
13 encapsulated the Company's entire argument as the "notion that the Company does not want to be one
14 of the first formula rate cases out of the gate."¹¹ RUCO commented that the Procedural Order noted all
15 of the discussion about the timing of the hearing scheduled in this matter (March 23 – 27, 2026) in
16 procedural conferences going back to the scheduling procedural conference held on August 7, 2025.
17 RUCO agreed with the Procedural Order that the reasons to wait until other matters with formula rates
18 are decided do not outweigh the reasons to consider the issues now, and judicial efficiency does not
19 benefit from more litigation down the road.

20 Subsequently on the same day, a Procedural Order was issued granting Staff's Expedited
21 Motion for Reconsideration, and setting additional hearing dates on May 14 and 15, 2026, specifically
22 for the purpose of taking testimony and receiving additional exhibits on the ARAM, rather than
23 delaying the entire hearing,¹² and extending the time clock.

24 Later the same day, Liberty Litchfield docketed an Emergency Response to Procedural Order,
25

26 ¹⁰ Staff's Expedited Motion for Reconsideration, p. 2.

27 ¹¹ RUCO's Response to Staff's Expedited Motion for Reconsideration (Phase II Formula Rates), p. 2.

28 ¹² Staff's request to delay the entire hearing for 45 days would have placed the hearing during the week between the expected ending date for the Tucson Electric Power rate hearing and the anticipated beginning date for the Arizona Public Service rate hearing. In addition to potentially stretching Staff and RUCO resources, any overlap could also affect the availability of witnesses, court reporters, and hearing rooms.

1 noting that it disagreed with the Procedural Order's findings, and stating that it would not agree to any
2 extension of the time clock.

3 On March 19, 2026, a Procedural Order was issued vacating the additional hearing dates set in
4 the March 17, 2026, Procedural Order.

5 Also on March 19, 2026, Liberty Litchfield and Staff filed a joint filing regarding the
6 Company's proposed ARAM. The joint filing included a revised ARAM POA and a summary of
7 changes to Liberty Litchfield's original proposals. The Company noted that the associated ARAM
8 Template and customer notice were being finalized and would be submitted in a separate filing.

9 At the hearing, the parties presented their arguments about whether Staff testimony should be
10 taken during the existing hearing dates or whether Staff's ARAM testimony should be heard at a later
11 time.¹³ Staff stated that it was ready to present its ARAM testimony during the then scheduled hearing
12 dates. RUCO argued that Staff's testimony should be delayed because there was no written testimony
13 from Staff on which RUCO could base its cross-examination. The Administrative Law Judge ruled that
14 Staff could present its testimony during the hearing and that an additional hearing day would be
15 scheduled for April 3, 2026, giving RUCO an opportunity to prepare its cross-examination of Staff's
16 witnesses Theresa Hunsaker and Brit Baxter about formula rate plans in general and the proposed
17 ARAM.¹⁴

18 **II. Background**

19 **A. Liberty Litchfield Generally**

20 Liberty Litchfield is a Class A public service corporation that provides water and wastewater
21 utility service areas to the west of the City of Phoenix, including the City of Litchfield Park, and
22 portions of the Cities of Goodyear, Phoenix, and Avondale, and has contracts for service with Luke Air
23 Force Base and Valley Utilities Water Company. According to the Company, Liberty Litchfield served
24 approximately 24,205 wastewater customer connections and 22,355 water connections.¹⁵

25 The current rates for both the water and wastewater systems were approved by the Commission
26

27 ¹³ Tr. at 877 – 895; 1033 – 1041.

¹⁴ Tr. at 1033 – 1041.

28 ¹⁵ All water customers are also wastewater customers, but not all wastewater customers receive water service from Liberty Litchfield. Tr. at 162.

1 in Decision No. 76799 (August 15, 2018).¹⁶

2 Liberty Litchfield is a wholly owned subsidiary of Liberty Utilities (Sub) Corp.,¹⁷ which is
3 wholly owned by Liberty Utilities Co. (“Liberty Utilities”), a Delaware corporation. In turn, Liberty
4 Utilities is a subsidiary of Liberty Utilities (Canada) Corp. (“Liberty Utilities Canada”). Algonquin
5 Power Utilities Corp. (“APUC”) is the ultimate parent company of all Liberty entities. APUC’s shares
6 are traded on the New York and Toronto Stock Exchanges.¹⁸

7 Affiliated water utilities of Liberty Litchfield include Liberty’s Beardsley Water Company,
8 Bella Vista Water, and Cordes Lakes, which were recently consolidated by the Commission in Decision
9 No. 81361 (June 18, 2025). In addition to Liberty Litchfield, APUC is the ultimate parent company for
10 other wastewater systems in Arizona including Entrada Del Oro, Gold Canyon Sewer, Black Mountain,
11 and two evaporation ponds in its Rio Rico plant.¹⁹

12 **B. Liberty Litchfield Water System²⁰**

13 The Liberty Litchfield water system’s current Certificate of Convenience and Necessity
14 (“CC&N”) for water service was most recently modified in Decision No. 79292 (February 15, 2024).²¹

15 The system includes 17 wells with a yield of 16,450 gallons per minute, three storage tanks
16 with a combined total capacity of 10,800,000 gallons, four pressure tanks, 12 booster pumps, and a
17 distribution system. The majority of customers on the system use a 3/4-inch meter. Staff notes that
18 during the test year Liberty Litchfield’s water system experienced a water loss of 9.9 percent, just
19 below Staff’s recommended maximum allowable water loss level of 10.0 percent. Based on Staff’s
20 analysis, Staff concludes that Liberty Litchfield’s water system has sufficient production and storage
21 capacity to serve its current customer base.

22 Staff observes that Liberty Litchfield’s water system’s service area is within the Arizona
23 Department of Water Resources (“ADWR”) Phoenix Active Management Area (“AMA”) and is
24 subject to ADWR AMA reporting and conservation requirements. Staff notes that according to a Water
25

26 ¹⁶ Ex. S-3, pp. 3 – 4.

¹⁷ Also referred to as LU 8020.

¹⁸ Ex. S-3, pp. 2 – 3.

¹⁹ Ex. S-7, Appendix D: Affiliate Compliance, Table D.1.

²⁰ Information in Water and Wastewater Sections was compiled by Staff engineering witness, Eunyong Lee, Ex. S-7.

²¹ In which a portion of the CC&N of Valley Utilities Water Company, Inc. was transferred to Liberty Litchfield.

1 Provider Compliance Report dated October 9, 2025, Liberty Litchfield's water system is compliant
2 with ADWR requirements governing water providers and/or community water systems.

3 Staff states that according to an Arizona Department of Environmental Quality ("ADEQ")
4 Compliance Status Report ("CSR") dated December 1, 2025, Liberty Litchfield's water system is
5 currently delivering water that meets water quality standards required under C.F.R. Title 40, Part 141,
6 and A.A.C. Title 18, Chapter 4.

7 Staff notes that Liberty Litchfield has an approved Curtailment Tariff for the Liberty Litchfield
8 water system that became effective on May 8, 2024. The Company is not proposing any changes to the
9 tariff and Staff notes that it does not have any recommendations regarding the Curtailment Tariff.

10 Staff notes that Liberty Litchfield has an approved Cross-Connection/Backflow Prevention
11 tariff that became effective on May 8, 2014. Staff observes that the Company proposed an updated
12 Cross-Connection/Backflow Prevention Tariff that includes additional terms that allow the Company
13 to require customers to pay for repairs to a backflow-prevention assembly. Staff states that because
14 customers are responsible for the installation, repair, and testing of the backflow-prevention assembly,
15 Staff agrees with the proposal. As such, Staff recommends that the Commission approve the
16 Company's updated Cross-Connection/Backflow Prevention Tariff.

17 We find that Staff's recommendation is reasonable, and we adopt it.

18 **C. Liberty Litchfield Wastewater System**

19 Liberty Litchfield's wastewater system's current CC&N was most recently modified in
20 Decision No. 81433 (August 19, 2025).²²

21 Liberty Litchfield's wastewater system is comprised of two water reclamation facilities
22 ("WRF")—the Palm Valley WRF and the Sarival WRF – and one effluent recharge facility. The Palm
23 Valley WRF has two lift stations, approximately 15,900 linear feet ("LF") of force collection mains,
24 approximately 1,182,200 LF of gravity collection mains, and approximately 17,860 service laterals.
25 The Palm Valley WRF is permitted to produce Class A+ effluent with an average monthly flow
26 capacity of 6,900,000 gallons per day ("gpd"). Treated effluent from the Palm Valley WRF is

27 _____
28 ²² In which the Commission approved an extension of the wastewater CC&N to a 10-acre parcel located at the northwest corner of West Camelback Road and North Perryville Road within an unincorporated area of Maricopa County.

1 discharged to the Sustainable Effluent to Aquifer Project (“SEAP”) recharge facility located
2 approximately three miles north of the plant, to the Roosevelt Irrigation District (“RID”) canal and can
3 be reused for any allowable purpose.

4 The Sarival WRF is gravity fed and consists of approximately 453,500 LF of gravity collection
5 mains and approximately 6,355 service laterals. The Sarival WRF has a one way interconnection sewer
6 main to the Palm Valley WRF, which allows it to send flows from the Sarival WRF influent to the
7 Palm Valley WRF. The Sarival WRF is permitted to produce Class A+ effluent with an average
8 monthly flow capacity of 4,400,000 gpd. Treated effluent from the Sarival WRF is delivered to the
9 effluent reuse distribution system and is also discharged to the SEAP discharge facility and to the RID
10 canal.

11 Staff notes that ADEQ regulates the Liberty Litchfield wastewater system through APP No.
12 100310 for Palm Valley, APP No. 513981 for Sarival WRF, and APP No. 514107 for SEAP. Staff
13 states that according to an ADEQ CSR dated October 9, 2025, the Sarival WRF and SEAP were in
14 compliance with ADEQ regulations during the compliance period of October 3, 2024, through October
15 3, 2025. Staff notes that during the same period, the Palm Valley WRF was not in compliance with
16 ADEQ regulations due to exceedances of fecal coliform discharge limits and other reported
17 deficiencies.

18 Staff explains that ADEQ also regulates the Liberty Litchfield wastewater system through
19 AZPDES, No. AZ0025712 for the Palm Valley WRF and No. AZ 0026425 for Sarival WRF.
20 According to an ADEQ CSR dated December 5, 2025, the Palm Valley and Sarival WRFs were in
21 compliance with ADEQ regulations during the compliance period of January 1, 2025, through October
22 31, 2025.

23 As a result, Staff concluded that the Sarival WRF and SEAP were in compliance with ADEQ
24 regulations, but the Palm Valley WRF was not.

25 **D. Other Compliance**

26 Staff states that according to its review of the Commission’s Compliance Database completed
27 on November 13, 2025, Liberty Litchfield was in compliance with all trackable compliance
28 requirements entered into the Commission’s compliance database.

Staff notes that it also checked the compliance status of the Company's affiliated water and wastewater systems to determine if those systems were in compliance with ADEQ, ADWR, and the Commission. Staff states that all of the Company's affiliated water systems are in compliance with ADEQ requirements. Staff notes that two affiliated wastewater systems—Entrada Del Oro and Gold Canyon Sewer—are out of compliance with ADEQ requirements. Further, Staff states that the Company's Bella Vista Sulgar water system is out of compliance with ADWR. Finally, Staff states that all of the Company's affiliated water and wastewater systems are in compliance with Commission compliance requirements.

E. Consumer Services

Staff states that its review of its Consumer Services records for the period between January 1, 2022, through November 12, 2025, reflects that 116 consumer complaints against Liberty Litchfield were filed with the Commission.

- 2025 – 13 complaints: seven billing, five quality of service, and one repair issue.
- 2024 – 16 complaints: 11 billing, two disconnect and three quality of service.
- 2023 – 76 complaints: 40 billing, one construction, two deposit issues, one disconnect, 29 quality of service, one rates complaint, one repair issue, and one service complaint.
- 2022 – 11 complaints: eight billing, one disconnect, one new service, and one quality of service.

Staff notes that as of January 16, 2026, one 2025 complaint remained open. Staff states that 31 opinions opposing the Applications have been received.

F. Intervenors

RUCO is the sole intervenor in this matter. RUCO was established by the enactment of Arizona Revised Statutes ("A.R.S."), § 40-461, "et seq.", for the purpose of representing residential utility consumers in matters before the Commission concerning regulated public service corporations.

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G. Witnesses

WITNESSES	POSITION	AREAS OF TESTIMONY	EXHIBIT #S AND TRANSCRIPT ("Tr") PAGES
Liberty Litchfield			
Moses Thompson	Liberty Litchfield Utilities Service Corp., President Arizona and Texas Regions; President of Liberty Litchfield Utilities (Litchfield Park Water & Sewer) Corp.	Case Overview; Sarival WRF	A-6, 7 Vol. I, Tr. at 56 – 73
Matthew Garlick	Vice President, Technical Services	Sarival WRF; Pre-treatment Tariff; FCCRM; Impact of Forever Chemicals; HUF	A-8 Vol. I, Tr. at 79 – 116
Terry Gilbertson	Senior Manager of Operations	Other Capital Improvements and Post Test Year Plant	A-10 Vol II, Tr. at 141 – 165
Manasa Rao	Senior Director Rates and Regulatory Affairs, West Region	Revenue Requirement; Certain Rate Base and Income Statement Adjustments; Formula Rate Plan	A-16, 17, 18 Vol III, Tr. at 346 – 544, 576 – 594
Regina Wise	Senior Director of Rates and Regulatory Affairs	Emergency Water Augmentation Tariff; Fire Services Tariff; FCCRM; Customer Assistance Tariff; HUF	A-15 Vol. II, Tr. at 303 – 325
Peter Eichler	Senior Vice President, Business and Financial Planning	Cost Allocation Manual; Corporate Shared Services	A-9 (Written Testimony Stipulated)
Tom Bourassa	Rate Consultant	Schedules; Cost of Service Study, Cost of Capital	A-11, 12, 13, 14 Vol II, Tr. at 168 – 285
RUCO			
Cynthia Zwick	Director of RUCO	Formula Rate Plan	RUCO-1 Vol. IV, Tr. at 594 – 628
Jeffrey Michlik	RUCO Public Utilities Manager	COSS; Rate Design; Formula Rate Plan	RUCO-2, 3, 4 Vol. IV, Tr. at 630 – 755
Crystal Brown	RUCO Public Utilities Analyst V	Rate Base; Depreciation Expense; Amortization Expense	RUCO-5, 6 Vol. V, Tr. at 823 – 867
Baylor Sai	RUCO Public Utilities Analyst	Cost of Capital; Revenue Requirement; Operating Income; Operating Expenses; Settlement Agreement	RUCO-7, 7A, 8, 9 Vol. IV, Tr. at 758 – 800

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STAFF			
Teresa Hunsaker	Public Utilities Manager, Utilities Division	Formula Rate Plan; Other Adjustor Mechanisms	S-9 Vol. V, Tr. at 953 – 992, Vol. VI, Tr. at 1061 – 1130
Eunyoung Lee	Utilities Engineer II, Utilities Division	Water and Wastewater Systems; Rate Base Additions; Cost of Service Study	S-7, 8 Vol. V, Tr. at 907 – 910
Matthew Malone	Public Utilities Analyst, Utilities Division	Rate Base; Revenue Requirement; Financing Application	S-3 Vol. V, Tr. at 898 – 901
Guadalupe Ortiz	Public Utilities Analyst IV, Utilities Division	Tariff Analysis	S-10 (Written Testimony Stipulated)
Mark Swiler	Public Utilities Analyst, Utilities Division	Cost of Capital	S-6 Vol. V, Tr. at 918 – 951
Helen Betzomayeh	Public Utilities Analyst, Utilities Division	Operating Revenue; Operating Expenses; Operating Income; Operating Income Adjustments; Rate Design	S-4, 5 (Testimony adopted at hearing by Ms. Hunsaker)
Briton Baxter	Co-Director, Utilities Division	Settlement Agreement	S-11 Vol. V, Tr. at 995 – 1033, Vol. VI, 1131 – 1237

III. Relevant Commission Decisions

A. **Decision No. 79647 (December 31, 2024)**²³

On December 31, 2025, the Commission issued Decision No. 79647 regarding the adoption of a formula rate plan policy (“Policy”) for the Commission. An FRP is a regulatory mechanism for utilities where rates are automatically adjusted annually using a pre-defined mathematical formula, rather than by filing a full rate application. In Decision No. 79647, the Commission concluded that the Policy and FRPs “advance multiple ratemaking objectives, including improving transparency, oversight and stakeholder engagement, effecting a timelier cost recovery, reducing regulatory burden, and enhancing administrative efficiency.”²⁴ The terms of the Policy state that regulated utilities may propose an FRP pursuant to the Policy. According to the Policy, any proposal offered should:

- Include a plan to reduce the number of existing adjustors;
- Use an historical test year pursuant to A.A.C. R14-2-103(A)(3)(p);

²³ *In the Matter or the Commission’s Inquiry into Possible Modifications to the Commission’s Test Year Rules*, Docket No. AU-00000A-23-0012

²⁴ Decision No. 79647, p. 5.

- Include an annual update;
- Include an earnings test, preventing utilities from exceeding an authorized return outside of a deadband;
- Include protocols modeled after the FERC MISO protocols that establish a broad scope of participation in the information exchange, transparency of the information exchange, and the ability of ratepayers, stakeholders, and parties to challenge the information; and
- Include key inputs from the utility's operating expenses, capital investments, taxes, depreciation, plant in service, and a Commission-approved ROE.

The Policy outlines a sample timeframe for the presentation of an Annual Update representing the terms authorized by the Commission in a utility's general rate case.²⁵

B. Decision No. 80122 (March 20, 2025)²⁶

On August 12, 2024, Liberty Litchfield filed an application with the Commission for approval of an Accounting Order to defer annual Depreciation Expense for its new \$108 million Sarival WRF ("Accounting Order Application"). In the Accounting Order Application, the Company stated that the Sarival WRF was a critically needed and long-planned addition to Liberty Litchfield wastewater system that was recently placed in service. After review of the Company's Accounting Order Application, the Commission adopted Staff's recommendation to approve it, subject to certain limitations, including: 1) that the cost deferral associated with the Sarival WRF eliminate all costs associated with Indirect Overhead Allocations ("INDOH") and Allowance for Funds Used During Construction ("AFUDC"); 2) that the costs eligible for deferral be limited to the Depreciation Expense, subject to the removal of INDOH and AFUDC; 3) that the cut off point for recording costs related to the Sarival WRF to be included in the deferral will end on December 31, 2024; and 4) that the Commission would specifically reserve any finding of prudence regarding the Sarival WRF until after the details are reviewed within the context of a general rate case filing.²⁷

²⁵ Decision No. 79647, Attachment A, pp. 1 – 3.

²⁶ *In the Matter of the Application of Liberty Utilities (Litchfield Park Water and Sewer) Corp. for an Accounting Order Authorizing the Deferral of Certain Costs Relating to the Sarival Water Reclamation Facility*, Docket No. SW-01428A-24-0179.

²⁷ Decision No. 80122, p. 5.

1 **C. Decision No. 81361 (June 18, 2025)²⁸**

2 Decision No. 81361, the Commission authorized, among other things, consolidation of a
 3 number of Liberty Utilities smaller water and wastewater systems (“Liberty Consolidated Systems”)
 4 and approved a rate increase for the Liberty Consolidated Systems. In that matter, a point of contention
 5 among the parties was the issue of what percentage of overhead costs (INDOH) could be allocated to
 6 the parent company and other administrative functions not performed by Liberty Consolidated
 7 Systems. In that matter, Liberty explained that all APUC operating units are managed and operated
 8 with shared corporate and business support services, combined with decentralized local management
 9 and operational control of day-to-day utility operations. As such, each regulated utility benefits from
 10 access to a variety of shared corporate and business support services, access to capital for infrastructure
 11 investments, and receives substantial benefits for the utility and its customers through these shared
 12 corporate services.²⁹ Liberty defined shared services as corporate administrative, financial and
 13 accounting, human resources and other business support services provided to and paid for by more than
 14 one entity or division within an entity. The cost for these shared services is pooled and allocated in
 15 accordance with the APUC Cost Allocation Manual (“CAM”), which is based on the National
 16 Association of Regulatory Utility Commissioners (“NARUC”) guidelines regarding transactions
 17 between affiliates. Liberty noted that although the CAM provides direction as to how costs should be
 18 *allocated*, the CAM does not present a process as to how the portion of the administrative and general
 19 costs that are indirectly incurred for the benefit of capital or construction projects should be *capitalized*.
 20 Liberty explained that INDOH refers to that portion of administrative and general costs that support
 21 capital projects and, in turn, are capitalized and become part of the rate base instead of included as
 22 operating expenses. Once capitalized, INDOH costs become part of the asset on the utility’s books and
 23 included as part of rate base. Liberty related that after the administrative and general costs have been
 24 allocated to the appropriate cost pools through the application of the CAM, a capitalization rate will be
 25 applied to determine the percentage of the costs allocated to a utility.

26 _____
 27 ²⁸ *In the Matter of the Application of Liberty Utilities (Beardsley Water) Corp., an Arizona Corporation, for a Determination*
 28 *of the Fair Value of its Utility Plants and Property and for Increases in its Rates and Charges for Utility Service Based*
Thereon, Docket No. W-02074A-23-0337, *et al.*

²⁹ Docket No. W-02074A-23-0337, *et al.*, Hearing Ex. A-7, p. 4.

1 There are two entities that provide a variety of corporate shared services to Liberty Litchfield—
2 APUC and Liberty Utilities West Region. In a Settlement Agreement approved in Decision No. 81361,
3 the parties specifically acknowledged and agreed that an INDOH capitalization rate of 14 percent for
4 APUC corporate shared service costs, and 21 percent for West Region shared service costs is an
5 appropriate resolution for the indirect current shared services provided to Liberty's Arizona utilities
6 going forward. Although the parties agreed in the Settlement Agreement that the establishment of
7 capitalization rates did not bind the Commission in future rates cases, the parties stated that it was their
8 intention that the capitalization rates would be utilized on a going-forward basis unless the Commission
9 orders otherwise.

10 Further, under the terms of that Settlement Agreement, the parties agreed to adjustments for the
11 corporate shared services Operating Expenses allocated to Liberty's regulated utilities in Arizona,
12 resulting in the removal of 50 percent of shared services costs for Bonuses, Long-Term Incentive Plan,
13 Board of Directors Fees, Directors and Officers Insurance, Meals & Entertainment, Travel, and Dues
14 and Memberships. The Company agreed to the removal of 100 percent of the shared services costs for
15 the Supplemental Executive Retirement Plan, Charitable Contributions, Housing/Car Allowance,
16 Gift/Awards, Employee Immigration Costs, and Employee Relocation Costs. The parties stated that it
17 was their intention that the adjustments to corporate shared services Operating Expenses would be
18 utilized on a going-forward basis unless the Commission orders otherwise.

19 **D. Decision No. 81653 (February 27, 2026)**

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number: 1

Exhibit
Settlement Schedule B 2
Page 3
Witness: Bourassa

Line No.	Acct. No.	Description	Plant-in-Service											Settlement Adjusted Original Cost		
			Adjusted Original Cost	Settlement Corporate Plant Adj	Settlement PTY Plant Adj	Settlement Capitalized Overhead Adjustment	Settlement CWIP Transfers	Settlement Staff Adj No 1 Reclass from WW	Settlement Staff Adj No 2 Reclass	Settlement Staff Adj No 3 Removals	Settlement INDOH Reclass	Settlement Staff Adj No 4 AFUDC	Settlement Retirements		Adjustments to Reconcile Plant to Reconstruction	
1																
2																
3																
4	106	Construction Compl. - Not Classified	\$ 21,090													\$ 21,090
5	301	Organization Cost														
6	302	Franchise Cost														
7	303	Land and Land Rights	3,094,055										(312)			3,093,743
8	304	Structures and Improvements	31,906,016										(9,605)			31,896,410
9	305	Collecting and Impounding Res.														
10	306	Lake River and Other Intakes														
11	307	Wells and Springs	21,329,952		660,301								(47,336)			22,442,917
12	308	Infiltration Galleries and Tunnels														
13	309	Supply Mains	4,234,667										(1,069)			4,233,597
14	310	Power Generation Equipment	532,059										(4)			532,017
15	310.1	Solar Generator	2,247,645													2,247,645
16	311	Electric Pumping Equipment	8,894,977		147,732								(6,333)			9,026,881
17	320	Water Treatment Equipment	5,602,397						(5,591,666)		(88,006)	80,275				(0)
18	320.1	Water Treatment Plant	6,555,421						5,114,611		68,006	(80,275)		(17,843)		11,659,620
19	320.2	Chemical Solution Feeders	57,283		43,924				480,056					(437)		580,825
20	330	Dial. Reservoirs & Standpipe	1,052,045						(1,052,044)							0
21	330.1	Storage tanks	911,904		224,051											1,136,036
22	330.2	Pressure Tanks	490,054													490,054
23	331	Trans. and Dial. Mains	51,206,703		(609,363)				1,355,386		1,052,044					53,004,770
24	333	Services	7,892,695		3,499											7,896,194
25	334	Meters	11,452,831		91,455						(60,630)					11,463,666
26	335	Hydrants	3,994,755		(15,125)											3,979,630
27	336	Backflow Prevention Devices	101,427													101,427
28	339	Other Plant and Misc. Equip.	434,658						70,901				(18)			505,541
29	340	Office Furniture and Fixtures	809,113						(40,538)							768,575
30	340.1	Computers and Software	44,717						(30,363)							14,354
31	341	Transportation Equipment	1,035,398										(358)			1,035,040
32	341.1	Transportation Equipment - Golf Carts	29,255		22,952											52,207
33	342	Stores Equipment	37,143													37,143
34	343	Tools and Work Equipment	164,631		(16,500)											148,131
35	344	Laboratory Equipment	15,537													15,537
36	345	Power Operated Equipment	18,956													18,956
37	346	Communications Equipment	1,607,043										(109)			1,606,934
38	347	Miscellaneous Equipment	31,660								(26,799)					5,861
39	347.1	Miscellaneous Equipment - CNG	468,499													468,499
40	348	Other Tangible Plant	130,462													130,462
41		SUBTOTAL	\$ 167,066,321	\$ -	\$ 162,907	\$ -	\$ -	\$ 1,355,386	\$ 0	\$ (116,924)	\$ -	\$ (63,463)	\$ -	\$ -	\$ -	\$ 168,013,231
42																
43																
44	003	Land and Land Rights	\$ 26,060	\$ -	\$ -											\$ 26,060
45	904	Structures and Improvements	940,326													940,326
46	940	Office Furniture and Fixtures	251,247		(31,290)											219,957
47	940.1	Computers and Software	1,234,029		52,844		218,447									1,505,319
48	940.2	Customer Fnd.	5,897,161		(11,541)											5,885,620
49	950	Power Generation	705													705
50	995	Power Operated Equipment	116,519													116,519
51																
52																
53	TOTALS		\$ 175,471,361	\$ 10,010	\$ 671,364	\$ -	\$ -	\$ 1,355,386	\$ 0	\$ (116,924)	\$ -	\$ (63,463)	\$ -	\$ -	\$ -	\$ 177,307,724
54																
55		Plant-in-Service per Books														\$ 175,471,361
56																
57		Increase (decrease) in Plant-in-Service														\$ 1,836,364
58																
59		Adjustment to Plant-in-Service														\$ 1,836,364
60																
61		SUPPORTING SCHEDULES														
62		B-2, pages 3.1 to 3.5														
63																
			</													

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - A

Exhibit
 Settlement Schedule B-2
 Page 3.1
 Witness: Bourassa

Line No.								
1	<u>Corporate Plant</u>							
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]	Direct	
3				Liberty		Settlement Allocated	Allocated	
4	Acct.		Original	Utilities		Original	Original	Settlement
5	No.	Description	Cost	Factor	Factor	Cost	Cost	Adjustment
6	903	Land and Land Rights	\$ 1,364,008	6.6567%	20.7919%	\$ 18,878	18,878	\$ -
7	904	Structures and Improvements	11,557,420	6.6567%	20.7919%	\$ 159,960	159,960	-
8								
9								
10								
11								
12	<u>LU Sub-Corp. Plant (8020)</u>							
13								
14	903	Land and Land Rights	\$ 58,167	51.39%	24.0267%	\$ 7,182	7,182	\$ -
15	904	Structures and Improvements	6,320,249	51.39%	24.0267%	\$ 780,366	780,366	-
16	940	Office Furniture and Equipment	1,781,431	51.39%	24.0267%	\$ 219,955	251,247	(31,293)
17	940.1	Computers and Software	5,038,773	86.78%	24.0267%	\$ 1,050,607	997,763	52,844
18	940.2	Customer First	28,227,726	86.78%	24.0267%	\$ 5,885,609	5,897,151	(11,541)
19	955	Power Generation	5,710	51.39%	24.0267%	\$ 705	705	-
20	995	Power Operated Equipment	943,696	51.39%	24.0267%	\$ 116,519	116,519	-
21	997	Miscellaneous Equipment						-
22								
23	<u>Totals</u>							
24								
25	903	Land and Land Rights	\$ 1,422,174			\$ 26,060	26,060	\$ -
26	904	Structures and Improvements	17,877,670			940,326	940,326	-
27	940	Office Furniture and Equipment	1,781,431			219,955	251,247	(31,293)
28	940.1	Computers and Software	5,038,773			1,050,607	997,763	52,844
29	940.2	Customer First	28,227,726			5,885,609	5,897,151	(11,541)
30	955	Power Generation	5,710			705	705	-
31	995	Power Operated Equipment	943,696			116,519	116,519	-
32	997	Miscellaneous Equipment						-
33			<u>\$ 55,297,180</u>			<u>\$ 8,239,781</u>	<u>\$ 8,229,771</u>	<u>\$ 10,010</u>

SUPPORTING SCHEDULE

Work papers

RECAP SCHEDULES:

B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 -B

Exhibit
Settlement Schedule B-2
Page 3.2
Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	Settlement Adjustment	Settlement Cost
1		Post-Test Year Plant			
2					
3					
4					
5	108	Construction Completed - Not Classified	-		\$ -
6	301	Organization Cost	-		-
7	302	Franchise Cost	-		-
8	303	Land and Land Rights	-		-
9	304	Structures and Improvements	-		-
10	305	Collecting and Impounding Res.	-		-
11	306	Lake River and Other Intakes	-		-
12	307	Wells and Springs	6,757,850	560,301	7,318,151
13	308	Infiltration Galleries and Tunnels	-		-
14	309	Supply Mains	-		-
15	310	Power Generation Equipment	-		-
16	310.1	Solar Generator	-		-
17	311	Electric Pumping Equipment	307,500	147,732	455,232
18	320	Water Treatment Equipment	-		-
19	320.1	Water Treatment Plant	-		-
20	320.2	Chemical Solution Feeders	20,625	43,924	64,549
21	330	Dist. Reservoirs & Standpipe	-		-
22	330.1	Storage tanks	-	224,051	224,051
23	330.2	Pressure Tanks	-		-
24	331	Trans. and Dist. Mains	609,363	(609,363)	(0)
25	333	Services	110,000	3,469	113,469
26	334	Meters	210,000	91,465	301,465
27	335	Hydrants	15,125	(15,125)	(0)
28	336	Backflow Prevention Devices	-		-
29	339	Other Plant and Misc. Equip.	-		-
30	340	Office Furniture and Fixtures	-		-
31	340.1	Computers and Software	-		-
32	341	Transportation Equipment	-		-
33	341.1	Transportation Equipment - Golf Carts	-	22,952	22,952
34	342	Stores Equipment	-		-
35	343	Tools and Work Equipment	16,500	(16,500)	(0)
36	344	Laboratory Equipment	-		-
37	345	Power Operated Equipment	-		-
38	346	Communications Equipment	-		-
39	347	Miscellaneous Equipment	-		-
40	347.1	Miscellaneous Equipment - CNG	-		-
41	348	Other Tangible Plant	-		-
42					
43					
44		Subtotal	\$ 8,046,963	\$ 452,907	\$ 8,499,870
45					
46	903	Land and Land Rights	\$ -		\$ -
47	904	Structures and Improvements	\$ -		\$ -
48	940	Office Furniture and Fixtures	\$ -		\$ -
49	940.1	Computers and Software	\$ 236,265	\$ 218,447	454,712
50	940.2	Customer First	\$ -		-
51	955	Power Generation	\$ -		-
52	995	Power Operated Equipment	\$ -		-
53	997	Miscellaneous Equipment	\$ -		-
54		Subtotal	\$ 236,265	\$ 218,447	\$ 454,712
55					
56		Total	\$ 8,283,228	\$ 671,354	\$ 8,954,582
57					

SUPPORTING SCHEDULE

Work papers
Testimony

RECAP SCHEDULES:

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number - C

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SUPPORTING SCHEDULE

RECAP SCHEDULES

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 -D

Exhibit
 Settlement Schedule B-2
 Page 3.4
 Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	Settlement Adjustments	Settlement Original Cost
1	<u>CWIP Transfers</u>				
2					
3					
4	106	Construction Completed - Not Classified	-		\$ -
5	301	Organization Cost	-		-
6	302	Franchise Cost	-		-
7	303	Land and Land Rights	-		-
8	304	Structures and Improvements	-		-
9	305	Collecting and Impounding Res.	-		-
10	306	Lake River and Other Intakes	-		-
11	307	Wells and Springs	1,102,732		1,102,732
12	308	Infiltration Galleries and Tunnels	-		-
13	309	Supply Mains	6,298		6,298
14	310	Power Generation Equipment	-		-
15	310.1	Solar Generator	-		-
16	311	Electric Pumping Equipment	1,666,893		1,666,893
17	320	Water Treatment Equipment	-		-
18	320.1	Water Treatment Plant	748,503		748,503
19	320.2	Chemical Solution Feeders	-		-
20	330	Dist. Reservoirs & Standpipe	1,052,044		1,052,044
21	330.1	Storage tanks	-		-
22	330.2	Pressure Tanks	-		-
23	331	Trans. and Dist. Mains	174,133		174,133
24	333	Services	657,025		657,025
25	334	Meters	1,596,900		1,596,900
26	335	Hydrants	322,693		322,693
27	336	Backflow Prevention Devices	-		-
28	339	Other Plant and Misc. Equip.	-		-
29	340	Office Furniture and Fixtures	28,488		28,488
30	340.1	Computers and Software	-		-
31	341	Transportation Equipment	72,354		72,354
32	341.1	Transportation Equipment - Golf Carts	-		-
33	342	Stores Equipment	-		-
34	343	Tools and Work Equipment	-		-
35	344	Laboratory Equipment	-		-
36	345	Power Operated Equipment	-		-
37	346	Communications Equipment	-		-
38	347	Miscellaneous Equipment	-		-
39	347.1	Miscellaneous Equipment - CNG	-		-
40	348	Other Tangible Plant	-		-
41					
42					
43					
44		Subtotal	\$ 7,428,064	\$ -	\$ 7,428,064
45					
46	903	Land and Land Rights	\$ -		\$ -
47	904	Structures and Improvements	\$ -		\$ -
48	940	Office Furniture and Fixtures	\$ -		\$ -
49	940.1	Computers and Software	\$ -		\$ -
50	940.2	Customer First	\$ -		\$ -
51	955	Power Generation	\$ -		\$ -
52	995	Power Operated Equipment	\$ -		\$ -
53		Subtotal	\$ -	\$ -	\$ -
54					
55		Total	\$ 7,428,064	\$ -	\$ 7,428,064
56					

SUPPORTING SCHEDULE

Work papers
 Testimony

RECAP SCHEDULES:
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - E

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 Settlement Schedule B-2
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 Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Adjustment
1	<u>Additions Reclassed from Wastewater</u>							
2								
3								
4								
5	106	Construction Completed - Not Classified	\$ -					\$ -
6	301	Organization Cost	\$ -					\$ -
7	302	Franchise Cost	\$ -					\$ -
8	303	Land and Land Rights	\$ -					\$ -
9	304	Structures and Improvements	\$ -					\$ -
10	305	Collecting and Impounding Res.	\$ -					\$ -
11	306	Lake River and Other Intakes	\$ -					\$ -
12	307	Wells and Springs	\$ -					\$ -
13	308	Infiltration Galleries and Tunnels	\$ -					\$ -
14	309	Supply Mains	\$ -					\$ -
15	310	Power Generation Equipment	\$ -					\$ -
16	310.1	Solar Generator	\$ -					\$ -
17	311	Electric Pumping Equipment	\$ -					\$ -
18	320	Water Treatment Equipment	\$ -					\$ -
19	320.1	Water Treatment Plant	\$ -					\$ -
20	320.2	Chemical Solution Feeders	\$ -					\$ -
21	330	Dist. Reservoirs & Standpipe	\$ -					\$ -
22	330.1	Storage tanks	\$ -					\$ -
23	330.2	Pressure Tanks	\$ -					\$ -
24	331	Trans. and Dist. Mains	\$ -	565,743.67	422,995.00	287,689.06	78,958.34	1,355,386
25	333	Services	\$ -					\$ -
26	334	Meters	\$ -					\$ -
27	335	Hydrants	\$ -					\$ -
28	336	Backflow Prevention Devices	\$ -					\$ -
29	339	Other Plant and Misc. Equip.	\$ -					\$ -
30	340	Office Furniture and Fixtures	\$ -					\$ -
31	340.1	Computers and Software	\$ -					\$ -
32	341	Transportation Equipment	\$ -					\$ -
33	341.1	Transportation Equipment - Golf Carts	\$ -					\$ -
34	342	Stores Equipment	\$ -					\$ -
35	343	Tools and Work Equipment	\$ -					\$ -
36	344	Laboratory Equipment	\$ -					\$ -
37	345	Power Operated Equipment	\$ -					\$ -
38	346	Communications Equipment	\$ -					\$ -
39	347	Miscellaneous Equipment	\$ -					\$ -
40	347.1	Miscellaneous Equipment - CNG	\$ -					\$ -
41	348	Other Tangible Plant	\$ -					\$ -
42								
43								
44		Subtotal	\$ -	\$ 565,744	\$ 422,995	\$ 287,689	\$ 78,958	\$ 1,355,386
45								
46	903	Land and Land Rights	\$ -					\$ -
47	904	Structures and Improvements	\$ -					\$ -
48	940	Office Furniture and Fixtures	\$ -					\$ -
49	940.1	Computers and Software	\$ -					\$ -
50	940.2	Customer First	\$ -					\$ -
51	955	Power Generation	\$ -					\$ -
52	995	Power Operated Equipment	\$ -					\$ -
53	997	Miscellaneous Equipment	\$ -					\$ -
54		Subtotal	\$ -	\$ -				\$ -
55								
56		Total	\$ -	\$ 565,744				\$ 1,355,386

59 SUPPORTING SCHEDULE
 60 Work papers
 61 Testimony

RECAP SCHEDULES:
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-F

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Settlement Schedule B-2
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Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	2017 Adjustment	2019 Adjustment	2020 Adjustment	2021 Adjustment	2022 Adjustment	2024 Adjustment	Settlement Cost Adjustment
1		Additions Reclassed from Wastewater								
2										
3										
4										
5										
6	106	Construction Completed - Not Classified								
7	301	Organization Cost								
8	302	Franchise Cost								
9	303	Land and Land Rights								
10	304	Structures and Improvements								
11	305	Collecting and Impounding Res.								
12	306	Lake River and Other Intakes								
13	307	Wells and Springs								
14	308	Infiltration Galleries and Tunnels								
15	309	Supply Mains								
16	310	Power Generation Equipment								
17	310.1	Solar Generator								
18	311	Electric Pumping Equipment								
19	320	Water Treatment Equipment		(594,735)	(10,443)	(260,387)	(1,487,632)	(867,415)	(2,374,054)	(5,504,665.90)
20	320.1	Water Treatment Plant		273,644	10,443	101,422	1,487,632	867,415	2,374,054	5,114,610.78
21	320.2	Chemical Solution Feeders		321,091		158,964				480,055.12
22	330	Dist. Reservoirs & Standpipe							(1,052,044)	(1,052,044.14)
23	330.1	Storage tanks								
24	330.2	Pressure Tanks								
25	331	Trans. and Dist. Mains							1,052,044.14	1,052,044.14
26	333	Services								
27	334	Meters								
28	335	Hydrants								
29	336	Backflow Prevention Devices								
30	339	Other Plant and Misc. Equip.				18,237		24,177	28,488	70,901.16
31	340	Office Furniture and Fixtures				(12,050)			(28,488)	(40,538.22)
32	340.1	Computers and Software				(6,186)		(24,177)		(30,362.94)
33	341	Transportation Equipment								
34	341.1	Transportation Equipment - Golf Carts								
35	342	Stores Equipment								
36	343	Tools and Work Equipment								
37	344	Laboratory Equipment								
38	345	Power Operated Equipment								
39	346	Communications Equipment								
40	347	Miscellaneous Equipment								
41	347.1	Miscellaneous Equipment - CNG								
42	348	Other Tangible Plant								
43										
44		Subtotal	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0	\$ 0
45										
46	903	Land and Land Rights	\$ -							\$ -
47	904	Structures and Improvements	\$ -							\$ -
48	940	Office Furniture and Fixtures	\$ -							\$ -
49	940.1	Computers and Software	\$ -							\$ -
50	940.2	Customer First	\$ -							\$ -
51	955	Power Generation	\$ -							\$ -
52	995	Power Operated Equipment	\$ -							\$ -
53	997	Miscellaneous Equipment	\$ -							\$ -
54		Subtotal	\$ -	\$ -						\$ -
55										
56		Total	\$ -	\$ -						\$ 0

59 SUPPORTING SCHEDULE
60 Work papers
61 Testimony

RECAP SCHEDULES
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 -G

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Settlement Schedule B-2
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Witness: Bourassa

Line No.			Adjusted Test Year Original Cost	2020 Adjustment	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Cost
1	Plant Removals								
2									
3									
4	Acct.								
5	No.	Description							
6	108	Construction Completed - Not Classified	-						\$ -
7	301	Organization Cost	-						\$ -
8	302	Franchise Cost	-						\$ -
9	303	Land and Land Rights	-						\$ -
10	304	Structures and Improvements	-						\$ -
11	305	Collecting and Impounding Res.	-						\$ -
12	306	Lake River and Other Intakes	-						\$ -
13	307	Wells and Springs	-						\$ -
14	308	Infiltration Galleries and Tunnels	-						\$ -
15	309	Supply Mains	-						\$ -
16	310	Power Generation Equipment	-						\$ -
17	310.1	Solar Generator	-						\$ -
18	311	Electric Pumping Equipment	-	(9,495)					\$ (9,495)
19	320	Water Treatment Equipment	-		(88,006)				\$ (88,006)
20	320.1	Water Treatment Plant	-		88,006				\$ 88,006
21	320.2	Chemical Solution Feeders	-						\$ -
22	330	Dist. Reservoirs & Standpipe	-						\$ -
23	330.1	Storage tanks	-						\$ -
24	330.2	Pressure Tanks	-						\$ -
25	331	Trans. and Dist. Mains	-						\$ -
26	333	Services	-						\$ -
27	334	Meters	-						\$ -
28	335	Hydrants	-					(80,630)	\$ (80,630)
29	336	Backflow Prevention Devices	-						\$ -
30	339	Other Plant and Misc. Equip.	-						\$ -
31	340	Office Furniture and Fixtures	-						\$ -
32	340.1	Computers and Software	-						\$ -
33	341	Transportation Equipment	-						\$ -
34	341.1	Transportation Equipment - Golf Carts	-						\$ -
35	342	Stores Equipment	-						\$ -
36	343	Tools and Work Equipment	-						\$ -
37	344	Laboratory Equipment	-						\$ -
38	346	Power Operated Equipment	-						\$ -
39	346	Communications Equipment	-						\$ -
40	347	Miscellaneous Equipment	-	(26,799)					\$ (26,799)
41	347.1	Miscellaneous Equipment - CNG	-						\$ -
42	348	Other Tangible Plant	-						\$ -
43									
44		Subtotal	\$ -	\$ (36,294)	\$ -	\$ -	\$ -	\$ (80,630)	\$ (116,924)
45									
46	903	Land and Land Rights	\$ -						\$ -
47	904	Structures and Improvements	\$ -						\$ -
48	940	Office Furniture and Fixtures	\$ -						\$ -
49	940.1	Computers and Software	\$ -						\$ -
50	940.2	Customer First	\$ -						\$ -
51	955	Power Generation	\$ -						\$ -
52	995	Power Operated Equipment	\$ -						\$ -
53	997	Miscellaneous Equipment	\$ -						\$ -
54		Subtotal	\$ -	\$ -					\$ -
55									
56		Total	\$ -	\$ (36,294)					\$ (116,924)
57									
58									
59	SUPPORTING SCHEDULE								
60	Work papers								
61	Testimony								

RECAP SCHEDULES:

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 -H

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 Settlement Schedule B-2
 Page 3.8
 Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Cost
1	<u>INDOH Reclass</u>							
2								
3								
4	106	Construction Completed - Not Classified	-					\$ -
5	301	Organization Cost	-					\$ -
6	302	Franchise Cost	-					\$ -
7	303	Land and Land Rights	-					\$ -
8	304	Structures and Improvements	-					\$ -
9	305	Collecting and Impounding Res.	-					\$ -
10	306	Lake River and Other Intakes	-					\$ -
11	307	Wells and Springs	-					\$ -
12	308	Infiltration Galleries and Tunnels	-					\$ -
13	309	Supply Mains	-					\$ -
14	310	Power Generation Equipment	-					\$ -
15	310.1	Solar Generator	-					\$ -
16	311	Electric Pumping Equipment	-					\$ -
17	320	Water Treatment Equipment	-	80	2,684	23,420	54,091	\$ 80,275
18	320.1	Water Treatment Plant	-	(80)	(2,684)	(23,420)	(54,091)	\$ (80,275)
19	320.2	Chemical Solution Feeders	-					\$ -
20	330	Dist. Reservoirs & Standpipe	-					\$ -
21	330.1	Storage tanks	-					\$ -
22	330.2	Pressure Tanks	-					\$ -
23	331	Trans. and Dist. Mains	-					\$ -
24	333	Services	-					\$ -
25	334	Meters	-					\$ -
26	335	Hydrants	-					\$ -
27	336	Backflow Prevention Devices	-					\$ -
28	339	Other Plant and Misc. Equip.	-					\$ -
29	340	Office Furniture and Fixtures	-					\$ -
30	340.1	Computers and Software	-					\$ -
31	341	Transportation Equipment	-					\$ -
32	341.1	Transportation Equipment - Golf Carts	-					\$ -
33	342	Stores Equipment	-					\$ -
34	343	Tools and Work Equipment	-					\$ -
35	344	Laboratory Equipment	-					\$ -
36	345	Power Operated Equipment	-					\$ -
37	346	Communications Equipment	-					\$ -
38	347	Miscellaneous Equipment	-					\$ -
39	347.1	Miscellaneous Equipment - CNG	-					\$ -
40	348	Other Tangible Plant	-					\$ -
41								
42								
43								
44		Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45								
46	903	Land and Land Rights	\$ -					\$ -
47	904	Structures and Improvements	\$ -					\$ -
48	940	Office Furniture and Fixtures	\$ -					\$ -
49	940.1	Computers and Software	\$ -					\$ -
50	940.2	Customer First	\$ -					\$ -
51	955	Power Generation	\$ -					\$ -
52	995	Power Operated Equipment	\$ -					\$ -
53	997	Miscellaneous Equipment	\$ -					\$ -
54		Subtotal	\$ -	\$ -				\$ -
55								
56		Total	\$ -	\$ -				\$ -
57								

59 SUPPORTING SCHEDULE
 60 Work papers
 61 Testimony

RECAP SCHEDULES:
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1-I

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Settlement Schedule B-2
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Witness: Bourassa

Line									
No.									
1	Place-Holder AFUDC								
2			Adjusted						
3			Test Year						
4	Acct.		Original	2019	2020	2021	2022	2023	2024
5	No.	Description	Cost	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment
6	106	Construction Completed - Not Classified	-	-	-	-	-	-	-
7	301	Organization Cost	-	-	-	-	-	-	-
8	302	Franchise Cost	-	-	-	-	-	-	-
9	303	Land and Land Rights	-	(49)	-	-	-	(263)	(312)
10	304	Structures and Improvements	-	-	-	-	-	(9,605)	(9,605)
11	305	Collecting and Impounding Res.	-	-	-	-	-	-	-
12	306	Lake River and Other Intakes	-	-	-	-	-	-	-
13	307	Wells and Springs	-	-	(703)	-	(19,580)	(27,054)	(47,336)
14	308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
15	309	Supply Mains	-	-	-	(1,069)	-	-	(1,069)
16	310	Power Generation Equipment	-	-	-	-	-	(41)	(41)
17	310.1	Solar Generator	-	-	-	-	-	-	-
18	311	Electric Pumping Equipment	-	-	(5,386)	-	(42)	(905)	(6,333)
19	320	Water Treatment Equipment	-	-	-	-	-	-	-
20	320.1	Water Treatment Plant	-	(2,713)	(116)	(7,012)	(2,220)	(5,782)	(17,843)
21	320.2	Chemical Solution Feeders	-	-	(437)	-	-	-	(437)
22	330	Dist. Reservoirs & Standpipe	-	-	-	-	-	-	-
23	330.1	Storage tanks	-	-	-	-	-	-	-
24	330.2	Pressure Tanks	-	-	-	-	-	-	-
25	331	Trans. and Dist. Mains	-	-	-	-	-	-	-
26	333	Services	-	-	-	-	-	-	-
27	334	Meters	-	-	-	-	-	-	-
28	335	Hydrants	-	-	-	-	-	-	-
29	336	Backflow Prevention Devices	-	-	-	-	-	-	-
30	339	Other Plant and Misc. Equip.	-	-	-	-	-	(18)	(18)
31	340	Office Furniture and Fixtures	-	-	-	-	-	-	-
32	340.1	Computers and Software	-	-	-	-	-	-	-
33	341	Transportation Equipment	-	-	-	-	-	(358)	(358)
34	341.1	Transportation Equipment - Golf Carts	-	-	-	-	-	-	-
35	342	Stores Equipment	-	-	-	-	-	-	-
36	343	Tools and Work Equipment	-	-	-	-	-	-	-
37	344	Laboratory Equipment	-	-	-	-	-	-	-
38	345	Power Operated Equipment	-	-	-	-	-	-	-
39	346	Communications Equipment	-	-	-	-	(108)	(0)	(109)
40	347	Miscellaneous Equipment	-	-	-	-	-	-	-
41	347.1	Miscellaneous Equipment - CNG	-	-	-	-	-	-	-
42	348	Other Tangible Plant	-	-	-	-	-	-	-
43									
44	Subtotal		\$ -	\$ (2,762)	\$ (6,642)	\$ (8,082)	\$ (21,950)	\$ -	\$ (44,027)
45									
46									
47									
48	SUPPORTING SCHEDULE		RECAP SCHEDULES						
49	Work papers		B-2, page 3						
50	Testimony								

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - K

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Settlement Schedule B-2
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Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Original Cost	Settlement B-2 Adjustments	Adjusted Original Cost	Settlement Plant Per Reconstruction	Difference
1		<u>Reconciliation of Plant to Plant Reconstruction</u>					
2							
3							
4							
5	106	Construction Completed - Not Classified	\$ -	\$ -	\$ -	\$ -	\$ -
6	301	Organization Cost	21,090	-	21,090	21,090	-
7	302	Franchise Cost	-	-	-	-	-
8	303	Land and Land Rights	3,094,055	(312)	3,093,743	3,093,743	-
9	304	Structures and Improvements	31,906,016	(9,605)	31,896,410	31,896,410	-
10	305	Collecting and Impounding Res.	-	-	-	-	-
11	306	Lake River and Other Intakes	-	-	-	-	-
12	307	Wells and Springs	21,929,952	512,965	22,442,917	22,442,917	-
13	308	Infiltration Galleries and Tunnels	-	-	-	-	-
14	309	Supply Mains	4,234,667	(1,069)	4,233,597	4,233,597	-
15	310	Power Generation Equipment	532,059	(41)	532,017	532,017	-
16	310.1	Solar Generator	2,247,645	-	2,247,645	2,247,645	-
17	311	Electric Pumping Equipment	8,894,977	131,904	9,026,881	9,026,881	-
18	320	Water Treatment Equipment	5,602,397	(5,602,397)	(0)	(0)	-
19	320.1	Water Treatment Plant	6,555,421	5,104,499	11,659,920	11,659,920	-
20	320.2	Chemical Solution Feeders	57,283	523,542	580,825	580,825	-
21	330	Dist. Reservoirs & Standpipe	1,052,045	(1,052,044)	0	0	-
22	330.1	Storage tanks	911,984	224,051	1,136,035	1,136,035	-
23	330.2	Pressure Tanks	490,054	-	490,054	490,054	-
24	331	Trans. and Dist. Mains	51,206,703	1,798,068	53,004,770	53,004,770	-
25	333	Services	7,892,895	3,469	7,896,364	7,896,364	-
26	334	Meters	11,452,831	10,835	11,463,666	11,463,666	-
27	335	Hydrants	3,994,755	(15,125)	3,979,630	3,979,630	-
28	336	Backflow Prevention Devices	101,427	-	101,427	101,427	-
29	339	Other Plant and Misc. Equip.	434,658	70,883	505,541	505,541	-
30	340	Office Furniture and Fixtures	809,113	(40,538)	768,575	768,575	-
31	340.1	Computers and Software	44,717	(30,363)	14,354	14,354	-
32	341	Transportation Equipment	1,035,398	(358)	1,035,040	1,035,040	-
33	341.1	Transportation Equipment - Golf Carts	29,255	22,952	52,207	52,207	-
34	342	Stores Equipment	37,143	-	37,143	37,143	-
35	343	Tools and Work Equipment	164,631	(16,500)	148,131	148,131	-
36	344	Laboratory Equipment	15,537	-	15,537	15,537	-
37	345	Power Operated Equipment	18,956	-	18,956	18,956	-
38	346	Communications Equipment	1,807,043	(109)	1,806,934	1,806,934	-
39	347	Miscellaneous Equipment	31,860	(26,799)	5,061	5,061	-
40	347.1	Miscellaneous Equipment - CNG	468,499	-	468,499	468,499	-
41	348	Other Tangible Plant	130,462	-	130,462	130,462	-
42							
43							
44		TOTALS	\$ 167,005,324	\$ 1,607,906	\$ 168,613,231	\$ 168,613,231	\$ -
45							
46							

SUPPORTING SCHEDULE
B-2, pages 3.1 through 3.9

RECAP SCHEDULES:
B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2

Exhibit
Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation															
Line No.	Acct. No.	Description	Test Year Adjusted Accum. Depr.	Adjustments											
				A Allocated Corporate Plant	B PTY Plant Depr.	C Capitalized Overhead Adjustments	D CWIP Transfers	E Settlement Staff Adj no. 1 Reclass from WWV Depr	F Settlement Staff Adj No 2 Reclass	G Settlement Staff Adj No 3 Removals	H Settlement INDOH Reclass	I Settlement Staff Adj No 4 AFUDC	J Settlement Adjustment No 5 Retirements	K Adjustments to Reconcile A/D to Reconstruction	L Settlement Adjusted Accum. Depr.
1	108	A/D Unclassified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	301	Organization Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
3	302	Franchise Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
5	304	Structures and Improvements	14,128,280	-	-	-	-	-	-	-	-	(160)	-	(0)	14,128,100
6	305	Collecting and Impounding Res.	-	-	-	-	-	-	-	-	-	-	-	-	-
7	306	Lake River and Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-
8	307	Wells and Springs	2,980,937	-	9,329	-	-	-	-	-	-	(2,186)	-	(0)	2,988,081
9	308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-
10	309	Supply Mains	321,790	-	-	-	-	-	-	-	-	(75)	-	0	321,685
11	310	Power Generation Equipment	333,558	-	-	-	-	-	-	-	-	(1)	-	(0)	333,557
12	310.1	Solar Generator	1,574,138	-	-	-	-	-	-	-	-	-	-	-	1,574,138
13	311	Electric Pumping Equipment	3,424,285	-	9,233	-	-	-	-	(5,341)	-	(3,099)	-	(0)	3,425,078
14	320	Water Treatment Equipment	459,514	-	-	-	-	-	(474,590)	(10,257)	2,303	-	-	23,030	(1)
15	320.1	Water Treatment Plant	2,021,928	-	-	-	-	-	370,577	10,257	(2,303)	(1,613)	-	87,879	2,486,726
16	320.2	Chemical Solution Feeders	14,833	-	4,392	-	-	-	624,704	-	-	(394)	-	(158,194)	485,342
17	330	Dist. Reservoirs & Standpipe	11,678	-	-	-	-	-	(11,678)	-	-	-	-	(0)	0
18	330.1	Storage tanks	293,859	-	2,487	-	-	-	-	-	-	-	-	0	296,346
19	330.2	Pressure Tanks	487,805	-	-	-	-	-	-	-	-	-	-	0	487,805
20	331	Trans. and Dist. Mains	16,848,750	-	(6,094)	-	-	43,854	10,520	-	-	-	-	79,095	16,976,126
21	333	Services	3,531,916	-	58	-	-	-	-	-	-	-	-	0	3,531,974
22	334	Meters	6,368,388	-	3,810	-	-	-	-	(3,358)	-	-	-	(0)	6,368,840
23	335	Hydrants	1,165,378	-	(151)	-	-	-	-	-	-	-	-	0	1,165,227
24	336	Backflow Prevention Devices	89,798	-	-	-	-	-	-	-	-	-	-	-	89,798
25	339	Other Plant and Misc. Equip.	329,474	-	-	-	-	-	10,455	-	-	(1)	-	6,553	346,482
26	340	Office Furniture and Fixtures	698,115	-	-	-	-	-	(4,567)	-	-	-	-	(0)	693,548
27	340.1	Computers and Software	35,539	-	-	-	-	-	(17,656)	-	-	-	-	(22,111)	(4,228)
28	341	Transportation Equipment	814,573	-	-	-	-	-	-	-	-	(36)	-	(0)	814,537
29	341.1	Transportation Equipment - Golf C.	25,395	-	899	-	-	-	-	-	-	-	-	(0)	26,293
30	342	Stores Equipment	25,263	-	-	-	-	-	-	-	-	-	-	-	25,263
31	343	Tools and Work Equipment	55,812	-	(413)	-	-	-	-	-	-	-	-	0	55,400
32	344	Laboratory Equipment	13,568	-	-	-	-	-	-	-	-	-	-	-	13,568
33	345	Power Operated Equipment	15,063	-	-	-	-	-	-	-	-	-	-	-	15,063
34	346	Communications Equipment	772,378	-	-	-	-	-	-	-	-	(27)	-	0	772,351
35	347	Miscellaneous Equipment	11,038	-	-	-	-	-	-	(12,060)	-	-	-	(0)	(1,022)
36	347.1	Miscellaneous Equipment - CNG	131,557	-	-	-	-	-	-	-	-	-	-	-	131,557
37	348	Other Tangible Plant	130,462	-	-	-	-	-	-	-	-	-	-	-	130,462
38			\$ 57,095,013	\$ -	\$ 23,550	\$ -	\$ -	\$ 43,854	\$ 507,766	\$ (20,759)	\$ -	\$ (7,591)	\$ -	\$ 16,252	\$ 57,668,085
39															
40	903	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	904	Structures and Improvements	146,406	-	-	-	-	-	-	-	-	-	-	-	146,406
42	940	Office Furniture and Fixtures	25,137	148,807	-	-	-	-	-	-	-	-	-	-	173,944
43	940.1	Computers and Software	195,408	23,607	21,844	-	-	-	-	-	-	-	-	-	240,859
44	940.2	Customer First	442,286	(1,203)	-	-	-	-	-	-	-	-	-	-	441,083
45	955	Power Generation	123	-	-	-	-	-	-	-	-	-	-	-	123
46	995	Power Operated Equipment	20,391	-	-	-	-	-	-	-	-	-	-	-	20,391
47															
48		TOTALS:	\$ 57,924,762	\$ 171,211	\$ 45,394	\$ -	\$ -	\$ 43,854	\$ 507,766	\$ (20,759)	\$ -	\$ (7,591)	\$ -	\$ 16,252	\$ 58,680,890
49															
50		Accumulated Depreciation per Books													\$ 57,924,762
51															
52		Increase (decrease) in Accumulated Depreciation													\$ 756,128
53															
54		Adjustment to Accumulated Depreciation													\$ 756,128
55															
56		SUPPORTING SCHEDULES:													
57		B-2, pages 4.1 to 4.5													

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - A

Exhibit
Schedule B-2
Page 4.1
Witness: Bourassa

Line No.	Acct. No.	Description	[1] Original Cost	[2] Liberty Utilities Factor	[3] Factor	[4] = [1]x[2]x[3] Settlement Allocated Original Cost A/D	Direct Allocated Original Cost A/D	Settlement Adjustment
1	<u>Corporate Plant A/D</u>							
2								
3								
4	903	Land and Land Rights	\$ -	6.6567%	20.7919%	\$ -	\$ -	\$ -
5	904	Structures and Improvements	4,041,052	6.6567%	20.7919%	55,930	55,930	-
6								
7								
8								
9								
10								
11								
12	<u>LU Sub-Corp. Plant (8020) A/D</u>							
13								
14	903	Land and Land Rights	\$ -	51.39%	24.0267%	\$ -	\$ -	\$ -
15	904	Structures and Improvements	732,762	51.39%	24.0267%	90,475	90,475	-
16	940	Office Furniture and Equipment	1,408,790	51.39%	24.0267%	173,944	25,137	148,807
17	940.1	Computers and Software	937,092	86.78%	24.0267%	195,388	171,781	23,607
18	940.2	Customer First	2,115,461	86.78%	24.0267%	441,083	442,286	(1,203)
19	955	Power Generation	999	51.39%	24.0267%	123	123	-
20	995	Power Operated Equipment	165,147	51.39%	24.0267%	20,391	20,391	-
21	997	Miscellaneous Equipment	-	-	-	-	-	-
22								
23	<u>TOTALS</u>							
24	903	Land and Land Rights	\$ -			\$ -	\$ -	\$ -
25	904	Structures and Improvements	4,773,814			146,405	146,405	-
26	940	Office Furniture and Equipment	203,589			173,944	25,137	148,807
27	940.1	Computers and Software	823,872			195,388	171,781	23,607
28	940.2	Customer First	2,121,231			441,083	442,286	(1,203)
29	955	Power Generation	999			123	123	-
30	995	Power Operated Equipment	165,147			20,391	20,391	-
31	997	Miscellaneous Equipment	-			-	-	-
32		Total	<u>\$ 8,088,652</u>			<u>\$ 977,334</u>	<u>\$ 806,123</u>	<u>\$ 171,211</u>

SUPPORTING SCHEDULE

Work papers

RECAP SCHEDULES:

B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - B

Exhibit
Settlement Schedule B-2
Page 4.2
Witness: Bourassa

Line No.	Acct. No.	Description	Depr Rate	Settlement PTY Plant	Settlement PTYP Plant Depreciation	Direct PTYP Depreciation	Settlement Adjustment
1		<u>Post-Test Year Plant and CWIP Transfers A/D</u>					
2							
3							
4							
5							
6	301	Organization Cost	0.00%	\$ -	\$ -	\$ -	\$ -
7	302	Franchise Cost	0.00%	-	-	-	-
8	303	Land and Land Rights	0.00%	-	-	-	-
9	304	Structures and Improvements	3.33%	-	-	-	-
10	305	Collecting and Impounding Res.	2.50%	-	-	-	-
11	306	Lake River and Other Intakes	2.50%	-	-	-	-
12	307	Wells and Springs	3.33%	7,318,151	121,847	112,518	9,329
13	308	Infiltration Galleries and Tunnels	6.67%	-	-	-	-
14	309	Supply Mains	2.00%	-	-	-	-
15	310	Power Generation Equipment	5.00%	-	-	-	-
16	310.1	Solar Generator	6.67%	-	-	-	-
17	311	Electric Pumping Equipment	12.50%	455,232	28,452	19,219	9,233
18	320	Water Treatment Equipment	3.33%	-	-	-	-
19	320.1	Water Treatment Plant	3.33%	-	-	-	-
20	320.2	Chemical Solution Feeders	20.00%	64,549	6,455	2,063	4,392
21	330	Dist. Reservoirs & Standpipe	2.22%	-	-	-	-
22	330.1	Storage tanks	2.22%	224,051	2,487	-	2,487
23	330.2	Pressure Tanks	5.00%	-	-	-	-
24	331	Trans. and Dist. Mains	2.00%	(0)	(0)	6,094	(6,094)
25	333	Services	3.33%	113,469	1,889	1,832	58
26	334	Meters	8.33%	301,465	12,556	8,747	3,810
27	335	Hydrants	2.00%	(0)	(0)	151	(151)
28	336	Backflow Prevention Devices	6.67%	-	-	-	-
29	339	Other Plant and Misc. Equip.	6.67%	-	-	-	-
30	340	Office Furniture and Fixtures	6.67%	-	-	-	-
31	340.1	Computers and Software	20.00%	-	-	-	-
32	341	Transportation Equipment	20.00%	-	-	-	-
33	341.1	Transportation Equipment - Golf Carts	7.83%	22,952	899	-	899
34	342	Stores Equipment	4.00%	-	-	-	-
35	343	Tools and Work Equipment	5.00%	(0)	(0)	413	(413)
36	344	Laboratory Equipment	10.00%	-	-	-	-
37	345	Power Operated Equipment	5.00%	-	-	-	-
38	346	Communications Equipment	10.00%	-	-	-	-
39	347	Miscellaneous Equipment	10.00%	-	-	-	-
40	347.1	Miscellaneous Equipment - CNG	3.33%	-	-	-	-
41	348	Other Tangible Plant	10.00%	-	-	-	-
42							
43		Subtotal		\$ 8,499,870	\$ 174,585	\$ 151,035	\$ 23,550
44							
45	903	Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -
46	904	Structures and Improvements	2.56%	-	-	-	-
47	940	Office Furniture and Fixtures	6.67%	-	-	-	-
48	940.1	Computers and Software	20.00%	454,712	45,471	23,627	21,844
49	940.2	Customer First	5.00%	-	-	-	-
50	955	Power Generation	5.00%	-	-	-	-
51	995	Power Operated Equipment	5.00%	-	-	-	-
52		Subtotal		\$ 454,712	\$ 45,471	\$ 23,627	\$ 21,844.23
53							
54		Total		\$ 8,954,582	\$ 220,056	\$ 174,662	\$ 45,394
55							
56							

SUPPORTING SCHEDULE
Work papers

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - C

Exhibit
Settlement Schedule B-2
Page 4.3
Witness: Bourassa

Line No.	Acct. No.	Description	2017-2024										Capitalized Depreciation 1/2 Year Conv.	Direct A/D Adjustment	Settlement A/D Adjustment	Settlement Adjustment
			2017	2018	2019	2020	2021	2022	2023	2024	Total	Rate				
1		A/D on Capitalized Overhead removal														
2																
3		Years of Depreciation	7.5	6.5	5.5	4.5	3.5	2.5	1.5	0.5						
4																
5		A/D Unclassified														
6		Organization Cost														
7		Franchise Cost														
8		Land and Land Rights		(592)	(14)	(16,833)	(52)	(16)	(124)	(8,269)	(25,901)	0.00%				
9		Structures and Improvements		(2,937)	(698)	(872)	(475)	(25,867)	(32,734)	(2,388)	(65,971)	3.33%	(4,778)	(4,778)		
10		Collecting and Impounding Res.										2.50%				
11		Lake River and Other Intakes										2.50%				
12		Wells and Springs		(30,602)	(21,209)	(37,136)	(112,812)	(61,557)	(57,853)	(274,858)	(596,027)	3.33%	(41,812)	(41,812)		
13		Infiltration Galleries and Tunnels										6.67%				
14		Supply Mains		(15,240)	(2,517)	(253)	(14,978)	(53,708)	(13,940)	(36)	(100,673)	2.00%	(6,433)	(6,433)		
15		Power Generation Equipment		(13,464)			(3)	(37)	(3,451)	(18)	(16,972)	5.00%	(4,640)	(4,640)		
16		Solar Generator										6.67%				
17		Electric Pumping Equipment		(16,481)	(28,543)	(37,350)	(10,758)	(42,050)	(20,235)	(39,909)	(195,325)	12.50%	(78,159)	(78,159)		
18		Water Treatment Equipment					(80)	(2,684)	(23,420)	(54,091)	(80,275)	3.33%	(2,303)	(2,303)		
19		Water Treatment Plant		(18,025)	(16,960)	(24,591)	(38,972)	(49,315)	(21,536)		(169,400)	3.33%	(20,416)	(20,416)		
20		Chemical Solution Feeders		(24)	(4,285)	(2,613)		349	(147)		(6,720)	20.00%	(6,966)	(6,966)		
21		Dist. Reservoirs & Standpipe							(0)	(0)	(1)	2.22%	(0)	(0)		
22		Storage tanks					(1,807)		(158)		(1,965)	2.22%	(146)	(146)		
23		Pressure Tanks										5.00%				
24		Trans. and Dist. Mains		(42,110)	(12,909)	(11,596)	(10,755)	(16,566)	(53,310)	(59,758)	(207,004)	2.00%	(11,716)	(11,716)		
25		Services		(3,996)	(2,797)	(2,779)	(5,494)	(2,678)	(60,588)	(102,726)	(181,058)	3.33%	(7,394)	(7,394)		
26		Meters		(15,477)	(11,459)	(14,965)	(13,576)	(34,935)	(14,360)		(104,372)	8.33%	(32,117)	(32,117)		
27		Hydrants		(127)	(943)	(514)	(1,149)	(1,688)	(9,489)	(7,587)	(21,497)	2.00%	(692)	(692)		
28		Backflow Prevention Devices		(139)					(139)		(139)	6.67%	(60)	(60)		
29		Other Plant and Misc. Equip.		(1,598)	78	(549)	(9)	(6,779)	(939)		(9,796)	6.67%	(2,056)	(2,056)		
30		Office Furniture and Fixtures		(431)	(22)	(1)			(2,287)		(2,741)	6.67%	(424)	(424)		
31		Computers and Software		(2,496)	(171)	(1,498)	(660)	(1,833)	(399)		(7,058)	20.00%	(6,280)	(6,280)		
32		Transportation Equipment						(1,077)	(4,245)		(5,322)	20.00%	(1,812)	(1,812)		
33		Transportation Equipment - Golf Carts										7.83%				
34		Stores Equipment										4.00%				
35		Tools and Work Equipment		(1,014)	(233)	(50)	(248)	(519)	(28)	(65)	(2,158)	5.00%	(517)	(517)		
36		Laboratory Equipment										10.00%				
37		Power Operated Equipment										5.00%				
38		Communications Equipment		(1,793)	(1,817)	(3,098)	(4)	(3,512)	(7,131)	(5,616)	(22,970)	10.00%	(5,788)	(5,788)		
39		Miscellaneous Equipment				(521)	(42)		(5,022)		(5,585)	10.00%	(1,002)	(1,002)		
40		Miscellaneous Equipment - CNG										3.33%				
41		Other Tangible Plant							(0)	(0)	(0)	10.00%	(0)	(0)		
42																
43		TOTALS	\$								\$ (1,828,934)	\$	2 \$ (235,513)	\$ (235,513)	\$	
44																
45																
46																
47		SUPPORTING SCHEDULE														
48		Work papers														
49																

RECAP SCHEDULES
B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - D

Exhibit
Settlement Schedule B-2
Page 4.4
Witness: Bourassa

Line No.	Acct. No.	Description	Depr Rate	Settlement CWIP Transfers	Settlement CWIP Transfer Depreciation	Direct CWIP Transfer Depreciation	Settlement Adjustment
1		<u>CWIP Transfers A/D</u>					
2							
3							
4							
5	301	Organization Cost	0.00%	\$ -	\$ -	\$ -	\$ -
6	302	Franchise Cost	0.00%	-	-	-	-
7	303	Land and Land Rights	0.00%	-	-	-	-
8	304	Structures and Improvements	3.33%	-	-	-	-
9	305	Collecting and Impounding Res.	2.50%	-	-	-	-
10	306	Lake River and Other Intakes	2.50%	-	-	-	-
11	307	Wells and Springs	3.33%	1,102,732	18,360	18,360	-
12	308	Infiltration Galleries and Tunnels	6.67%	-	-	-	-
13	309	Supply Mains	2.00%	6,298	63	63	-
14	310	Power Generation Equipment	5.00%	-	-	-	-
15	310.1	Solar Generator	6.67%	-	-	-	-
16	311	Electric Pumping Equipment	12.50%	1,666,893	104,181	104,181	-
17	320	Water Treatment Equipment	3.33%	-	-	-	-
18	320.1	Water Treatment Plant	3.33%	748,503	12,463	12,463	-
19	320.2	Chemical Solution Feeders	20.00%	-	-	-	-
20	330	Dist. Reservoirs & Standpipe	2.22%	1,052,044	11,878	11,878	-
21	330.1	Storage tanks	2.22%	-	-	-	-
22	330.2	Pressure Tanks	5.00%	-	-	-	-
23	331	Trans. and Dist. Mains	2.00%	174,133	1,741	1,741	-
24	333	Services	3.33%	657,025	10,939	10,939	-
25	334	Meters	8.33%	1,596,900	66,511	66,511	-
26	335	Hydrants	2.00%	322,693	3,227	3,227	-
27	336	Backflow Prevention Devices	6.67%	-	-	-	-
28	339	Other Plant and Misc. Equip.	6.67%	-	-	-	-
29	340	Office Furniture and Fixtures	6.67%	28,488	950	950	-
30	340.1	Computers and Software	20.00%	-	-	-	-
31	341	Transportation Equipment	20.00%	72,354	7,235	7,235	-
32	341.1	Transportation Equipment - Golf Carts	7.83%	-	-	-	-
33	342	Stores Equipment	4.00%	-	-	-	-
34	343	Tools and Work Equipment	5.00%	-	-	-	-
35	344	Laboratory Equipment	10.00%	-	-	-	-
36	345	Power Operated Equipment	5.00%	-	-	-	-
37	346	Communications Equipment	10.00%	-	-	-	-
38	347	Miscellaneous Equipment	10.00%	-	-	-	-
39	347.1	Miscellaneous Equipment - CNG	3.33%	-	-	-	-
40	348	Other Tangible Plant	10.00%	-	-	-	-
41							
42							
43		Subtotal		\$ 7,428,064	\$ 237,349	\$ 237,349	\$ -
44							
45	903	Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -
46	904	Structures and Improvements	2.56%	-	-	-	-
47	940	Office Furniture and Fixtures	6.67%	-	-	-	-
48	940.1	Computers and Software	20.00%	-	-	-	-
49	940.2	Customer First	5.00%	-	-	-	-
50	955	Power Generation	5.00%	-	-	-	-
51	995	Power Operated Equipment	5.00%	-	-	-	-
52		Subtotal		\$ -	\$ -	\$ -	\$ -
53							
54		Total		\$ 7,428,064	\$ 237,349	\$ 237,349	\$ -
55							
56							
57		<u>SUPPORTING SCHEDULE</u>					
58		Work papers					
59							

RECAP SCHEDULES:
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - E

Exhibit
Settlement Schedule B-2
Page 4.5
Witness: Bourassa

No.	Additions Reclassed from Wastewater A/D													
1														
2														
3														
4	Acct.		Depr	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	Direct	Settlement			
5	No.	Description	Rate	Additions from	2021	2022	2023	2024		PTYP	Adjustment			
6	301	Organization Cost	0.00%	\$					\$					
7	302	Franchise Cost	0.00%	-					-					
8	303	Land and Land Rights	0.00%	-					-					
9	304	Structures and Improvements	3.33%	-					-					
10	305	Collecting and Impounding Res.	2.50%	-					-					
11	306	Lake River and Other Intakes	2.50%	-					-					
12	307	Wells and Springs	3.33%	-					-					
13	308	Infiltration Galleries and Tunnels	6.67%	-					-					
14	309	Supply Mains	2.00%	-					-					
15	310	Power Generation Equipment	5.00%	-					-					
16	310.1	Solar Generator	6.67%	-					-					
17	311	Electric Pumping Equipment	12.50%	-					-					
18	320	Water Treatment Equipment	3.33%	-					-					
19	320.1	Water Treatment Plant	3.33%	-					-					
20	320.2	Chemical Solution Feeders	20.00%	-					-					
21	330	Dist. Reservoirs & Standpipes	2.22%	-					-					
22	330.1	Storage tanks	2.22%	-					-					
23	330.2	Pressure Tanks	5.00%	-					-					
24	331	Trans. and Dist. Mains	2.00%	1,355,386	5,657	15,546	22,652	26,318			43,854			
25	333	Services	3.33%	-					-					
26	334	Meters	8.33%	-					-					
27	335	Hydrants	2.00%	-					-					
28	336	Backflow Prevention Devices	6.67%	-					-					
29	339	Other Plant and Misc. Equip.	6.67%	-					-					
30	340	Office Furniture and Fixtures	6.67%	-					-					
31	340.1	Computers and Software	20.00%	-					-					
32	341	Transportation Equipment	20.00%	-					-					
33	341.1	Transportation Equipment - Golf Carts	7.83%	-					-					
34	342	Stores Equipment	4.00%	-					-					
35	343	Tools and Work Equipment	5.00%	-					-					
36	344	Laboratory Equipment	10.00%	-					-					
37	345	Power Operated Equipment	5.00%	-					-					
38	346	Communications Equipment	10.00%	-					-					
39	347	Miscellaneous Equipment	10.00%	-					-					
40	347.1	Miscellaneous Equipment - CNG	3.33%	-					-					
41	348	Other Tangible Plant	10.00%	-					-					
42														
43	Subtotal			\$	1,355,386				\$	26,318	\$	43,854		
44														
45	903	Land and Land Rights	0.00%	\$	-				\$	-	\$	-		
46	904	Structures and Improvements	2.56%	-					-					
47	940	Office Furniture and Fixtures	6.67%	-					-					
48	940.1	Computers and Software	20.00%	454,712					45,471	23,627		21,844		
49	940.2	Customer First	5.00%	-					-					
50	955	Power Generation	5.00%	-					-					
51	995	Power Operated Equipment	5.00%	-					-					
52	Subtotal			\$	454,712				\$	45,471	\$	23,627	\$	21,844.23
53														
54	Total			\$	1,810,098				\$	71,789	\$	23,627	\$	65,698

SUPPORTING SCHEDULE
Work papers

RECAP SCHEDULES:
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year: Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - F

Exhibit
Settlement Schedule D-2
Page 4.5
Witness, Bou-assa

No.	Additions Reclassed from Wastewater AID											
1												
2												
3												
4	Acct.	Depr	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement
5	No.	Rate	Recasses	2017	2018	2019	2020	2021	2022	2023	2024	Adjustment
6	301	Organization Cost	\$ -	\$ -								\$ -
7	302	Franchise Cost	0.00%	-								-
8	303	Land and Land Rights	0.00%	-								-
9	304	Structures and Improvements	3.33%	-								-
10	305	Collecting and Impounding Res	2.50%	-								-
11	306	Lake River and Other Intakes	2.50%	-								-
12	307	Wells and Springs	3.33%	-								-
13	308	Infiltration Galleries and Tunnels	6.67%	-								-
14	309	Supply Mains	2.00%	-								-
15	310	Power Generation Equipment	5.00%	-								-
16	310.1	Solar Generator	6.67%	-								-
17	311	Electric Pumping Equipment	12.50%									-
18	320	Water Treatment Equipment	3.33%	9,902.53	9,904.08	19,975.54	24,487.86	53,592.36	92,803.89	107,246.36	146,774	474,990.38
19	320.1	Water Treatment Plant	3.33%	5,114,610.78	4,556.17	9,112.33	9,286.21	11,148.78	37,606.53	76,816.08	91,289.53	370,577.13
20	320.2	Chemical Solution Feeders	20.00%	480,055.12	32,109.10	64,218.20	64,218.20	80,114.61	96,011.02	96,011.02	96,011.02	624,704.20
21	330	Dist. Reservoirs & Standpipes	2.22%									11,678
22	330.1	Storage tanks	2.22%									
23	330.2	Pressure Tanks	5.00%	-								-
24	331	Trans. and Dist. Mains	2.00%	1,052,044.14							10,520	10,520.44
25	332	Services	3.33%	-								-
26	334	Meters	8.33%	-								-
27	335	Hydrants	2.00%	-								-
28	336	Backflow Prevention Devices	6.67%	-								-
29	335	Other Plant and Misc. Equip.	6.67%	70,901.18				808.18	1,216.38	2,022.68	2,828.97	3,779
30	340	Office Furniture and Fixtures	6.67%	(40,538.22)				(401.88)	(803.76)	(803.76)	(803.76)	(1,754)
31	340.1	Computers and Software	20.00%	(30,362.94)				(618.62)	(1,237.24)	(3,654.92)	(6,072.59)	(8,073)
32	341	Transportation Equipment	20.00%									
33	341.1	Transportation Equipment - Golf Carts	7.83%									
34	342	Stores Equipment	4.00%									
35	343	Tools and Work Equipment	5.00%									
36	344	Laboratory Equipment	10.00%									
37	345	Power Operated Equipment	5.00%									
38	346	Communications Equipment	10.00%									
39	347	Miscellaneous Equipment	10.00%									
40	347.1	Miscellaneous Equipment - CNG	3.33%									
41	348	Other Turbine Plant	10.00%									
42												
43	Subtotal		\$ -	\$ 26,763	\$ 53,526	\$ 53,526	\$ 66,362	\$ 79,201	\$ 77,589	\$ 75,978	\$ 74,821	\$ 507,766
44												
45	903	Land and Land Rights	0.00%									
46	904	Structures and Improvements	2.56%									
47	940	Office Furniture and Fixtures	6.67%									
48	940.1	Computers and Software	20.00%									
49	940.2	Customer First	5.00%									
50	955	Power Generation	5.00%									
51	995	Power Operated Equipment	5.00%									
52	Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53												
54	Total		\$ -	\$ 26,763	\$ 53,526	\$ 53,526	\$ 66,362	\$ 79,201	\$ 77,589	\$ 75,978	\$ 74,821	\$ 507,766
55												
56	SUPPORTING SCHEDULE											
57	Work papers											
58												
59												

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - F

Exhibit
Settlement Schedule B-2
Page 4.7
Witness: Bourassa

Line No.	Removals A/D									
1										
2										
3										
4	Acct.	Depr.	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	Settlement	
5	No. Description	Rate	Removals	2020	2021	2022	2023	2024	Adjustment	
6	301 Organization Cost	0.00%	\$ -	\$ -					\$ -	
7	302 Franchise Cost	0.00%	-	-					-	
8	303 Land and Land Rights	0.00%	-	-					-	
9	304 Structures and Improvements	3.33%	-	-					-	
10	305 Collecting and Impounding Res.	2.50%	-	-					-	
11	306 Lake/River and Other Intakes	2.50%	-	-					-	
12	307 Wells and Springs	3.33%	-	-					-	
13	308 Infiltration Galleries and Tunnels	6.67%	-	-					-	
14	309 Supply Mains	2.00%	-	-					-	
15	310 Power Generation Equipment	5.00%	-	-					-	
16	310.1 Solar Generator	6.67%	-	-					-	
17	311 Electric Pumping Equipment	12.50%	(9,494.71)	(593.42)	(1,186.84)	(1,186.84)	(1,186.84)	(1,186.84)	(5,340.77)	
18	320 Water Treatment Equipment	3.33%	(86,006.37)	-	(1,465.31)	(2,930.61)	(2,930.61)	(2,930.61)	(10,257.14)	
19	320.1 Water Treatment Plant	3.33%	86,006.37	-	1,465.31	2,930.61	2,930.61	2,930.61	10,257.14	
20	320.2 Chemical Solution Feeders	20.00%	-	-					-	
21	330 Dist. Reservoirs & Standpipe	2.22%	-	-					-	
22	330.1 Storage tanks	2.22%	-	-					-	
23	330.2 Pressure Tanks	5.00%	-	-					-	
24	331 Trans. and Dist. Mains	2.00%	-	-					-	
25	333 Services	3.33%	-	-					-	
26	334 Meters	8.33%	(80,630.18)	-	-	-	-	(3,358.25)	(3,358.25)	
27	335 Hydrants	2.00%	-	-					-	
28	336 Backflow Prevention Devices	6.67%	-	-					-	
29	339 Other Plant and Misc. Equip.	6.67%	-	-					-	
30	340 Office Furniture and Fixtures	6.67%	-	-					-	
31	340.1 Computers and Software	20.00%	-	-					-	
32	341 Transportation Equipment	20.00%	-	-					-	
33	341.1 Transportation Equipment - Golf Carts	7.83%	-	-					-	
34	342 Stores Equipment	4.00%	-	-					-	
35	343 Tools and Work Equipment	5.00%	-	-					-	
36	344 Laboratory Equipment	10.00%	-	-					-	
37	345 Power Operated Equipment	5.00%	-	-					-	
38	346 Communications Equipment	10.00%	-	-					-	
39	347 Miscellaneous Equipment	10.00%	(26,799.07)	(1,339.95)	(2,679.91)	(2,679.91)	(2,679.91)	(2,679.91)	(12,059.58)	
40	347.1 Miscellaneous Equipment - CNG	3.33%	-	-					-	
41	348 Other Tangible Plant	10.00%	-	-					-	
42										
43	Subtotal		\$ (116,924)	\$ (1,933)	\$ (3,867)	\$ (3,867)	\$ (3,867)	\$ (7,225)	\$ (20,759)	
44										
45	903 Land and Land Rights	0.00%	-	-					-	
46	904 Structures and Improvements	2.56%	-	-					-	
47	940 Office Furniture and Fixtures	6.67%	-	-					-	
48	940.1 Computers and Software	20.00%	-	-					-	
49	940.2 Customer First	5.00%	-	-					-	
50	955 Power Generation	5.00%	-	-					-	
51	995 Power Operated Equipment	5.00%	-	-					-	
52	Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53										
54	Total		\$ (116,924)	\$ (1,933)	\$ (3,867)	\$ (3,867)	\$ (3,867)	\$ (7,225)	\$ (20,759)	

SUPPORTING SCHEDULE
Work papers

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - F

Exhibit
 Settlement Schedule B-2
 Page 4.8
 Witness: Bourassa

Line No.	Acct. No.	Description	Depr. Rate	Settlement Removals	Settlement 2021 Depreciation	Settlement 2022 Depreciation	Settlement 2023 Depreciation	Settlement 2024 Depreciation	Settlement Adjustment
1		<u>Removals A/D</u>							
2									
3									
4									
5	301	Organization Cost	0.00%	\$ -	\$ -				\$ -
6	302	Franchise Cost	0.00%	-	-				-
7	303	Land and Land Rights	0.00%	-	-				-
8	304	Structures and Improvements	3.33%	-	-				-
9	305	Collecting and Impounding Res.	2.50%	-	-				-
10	306	Lake River and Other Intakes	2.50%	-	-				-
11	307	Wells and Springs	3.33%	-	-				-
12	308	Infiltration Galleries and Tunnels	6.67%	-	-				-
13	309	Supply Mains	2.00%	-	-				-
14	310	Power Generation Equipment	5.00%	-	-				-
15	310.1	Solar Generator	6.67%	-	-				-
16	311	Electric Pumping Equipment	12.50%	-	-				-
17	320	Water Treatment Equipment	3.33%	80,275	(1)	47	482	1,773	2,303
18	320.1	Water Treatment Plant	3.33%	(80,275)	(1)	(47)	(482)	(1,773)	(2,303)
19	320.2	Chemical Solution Feeders	20.00%	-	-				-
20	330	Dist. Reservoirs & Standpipe	2.22%	-	-				-
21	330.1	Storage tanks	2.22%	-	-				-
22	330.2	Pressure Tanks	5.00%	-	-				-
23	331	Trans. and Dist. Mains	2.00%	-	-				-
24	333	Services	3.33%	-	-				-
25	334	Meters	8.33%	-	-				-
26	335	Hydrants	2.00%	-	-				-
27	336	Backflow Prevention Devices	6.67%	-	-				-
28	339	Other Plant and Misc. Equip.	6.67%	-	-				-
29	340	Office Furniture and Fixtures	6.67%	-	-				-
30	340.1	Computers and Software	20.00%	-	-				-
31	341	Transportation Equipment	20.00%	-	-				-
32	341.1	Transportation Equipment - Golf Carts	7.83%	-	-				-
33	342	Stores Equipment	4.00%	-	-				-
34	343	Tools and Work Equipment	5.00%	-	-				-
35	344	Laboratory Equipment	10.00%	-	-				-
36	345	Power Operated Equipment	5.00%	-	-				-
37	346	Communications Equipment	10.00%	-	-				-
38	347	Miscellaneous Equipment	10.00%	-	-				-
39	347.1	Miscellaneous Equipment - CNG	3.33%	-	-				-
40	348	Other Tangible Plant	10.00%	-	-				-
41									
42									
43		Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44									
45	903	Land and Land Rights	0.00%						-
46	904	Structures and Improvements	2.56%						-
47	940	Office Furniture and Fixtures	6.67%						-
48	940.1	Computers and Software	20.00%						-
49	940.2	Customer First	5.00%						-
50	995	Power Generation	5.00%						-
51	995	Power Operated Equipment	5.00%						-
52		Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53									
54		Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55									
56									
57		<u>SUPPORTING SCHEDULE</u>							
58		Work papers							
59									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - B

Exhibit
 Settlement Schedule B-2
 Page 4.9
 Witness: Bourassa

Line No.	Acct. No.	Description	Depr. Rate	Plant Settlement Adjustment	Settlement 2019 Adjustment	Direct 2020 Adjustment	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Adjustment
1		Place-Holder AFUDC A/D									
2											
3											
4											
5	301	Organization Cost	0.00%	\$ -	-	-	-	-	-	-	-
6	302	Franchise Cost	0.00%	-	-	-	-	-	-	-	-
7	303	Land and Land Rights	0.00%	(312.37)	-	-	-	-	-	-	-
8	304	Structures and Improvements	3.33%	(9,605.11)	-	-	-	-	-	(160)	(160)
9	305	Collecting and Impounding Res.	2.50%	-	-	-	-	-	-	-	-
10	306	Lake River and Other Intakes	2.50%	-	-	-	-	-	-	-	-
11	307	Wells and Springs	3.33%	(47,336.13)	-	(12)	(23)	(349)	(675)	(1,126)	(2,186)
12	308	Infiltration Galleries and Tunnels	6.67%	-	-	-	-	-	-	-	-
13	309	Supply Mains	2.00%	(1,069.32)	-	-	(11)	(21)	(21)	(21)	(75)
14	310	Power Generation Equipment	5.00%	(41.36)	-	-	-	-	-	(1)	(1)
15	310.1	Solar Generator	6.67%	-	-	-	-	-	-	-	-
16	311	Electric Pumping Equipment	12.50%	(6,333.32)	-	(337)	(673)	(676)	(679)	(735)	(3,099)
17	320	Water Treatment Equipment	3.33%	-	-	-	-	-	-	-	-
18	320.1	Water Treatment Plant	3.33%	(17,843.06)	(45)	(92)	(211)	(365)	(402)	(498)	(1,613)
19	320.2	Chemical Solution Feeders	20.00%	(437.42)	-	(44)	(87)	(87)	(87)	(87)	(394)
20	330	Dist. Reservoirs & Standpipes	2.22%	-	-	-	-	-	-	-	-
21	330.1	Storage tanks	2.22%	-	-	-	-	-	-	-	-
22	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-	-	-
23	331	Trans. and Dist. Mains	2.00%	-	-	-	-	-	-	-	-
24	333	Services	3.33%	-	-	-	-	-	-	-	-
25	334	Meters	8.33%	-	-	-	-	-	-	-	-
26	335	Hydrants	2.00%	-	-	-	-	-	-	-	-
27	336	Backflow Prevention Devices	6.67%	-	-	-	-	-	-	-	-
28	339	Other Plant and Misc. Equip.	6.67%	(16.13)	-	-	-	-	-	(1)	(1)
29	340	Office Furniture and Fixtures	6.67%	-	-	-	-	-	-	-	-
30	340.1	Computers and Software	20.00%	-	-	-	-	-	-	-	-
31	341	Transportation Equipment	20.00%	(357.72)	-	-	-	-	-	(36)	(36)
32	341.1	Transportation Equipment - Golf Carts	7.83%	-	-	-	-	-	-	-	-
33	342	Stores Equipment	4.00%	-	-	-	-	-	-	-	-
34	343	Tools and Work Equipment	5.00%	-	-	-	-	-	-	-	-
35	344	Laboratory Equipment	10.00%	-	-	-	-	-	-	-	-
36	345	Power Operated Equipment	5.00%	-	-	-	-	-	-	-	-
37	346	Communications Equipment	10.00%	(108.68)	-	-	-	(5)	(11)	(11)	(27)
38	347	Miscellaneous Equipment	10.00%	-	-	-	-	-	-	-	-
39	347.1	Miscellaneous Equipment - CNG	3.33%	-	-	-	-	-	-	-	-
40	348	Other Tangible Plant	10.00%	-	-	-	-	-	-	-	-
41											
42											
43		Subtotal		\$ (83,463)	\$ (45)	\$ (484)	\$ (1,006)	\$ (1,504)	\$ (1,875)	\$ (2,676)	\$ (7,591)
44											
45											
46											

SUPPORTING SCHEDULE

Work papers

RECAP SCHEDULES:

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - E

Exhibit
Settlement Schedule B-2
Page: 4.10
Witness: Bourassa

Line No.	Acct. No.	Description	Test Year Adjusted Original Cost	B-2 Adjustments	Adjusted Original Cost	Plant Per Reconstruction	Settlement A/D Difference
1		<u>Reconciliation of A/D to A/D Reconstruction</u>					
2							
3							
4							
5	108	A/D Unclassified	\$ -	\$ -	\$ -	\$ -	\$ -
6	301	Organization Cost	-	-	-	-	-
7	302	Franchise Cost	-	-	-	-	-
8	303	Land and Land Rights	-	-	-	-	-
9	304	Structures and Improvements	14,128,260	(160)	14,128,100	14,128,100	(0)
10	305	Collecting and Impounding Res.	-	-	-	-	-
11	306	Lake River and Other Intakes	-	-	-	-	-
12	307	Wells and Springs	2,980,937	7,143	2,988,081	2,988,081	(0)
13	308	Infiltration Galleries and Tunnels	-	-	-	-	-
14	309	Supply Mains	321,760	(75)	321,685	321,685	0
15	310	Power Generation Equipment	333,558	(1)	333,557	333,557	(0)
16	310.1	Solar Generator	1,574,138	-	1,574,138	1,574,138	-
17	311	Electric Pumping Equipment	3,424,285	793	3,425,078	3,425,078	(0)
18	320	Water Treatment Equipment	459,514	(482,544)	(23,030)	(1)	23,030
19	320.1	Water Treatment Plant	2,021,926	376,918	2,398,847	2,486,726	87,879
20	320.2	Chemical Solution Feeders	14,833	628,703	643,536	485,342	(158,194)
21	330	Dist. Reservoirs & Standpipe	11,678	(11,678)	1	0	(0)
22	330.1	Storage tanks	293,859	2,487	296,346	296,346	0
23	330.2	Pressure Tanks	487,805	-	487,805	487,805	-
24	331	Trans. and Dist. Mains	16,848,750	48,281	16,897,031	16,976,126	79,095
25	333	Services	3,531,916	58	3,531,974	3,531,974	0
26	334	Meters	6,368,388	451	6,368,840	6,368,840	(0)
27	335	Hydrants	1,165,378	(151)	1,165,227	1,165,227	0
28	336	Backflow Prevention Devices	69,798	-	69,798	69,798	-
29	339	Other Plant and Misc. Equip.	329,474	10,455	339,929	346,482	6,553
30	340	Office Furniture and Fixtures	698,115	(4,567)	693,548	693,548	(0)
31	340.1	Computers and Software	35,539	(17,656)	17,883	(4,228)	(22,111)
32	341	Transportation Equipment	814,573	(36)	814,538	814,537	(0)
33	341.1	Transportation Equipment - Golf Ca	25,395	899	26,293	26,293	(0)
34	342	Stores Equipment	25,253	-	25,253	25,253	-
35	343	Tools and Work Equipment	55,812	(413)	55,400	55,400	0
36	344	Laboratory Equipment	13,568	-	13,568	13,568	-
37	345	Power Operated Equipment	15,063	-	15,063	15,063	-
38	346	Communications Equipment	772,378	(27)	772,351	772,351	0
39	347	Miscellaneous Equipment	11,038	(12,060)	(1,022)	(1,022)	(0)
40	347.1	Miscellaneous Equipment - CNG	131,557	-	131,557	131,557	-
41	348	Other Tangible Plant	130,462	-	130,462	130,462	-
42							
43							
44		TOTALS	\$ 57,095,013	\$ 546,821	\$ 57,641,833	\$ 57,658,085	\$ 16,252

SUPPORTING SCHEDULE

B-2, pages 4.1 through 4.9

RECAP SCHEDULES:

B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Settlement Schedule B-2
Page 5
Witness: Bourassa

Contributions-in-Aid of Construction (CIAC) and Accumulated Amortization

Line
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	Gross CIAC	Accumulated Amortization
Settlement Computed balance at End of Test Year	\$ 50,096,804	\$ 9,507,740
Adjusted Balance at End of Test Year	47,178,391	9,426,295
Increase (decrease)	\$ 2,918,413	\$ 81,445
Adjustment to CIAC/AA CIAC	\$ 2,918,413	\$ 81,445
Label	4a	4b

SUPPORTING SCHEDULES
E-1
B-2, page 5.1

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 First Year Ended December 31, 2016
 Original Cost Rate Base Proforma Adjustments
 Contributions-in-aid of Construction and Amortization
 Adjustment 3

Exhibit
 Settlement Schedule B-2
 Page 5.1
 Witness: Bourassa

Line No.		Dep'n Rate	Decision Balance at 12/31/2016	2017 Activity	Balance at 12/31/2017	2018 Activity	Balance at 12/31/2018	2019 Activity	Balance at 12/31/2019	2020 Activity	Balance at 12/31/2020	2021 Activity	Balance at 12/31/2021	2022 Activity
1	301 and 303 Organization and Land Contributed	0.00%	92,494	59,404	151,898	77,157	229,055		229,055		229,055		229,055	
2														
3	304 Structures and Improvements	3.33%	-	374,999	374,999	158,475	533,475		533,475		533,475		533,475	
4														
5														
6	Amortization			8,244	8,244	15,126	21,373	17,765	38,135	17,765	56,899	17,765	74,664	17,765
7	Accum Amort													
8														
9	307 Wells & Springs Contributed	3.33%	651,703	36,144	687,852	946,799	1,634,651		1,634,651		1,634,651	1,200,000	2,834,651	
10														
11														
12	Amortization			22,304		38,670		54,434		54,434		74,414		94,594
13	2003 CIAC Corrector													
14	Accum Amort		88,189		210,493		249,162		333,566		358,030		432,444	
15														
16	309 Raw Water Supply Mains	2.00%	-	951,537	951,537	515,506	1,467,063		1,467,063		1,467,063		1,467,063	
17														
18	Amortization			9,516	9,516	24,186		29,341		29,341		29,341		29,341
19	Accum Amort						33,702		53,043		92,384		121,726	
20														
21	311 Pumping Equipment - Contributed	12.50%	40,572	246,925	246,925	607,593	854,518		854,518		854,518		854,518	
22	Fully Amortized CIAC			(40,572)	40,572		40,572		40,572		40,572		40,572	
23														
24	Amortization			15,433		68,340		106,815		106,815		106,815		106,815
25	Accum Amort		40,572		50,005		124,845		231,000		338,475		445,290	
26														
27	320 Water Treatment Equipment	3.33%	-	112,017	112,017	805,176	917,193		917,193		917,193		917,193	
28														
29	Amortization			1,865	1,865	17,136		30,543		30,543		30,543		30,543
30	Accum Amort						19,001		48,544		80,087		110,629	
31														
32	330 Distribution Reservoir and Standpipes	2.22%	-	581,175	581,175		581,175	-	581,175	-	581,175	-	581,175	
33														
34	Amortization			6,451	6,451	12,902		12,902		12,902		12,902		12,902
35	Accum Amort						19,353		32,255		45,157		58,059	
36														
37	331 Trans/Dist Main Contributed	2.00%	17,555,522	8,533,522	23,689,044	4,199,032	27,888,045	312,836	28,230,863	267,547	28,498,630	1,105,312	29,554,142	
38														
39	Amortization			408,496		515,771		663,899		668,897		883,830		891,683
40	Accum Amort		1,745,889		2,543,335		2,670,106		3,230,955		3,797,892		4,378,722	
41														
42	333 Services Contributed	3.33%	1,034,923	620,998	1,655,921	121,430	1,777,351	61,672	1,836,023	5,517	1,844,540	8,907	1,853,447	
43	2003 CIAC Corrector													
44														
45	Amortization			44,833		57,154		63,213		61,331		61,671		61,720
46	2003 CIAC Corrector													
47	Accum Amort		217,269		262,072		319,236		376,448		440,779		502,351	
48														
49	334 Meters Contributed	8.33%	41,809		41,809		41,809		41,809		41,809		41,809	
50	Fully Amortized CIAC													
51														
52	Amortization			41,809			41,809		41,809		41,809		41,809	
53	2001 CIAC Corrector													
54	Accum Amort													
55														
56	335 Hydrants Contributed	2.00%	435,443	606,970	1,042,413	160,077	1,202,496	15,670	1,218,166	17,146	1,235,312	61,881	1,257,193	
57														
58	Amortization			14,779		22,449		24,207		24,535		25,325		25,844
59	Accum Amort		53,955		68,744		91,193		116,359		139,934		165,258	
60														
61	339 Other Plant	0.07%	13,750		13,750		13,750		13,750		13,750		13,750	
62														
63	Amortization			917		917		917		917		917		917
64	Accum Amort		3,213		4,127		5,044		6,061		6,879		7,796	
65														
66	346 Communication Equipment	10.00%	-			133,607	133,607		133,607		133,607		133,607	
67														
68	Amortization					6,684		13,369		13,369		13,369		13,369
69	Accum Amort						5,684		20,053		33,422		46,790	
70	Total CIAC Water		19,466,317	19,123,713	29,549,458	7,724,911	37,274,369	390,179	37,654,547	310,610	37,975,158	2,376,100	40,351,258	-
71														
72														
73	Total Accum Amort		2,290,993	530,756	2,821,749	778,846	3,601,595	911,394	4,512,989	814,929	5,431,837	849,872	6,385,628	881,672

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 First Year Ended December 31, 2016
 Original Cost Rate Base Proforma Adjustments
 Contributions-in-aid of Construction and Amortization
 Adjustment 3

Exhibit
 Settlement Schedule B-2
 Page 5.2
 Wilcox, Bourassa

Line No.	SC# and 303	Organization and Land Contributed	Dep'n Rate	Balance at 12/31/2022	2023 Activity	Balance at 12/31/2023	2024 Activity	Balance at 12/31/2024	PTY Activity	PTY
1			0.00%	229,085		229,085		229,085		229,085
2										
3	304	Structures and Improvements	3.33%	535,475	76,462	609,937		609,937		609,937
4										
5		Amortization			19,008		20,311			
6		Accum Amort		52,429		111,466		131,777		131,777
7										
8	307	Wells & Springs Contributed	3.33%	2,834,651		2,834,651	5,537,722	8,372,374	603,349	8,975,724
9										
10										
11		Amortization			94,394		198,597		10,046	
12		2003 CIAC Correction								
13		Accum Amort		526,838		621,232		607,829		817,874
14										
15	309	Raw Water Supply Mains	2.00%	1,167,063		1,167,063		1,167,063		1,167,063
16										
17		Amortization			29,341		29,341			
18		Accum Amort		151,067		160,408		209,749		209,749
19										
20	311	Pumping Equipment - Contributed	12.50%	854,518		854,518		854,518		854,518
21		Fully Amortized CIAC		40,572		40,572		40,572		40,572
22										
23		Amortization			106,815		106,815			
24		Accum Amort		562,104		668,918		765,734		765,734
25										
26	320	Water Treatment Equipment	3.33%	817,183	608,568	1,526,791		1,526,791		1,526,791
27										
28		Amortization			40,692	161,864	30,842	232,708		232,708
29		Accum Amort		141,172		161,864		232,708		232,708
30										
31	330	Distribution Reservoir and Standpipes	2.22%	581,175		581,175		581,175		581,175
32										
33		Amortization			12,902		12,902			
34		Accum Amort		70,961		73,364		96,786		96,786
35										
36	331	Trans/Dist Main Contributed	2.00%	29,564,142		29,564,142	2,876,545	32,470,687		32,470,687
37										
38		Amortization			89,883		840,948			
39		Accum Amort		4,970,605		5,062,487		6,183,136		6,183,136
40										
41	333	Services Contributed	3.33%	1,853,447		1,853,447		1,853,447		1,853,447
42		2003 CIAC Correction								
43										
44		Amortization			61,720		61,720			
45		2003 CIAC Correction								
46		Accum Amort		364,011		425,791		487,510		487,510
47										
48	334	Meters Contributed	8.33%	41,809		41,809		41,809	1,297	41,809
49		Fully Amortized CIAC								1,297
50										
51		Amortization							61	
52		2001 CIAC Correction								
53		Accum Amort		41,809		41,809		41,809		41,809
54										
55	335	Hydrants Contributed	2.00%	1,297,193		1,297,193		1,297,193		1,297,193
56										
57		Amortization			25,344		25,344			
58		Accum Amort		181,203		217,147		243,091		243,091
59										
60	339	Other Plant	0.07%	13,750		13,750		13,750		13,750
61										
62		Amortization			917		917			
63		Accum Amort		8,713		9,630		10,547		10,547
64										
65	340	Communication Equipment	10.00%	133,667		133,667		133,667		133,667
66										
67		Amortization			13,369		13,369			
68		Accum Amort		86,150		73,628		86,606		86,606
69										
70		Total CIAC Water		40,351,258	-	41,037,318	8,414,268	49,492,158	604,646	50,096,804
71										
72										
73		Total Accum Amort		7,371,220	881,672	8,368,234	1,002,641	9,497,640	10,100	9,507,740

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment 4
Advances-in-Aid of Construction (AIAC)

Exhibit
Settlement Schedule B-2
Page 6
Witness: Bourassa

Line
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Settlement Computed balance at End of Test Year	\$ 5,646,964
Adjusted balance at End of Test Year	<u>6,827,331</u>
Increase (decrease)	\$ (1,180,367)

SUPPORTING SCHEDULES
E-1
B-2, page 6.1

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Advances-in-Aid of Construction (AIAC)

Exhibit

Settlement Schedule B-2

Page 6.1

Witness: Bourassa

Line No.	Decision Balance 12/31/2016	2017		2018		2019	
		Additions	Balance 12/31/2017	Additions	Balance 12/31/2018	Additions	Balance 12/31/2019
1							
2							
3							
4							
5	AIAC	\$ 16,306,103	\$ 9,298,376	\$ 9,242,557	\$ 5,639,408		
6							
7	Details						
8	Additions	954,872		-			
9	Refunds	(201,109)		(55,818.38)		(25,837.26)	
10	AIAC to CIAC	(7,761,491)		-		(3,577,311.83)	
11	AIAC in Progress						
12	Rate Case Correction AIAC from Sewer						
13							
14	Total AIAC	\$ 16,306,103	\$ 9,298,376	\$ 9,242,557	\$ 5,639,408		
15							
16							
17							
18							
19							
20							
21							
22							
23							

DECISION NO.

Liberty Utilities (Litchfield Park Water & Sewer) Corp.
 Test Year Ended December 31, 2024
 Advances-in-Aid of Construction (AIAC)

Exhibit
 Settlement Schedule B-2
 Page 6.2
 Witness: Bourassa

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2020		2021		2022	
Balance		Balance		Balance	
Additions	12/31/2020	Additions	12/31/2021	Additions	12/31/2022
\$ -	\$ 5,333,692	\$ -	\$ 3,621,361	\$ -	\$ 3,589,524
27,448.80		702,397		-	
(22,552.55)		(38,628)		(31,837)	
(310,610.29)		(2,376,100)		-	
\$ (305,716)	\$ 5,333,692	\$ (1,712,331)	\$ 3,621,361	\$ (31,837)	\$ 3,589,524

Liberty Utilities (Litchfield Park Water & Sewer) Corp.
 Test Year Ended December 31, 2024
 Advances-in-Aid of Construction (AIAC)

Exhibit
 Settlement Schedule B-2
 Page 6.3
 Witness: Bourassa

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2023		2024		TEST Year End	
	Balance		Balance		Balance
	12/31/2023		12/31/2024		12/31/2024
Additions		Additions		Additions	
AIAC	\$ - \$ 3,548,629	\$ - \$ 6,827,331		\$ - \$ 5,646,964	
Details					
Additions		3,361,282			
Refunds	(40,896)	(82,579)			
AIAC to CIAC				(2,876,545)	
AIAC in Progress					
Rate Case Correction AIAC from Sewer				1,696,178	
Total AIAC	\$ (40,896) \$ 3,548,629	\$ 3,278,703 \$ 6,827,331		\$ (1,180,367) \$ 5,646,964	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Accumulated Deferred Income Taxes (ADIT)

Exhibit
 Settlement Schedule B-2
 Page 7.0
 Witness: Bourassa

Line No.	Description	Book	Tax	Difference	Tax Rate	ADIT Impact
1	PTY Plant	\$ 8,954,582	\$ 8,954,582	\$ -	24.87%	\$ -
2	CWIP Transfers	7,428,064	7,428,064	-	24.87%	-
3	Capitalized Overhead	(1,828,934)	(1,828,934)	-	24.87%	-
4	PTY Plant A/D	220,056	238,514	18,458	24.87%	4,591
5	CWIP Transfers A/D	237,349	156,629	(80,720)	24.87%	(20,076)
6	Capitalized Overhead A/D	(235,513)	(207,753)	27,759	24.87%	6,904
7	A/D Reconciliation Adjustment	16,252	-	(16,252)	24.87%	(4,042)
8	Net AIAC Adjustment	(1,180,367)	-	1,180,367	24.87%	293,569
9	Net CIAC Adjustment	2,836,969	-	(2,836,969)	24.87%	(705,582)
10						
11	Increase(decrease) in ADIT	\$ 16,448,457	\$ 14,741,102	\$ (1,707,355)		\$ (424,636)
12						
13	Per Direct					\$ 376,818
14	Increase(decrease) in ADIT from above					(424,636)
15						
16	Adjustment to ADIT					\$ (801,454)
17						
18						
19						
20						
21						
22	SUPPORTING SCHEDULES					
23	B-2, Page 4.2					
24	B-2, Page 4.3					
25	B-2, Page 4.4					
26	B-2, Page 4.5					
27	B-2, Page 7.1					
28	B-2, Page 7.2					
29	B-2, page 5					
30	Work papers					
31						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Computation of Tax Depreciation on PTY Plant and CWIP Transfers

Exhibit
Settlement Schedule B-2
Page 7.1
Witness: Bourassa

Line No.	Acct. No.	Description	Life (yrs)	Method	Tax Depr Rate	PTY Plant	PTYP Depreciation	CWIP Transfers	CWIP Transfer Depreciation
1	Post-Test Year Plant and CWIP Transfers A/D								
2									
3									
4									
5	301	Organization Cost			0.00%	\$ -	\$ -	\$ -	\$ -
6	302	Franchise Cost			0.00%	-	-	-	-
7	303	Land and Land Rights			0.00%	-	-	-	-
8	304	Structures and Improvements	25	SL	4.00%	-	-	-	-
9	305	Collecting and Impounding Res.	25	SL	4.00%	-	-	-	-
10	306	Lake River and Other Intakes	25	SL	4.00%	-	-	-	-
11	307	Wells and Springs	25	SL	4.00%	7,318,151	146,363	1,102,732	22,055
12	308	Infiltration Galleries and Tunnels	25	SL	4.00%	-	-	-	-
13	309	Supply Mains	25	SL	4.00%	-	-	6,298	126
14	310	Power Generation Equipment	25	SL	4.00%	-	-	-	-
15	310.1	Solar Generator	25	SL	4.00%	-	-	-	-
16	311	Electric Pumping Equipment	25	SL	4.00%	455,232	-	1,666,893	33,338
17	320	Water Treatment Equipment	25	SL	4.00%	-	-	-	-
18	320.1	Water Treatment Plant	25	SL	4.00%	-	-	748,503	14,970
19	320.2	Chemical Solution Feeders	25	SL	4.00%	64,549	1,291	-	-
20	330	Dist. Reservoirs & Standpipe	25	SL	4.00%	-	-	1,052,044	21,041
21	330.1	Storage tanks	25	SL	4.00%	224,051	4,481	-	-
22	330.2	Pressure Tanks	25	SL	4.00%	-	-	-	-
23	331	Trans. and Dist. Mains	25	SL	4.00%	(0)	(0)	174,133	3,483
24	333	Services	25	SL	4.00%	113,469	2,269	657,025	13,140
25	334	Meters	25	SL	4.00%	301,465	6,029	1,596,900	31,938
26	335	Hydrants	25	SL	4.00%	(0)	(0)	322,693	6,454
27	336	Backflow Prevention Devices	25	SL	4.00%	-	-	-	-
28	339	Other Plant and Misc. Equip.	25	SL	4.00%	-	-	-	-
29	340	Office Furniture and Fixtures	5	SL	20.00%	-	-	28,488	2,849
30	340.1	Computers and Software	3	SL	33.33%	-	-	-	-
31	341	Transportation Equipment	5	SL	20.00%	-	-	72,354	7,235
32	341.1	Transportation Equipment - Golf Carts	5	SL	20.00%	22,952	2,295	-	-
33	342	Stores Equipment	7	MACRS	14.29%	-	-	-	-
34	343	Tools and Work Equipment	7	MACRS	14.29%	(0)	(0)	-	-
35	344	Laboratory Equipment	7	MACRS	14.29%	-	-	-	-
36	345	Power Operated Equipment	10	MACRS	10.00%	-	-	-	-
37	346	Communications Equipment	5	MACRS	20.00%	-	-	-	-
38	347	Miscellaneous Equipment	10	MACRS	10.00%	-	-	-	-
39	347.1	Miscellaneous Equipment - CNG	25	SL	4.00%	-	-	-	-
40	348	Other Tangible Plant	25	SL	4.00%	-	-	-	-
41									
42									
43		Subtotal				\$ 8,499,870	\$ 162,729	\$ 7,428,064	\$ 156,629
44									
45	903	Land and Land Rights			0.00%	\$ -	\$ -	\$ -	\$ -
46	904	Structures and Improvements	25	SL	4.00%	-	-	-	-
47	940	Office Furniture and Fixtures	5	SL	20.00%	-	-	-	-
48	940.1	Computers and Software	3	SL	33.33%	454,712.27	75,785.38	-	-
49	940.2	Customer First	3	SL	33.33%	-	-	-	-
50	955	Power Generation	25	SL	4.00%	-	-	-	-
51	995	Power Operated Equipment	25	SL	4.00%	-	-	-	-
52	997	Miscellaneous Equipment	26	SL	4.00%	-	-	-	-
53		Subtotal				\$ 454,712	\$ 75,785	\$ -	\$ -
54									
55		Total				\$ 8,954,582	\$ 238,514	\$ 7,428,064	\$ 156,629
56									
57									
58	SUPPORTING SCHEDULE					RECAP SCHEDULES:			
59	Work papers					B-2, page 4			
60									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Computation of Tax Depreciation on Capitalized Overhead adjustments

Exhibit
Settlement Schedule B-2
Page 7.2
Witness: Bourassa

Line No.	Capitalized Overhead Adjustments	7.5	6.5	5.5	4.5	3.5	2.5	1.5	0.5	Total	Life (yrs)	Method	Tax Depr Rate	2017-2024 Capitalized O/H Tax Depreciation 1/2 Year Conv.
108	A/D Unclassified												0.00%	\$
301	Organization Cost												0.00%	
302	Franchise Cost												0.00%	
303	Land and Land Rights		(592)	(14)	(16,833)	(52)	(16)	(124)	(8,269)	(25,901)			0.00%	
304	Structures and Improvements		(2,937)	(698)	(872)	(475)	(25,867)	(32,734)	(2,388)	(65,971)	25	SL	4.00%	(5,739.16)
305	Collecting and Impounding Res.										25	SL	4.00%	
306	Lake River and Other Intakes										25	SL	4.00%	
307	Wells and Springs		(30,602)	(21,209)	(37,136)	(112,812)	(51,557)	(57,853)	(274,858)	(596,027)	25	SL	4.00%	(50,224.77)
308	Infiltration Galleries and Tunnels										25	SL	4.00%	
309	Supply Mains		(15,240)	(2,517)	(253)	(14,978)	(53,708)	(13,940)	(36)	(100,673)	25	SL	4.00%	(12,866.70)
310	Power Generation Equipment		(13,464)			(3)	(37)	(3,461)	(18)	(16,972)	25	SL	4.00%	(3,712.09)
310.1	Solar Generator										25	SL	4.00%	
311	Electric Pumping Equipment		(16,481)	(28,543)	(37,350)	(10,758)	(42,050)	(20,235)	(39,909)	(195,325)	25	SL	4.00%	(25,010.86)
320	Water Treatment Equipment					(80)	(2,884)	(23,420)	(54,091)	(80,275)	25	SL	4.00%	(2,766.68)
320.1	Water Treatment Plant		(18,025)	(16,960)	(24,591)	(38,972)	(49,315)	(21,536)		(169,400)	25	SL	4.00%	(24,523.88)
320.2	Chemical Solution Feeders		(24)	(4,285)	(2,613)		349	(147)		(6,720)	25	SL	4.00%	(1,393.18)
330	Dist. Reservoirs & Stancpipe							(0)		(1)	25	SL	4.00%	(0.02)
330.1	Storage tanks					(1,807)		(158)		(1,965)	25	SL	4.00%	(262.45)
330.2	Pressure Tanks										25	SL	4.00%	
331	Trunk and Dist. Main		(42,110)	(12,909)	(11,586)	(10,755)	(16,566)	(53,310)	(59,758)	(207,004)	25	SL	4.00%	(23,432.02)
333	Services		(3,996)	(2,797)	(2,779)	(5,484)	(2,678)	(60,588)	(102,729)	(181,058)	25	SL	4.00%	(8,881.41)
334	Meters		(15,477)	(11,459)	(14,565)	(13,576)	(34,935)	(14,360)		(104,372)	25	SL	4.00%	(15,422.49)
335	Hydrants		(127)	(943)	(514)	(1,149)	(1,688)	(9,489)	(7,587)	(21,497)	25	SL	4.00%	(1,363.73)
336	Backflow Prevention Devices		(139)							(139)	25	SL	4.00%	(36.22)
339	Other Plant and Mac. Equip.		(1,598)	78	(549)	(9)	(6,779)	(939)		(9,796)	25	SL	4.00%	(1,232.77)
340	Office Furniture and Fixtures		(431)	(22)	(1)			(2,287)		(2,741)	5	SL	20.00%	(1,271.74)
340.1	Computers and Software		(2,496)	(171)	(1,498)	(660)	(1,833)	(399)		(7,058)	3	SL	33.33%	(10,467.18)
341	Transportation Equipment						(1,077)	(4,245)		(5,322)	5	SL	20.00%	(1,812.19)
341.1	Transportation Equipment - Golf Carts										5	SL	20.00%	
342	Stores Equipment										7	MACRS		
343	Tools and Work Equipment		(1,014)	(233)	(50)	(248)	(519)	(28)	(65)	(2,158)	7	MACRS		(1,692.62)
344	Laboratory Equipment										7	MACRS		
345	Power Operated Equipment										10	MACRS		
346	Communications Equipment		(1,793)	(1,817)	(3,098)	(4)	(3,512)	(7,131)	(5,615)	(22,970)	5	MACRS		(13,863.40)
347	Miscellaneous Equipment				(521)	(42)		(5,022)		(5,585)	10	MACRS		(1,757.79)
347.1	Miscellaneous Equipment - CNG										25	SL	4.00%	
348	Other Tangible Plant							(0)	(0)	(0)	25	SL	4.00%	(0.02)
	TOTALS	\$	\$ (166,547)	\$ (104,498)	\$ (154,821)	\$ (211,876)	\$ (304,473)	\$ (331,397)	\$ (555,322)	\$ (1,828,933)				\$ (207,753)

45 SUPPORTING SCHEDULE
46 Work papers

RECAP SCHEDULES
B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment 6
Excess Accumulated Deferred Income Tax EADIT

Exhibit
 Settlement Schedule B-2
 Page 8
 Witness: Bourassa

Line No.		
1		
2		<u>TY Balance</u>
3		
4	Accumulated Deferred Income Tax Under New Tax Rates - Asset (Liability)	\$ (1,505,147)
5		
6	Accumulated Deferred Income Tax Under New Tax Rates - Asset (Liability) Per GL	<u>\$ (1,505,147)</u>
7		
8	Excess Accumulated Deferred Income Tax EADIT	\$ (0)
9		
10	TY EADIT Balance	<u>\$ (1,505,147)</u>
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	<u>SUPPORTING SCHEDULES</u>	<u>RECAP SCHEDULES:</u>
26	E-1	B-2, page 2
27	Work Papers	
28		
29		
30		

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment 6

Exhibit
 Settlement Schedule B-2
 Page 8.1
 Witness: Bourassa

Line No.	Last Rate Case Decision	Water	Waste Water	Total	
1	EADIT Balance 12.31.2017	\$ 2,031,159	\$ 2,236,878	\$ 4,268,037	3.700%
2	Amortization Period:	27.03	25.06		
3	Annual Amortization	\$ 75,145	\$ 89,261	\$ 164,406	
4	Start Date:	1/1/2018	1/1/2018		
5	Tax Rate:	24.870%	24.870%		

EADIT Amortization Activity					
	Year	Months	Opening Balance	Amortization	Ending Balance
9	2018	12	\$ 2,031,159	\$ 75,145	\$ 1,956,014
10	2019	12	1,956,014	75,145	1,880,870
11	2020	12	1,880,870	75,145	1,805,725
12	2021	12	1,805,725	75,145	1,730,581
13	2022	12	1,730,581	75,145	1,655,436
14	2023	12	1,655,436	75,145	1,580,291
15	2024	12	1,580,291	75,145	1,505,147

RECAP SCHEDULES:
 B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2014
Cash Working Capital

Exhibit
Settlement Schedule B-5
Page 1
Witness: Bourassa

Line No.	Description	Proforma Test Year Amount ¹	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Salaries and Wages	\$ -	44.29	-	44.29	0.12133956	\$ -
9	Purchased Water	237,928	44.29	47.89	(3.60)	(0.00986592)	(2,347)
10	Purchased Power	1,625,201	44.29	51.34	(7.05)	(0.01931797)	(31,396)
11	Chemicals	1,220,885	44.29	40.06	4.23	0.01158614	14,145
12	Fuel for Power Production	0	44.29	-	44.29	0.12133956	0
13	Materials and Supplies	93,474	44.29	29.91	14.38	0.03939436	3,682
14	Contractual Services - Engineering	-	44.29	-	44.29	0.12133956	-
15	Contractual Services - Accounting	-	44.29	-	44.29	0.12133956	-
16	Contractual Services - Legal	47,202	44.29	70.62	(26.33)	(0.07213989)	(3,405)
17	Contractual Services - Management	4,344,125	44.29	35.00	9.29	0.02544915	110,554
18	Contractual Services - Testing	76,015	44.29	45.88	(1.59)	(0.00435907)	(331)
19	Contractual Services - Other	234,557	44.29	71.50	(27.21)	(0.07455085)	(17,486)
20	Rental of Building/Real Property	-	44.29	-	44.29	0.12133956	-
21	Rental of Equipment	22,906	44.29	15.81	28.48	0.07802449	1,787
22	Transportation	159,379	44.29	42.08	2.21	0.00605189	965
23	Insurance - Vehicle	9,448	44.29	(182.50)	226.79	0.62133956	5,871
24	Insurance - General Liability	116,161	44.29	(182.50)	226.79	0.62133956	72,176
25	Advertising Expense	38,036	44.29	60.45	(16.16)	(0.04427668)	(1,684)
26	Water Conservation Expense	86,790	44.29	11.34	32.95	0.09027107	7,835
27	Miscellaneous	267,146	44.29	44.20	0.09	0.00024367	65
28	Customer Deposit Interest	-	44.29	184.00	(139.71)	(0.38277003)	-
31	TAXES						
32	General Taxes-Property ¹	629,353	44.29	213.96	(169.67)	(0.46484765)	\$ (292,553)
33	General Taxes-Other	16,087	44.29	-	44.29	0.12133956	1,952
34	Income Tax ¹	1,195,317	44.29	37.00	7.29	0.01998970	23,870
36	OTHER						
37	Interest expense	1,755,096	44.29	50.00	(5.71)	(0.01564674)	(27,462)
39	TOTAL	<u>\$ 12,175,106</u>					<u>\$ (133,763)</u>
40							
41							<u>\$ (150,450)</u>
42							
43							<u>\$ 16,587</u>

¹At proposed rates.

SUPPORTING SCHEDULES

Work papers

RECAP SCHEDULES:

B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Income Statement

Exhibit
Settlement Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Adjusted Results	Settlement Adjustment	Test Year Settlement Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues					
2	Metered Water Revenues	\$ 15,967,126	\$ -	\$ 15,967,126	\$ 5,316,591	\$ 21,283,717
3	Other Water Revenues	184,885	-	184,885	-	184,885
4	Total Operating Revenues	\$ 16,152,011	\$ -	\$ 16,152,011	\$ 5,316,591	\$ 21,468,602
5	Operating Expenses					
6	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
7	Purchased Water	237,928	-	237,928	-	237,928
8	Purchased Power	1,626,446	(1,245)	1,625,201	-	1,625,201
9	Chemicals	1,220,885	-	1,220,885	-	1,220,885
10	Fuel for Power Production	0	-	0	-	0
11	Materials and Supplies	93,474	-	93,474	-	93,474
12	Contractual Services - Engineering	-	-	-	-	-
13	Contractual Services - Accounting	-	-	-	-	-
14	Contractual Services - Legal	47,202	-	47,202	-	47,202
15	Contractual Services - Management	4,553,839	(209,714)	4,344,125	-	4,344,125
16	Contractual Services - Testing	93,139	(17,124)	76,015	-	76,015
17	Contractual Services - Other	234,557	-	234,557	-	234,557
18	Rental of Building/Real Property	-	-	-	-	-
19	Rental of Equipment	22,906	-	22,906	-	22,906
20	Transportation	159,379	-	159,379	-	159,379
21	Insurance - Vehicle	9,448	-	9,448	-	9,448
22	Insurance - General Liability	116,161	-	116,161	-	116,161
23	Advertising Expense	38,036	-	38,036	-	38,036
24	Reg. Commission Exp. - Rate Case	-	-	-	-	-
25	Reg. Commission Exp. - Other	-	-	-	-	-
26	Water Conservation Expense	86,790	-	86,790	-	86,790
27	Bad Debt Expense	152,874	(27,550)	125,324	77,870	203,194
28	Miscellaneous	267,146	-	267,146	-	267,146
29	Depreciation & Amortization	5,379,897	(3,039)	5,376,858	-	5,376,858
30	Taxes Other Than Income	16,087	-	16,087	-	16,087
31	Property Taxes	603,667	(36,970)	566,697	62,656	629,353
32	Income Tax	(143,435)	51,412	(92,023)	1,287,339	1,195,317
33	Customer Deposit Interest	-	27,550	27,550	-	27,550
34	Total Operating Expenses	\$ 14,816,427	\$ (216,680)	\$ 14,599,747	\$ 1,427,865	\$ 16,027,612
35	Operating Income	\$ 1,335,584	\$ 216,680	\$ 1,552,264	\$ 3,888,726	\$ 5,440,989
36	Other Income (Expense)					
37	Interest and Dividend Income	-	-	-	-	-
38	AFUDC Income	253,107	-	253,107	-	253,107
39	Miscellaneous Non-Utility Expenses	12,871	-	12,871	-	12,871
40	Interest Expense	(1,824,548)	69,452	(1,755,096)	-	(1,755,096)
41	Non Utility Income	-	-	-	-	-
42						
43	Total Other Income (Expense)	\$ (1,558,569)	\$ 69,452	\$ (1,489,117)	\$ -	\$ (1,489,117)
44	Net Profit (Loss)	\$ (222,985)	\$ 286,132	\$ 63,146	\$ 3,888,726	\$ 3,951,872

SUPPORTING SCHEDULES:

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RECAP SCHEDULES:

A-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
dba Liberty Utilities
Test Year Ended December 31, 2024
Income Statement

Exhibit
Settlement Schedule C-1
Page 2.1
Witness: Bourassa

Line No.	LABEL>>>>	1	2	3	4	5	6	7
	Test Year Adjusted Results	Depreciation & Amortization	Property Taxes	Contractual Svcs. Maint. Exp.	Water Testing Exp.	Consumer Deposit Interest	Purchase Power	Bad Debt Expense
1	Revenues							
2	Metered Water Revenues	\$ 15,967,126						
3	Other Water Revenues	184,885						
4	Total Operating Revenues	\$ 16,152,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Operating Expenses							
6	Salaries and Wages	\$ -						
7	Purchased Water	237,928						
8	Purchased Power	1,626,446					(1,245)	
9	Chemicals	1,220,885						
10	Fuel for Power Production	0						
11	Materials and Supplies	93,474						
12	Contractual Services - Engineering	-						
13	Contractual Services - Accounting	-						
14	Contractual Services - Legal	47,202						
15	Contractual Services - Management	4,553,839		(209,714)				
16	Contractual Services - Testing	93,139			(17,124)			
17	Contractual Services - Other	234,557						
18	Rental of Building/Real Property	-						
19	Rental of Equipment	22,906						
20	Transportation	159,379						
21	Insurance - Vehicle	9,448						
22	Insurance - General Liability	116,161						
23	Regulatory Commission Expense	38,036						
24	Reg. Commission Exp. - Rate Case	-						
25	Reg. Commission Exp. - Other	-						
26	Water Conservation Expense	86,790						
27	Bad Debt Expense	152,874						(27,550)
28	Miscellaneous	267,146						
29	Depreciation & Amortization	5,379,897	(3,039)					
30	Taxes Other Than Income	16,087						
31	Property Taxes	603,667		(36,970)				
32	Income Tax	(143,435)						
33	Customer Deposit Interest	-				27,550		
34	Total Operating Expenses	\$ 14,816,427	\$ (3,039)	\$ (36,970)	\$ (209,714)	\$ (17,124)	\$ 27,550	\$ (27,550)
35	Operating Income	\$ 1,335,584	\$ 3,039	\$ 36,970	\$ 209,714	\$ 17,124	\$ (27,550)	\$ 27,550
36	Other Income (Expense)							
37	Interest and Dividend Income	-						
38	AFUDC Income	253,107						
39	Miscellaneous Non-Utility Expenses	12,871						
40	Interest Expense	(1,824,548)						
41	Non-Utility Income	-						
42		-						
43	Total Other Income (Expense)	\$ (1,558,569)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Net Profit (Loss)	\$ (222,985)	\$ 3,039	\$ 36,970	\$ 209,714	\$ 17,124	\$ (27,550)	\$ 27,550

SUPPORTING SCHEDULES:

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Liberty Utilities (Litchfield Park Water & Sewer) C
dba Liberty Utilities
 Test Year Ended December 31, 2024
 Income Statement

Exhibit
 Schedule C-1
 Page 2.2
 Witness: Bourassa

Line No.		8 Intentionally Left Blank	9 Intentionally Left Blank	10 Intentionally Left Blank	11 Intentionally Left Blank	12 Intentionally Left Blank	13 Interest Synch.	14 Income Taxes	Test Year Adjusted Results	Proposed Rate Increase	Settlement Adjusted with Rate Increase
1	Revenues										
2	Metered Water Revenues								\$ 15,967,126	\$ 5,316,591	\$ 21,283,717
3	Other Water Revenues								184,885		184,885
4	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,152,011	\$ 5,316,591	\$ 21,468,602
5	Operating Expenses										
6	Salaries and Wages								\$ -		\$ -
7	Purchased Water								237,928		237,928
8	Purchased Power								1,625,201		1,625,201
9	Chemicals								1,220,885		1,220,885
10	Fuel for Power Production								0		0
11	Materials and Supplies								93,474		93,474
12	Contractual Services - Engineering								-		-
13	Contractual Services - Accounting								-		-
14	Contractual Services - Legal								47,202		47,202
15	Contractual Services - Management								4,344,125		4,344,125
16	Contractual Services - Testing								76,015		76,015
17	Contractual Services - Other								234,557		234,557
18	Rental of Building/Real Property								-		-
19	Rental of Equipment								22,906		22,906
20	Transportation								159,379		159,379
21	Insurance - Vehicle								9,448		9,448
22	Insurance - General Liability								116,161		116,161
23	Regulatory Commission Expense								38,036		38,036
24	Reg. Commission Exp. - Rate Case								-		-
25	Reg. Commission Exp. - Other								-		-
26	Water Conservation Expense								86,790		86,790
27	Bad Debt Expense								125,324	77,870	203,194
28	Miscellaneous								267,146		267,146
29	Depreciation & Amortization								5,376,858		5,376,858
30	Taxes Other Than Income								16,087		16,087
31	Property Taxes								566,697	62,656	629,353
32	Income Tax							51,412	(92,023)	1,287,339	1,195,317
33	Customer Deposit Interest								27,550		27,550
34	Total Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,412	\$ 14,599,747	\$ 1,427,865	\$ 16,027,612
35	Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (51,412)	\$ 1,552,264	\$ 3,888,726	\$ 5,440,989
36	Other Income (Expense)										
37	Interest and Dividend Income								-		-
38	AFUDC Income								253,107		253,107
39	Miscellaneous Non-Utility Expenses								12,871		12,871
40	Interest Expense						69,452		(1,755,096)		(1,755,096)
41	Non-Utility Income								-		-
42									-		-
43	Total Other Income (Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,452	\$ -	\$ (1,489,117)	\$ -	\$ (1,489,117)
44	Net Profit (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,452	\$ (51,412)	\$ 63,146	\$ 3,888,726	\$ 3,951,872

SUPPORTING SCHEDULES:
 C-2
 E-2

RECAP SCHEDULES:
 C-1, page 1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.	1	2	3	4	5	6	Subtotal
	<u>Depreciation & Amortization</u>	<u>Property Taxes</u>	<u>Contractual Svcs. Mgmt Exp.</u>	<u>Water Testing Exp.</u>	<u>Customer Deposit Interest</u>	<u>Purchase Power</u>	
1 Revenues	-	-	-	-	-	-	-
2 Expenses	(3,039)	(36,970)	(209,714)	(17,124)	27,550	(4,627)	(243,924)
3 Operating Income	3,039	36,970	209,714	17,124	(27,550)	4,627	243,924
4 Interest Expense							-
5 Other Income / Expense							-
6 Net Income	3,039	36,970	209,714	17,124	(27,550)	4,627	243,924

Line No.	7	8	9	10	11	12	Subtotal
	<u>Bad Debt Expense</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	
7 Revenues	-	-	-	-	-	-	-
8 Expenses	(27,550)	-	-	-	-	-	(271,474)
9 Operating Income	27,550	-	-	-	-	-	271,474
10 Interest Expense							-
11 Other Income / Expense							-
12 Net Income	27,550	-	-	-	-	-	271,474

Line No.	13	14	15	16	Total
	<u>Interest Synch.</u>	<u>Income Taxes</u>	<u>Interest Synch.</u>	<u>Income Taxes</u>	
13 Revenues	-	-	-	-	-
14 Expenses	-	51,412	-	-	(220,061)
15 Operating Income	-	(51,412)	-	-	220,061
16 Interest Expense	69,452	-	-	-	69,452
17 Other Income / Expense	-	-	-	-	-
18 Net Income	69,452	(51,412)	-	-	289,513

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit:
Settlement Schedule C-2
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Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Non-Depr. and Fully Depr. Plant	Fully Depr. Plant Adj	Depreciable Original Cost	Proposed Rates	Depreciation Expense
1	101	Plant-in-Service						
2	301	Organization Cost	\$ 21,090	(21,090)			0.00%	
3	302	Franchise Cost					0.00%	
4	303	Land and Land Rights	3,093,743	(3,093,743)			0.00%	
5	304	Structures and Improvements	31,896,410			31,896,410	3.33%	1,062,150
6	305	Collecting and Impounding Res.					2.50%	
7	306	Lake, River and Other Intakes					2.50%	
8	307	Wells and Springs	22,442,917			22,442,917	3.33%	747,349
9	308	Infiltration Galleries and Tunnels					6.67%	
10	309	Supply Mains	4,233,597			4,233,597	2.00%	84,672
11	310	Power Generation Equipment	532,017	(224,813)		307,204	5.00%	15,360
12	310.1	Solar Generator	2,247,645			2,247,645	6.67%	149,918
13	311	Electric Pumping Equipment	9,026,881	(739,778)	(569,969)	7,717,134	12.50%	964,642
14	320	Water Treatment Equipment	(0)	0		(0)	3.33%	(0)
15	320.1	Water Treatment Plant	11,859,920			11,859,920	3.33%	388,275
16	320.2	Chemical Solution Feeders	580,825	(364,833)		215,992	20.00%	43,198
17	330	Dist. Reservoirs and Standpipes	0	1		1	2.22%	0
18	330.1	Storage tanks	1,136,036	0		1,136,036	2.22%	25,220
19	330.2	Pressure Tanks	490,054	(486,143)		3,911	5.00%	196
20	331	Trans. and Dist. Mains	53,004,770			53,004,770	2.00%	1,060,095
21	333	Services	7,896,164			7,896,164	3.33%	262,942
22	334	Meters	11,463,698	(1,936,576)		9,527,090	8.33%	793,607
23	335	Hydrants	3,979,630			3,979,630	2.00%	79,593
24	336	Backflow Prevention Devices	101,427	(38,387)		63,040	6.67%	4,205
25	339	Other Plant and Misc. Equip.	505,541	(259,531)		246,010	6.67%	16,409
26	340	Office Furniture and Fixtures	768,575	(650,749)		117,826	6.67%	7,859
27	340.1	Computers and Software	14,354	(26,628)		(12,274)	20.00%	(2,455)
28	341	Transportation Equipment	1,035,040	(796,782)		238,258	20.00%	47,652
29	341.1	Transportation Equipment - Golf Carts	52,207			52,207	7.83%	4,088
30	342	Stores Equipment	37,143			37,143	4.00%	1,486
31	343	Tools and Work Equipment	148,131			148,131	5.00%	7,407
32	344	Laboratory Equipment	15,537	(5,803)		9,734	10.00%	973
33	345	Power Operated Equipment	18,956			18,956	5.00%	948
34	346	Communications Equipment	1,606,934	(102,504)		1,504,430	10.00%	150,443
35	347	Miscellaneous Equipment	5,081			5,081	10.00%	506
36	347.1	Miscellaneous Equipment - CNG	468,498			468,498	3.33%	15,601
37	348	Other Tangible Plant	130,462	(130,462)			10.00%	
38		SUBTOTAL	\$ 168,613,231	\$ (8,877,820)	\$ (569,969)	\$ 159,165,442		\$ 5,932,338
41	903	Land and Land Rights	\$ 26,060	\$ (26,060)		\$ -	0.00%	
42	904	Structures and Improvements	940,326			940,326	2.56%	24,072
43	940	Office Furniture and Fixtures	219,955			219,955	6.67%	14,671
44	940.1	Computers and Software	1,505,319			1,505,319	20.00%	301,064
45	940.2	Customer First	5,885,609			5,885,609	5.00%	294,280
46	955	Power Generation	705			705	5.00%	35
47	995	Power Operated Equipment	116,519			116,519	5.00%	5,826
48		TOTALS	\$ 177,307,724	\$ (8,903,881)		\$ 167,833,875		\$ 6,572,267
52		Less: Amortization of Contributions						
53	303	Land and Land Rights	\$ 229,065	(229,065)			0.00%	
54	304	Structures and Improvements	\$ 609,937			609,937	3.33%	(20,311)
55	307	Wells and Springs	\$ 8,975,724			8,975,724	3.33%	(298,892)
56	309	Raw Water Supply Mains	\$ 1,467,063			1,467,063	2.00%	(29,341)
57	311	Electric Pumping Equipment	\$ 895,090	\$ (40,572)		854,518	12.50%	(106,815)
58	320	Water Treatment Equipment	\$ 1,526,791			1,526,791	3.33%	(50,842)
59	330	Distribution Reservoir and Standpipes	\$ 581,175			581,175	2.22%	(12,902)
60	331	Trans. and Dist. Mains	\$ 32,470,687			32,470,687	2.00%	(649,414)
61	333	Services	\$ 1,853,447			1,853,447	3.33%	(61,720)
62	334	Meters	\$ 43,196	\$ (41,899)		1,297	8.33%	(108)
63	335	Hydrants	\$ 1,297,193			1,297,193	2.00%	(26,944)
64	346	Communications Equipment	\$ 133,687			133,687	10.00%	(13,369)
65	339	Other Plant and Misc. Equip.	\$ 13,750			13,750	6.67%	(917)
66			\$ 50,096,804	\$ (311,536)		\$ 49,785,268		\$ (1,270,574)
68		Amortization of Excess Def. Income Taxes and ITC						\$ -
71		Amortization of EADIT				1,505,147	3.6996%	75,145
72								\$ 75,145
73		Total Depreciation Expense						\$ 5,376,858
74		Adjusted Test Year Depreciation Expense						5,379,897
76		Increase (decrease) in Depreciation Expense						(3,039)
77		Adjustment to Revenues and/or Expenses						\$ (3,039)
81		SUPPORTING SCHEDULE						
82		B-2, page 3						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Settlement Schedule C-2
Page 3
Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Settlement Test Year as adjusted	Settlement Company Recommended
1	Company Adjusted Test Year Revenues	\$ 16,152,011	\$ 16,152,011
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	32,304,021	32,304,021
4	Company Recommended Revenue	16,152,011	21,468,602
5	Subtotal (Line 4 + Line 5)	48,456,032	53,772,623
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	16,152,011	17,924,208
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	32,304,021	35,848,415
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	246,416	246,416
12	Full Cash Value (Line 9 + Line 10 - Line 11)	32,057,605	35,601,999
13	Assessment Ratio	15.5%	15.5%
14	Assessment Value (Line 12 * Line 13)	4,968,929	5,518,310
15	Composite Property Tax Rate - Obtained from ADOR	11.4048%	11.4048%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$ 566,697	\$ 629,353
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	\$ 566,697	
19	Test Year Property Taxes	\$ 603,667	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$ (36,970)	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		\$ 629,353
23	Company Test Year Adjusted Property Tax Expense (Line 18)		\$ 566,697
24	Increase in Property Tax Due to Increase in Revenue Requirement		\$ 62,656
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		\$ 62,656
27	Increase in Revenue Requirement		\$ 5,316,591
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.17850%
29			
30			
31			
32			
33			
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37			
38			
39			
40			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended April 30, 2023
 Adjustment to Revenues and Expenses
 Adjustment Number 3

Exhibit
 Settlement Schedule C-2
 Page 4
 Witness: Bourassa

Contractual Services - Management

Line

No.

1		
2	Settlement Contractual Services - Management	\$ 4,344,125
3		
4	Adjusted TY Contractual Services - Management	<u>\$ 4,553,839</u>
5		
6	Increase (decrease) in Contractual Services - Management	\$ (209,714)
7		
8		
9		
10		
11	Reference	
12	Testimony	
13	Work Papers	
14		
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25		

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Adjustment to Revenues and Expenses
 Adjustment Number 4

Exhibit
 Settlement Schedule C-2
 Page 5
 Witness: Bourassa

Water Testing

Line

No.

1		
2		
3		
4	Settlement Contractual Services - Testing	\$ 76,015
5		
6	Adjusted TY Contractual Services - Testing	58,891
7		
8	Increase (decrease) in Contractual Services - Management	<u>\$ (17,124)</u>
9		
10		
11		
12		
13		
14	<u>SUPPORTING SCHEDULES</u>	
15	Work papers	
16		
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Adjustment to Revenues and Expenses

Adjustment Number 5

Exhibit

Settlement Schedule C-2

Page 6

Witness: Bourassa

Customer Deposit Interest

Line

No.

1

Settlement Customer Deposit Interest

\$ 27,550

3

Adjusted Test Year Customer Deposit Interest

-

5

Increase (decrease) in Contractual Services - Management

\$ 27,550

7

8

9

10

11

12

13

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SUPPORTING SCHEDULES

20

Work papers

21

22

23

24

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Adjustment to Revenues and Expenses
 Adjustment Number 6

Exhibit
 Settlement Schedule C-2
 Page 7
 Witness: Bourassa

Purchase Power

Line

No.

1		
2	Settlement Purchase Power	\$ 1,625,201
3		
4	Adjusted Test Year Purchase Power	1,626,446
5		
6	Increase (decrease) in Purchase Power	<u>\$ (1,245)</u>
7		
8		
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12	<u>Reference</u>	
13	Testimony	
14	Workpapers	
15		
16		
17		

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024.

Adjustment to Revenues and Expenses

Adjustment Number 7

Exhibit

Settlement Schedule C-2

Page 8

Witness: Bourassa

Bad Debt Expense

Line No.	Revenues	Bad Debt Expense	Rate	Proposed Rate
1	Bad Debt Rate 2022	\$ 14,880,083	\$ (7,077)	-0.048%
2	Bad Debt Rate 2023	\$ 15,418,162	\$ 325,568	2.112%
3	Bad Debt Rate 2024	\$ 16,043,785	\$ 124,402	0.775%
4				
5	Average of three year's of bad debt expense rate		0.946%	0.946%
6				
7			Adjusted TY	Proposed
8				
9	Revenues		\$ 16,152,011	\$ 21,468,602
10				
11	Computed Bad Debt Expense		\$ 152,874	\$ 203,194
12				
13				
14	Computed Bad Debt Expense		\$ 152,874	
15	Test Year Bad Debt Expense		152,874	
16	Change in Bad Debt Expense		<u>\$ 0</u>	
17				
18	Bad Debt Expense on Company recommended revenue		\$	203,194
19	Company Test Year Adjusted Bad Debt Expense		\$	152,874
20	Settlement Adjustment		\$	(27,550)
21	Increase in Bad Debt due to Increase in Revenue Requirement		<u>\$</u>	<u>77,870</u>
22				
23	Increase in Bad Debt Expense Due to Increase in Revenue Requirement		\$	77,870
24	Increase in Revenue Requirement		\$	5,316,591
25	Increase in Bad Debt Expense Per Dollar Increase in Revenue			1.46466%

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Settlement Schedule C-2
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Witness: Bourassa

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Line
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City of Water & Sewer) Corp. - Water Division

Test Year Ended April 30, 2023
 Adjustment to Revenues and Expenses
 Rate Case Expense Surcharge

Exhibit
 Settlement Schedule C-2
 Page 10
 Witness: Bourassa

Rate Case Expense Surcharge

Line
No.

1			
2	Remove TY Rate Case expense	\$	-
3			
4	Adjustment to Revenue and/or Expense	\$	-
5			
6			
7	<u>Proposed Rate Case Expense Surcharge</u>		
8			
9	Estimated Rate Case Expense	\$	172,000
10			
11	Estimated Amortization Period in Years		3
12			
13	Annual Rate Case Expense	\$	57,333
14			
15	YE number of customers		24,205
16			
17	Monthly Surcharge	\$	0.20
18			
19			
20			
21			
22	<u>Reference</u>		
23	Testimony		
24			
25			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
Settlement Schedule C-2
Page 14
Witness: Bourassa

Interest Synchronization

Line				
No.				
1				
2				
3				
4	Fair Value Rate Base	\$	70,007,480	
5	Weighted Cost of Debt		2.51%	
6	Interest Expense			\$ 1,755,096
7				
8	Test Year Interest Expense			\$ 1,824,548
9				
10	Increase (decrease) in Interest Expense			(69,452)
11				
12				
13				
14	Adjustment to Revenue and/or Expense			\$ 69,452
15				
16				
17	Weighted Cost of Debt Computation			
18	Pro Forma Capital Structure			
19		Percent	Cost	Weighted Cost
20	Debt	46.00%	5.45%	2.51%
21	Equity	54.00%	9.75%	5.27%
22	Total	100.00%		7.77%
23				
24				
25				
26				
27				
28				
29				
30				

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Adjustment to Revenues and/or Expenses
 Adjustment Number: 14

Exhibit
 Settlement Schedule C-2
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 Witness: Bourassa

Line
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Income Taxes

Computed Income Tax
 Test Year Income tax Expense
 Adjustment to Income Tax Expense

	Test Year at Present Rates	Test Year at Proposed Rates
\$	(92,023)	\$ 1,195,317
	(143,435)	(92,023)
\$	<u>51,412</u>	<u>1,287,339</u>

SUPPORTING SCHEDULE
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024

Exhibit
Settlement Schedule C-3
Page 2
Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)
<u>Calculation of Gross Revenue Conversion Factor:</u>							
1	Revenue	100.0000%					
2	Uncollectible Factor (Line 11)	1.1004%					
3	Revenues (L1 - L2)	98.8996%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	25.7564%					
5	Subtotal (L3 - L4)	73.1432%					
6	Revenue Conversion Factor (L1 / L5)	1.367181					
<u>Calculation of Uncollectible Factor:</u>							
7	Unity	100.0000%					
8	Combined Federal and State Tax Rate (L17)	24.8710%					
9	One Minus Combined Income Tax Rate (L7 - L8)	75.1290%					
10	Uncollectible Rate	1.4647%					
11	Uncollectible Factor (L9 ÷ L10)		1.1004%				
<u>Calculation of Effective Tax Rate:</u>							
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%					
13	Arizona State Income Tax Rate	4.9000%					
14	Federal Taxable Income (L12 - L13)	95.1000%					
15	Applicable Federal Income Tax Rate (L55 Col F)	21.0000%					
16	Effective Federal Income Tax Rate (L14 x L15)	19.9710%					
17	Combined Federal and State Income Tax Rate (L13 + L16)		24.8710%				
<u>Calculation of Effective Property Tax Factor:</u>							
18	Unity	100.0000%					
19	Combined Federal and State Income Tax Rate (L17)	24.8710%					
20	One Minus Combined Income Tax Rate (L18-L19)	75.1290%					
21	Property Tax Factor	1.1785%					
22	Effective Property Tax Factor (L20*L21)		0.8854%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			25.7564%			
24	Required Operating Income (from A-1)	\$ 5,440,990					
25	Adjusted Test Year Operating Income (Loss) (from A-1)	\$ 1,552,264					
26	Required Increase in Operating Income (L24 - L25)		\$ 3,888,726				
27	Income Taxes on Recommended Revenue (Col. (F), L52)	\$ 1,195,317					
28	Income Taxes on Test Year Revenue (Col. (C), L52)	\$ (92,023)					
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		\$ 1,287,339				
30	Recommended Revenue Requirement	\$ 21,468,602					
31	Uncollectible Rate (Line 10)	1.4647%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$ 314,442					
33	Adjusted Test Year Uncollectible Expense	\$ 125,324					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		\$ 189,118				
35	Property Tax with Recommended Revenue	\$ 629,353					
36	Property Tax on Test Year Revenue	\$ 566,697					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		\$ 62,656				
38	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 5,427,540				

1,385,096.33

	(A)	(B)	(C)	(D)	(E)	(F)
<u>Calculation of Income Tax:</u>						
39	Test Year			Company Recommended		
	Total		Water	Total		Water
40	Revenue	\$ 16,152,011	\$ 16,152,011	\$ 21,468,602		\$ 21,468,602
41	Operating Expenses Excluding Income Taxes and EADIT amortization	14,766,914	14,766,914	14,907,440		14,907,440
42	Synchronized Interest (L54)	1,755,096	1,755,096	1,755,096		1,755,096
43	Arizona Taxable Income (L39 - L40 - L41)	\$ (370,000)	\$ (370,000)	\$ 4,806,067		\$ 4,806,067
44	Arizona State Effective Income Tax Rate	4.9000%	4.9000%	4.9000%		4.9000%
45	Arizona Income Tax (L42 x L43)	\$ (18,130)	\$ (18,130)	\$ 235,497		\$ 235,497
46	Federal Taxable Income (L42 - L44)	\$ (361,870)	\$ (361,870)	\$ 4,570,570		\$ 4,570,570
47	Federal Income Tax Rate	21.00%	21.00%	21.00%		21.00%
48	Federal Income Tax (L45xL46)	\$ (73,893)	\$ (73,893)	\$ 959,820		\$ 959,820
49	Combined Federal and State Income Tax (L44 + L47)	\$ (92,023)	\$ (92,023)	\$ 1,195,317		\$ 1,195,317
50	COMBINED Applicable Federal Income Tax Rate [Col. (D), L47 - Col. (A), L47] / [Col. (D), L45 - Col. (A), L45]			21.0000%		
51	WASTEWATER Applicable Federal Income Tax Rate [Col. (E), L47 - Col. (B), L47] / [Col. (E), L45 - Col. (B), L45]				0.0000%	
52	WATER Applicable Federal Income Tax Rate [Col. (F), L47 - Col. (C), L47] / [Col. (F), L45 - Col. (C), L45]					21.0000%

Calculation of Interest Synchronization:

52	Rate Base	Water
53	Weighted Average Cost of Debt	\$ 70,007,480
54	Synchronized Interest (L52 x L54)	2.6070%
		\$ 1,755,096

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Computation of Gross Revenue Conversion Factor

Exhibit
Settlement Schedule C-3
Page 1
Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	24.871%
2		
3	Uncollectible Factor	1.100%
4		
5	Property Tax Factor	0.885%
6		
7		
8	Total Tax Percentage	26.857%
9		
10	Operating Income % = 100% - Tax Percentage	73.143%
11		
12		
13		
14		
15	$\frac{1}{\text{Operating Income \%}}$ = Gross Revenue Conversion Factor	
16		1.3672
17		
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27	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
28	C-3, page 2	A-1
29		
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Summary of Cost of Capital

Exhibit
 Settlement Schedule D-1
 Page 1
 Witness: Bourassa

Consolidated Capital Structure of Water and Wastewater Division

Line No.	Item of Capital	<u>Adjusted End of Test Year</u>				<u>Projected Capital Structure</u>			
		<u>Dollar Amount</u>	<u>Percent of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>	<u>Dollar Amount</u>	<u>Percent of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
1	Long-Term Debt	30,000,000	20.86%	5.36%	1.12%	68,849,797	46.00%	5.45%	2.51%
2									
3	Stockholder's Equity	113,782,395	79.14%	9.75%	7.72%	80,823,674	54.00%	9.75%	5.27%
4									
5	Totals	143,782,395	100.00%		8.83%	149,673,471	100.00%		7.77%
6									
7									
8									
9									
10									
11									
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21									
22	<u>SUPPORTING SCHEDULES:</u>					<u>RECAP SCHEDULES:</u>			
23	D-3					A-3			
24	D-4								
25	E-1								
26	Testimony								
27									
28									
29									
30									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Cost of Long Term Debt

Exhibit
 Settlement Schedule D-2
 Page 1
 Witness: Bourassa

Line No.	Description of Debt	End of Test Year				End of Projected Year			
		Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost	Amount Outstanding	Annual Interest	Effective Interest Rate	Weighted Cost
1	Liberty Utilities - Interco Note	\$ 30,000,000	\$ 1,608,600	5.36%	5.36%	\$ 30,000,000	\$ 1,608,600	5.362%	2.34%
2	Liberty Utilities - Pro Forma	-	-	0.00%	0.00%	38,849,797	2,143,732	5.518%	3.11%
3		-	-	0.00%	0.00%	-	-	0.00%	0.00%
4		-	-	0.00%	0.00%	-	-	0.00%	0.00%
5		-	-	0.00%	0.00%	-	-	0.00%	0.00%
6		-	-	0.00%	0.00%	-	-	0.00%	0.00%
7		-	-	0.00%	0.00%	-	-	0.00%	0.00%
8		-	-	0.00%	0.00%	-	-	0.00%	0.00%
9		-	-	0.00%	0.00%	-	-	0.00%	0.00%
10									
11									
12	Totals	<u>\$ 30,000,000</u>	<u>1,608,600</u>		<u>5.36%</u>	<u>\$ 68,849,797</u>	<u>3,752,332</u>		<u>5.450%</u>
13									
14									
15	<u>SUPPORTING SCHEDULES:</u>					<u>RECAP SCHEDULES:</u>			
16	E-1 Water Division					D-1			
17	E-2 Water Division								
18	Testimony								
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Cost of Preferred Stock

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Settlement Schedule D-3
Page 1
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Line
No.
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<u>End of Test Year</u>				<u>End of Projected Year</u>		
Description	Shares	Dividend		Shares	Dividend	
of Issue	Outstanding	Amount	Requirement	Outstanding	Amount	Requirement
NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING						

SUPPORTING SCHEDULES:
E-1

RECAP SCHEDULES:
D-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Cost of Common Equity

Exhibit
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Line

No.

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The Company is proposing a cost of common equity of

9.75%

SUPPORTING SCHEDULES:

E-1

D-4.1 to D-4.16

RECAP SCHEDULES:

D-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Revenue Summary

Exhibit
Settlement Schedule H-1
Page 1
Witness: Bourassa

Line No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	3/4 Inch	Residential	\$ 4,390,954	\$ 5,822,369	\$ 1,431,415	32.60%	27.19%	27.12%
2	1 Inch	Residential	4,263,940	5,593,100	1,329,160	31.17%	26.40%	26.05%
3	1.5 Inch	Residential	51,972	70,795	18,822	36.22%	0.32%	0.33%
4	2 Inch	Residential	2,813	3,514	700	24.89%	0.02%	0.02%
5								
6		Subtotal	8,709,679	11,489,777	2,780,098	31.92%	53.92%	53.52%
7								
8	3/4 Inch	Commercial	\$ 15,102	\$ 20,448	\$ 5,346	35.40%	0.09%	0.10%
9	1 Inch	Commercial	39,324	52,791	13,467	34.24%	0.24%	0.25%
10	1.5 Inch	Commercial	159,048	214,114	55,066	34.62%	0.98%	1.00%
11	2 Inch	Commercial	1,230,956	1,650,328	419,372	34.07%	7.62%	7.69%
12	3 Inch	Commercial	27,046	36,633	9,587	35.44%	0.17%	0.17%
13	4 Inch	Commercial	459,328	617,724	158,397	34.48%	2.84%	2.88%
14	6 Inch	Commercial	148,699	200,754	52,055	35.01%	0.92%	0.94%
15	8 Inch	Commercial	13,341	16,390	3,049	22.86%	0.08%	0.08%
16	10 Inch	Commercial	36,131	44,141	8,011	22.17%	0.22%	0.21%
17								
18		Subtotal	\$ 2,128,975	\$ 2,853,324	\$ 724,349	34.02%	13.18%	13.29%
19								
20								
21	3/4 Inch	Irrigation	\$ 90,256	\$ 122,145	\$ 31,889	35.33%	0.56%	0.57%
22	1 Inch	Irrigation	499,305	676,753	177,448	35.54%	3.09%	3.15%
23	1.5 Inch	Irrigation	783,937	1,065,705	281,768	35.94%	4.85%	4.96%
24	2 Inch	Irrigation	2,288,550	3,102,503	813,953	35.57%	14.17%	14.45%
25	4 Inch	Irrigation	249,512	335,530	86,018	34.47%	1.54%	1.56%
26	6 Inch	Irrigation	85,020	115,066	30,046	35.34%	0.53%	0.54%
27								
28		Subtotal	\$ 3,996,581	\$ 5,417,702	\$ 1,421,122	35.56%	24.74%	25.24%
29								
30	1 Inch	MF	\$ 2,026	\$ 2,400	\$ 374	18.48%	0.01%	0.01%
31	1.5 Inch	MF	72,545	95,182	22,637	31.20%	0.45%	0.44%
32	2 Inch	MF	571,767	772,326	200,559	35.08%	3.54%	3.60%
33	3 Inch	MF	119,811	161,510	41,699	34.80%	0.74%	0.75%
34	4 Inch	MF	43,578	59,369	15,792	36.24%	0.27%	0.28%
35	6 Inch	MF	27,612	37,021	9,409	34.07%	0.17%	0.17%
36		Subtotal	\$ 837,339	\$ 1,127,809	\$ 290,470	34.69%	5.18%	5.25%
37								
38	5/8x3/4 Inch	Fire	\$ 25,813	\$ 30,833	\$ 5,020	19.45%	0.16%	0.14%
39	3/4 Inch	Fire	22,440	26,727	4,287	19.10%	0.14%	0.12%
40	1 Inch	Fire	378	449	71	18.79%	0.00%	0.00%
41	2 Inch	Fire	1,204	1,428	224	18.58%	0.01%	0.01%
42		Hydrant	92,613	157,473	64,860	70.03%	0.57%	0.73%
43								
44	8 Inch	Luke AFB (Bulk)	113,943	131,034	17,092	15.00%	0.71%	0.61%
45	6 Inch	VUI (Bulk)	4,063	4,818	755	18.58%	0.03%	0.02%
46	Total Revenues Before Annualization		\$ 15,933,028	\$ 21,241,375	\$ 5,308,347	33.32%	98.64%	98.94%
47								

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Test Year Ended December 31, 2024
Revenue Summary

Exhibit
Settlement Schedule H-1
Page 2
Witness: Bourassa

<u>Revenue Annualization</u>							
No.	Meter Size	Class	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Additional Gallons to be Pumped (In 1,000's)
1	5/8x3/4 Inch	Residential	\$ -	\$ -	-	0.00%	-
2	3/4 Inch	Residential	8,283	10,771	2,488	30.03%	2,485
3	1 Inch	Residential	1,650	942	(708)	-42.90%	(597)
4	1.5 Inch	Residential	(249)	(328)	(79)	0.00%	(92)
5	2 Inch	Residential	-	-	-	0.00%	-
6	4 Inch	Residential	-	-	-	0.00%	-
7							
8		Subtotal	\$ 9,684	\$ 11,385	1,701	17.57%	527
9							
10	5/8x3/4 Inch	Commercial	\$ -	\$ -	-	0.00%	-
11	3/4 Inch	Commercial	379	536	157	41.38%	114
12	1 Inch	Commercial	1,718	2,386	668	38.87%	434
13	1.5 Inch	Commercial	1,157	1,652	495	42.78%	328
14	2 Inch	Commercial	3,645	5,105	1,459	40.04%	943
15	3 Inch	Commercial	122	198	76	62.37%	66
16	4 Inch	Commercial	3,116	4,190	1,074	34.46%	954
17	6 Inch	Commercial	-	-	-	0.00%	-
18	8 Inch	Commercial	-	-	-	0.00%	-
19	10 Inch	Commercial	1,732	2,181	449	25.91%	157
20							
21		Subtotal	\$ 11,869	\$ 16,247	7,780	65.55%	71
22							
23							
24	5/8x3/4 Inch	Irrigation	\$ -	\$ -	\$ -	0.00%	-
25	3/4 Inch	Irrigation	402	569	167	41.56%	123
26	1 Inch	Irrigation	1,759	2,450	691	39.30%	524
27	1.5 Inch	Irrigation	(4,604)	(6,233)	(1,629)	0.00%	(1,402)
28	2 Inch	Irrigation	(883)	(1,008)	(125)	0.00%	(325)
29	4 Inch	Irrigation	9,654	13,290	3,636	37.66%	2,786
30	6 Inch	Irrigation	(2,283)	(3,156)	(873)	0.00%	(664)
31		Subtotal	\$ 4,044	\$ 5,911	1,867	46.16%	42
32							
33	1 Inch	MF	\$ (0)	\$ (0)	\$ (0)	0.00%	(0)
34	1.5 Inch	MF	2,322	3,112	790	34.00%	443
35	2 Inch	MF	3,934	5,499	1,565	39.78%	1,140
36	3 Inch	MF	119	160	41	34.46%	36
37	4 Inch	MF	(1,915)	(2,631)	(716)	0.00%	(580)
38	6 Inch	MF	-	-	-	0.00%	-
39		Subtotal	\$ 4,461	\$ 6,140	\$ 1,680	37.66%	37
40							
41	5/8x3/4 Inch	Fire	\$ 621	\$ 744	124	19.91%	10
42	3/4 Inch	Fire	736	876	140	19.08%	5
43	1 Inch	Fire	-	-	-	0.00%	-
44	2 Inch	Fire	-	-	-	0.00%	-
45							
46							
47							
48							
49	Total Revenue Annualization		\$ 31,414	\$ 41,304	\$ 13,292	42.31%	677
							6,875

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Revenue Summary

Exhibit
 Settlement Schedule H-1
 Page 3
 Witness: Bourassa

Line No.		Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Water Revenues	Percent of Proposed Water Revenues
1	Subtotal Metered Revenues	\$ 15,933,028	\$ 21,241,375	\$ 5,308,347	33.32%	98.64%	98.94%
2				-	0.00%	0.00%	0.00%
3	Subtotal Revenue Annualization	31,414	41,304	9,890	31.48%	0.19%	0.19%
4	Total Metered Revenues	\$ 15,964,442	\$ 21,282,678	\$ 5,318,237	33.31%	98.84%	99.13%
5							
6	Misc. Revenues	\$ 184,885	\$ 184,885	-	0.00%	1.14%	0.86%
7	Reconciling Amount to GL	2,684	1,039	(1,645)	-61.29%	0.02%	0.00%
8	Total Water Revenues	\$ 16,152,010	\$ 21,468,602	\$ 5,316,592	32.92%	100.00%	100.00%
9							
10							
11							
12							
13							
14							
15	Reconciliation of Revenues						
16	Metered Revenues Per GL	\$ 15,858,901					
17	Revenue Accrual Fix	(45,000)					
18	Unbilled Revenues Wigwam Irrigation	121,710					
19							
20	Adjusted Revenues per GL	\$ 15,935,611					
21							
22	Revenues before annualization	\$ 15,933,028					
23							
24	Difference	\$ 2,583					
25							
26	% Difference	0.02%					
27							
28	Tolerance (+/- 1/2% of revenues)	\$ 79,678					
29							
30							
31							
32							
33							
34							
35							
36							
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39							
40							
41							

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Bill Impact Summary at Average Usage

Exhibit

Settlement Schedule H-2

Page 1

Witness: Bourassa

Line No.	Meter Size, Class	(a) Average Number of Customers at 12/31/2024	Average Consumption	Average Bill		Proposed Increase	
				Present Rates	Proposed Rates	Dollar Amount	Percent Amount
1	3/4 Inch Residential	13,657	8,150	\$ 24.16	\$ 32.62	\$ 8.45	34.99%
2	1 Inch Residential	6,673	14,199	48.72	64.88	16.16	33.17%
3	1.5 Inch Residential	26	43,040	146.38	207.46	61.07	41.72%
4	2 Inch Residential	2	9,167	117.22	146.40	29.18	24.89%
5	Subtotal	20,358					
6							
7	3/4 Inch Commercial	30	\$ 10,983.80	\$ 35.62	\$ 50.53	\$ 14.91	41.87%
8	1 Inch Commercial	48	15,571	60.06	83.79	23.73	39.51%
9	1.5 Inch Commercial	80	40,064	136.66	194.38	57.72	42.24%
10	2 Inch Commercial	317	80,640	278.38	389.27	110.88	39.83%
11	3 Inch Commercial	5	107,283	398.44	559.09	160.66	40.32%
12	4 Inch Commercial	8	1,411,380	4,669.02	6,320.93	1,651.91	35.38%
13	6 Inch Commercial	3	1,175,574	3,955.70	5,404.62	1,448.92	36.63%
14	8 Inch Commercial	1	58,875	1,111.75	1,365.85	254.11	22.86%
15	10 Inch Commercial	2	69,856	1,570.89	1,919.18	348.28	22.17%
16	Subtotal	494					
17							
18	3/4 Inch Irrigation	152	\$ 13,347.67	\$ 43.34	\$ 60.92	\$ 17.58	40.55%
19	1 Inch Irrigation	288	40,206	134.25	185.83	51.58	38.42%
20	1.5 Inch Irrigation	155	123,223	408.39	559.76	151.37	37.06%
21	2 Inch Irrigation	283	194,541	650.57	889.72	239.15	36.76%
22	4 Inch Irrigation	8	710,062	2,377.40	3,239.55	862.15	36.26%
23	6 Inch Irrigation	1	1,942,497	6,461.70	8,774.25	2,312.55	35.79%
24	Subtotal	888					
25							
26	1 Inch MF	5	3,101	33.55	39.58	6.03	17.99%
27	1.5 Inch MF	57	18,775	97.32	130.56	33.24	34.16%
28	2 Inch MF	144	85,893	295.55	412.35	116.80	39.52%
29	3 Inch MF	11	245,982	833.54	1,150.69	317.15	38.05%
30	4 Inch MF	4	231,759	814.49	1,138.03	323.54	39.72%
31	6 Inch MF	2	240,748	1,070.87	1,464.23	393.36	36.73%
32	Subtotal	223					
33							
34	5/8x3/4 Inch Fire	166	167	\$ 12.85	\$ 15.37	2.52	19.63%
35	3/4 Inch Fire	147	85	12.70	15.12	2.43	19.12%
36	1 Inch Fire	1	83	31.50	37.42	5.92	18.79%
37	2 Inch Fire	1	-	100.32	118.96	18.64	18.58%
38							
39	Hydrant	16	131,553	\$ 479.86	\$ 815.92	336.06	70.03%
40	8 Inch Luke AFB (Bulk)	1	5,738,218	9,495.23	10,919.53	1,424.31	15.00%
41	6 Inch VUI (Bulk)	1	-	338.58	401.49	62.91	18.58%
42	Total	22,295					

(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Bill Impact Summary at Average Usage

Including Rate Case Expense Surcharge

Exhibit

Settlement Schedule H-2

Page 2

Witness: Bourassa

Line No.	Meter Size, Class	(a) Average Number of Customers at 12/31/2024	Average Consumption	Present Rates	Average Bill		Total Prop. Rates	Proposed Increase	
					Proposed Rates	RC Expense Surcharge		Dollar Amount	Percent Amount
1	3/4 Inch Residential	13,657	8,150	\$ 24.16	\$ 32.62	\$ 0.20	\$ 32.82	\$ 8.65	35.82%
2	1 Inch Residential	6,673	14,199	48.72	64.88	0.20	65.08	16.36	33.58%
3	1.5 Inch Residential	26	43,040	146.38	207.46	0.20	207.66	61.27	41.86%
4	2 Inch Residential	2	9,167	117.22	146.40	0.20	146.60	29.38	25.07%
5	Subtotal	20,358							
6									
7	3/4 Inch Commercial	30	10,983.80	\$ 35.62	\$ 50.53	\$ 0.20	\$ 50.73	\$ 15.11	42.44%
8	1 Inch Commercial	48	15,571	60.06	83.79	0.20	83.99	23.93	39.85%
9	1.5 Inch Commercial	80	40,064	136.66	194.38	0.20	194.58	57.92	42.38%
10	2 Inch Commercial	317	80,640	278.38	389.27	0.20	389.47	111.08	39.90%
11	3 Inch Commercial	5	107,283	398.44	559.09	0.20	559.29	160.86	40.37%
12	4 Inch Commercial	8	1,411,380	4,669.02	6,320.93	0.20	6,321.13	1,652.11	35.38%
13	6 Inch Commercial	3	1,175,574	3,955.70	5,404.62	0.20	5,404.82	1,449.12	36.63%
14	8 Inch Commercial	1	58,875	1,111.75	1,365.85	0.20	1,366.05	254.31	22.87%
15	10 Inch Commercial	2	69,856	1,570.89	1,919.18	0.20	1,919.38	348.48	22.18%
16	Subtotal	494							
17									
18	3/4 Inch Irrigation	152	13,348	\$ 43.34	\$ 60.92	\$ 0.20	\$ 61.12	\$ 17.78	41.02%
19	1 Inch Irrigation	288	40,206	134.25	185.83	0.20	186.03	51.78	38.57%
20	1.5 Inch Irrigation	155	123,223	408.39	559.76	0.20	559.96	151.57	37.11%
21	2 Inch Irrigation	283	194,541	650.57	889.72	0.20	889.92	239.35	36.79%
22	4 Inch Irrigation	8	710,062	2,377.40	3,239.55	0.20	3,239.75	862.35	36.27%
23	6 Inch Irrigation	1	1,942,497	6,461.70	8,774.25	0.20	8,774.45	2,312.75	35.79%
24	Subtotal	888							
25									
26	1 Inch MF	5	3,101	\$ 33.55	\$ 39.58	\$ 0.20	\$ 39.78	\$ 6.23	18.58%
27	1.5 Inch MF	57	18,775	97.32	130.56	0.20	130.76	33.44	34.36%
28	2 Inch MF	144	85,893	295.55	412.35	0.20	412.55	117.00	39.59%
29	3 Inch MF	11	245,982	833.54	1,150.69	0.20	1,150.89	317.35	38.07%
30	4 Inch MF	4	231,759	814.49	1,138.03	0.20	1,138.23	323.74	39.75%
31	6 Inch MF	2	240,748	1,070.87	1,464.23	0.20	1,464.43	393.56	36.75%
32	Subtotal	223							
33									
34	5/8x3/4 Inch Fire	166	167	\$ 12.85	\$ 15.37	\$ 0.20	\$ 15.57	2.72	21.19%
35	3/4 Inch Fire	147	85	12.70	15.12	0.20	15.32	2.63	20.70%
36	1 Inch Fire	1	83	31.50	37.42	0.20	37.62	6.12	19.43%
37	2 Inch Fire	1	-	100.32	118.96	0.20	119.16	18.84	18.78%
38									
39	Hydrant	16	131,553	\$ 479.86	\$ 815.92	\$ 0.20	\$ 816.12	336.26	70.07%
40	8 Inch Luke AFB (Bulk)	1	5,738,218	9,495.23	10,919.53	0.20	10,919.73	1,424.51	15.00%
41	6 Inch VUI (Bulk)	1	-	338.58	401.49	0.20	401.69	63.11	18.64%
42	Total	22,295							

(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Test Year Ended December 31, 2024
 Bill Impact Summary at Median Usage

Exhibit
 Settlement Schedule H-2
 Page 3
 Witness: Bourassa

		(a)							
		Average Number of Customers				Median Bill		Proposed Increase	
Line			at	Median	Present	Proposed	Dollar	Percent	
No.	Meter Size, Class		12/31/2024	Consumption	Rates	Rates	Amount	Amount	
1	3/4 Inch Residential	13,657	6,500	\$	21.12	\$	27.68	\$	6.56 31.05%
2	1 Inch Residential	6,673	10,500		41.90		53.81		11.90 28.41%
3	1.5 Inch Residential	26	26,500		111.56		153.68		42.13 37.76%
4	2 Inch Residential	2	4,750		109.08		133.18		24.10 22.10%
5	Subtotal	20,358							
6									
7	3/4 Inch Commercial	30	4,500	\$	20.84	\$	28.34	\$	7.51 36.02%
8	1 Inch Commercial	48	6,500		43.33		56.63		13.30 30.69%
9	1.5 Inch Commercial	80	16,500		93.12		123.75		30.63 32.89%
10	2 Inch Commercial	317	16,500		130.74		168.36		37.62 28.77%
11	3 Inch Commercial	5	75,500		339.84		463.94		124.11 36.52%
12	4 Inch Commercial	8	67,500		437.95		573.82		135.88 31.03%
13	6 Inch Commercial	3	994,983		3,365.60		4,611.16		1,245.55 37.01%
14	8 Inch Commercial	1	53,500		1,101.84		1,349.76		247.93 22.50%
15	10 Inch Commercial	2	63,500		1,559.17		1,900.15		340.98 21.87%
16	Subtotal	494							
17									
18	3/4 Inch Irrigation	152	4,500	\$	20.84	\$	28.34	\$	7.51 36.02%
19	1 Inch Irrigation	288	15,500		59.93		83.58		23.65 39.46%
20	1.5 Inch Irrigation	155	72,500		242.65		336.89		94.25 38.84%
21	2 Inch Irrigation	283	109,320		372.10		515.28		143.18 38.48%
22	4 Inch Irrigation	8	90,500		480.35		642.68		162.33 33.79%
23	6 Inch Irrigation	1	1,380,974		4,626.87		6,307.09		1,680.22 36.31%
24	Subtotal	888							
25									
26	1 Inch MF	5	2,500	\$	33.12	\$	39.12	\$	5.99 18.09%
27	1.5 Inch MF	57	8,500		78.37		99.80		21.43 27.34%
28	2 Inch MF	144	29,500		154.71		207.27		52.57 33.98%
29	3 Inch MF	11	67,500		325.09		439.99		114.91 35.35%
30	4 Inch MF	4	240,999		844.69		1,178.63		333.94 39.53%
31	6 Inch MF	2	251,889		1,091.41		1,497.58		406.17 37.22%
32	Subtotal	223							
33									
34	5/8 Inch Fire	166	-	\$	12.54	\$	14.87		2.33 18.58%
35	3/4 Inch Fire	147	-		12.54		14.87		2.33 18.58%
36	1 Inch Fire	1	-		31.35		37.18		5.83 18.58%
37	2 Inch Fire	1	-		100.32		118.96		18.64 18.58%
38									
39	Hydrant	16	20,500	\$	116.99	\$	327.99	\$	211.01 180.37%
40	8 Inch Luke AFB (Bulk)	1	5,568,151		9,229.92		10,614.94		1,385.02 15.01%
41	6 Inch VUI (Bulk)	1	0		338.58		401.49		62.91 18.58%
42	Total	22,295							

(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Bill Impact Summary at Median Usage

Including Rate Case Expense Surcharge

Exhibit

Settlement Schedule H-2

Page 4

Witness: Bourassa

			(a)							
			Average			Median Bill		Proposed Increase		
Line			Number of		Present	Proposed	RC Expense	Total Prop.	Dollar	Percent
No.	Meter Size, Class		Customers	at	Rates	Rates	Surcharge	Rates	Amount	Amount
				12/31/2024	Consumption					
1	3/4 Inch	Residential	13,657		6,500	\$ 21.12	\$ 27.68	\$ 0.20	\$ 27.88	\$ 6.76 31.99%
2	1 Inch	Residential	6,673		10,500	41.90	53.81	0.20	54.01	12.10 28.89%
3	1.5 Inch	Residential	26		26,500	111.56	153.68	0.20	153.88	42.33 37.94%
4	2 Inch	Residential	2		4,750	109.08	133.18	0.20	133.38	24.30 22.28%
5		Subtotal	20,358							
6										
7	3/4 Inch	Commercial	30		4,500	\$ 20.84	\$ 28.34	\$ 0.20	\$ 28.54	\$ 7.71 36.98%
8	1 Inch	Commercial	48		6,500	43.33	56.63	0.20	56.83	13.50 31.15%
9	1.5 Inch	Commercial	80		16,500	93.12	123.75	0.20	123.95	30.83 33.10%
10	2 Inch	Commercial	317		16,500	130.74	168.36	0.20	168.56	37.82 28.92%
11	3 Inch	Commercial	5		75,500	339.84	463.94	0.20	464.14	124.31 36.58%
12	4 Inch	Commercial	8		67,500	437.95	573.82	0.20	574.02	136.08 31.07%
13	6 Inch	Commercial	3		994,983	3,365.60	4,611.16	0.20	4,611.36	1,245.75 37.01%
14	8 Inch	Commercial	1		53,500	1,101.84	1,349.76	0.20	1,349.96	248.13 22.52%
15	10 Inch	Commercial	2		63,500	1,559.17	1,900.15	0.20	1,900.35	341.18 21.88%
16		Subtotal	494							
17										
18	3/4 Inch	Irrigation	152		4,500	\$ 20.84	\$ 28.34	\$ 0.20	\$ 28.54	\$ 7.71 36.98%
19	1 Inch	Irrigation	288		15,500	59.93	83.58	0.20	83.78	23.85 39.80%
20	1.5 Inch	Irrigation	155		72,500	242.65	336.89	0.20	337.09	94.45 38.92%
21	2 Inch	Irrigation	283		109,320	372.10	515.28	0.20	515.48	143.38 38.53%
22	4 Inch	Irrigation	8		90,500	480.35	642.68	0.20	642.88	162.53 33.83%
23	6 Inch	Irrigation	1		1,380,974	4,626.87	6,307.09	0.20	6,307.29	1,680.42 36.32%
24		Subtotal	888							
25										
26	1 Inch	MF	5		2,500	\$ 33.12	\$ 39.12	\$ 0.20	\$ 39.32	\$ 6.19 18.70%
27	1.5 Inch	MF	57		8,500	78.37	99.80	0.20	100.00	21.63 27.59%
28	2 Inch	MF	144		29,500	154.71	207.27	0.20	207.47	52.77 34.11%
29	3 Inch	MF	11		67,500	325.09	439.99	0.20	440.19	115.11 35.41%
30	4 Inch	MF	4		240,999	844.69	1,178.63	0.20	1,178.83	334.14 39.56%
31	6 Inch	MF	2		251,889	1,091.41	1,497.58	0.20	1,497.78	406.37 37.23%
32		Subtotal	223							
33										
34	5/8 Inch	Fire	166		-	\$ 12.54	\$ 14.87	\$ 0.20	\$ 15.07	2.53 20.18%
35	3/4 Inch	Fire	147		-	12.54	14.87	0.20	15.07	2.53 20.18%
36	1 Inch	Fire	1		-	31.35	37.18	0.20	37.38	6.03 19.22%
37	2 Inch	Fire	1		-	100.32	118.96	0.20	119.16	18.84 18.78%
38										
39		Hydrant	16		20,500	\$ 116.99	\$ 327.99	\$ 0.20	\$ 328.19	\$ 211.21 180.54%
40	8 Inch	Luke AFB (Bulk)	1		5,568,151	9,229.92	10,614.94	0.20	10,615.14	1,385.22 15.01%
41	6 Inch	VUI (Bulk)	1		0	338.58	401.49	0.20	401.69	63.11 18.64%
42		Total	22,295							

(a) Average number of customers of less than one (1), indicates that less than 12 bills were issued during the year.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Present and Proposed Rates

Exhibit

Settlement Schedule H-3

Page: 1

Witness: Bourassa

Line No.	Monthly Usage Charge for:	Present Rates	Proposed Rates	Change	Percent Change
1	<u>Meter Size (All Classes):</u>				
2	5/8x3/4 Inch	\$ 12.54	\$ 14.87	\$ 2.33	18.58%
2	3/4 Inch - Residential only	12.54	14.87	2.33	18.58%
3	3/4 Inch	12.54	14.87	2.33	18.58%
3	1 Inch - Residential only	28.22	33.46	5.24	18.58%
4	1 Inch	31.35	37.18	5.83	18.58%
4	1 1/2 Inch	62.70	74.35	11.65	18.58%
5	2 Inch	100.32	118.96	18.64	18.58%
6	3 Inch	200.64	237.92	37.28	18.58%
7	4 Inch	313.50	371.75	58.25	18.58%
8	6 Inch	627.00	743.50	116.50	18.58%
9	8 Inch	1,003.20	1,189.60	186.40	18.58%
10	10 Inch	1,442.10	1,710.05	267.95	18.58%
11	12 Inch	2,696.10	3,197.05	500.95	18.58%
12					
13	Construction - Hydrants	\$ 50.00	\$ 237.92	187.92	375.84%
14	4 Inch - Bulk Water Resale Only	169.29	200.75	31.46	18.58%
15	6 Inch - Bulk Water Resale Only	338.58	401.49	62.91	18.58%
16	8 Inch - Bulk Water Resale Only	543.61	642.38	98.78	18.17%
17	10 Inch - Bulk Water Resale Only	778.73	923.43	144.69	18.58%
18	12 Inch - Bulk Water Resale Only	1,455.89	1,726.41	270.51	18.58%
19					
20	Fire Service	By Meter size	By Meter size		
21	Industrial Fire Service	NT	Per Tariff		
22					
23	<u>Gallons in Minimum (All Meter Sizes and Classes)</u>	-	-		
24			(Per 1,000 gallons)		
25	<u>Commodity Rates</u>		<u>Present Rate</u>	<u>Proposed Rate</u>	
26	<u>(Residential, Commercial, Industrial)</u>	<u>Block</u>			
27					
28					
29	5/8x3/4 Inch and 3/4 Inch Meter - Residential	0 gallons to 3,000 gallons	\$ 0.7091	\$ 0.7765	
30		3,001 gallons to 10,000 gallons	\$ 1.8437	\$ 2.9937	
31		10,001 gallons to 20,000 gallons	\$ 2.8437	\$ 3.9937	
32		over 20,000 gallons	\$ 3.2676	\$ 4.3937	
33					
34	5/8x3/4 Inch and 3/4 Inch Meter - Com., Irr.	0 gallons to 9,000 gallons	\$ 1.8437	\$ 2.9937	
35		over 9,000 gallons	\$ 3.2676	\$ 4.3937	
36					
37					
38	1 Inch Meter - Residential, MF	0 gallons to 5,000 gallons	\$ 0.7091	\$ 0.7765	
39		5,001 gallons to 19,000 gallons	\$ 1.8437	\$ 2.9937	
40		19,001 gallons to 30,000 gallons	\$ 2.8437	\$ 3.9937	
41		over 30,000 gallons	\$ 3.2676	\$ 4.3937	
42					
43	NT = No Tariff				

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Present and Proposed Rates

Exhibit

Settlement Schedule H-3

Page 2

Witness: Bourassa

Line No.			(Per 1,000 gallons)	
	Commodity Rates	Block	Present Rate	Proposed Rate
	(Residential, Commercial, Industrial)			
1				
2				
3				
4				
5	1 Inch Meter - All Classes, except Residential	0 gallons to 20,000 gallons	\$ 1.8437	\$ 2.9937
6		over 20,000 gallons	\$ 3.2676	\$ 4.3937
7				
8	1.5 Inch Meter - All Classes	0 gallons to 40,000 gallons	\$ 1.8437	\$ 2.9937
9		over 40,000 gallons	\$ 3.2676	\$ 4.3937
10				
11	2 Inch Meter - All Classes	0 gallons to 60,000 gallons	\$ 1.8437	\$ 2.9937
12		over 60,000 gallons	\$ 3.2676	\$ 4.3937
13				
14	3 Inch Meter -All Classes	0 gallons to 120,000 gallons	\$ 1.8437	\$ 2.9937
15		over 120,000 gallons	\$ 3.2676	\$ 4.3937
16				
17	4 Inch Meter - Bulk resale Only	All gallons	\$ 1.5600	\$ 1.7910
18				
19	4 Inch Meter- All Classes	0 gallons to 180,000 gallons	\$ 1.8437	\$ 2.9937
20		over 180,000 gallons	\$ 3.2676	\$ 4.3937
21				
22	6 Inch Meter - Bulk resale Only	All gallons	\$ 1.5600	\$ 1.7910
23				
24	6 Inch Meter - All Classes	0 gallons to 360,000 gallons	\$ 1.8437	\$ 2.9937
25		over 360,000 gallons	\$ 3.2676	\$ 4.3937
26				
27	8 Inch Meter - Bulk resale only	All gallons	\$ 1.5600	\$ 1.7910
28				
29	8 Inch Meter - All Classes	0 gallons to 650,000 gallons	\$ 1.8437	\$ 2.9937
30		over 650,000 gallons	\$ 3.2676	\$ 4.3937
31				
32	10 Inch Meter - Bulk resale Only	All gallons	\$ 1.5600	\$ 1.7910
33				
34	10 Inch Meter - All Classes	0 gallons to 940,000 gallons	\$ 1.8437	\$ 2.9937
35		over 940,000 gallons	\$ 3.2676	\$ 4.3937
36				
37	12 Inch Meter - Bulk resale Only	All gallons	\$ 1.5600	\$ 1.7910
38				
39	12 Inch Meter - All Classes	0 gallons to 1,248,000 gallons	\$ 1.8437	\$ 2.9937
40		over 1,248,000 gallons	\$ 3.2676	\$ 4.3937
41				
42	Construction- Hydrants	All gallons	\$ 3.2676	\$ 4.3937
43				
44				
45	NT = No Tariff			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
 Changes in Representative Rate Schedules
 Test Year Ended December 31, 2024

Exhibit
 Settlement Schedule H-3
 Page 3
 Witness: Bourassa

Line No.	Service Charges	Present Charges	Proposed Charges
1	Establishment per A.A.C. R14-2-403(D)(1)	\$20.00	\$30.00
2	Re-Establishment per A.A.C. R14-2-403(D)(1)	(b)	(b)
3	Reconnection per A.A.C. R14-2-403(D)(1)	\$50.00	\$50.00
4	Meter Test (if correct) per Rule R14-2-408(F)	\$25.00	\$30.00
5	Meter Reread (if correct) per Rule R14-2-408(C)	\$5.00	\$20.00
6	Fire Hydrant Meter Relocation	\$50.00	\$50.00
7	Fire Hydrant Meter Repair	At Cost	At Cost
8	NSF Check per A.A.C. R14-2-408(E)(1)	\$25 (a)	\$25.00 (a)
9	Deferred Payment, Per Month	1.5%	1.5%
10	Late Charge	(c)	(c)
11	Service Calls - After Hours	\$40.00 (d)	\$125 (d)
12	After-Hours Service Charge	NT	NT
13	Deposit Requirements	(e)	(e)
14	Deposit Interest per A.A.C. R14-2-403(B)	6.00%	6.00%
15	Water Hook-Up fees	(f)	(f)
16	Failed Final Inspection Fee	NT	\$75.00
17			
18			
19	(a) Liberty Litchfield Park may charge only one NSF fee when customers are billed for water and sewer services on one bill.		
20	(b) Minimum Charges times number of full months off the system per A.A.C. R14-2-403(D)		
21	(c) Greater of \$5.00 or 1.50% of unpaid balance.		
22	(d) Customer shall be charged for after-hours service calls outside of normal working hours for work performed at the customer's request or convenience.		
23	(e) Per ACC Rules R14-2-403(B) Residential - two times the average bill by class. Non-residential - two and one-half times the customer's estimated maximum monthly bill.		
24	(f) Customers shall pay the applicable Water Hook-Up fees per tariff.		
25	In addition to the collection of regular rates, the utility will collect from its customers a proportionate share of any privilege, sales, use, and franchise tax.		
26	Per Commission Rule R14-2-409(D)5.		
27			
28			
29			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division

Test Year Ended December 31, 2024

Meter and Service Line Charges

Exhibit

Settlement Schedule H-3

Page 4

Witness: Bourassa

Line
No.

1

2

Refundable Meter and Service Line Charges

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

N/T = No Tariff

26

27

28

Hydrant Meter Deposit*

29

30

31

32

33

34

35

36

37

38

* Shall have a non-interest bearing deposit of the amount indicated , refundable in its entirety upon return of the meter in good condition and payment of the final bill.

39

	Present Service Line Charge	Present Meter Install- ation Charge	Total Current Charge	Proposed Service Line Charge	Proposed Meter Install- ation Charge	Total Proposed Charge
5/8 x 3/4 Inch	565.00	158.00	723.00	565.00	168.00	733.00
3/4 Inch	565.00	260.00	825.00	565.00	260.00	825.00
1 Inch	629.00	321.00	950.00	629.00	321.00	950.00
1 1/2 Inch	699.00	536.00	1,235.00	699.00	536.00	1,235.00
2 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
2 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
3 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
3 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
4 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
4 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
6 Inch / Turbine	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
6 Inch / Compound	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost
8 Inch & Larger	At Cost	At Cost	At Cost	At Cost	At Cost	At Cost

	Present Charge	Proposed Charge
3 Inch / Turbine	1,470.00	1,470.00
3 Inch / Compound	2,265.00	2,265.00

Wastewater Settlement Schedules

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
 Computation of Increase in Gross Revenue
 Requirements As Adjusted

Exhibit
 Settlement Schedule A-1
 Page 1
 Witness: Bourassa

Line
 No.

1	Fair Value Rate Base				\$	136,328,067	
2							
3	Adjusted Operating Income				\$	3,181,348	
4							
5	Current Rate of Return					2.33%	
6							
7	Required Operating Income				\$	10,595,434	
8							
9	Required Rate of Return on Fair Value Rate Base					7.77%	
10							
11	Operating Income Deficiency				\$	7,414,085	
12							
13	Gross Revenue Conversion Factor					1.3509	
14							
15	Increase in Gross Revenue Requirement				\$	10,015,953	
16							
17							
18	Adjusted Test Year Revenues				\$	21,569,086	
19	Increase in Gross Revenue Requirement				\$	10,015,953	
20	Proposed Revenue Requirement				\$	31,585,039	
21	% Increase					46.44%	
22							
23	Customer	Present	Proposed	Dollar		Percent	
24	Classification	Rates	Rates	Increase		Increase	
25	Residential	\$ 12,706,853	\$ 19,586,343	\$ 6,879,490		54.14%	
26	Residential HOA 133	72,191	111,275	39,084		54.14%	
27	Residential HOA 134	72,734	112,112	39,378		54.14%	
28	Residential HOA 138	74,905	115,458	40,553		54.14%	
29	Residential HOA 160	86,846	133,865	47,018		54.14%	
30	Residential HOA 520	282,250	435,060	152,810		54.14%	
31	Subtotal	\$ 13,295,778	\$ 20,494,112	\$ 7,198,334		54.14%	
32							
33	Multi Unit Housing	\$ 2,405,004	\$ 3,707,073	\$ 1,302,069		54.14%	
34							
35	Small Commercial	\$ 93,479,383	\$ 144,089,121	\$ 50,610		54.14%	
36	Measured Service:						
37	Regular Domestic	\$ 1,871,984	\$ 2,999,950	\$ 1,127,965		60.26%	
38	Regular Domestic - Influent	2,122,889	3,412,131	1,289,242		60.73%	
39	Restaurant, Motels, Grocery, Dry Cleaning	531,541	851,005	319,464		60.10%	
40	Subtotal	\$ 4,526,414	\$ 7,263,086	\$ 2,736,671		60.46%	
41							
42	Wigwam Resort - Per Room	\$ 166,795	\$ 267,105	\$ 100,310		60.14%	
43	Wigwam Resort - Main	19,956	31,957	12,001		60.14%	
44	Subtotal	\$ 186,750	\$ 299,062	\$ 112,312		60.14%	
45							
46	Elementary Schools	\$ 81,418	\$ 130,383	\$ 48,965		60.14%	
47	Middle and High Schools	95,787	153,393	57,606		60.14%	
48	Community College	24,745	39,627	14,882		60.14%	
49	Subtotal	\$ 201,950	\$ 323,402	\$ 121,453		60.14%	
50							
51							
52	Total Revenues Before Revenues Annualization	\$ 20,709,376	\$ 32,230,824	\$ 11,521,448		55.63%	
53							
54	Revenue Annualization	135,122	212,830	77,708		57.51%	
55	Subtotal	\$ 20,844,497	\$ 32,443,653	\$ 11,599,156		55.65%	
56							
57	Effluent Revenues	\$ 59,035	\$ 59,035	-		0.00%	
58	Other Wastewater Revenues	663,170	663,170	-		0.00%	
59	Reconciling Amount	2,384	(393)	(2,777)		-116.48%	
60	Rounding	-	-	-		0.00%	
61	Total of Water Revenues	\$ 21,569,086	\$ 33,165,465	\$ 11,596,379		53.76%	
62							
63							
64							
65	<u>SUPPORTING SCHEDULES:</u>						
66	B-1						
67	C-1						
68	C-3						
69	H-1						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Summary of Rate Base

Exhibit

Settlement Schedule B-1

Page 1

Witness: Bourassa

Line No.		Original Cost Rate base	Fair Value Rate Base
1			
2	Gross Utility Plant in Service	\$ 271,633,701	\$ 271,633,701
3	Less: Accumulated Depreciation	61,733,724	61,733,724
4			
5	Net Utility Plant in Service	\$ 209,899,976	\$ 209,899,976
6			
7	<u>Less:</u>		
8	Advances in Aid of Construction	9,282,824	9,282,824
9			
10	Contributions in Aid of Construction	86,270,883	86,270,883
11			
12	Accumulated Amortization of CIAC	(20,083,978)	(20,083,978)
13			
14	Customer Meter Deposits	-	-
15	Customer Security Deposits	-	-
16	Accumulated Deferred Income Tax	1,406,888	1,406,888
17	Excess Accumulated Deferred Income Taxes (EADIT)	1,612,053	1,612,053
18			
19	<u>Plus:</u>		
20	Survival Depreciation Deferral Accounting Order	5,204,310	5,204,310
21	Unamortized Finance		
22	Charges	-	-
23	Prepayments	(42,101)	(42,101)
24	Materials and Supplies	-	-
25	Cash Working capital	(245,449)	(245,449)
26			
27	Total Rate Base	\$ 136,328,067	\$ 136,328,067
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42	<u>SUPPORTING SCHEDULES:</u>		
43	B-2		
44	B-3		
45	B-5		
46	E-1		
47			
48			
49			
50			
51			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments

Exhibit
Settlement Schedule B-2
Page 1
Witness: Bourassa

Line No.		Adjusted at End of Test Year	Settlement Adjustment	Adjusted at end of Test Year
1	Gross Utility			
2	Plant in Service	\$ 273,971,889	(2,338,189)	\$ 271,633,701
3				
4	Less:			
5	Accumulated			
6	Depreciation	62,157,853	(424,129)	61,733,724
7				
8				
9	Net Utility Plant			
10	in Service	\$ 211,814,036		\$ 209,899,976
11				
12	Less:			
13	Advances in Aid of			
14	Construction	11,726,776	(2,443,953)	9,282,824
15				
16	Contributions in Aid of			
17	Construction - Gross	89,687,625	(3,416,742)	86,270,883
18				
19	Accumulated Amortization of CIAC	(20,279,742)	195,764	(20,083,978)
20				
21	Customer Meter Deposits	-	-	-
22	Customer Security Deposits	-	-	-
23	Accumulated Deferred Income Tax	228,048	1,178,840	1,406,888
24	Excess Accumulated Deferred Income Taxes (EADIT)	1,612,052	0	1,612,053
25				
26				
27	Plus:			
28	Sarival Depreciation Deferral Accounting Order	5,204,310	-	5,204,310
29	Unamortized Finance			
30	Charges	143,964	(143,964)	-
31	Prepayments	(42,101)		(42,101)
32	Materials and Supplies	-		-
33	Working capital	(258,291)	12,842	(245,449)
34				-
35				
36	Total	<u>\$ 133,887,159</u>		<u>\$ 136,328,067</u>

SUPPORTING SCHEDULES:

B-2, pages 2

E-1

RECAP SCHEDULES:

B-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments

Exhibit
 Settlement Schedule B-2
 Page 2
 Witness: Bourassa

Line No.		Actual at End of Test Year	1 Plant-in-Service	2 Accumulated Depreciation	3 CIAC	Proforma Adjustments		6 EADIT	7 Cash Working Capital	8 Sarival Accounting Order	9 Unamortized Finance Charges	Adjusted at end of Test Year
						4 AIAC	5 ADIT					
1	Gross Utility Plant in Service	\$ 273,971,889	(2,338,189)									\$ 271,633,701
4	Less:											
5	Accumulated Depreciation	62,157,853		(424,129)								61,733,724
9	Net Utility Plant in Service	\$ 211,814,036	\$ (2,338,189)	\$ 424,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,899,976
12	Less:											
13	Advances in Aid of Construction	11,726,776				(2,443,953)						9,282,824
16	Contributions in Aid of Construction (CIAC)	89,687,625			(3,416,742)							86,270,883
19	Accumulated Amort of CIAC	(20,279,742)			195,764							(20,083,978)
21	Customer Meter Deposits	-										-
22	Customer Security Deposits	-										-
23	Accumulated Deferred Income Taxes	228,048					1,178,840					1,406,888
24	Excess Accum. Def. Inc. Taxes (EADIT)	1,612,052					\$ 0					1,612,053
26	Plus:											
27	Sarival Depreciation Deferral Accounting Order	5,204,310								-		5,204,310
28	Unamortized Finance Charges	143,964									(143,964)	-
30	Prepayments	(42,101)										(42,101)
31	Materials and Supplies	-										-
32	Allowance for Cash Working Capital	(258,291)							12,842			(245,449)
34	Total	\$ 133,887,159	\$ (2,338,189)	\$ 424,129	\$ 3,220,978	\$ 2,443,953	\$ (1,178,840)	\$ (0)	\$ 12,842	\$ -	\$ (143,964)	\$ 136,328,067

SUPPORTING SCHEDULES:

B-2, pages 3-8

E-1

RECAP SCHEDULES:

B-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit
Settlement Schedule B-2
Page 3
Witness: Bourassa

Plant-in-Service													
Adjustments													
Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
	Adjusted Original Cost	Settlement Corporate Plant Adj	Settlement PTY Plant	Settlement Capitalized Overhead Adjustment	Settlement CWIP Transfers	Settlement Staff Adj No. 1 Reclass to WW	Settlement Staff Adj No. 2 Reclass	Settlement Staff Adj No. 3 Removals	Settlement Staff Adj No. 3 Removals	Settlement AFUDC	Settlement Retirements	Adjustments to Reconcile Plant to Reconstruction	Settlement Adjusted Original Cost
1													
2													
3													
4	Acct.												
5	No.												
6	Description												
7	106 Construction Compl. Not Class.	\$ (3,211)		\$ 3,211									
8	352 Franchise	29,596		(3,211)									26,385
9	353 Land	4,195,292											4,195,292
10	354 Structures & Improvements	84,851,648		(50,094)									84,793,769
11	355 Power Generation	5,328,145											5,291,325
12	355.1 Solar Generation												
13	360 Collection Sewer Forced	13,310,536											13,310,537
14	361 Collection Sewers Gravity	84,919,980		(161,070)		(1,355,388)				(415)			82,871,280
15	362 Special Collecting Structures												
16	363 Customer Services	1,487,610	39,492										1,527,102
17	364 Flow Measuring Devices	172,125											172,125
18	365 Flow Measuring Installations												
19	366 Reuse Services	4,153,479											4,153,479
20	367 Reuse Meters And Installation	219,481											219,483
21	370 Receiving Wells	1,072,557								(117)			1,072,540
22	371 Pumping Equipment	8,968,916	(170,904)							(85,742)			8,412,269
23	374 Reuse Distribution Reservoirs	1,698,934								(1,020)			1,697,915
24	375 Reuse Trans. and Dist. System	1,413,040								(529)			1,412,510
25	380 Treatment & Disposal Equipment	46,711,657	(160,519)							(240)			46,544,251
26	380.1 Odor Control GAC												
27	381 Plant Sewers	22,548,293	297,853							(8)			22,755,838
28	382 Outfall Sewer Lines	343,681											343,681
29	389 Other Sewer Plant & Equipment	839,750											839,750
30	390 Office Furniture & Equipment	516,616											486,113
31	390.1 Computers and Software	457,098					(88,502)						369,012
32	391 Transportation Equipment	403,454											403,454
33	392 Stores Equipment	8,968											8,968
34	393 Tools, Shop And Garage Equip	657,385	(13,200)	8									644,191
35	394 Laboratory Equip	225,315											225,315
36	395 Power Operated Equipment	500,203											500,203
37	396 Communication Equip	6,297,253	(160,000)							(108)			6,137,144
38	397 Miscellaneous Equip.	375,982											375,982
39	397.1 Misc Equipment CNG.	318,526											318,526
40	398 Other Tangible Plant	79,028											79,028
41													
42	SUBTOTAL	\$ 261,791,535	\$ -	\$ (418,648)	\$ (50,088)	\$ -	\$ (1,355,388)	\$ 0	\$ (761,074)	\$ -	\$ (81,608)	\$ (0)	\$ 259,124,733
43													
44	903 Land and Land Rights	\$ 37,777	\$ -	\$ -								\$	37,777
45	904 Structures and Improvements	1,355,038											1,355,038
46	940 Office Furniture and Fixtures	381,396	(45,012)										316,384
47	940.1 Computers and Software	1,775,034	78,011	314,215									2,165,260
48	940.2 Customer First	8,482,495	(16,601)										8,465,895
49	955 Power Generation	1,014											1,014
50	995 Power Operated Equipment	167,601											167,601
51													
52	TOTALS	\$ 273,971,889	\$ 14,399	\$ (104,433)	\$ (50,088)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 271,633,701
53													
54	Plant-in-Service per Books												\$ 273,871,889
55													
56	Increase (decrease) in Plant-in-Service												\$ (2,338,189)
57													
58	Adjustment to Plant-in-Service												\$ (2,338,189)
59													
60	SUPPORTING SCHEDULES												
61	B-2, pages 3.1 to 3.5												
62													
63													

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - A

Exhibit
 Settlement Schedule B-2
 Page 3.1
 Witness: Bourassa

Line No.									
1	<u>Corporate Plant</u>								
2			[1]	[2]	[3]	[4] = [1]x[2]x[3]	Direct		
3				Liberty		Settlement Allocated	Allocated		
4	Acct.		Original	Utilities		Original	Original	Settlement	
5	No.	Description	Cost	Factor	Factor	Cost	Cost	Adjustment	
6	903	Land and Land Rights	\$ 1,364,008	6.6567%	30.2279%	\$ 27,446	\$ 27,446	\$ -	
7	904	Structures and Improvements	11,557,420	6.6567%	30.2279%	232,555	232,555	-	
8									
9									
10									
11									
12	<u>LU Sub-Corp. Plant (8020)</u>								
13									
14	903	Land and Land Rights	\$ 58,167	51.39%	34.5602%	\$ 10,330	10,330	\$ -	
15	904	Structures and Improvements	6,320,249	51.39%	34.5602%	1,122,483	1,122,483	-	
16	940	Office Furniture and Equipment	1,781,431	51.39%	34.5602%	316,384	361,396	(45,012)	
17	940.1	Computers and Software	5,038,773	86.78%	34.5602%	1,511,199	1,435,188	76,011	
18	940.2	Customer First	28,227,726	86.78%	34.5602%	8,465,895	8,482,495	(16,601)	
19	955	Power Generation	5,710	51.39%	34.5602%	1,014	1,014	-	
20	995	Power Operated Equipment	943,696	51.39%	34.5602%	167,601	167,601	-	
21									
22	<u>Totals</u>								
23									
24	903	Land and Land Rights	\$ 1,422,174			\$ 37,777	37,777	\$ -	
25	904	Structures and Improvements	17,877,670			1,355,038	1,355,038	-	
26	940	Office Furniture and Equipment	1,781,431			316,384	361,396	(45,012)	
27	940.1	Computers and Software	5,038,773			1,511,199	1,435,188	76,011	
28	940.2	Customer First	28,227,726			8,465,895	8,482,495	(16,601)	
29	955	Power Generation	5,710			1,014	1,014	-	
30	995	Power Operated Equipment	943,696			167,601	167,601	-	
31	997	Miscellaenous Equipment	-			-	-	-	
32			<u>55,297,180</u>			<u>11,854,908</u>	<u>11,840,509</u>	<u>14,399</u>	

SUPPORTING SCHEDULE

Work papers

Testimony

RECAP SCHEDULES:

B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Original Cost Rate Base Proforma Adjustments

Adjustment Number 1 - B

Exhibit

Settlement Schedule B-2

Page 3.2

Witness: Bourassa

Line

No.Post-Test Year Plant

Acct.

No.Description

Adjusted

Test Year

Original

Cost

Settlement

Adjustment

Settlement

Cost

106 Construction Completed Not Classified

\$ -

\$ -

\$ -

351 Organization

-

-

-

352 Franchise

-

-

-

353 Land

-

-

-

354 Structures & Improvements

-

-

-

355 Power Generation

-

-

-

355.1 Solar Generation

-

-

-

360 Collection Sewer Forced

-

-

-

361 Collection Sewers Gravity

274,583

(161,070)

113,513

362 Special Collecting Structures

-

-

-

363 Customer Services

41,250

39,492

80,742

364 Flow Measuring Devices

-

-

-

365 Flow Measuring Installations

-

-

-

366 Reuse Services

-

-

-

367 Reuse Meters And Installation

-

-

-

370 Receiving Wells

-

-

-

371 Pumping Equipment

256,437

(170,904)

85,533

374 Reuse Distribution Reservoirs

-

-

-

375 Reuse Trans. and Dist. System

-

-

-

380 Treatment & Disposal Equipment

214,812

(160,519)

54,293

380.1 Odor Control GAC

-

-

-

381 Plant Sewers

-

207,553

207,553

382 Outfall Sewer Lines

-

-

-

389 Other Sewer Plant & Equipment

-

-

-

390 Office Furniture & Equipment

-

-

-

390.1 Computers and Software

-

-

-

391 Transportation Equipment

-

-

-

392 Stores Equipment

-

-

-

393 Tools, Shop And Garage Equip

13,200

(13,200)

-

394 Laboratory Equip

-

-

-

395 Power Operated Equipment

-

-

-

396 Communication Equip

160,000

(160,000)

-

397 Miscellaenous Equip.

-

-

-

397.1 Misc Equipment CNG

-

-

-

398 Other Tangible Plant

-

-

-

Subtotal

\$ 960,283 \$ (418,648) \$ 541,635

903 Land and Land Rights

\$ -

\$ -

904 Structures and Improvements

-

-

940 Office Furniture and Fixtures

-

-

940.1 Computers and Software

339,845

\$ 314,215

654,060

940.2 Customer First

-

-

955 Power Generation

-

-

995 Power Operated Equipment

-

-

997 Miscellaenous Equipment

-

-

Subtotal

\$ 339,845 \$ 314,215 \$ 654,060

Total

\$ (104,433) \$ 1,195,695

SUPPORTING SCHEDULE

Work Papers

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - C

Exhibit
Settlement Schedule B-2
Page 3.3
Witness: Bourassa

Line No.	Acct. No.	Description	2017	2018	2019	2020	2021	2022	2023	2024	Total	Settlement Adjustment	Settlement Test Year Total
1		<u>Capitalized Overhead Adjustments</u>											
5	106	Construction Completed Not Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,211)	3,211	\$ -
7	351	Organization	-	-	-	-	-	-	(1,727)	(1,484)	(3,211)	(3,211)	0
8	352	Franchise	-	-	-	-	-	-	-	(0)	(0)	(3,211)	(3,211)
9	353	Land	-	-	(473)	(146)	(659)	(3,083)	(1,857)	(1,484)	(7,702)	(7,702)	(7,702)
10	354	Structures & Improvements	-	(3,044)	(2,782)	(8,512)	(36,452)	(119,667)	(13,707)	(12,695)	(196,859)	(50,094)	(246,953)
11	355	Power Generation	-	(320)	(34,723)	-	(10,946)	(5,531)	-	(938)	(52,458)	(52,458)	(52,458)
12	355.1	Solar Generation	-	-	-	-	-	-	-	-	-	-	-
13	360	Collection Sewer Forced	-	(15)	(458)	(9,153)	(15,242)	(6,741)	(223,928)	(145,782)	(401,319)	-	(401,319)
14	361	Collection Sewers Gravity	-	(39,942)	(115,069)	(20,935)	(28,767)	(7,836)	(6,163)	31,062	(187,649)	-	(187,649)
15	362	Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-
16	363	Customer Services	-	(802)	(2,685)	(2,472)	(2,794)	(3,321)	(10,624)	(8,017)	(30,716)	-	(30,716)
17	364	Flow Measuring Devices	-	-	-	-	(10)	(411)	-	-	(421)	-	(421)
18	365	Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-
19	366	Reuse Services	-	-	-	-	(8)	(914)	(1,071)	(223)	(2,216)	-	(2,216)
20	367	Reuse Meters And Installation	-	-	-	-	(1,268)	(123)	(5)	-	(1,396)	-	(1,396)
21	370	Receiving Wells	-	(9,347)	(2,069)	-	(445)	(1,123)	(138)	(18)	(13,139)	-	(13,139)
22	371	Pumping Equipment	-	(3,325)	(9,086)	(4,179)	(11,326)	(18,436)	(7,960)	(0)	(54,313)	-	(54,313)
23	374	Reuse Distribution Reservoirs	-	-	-	(10,329)	(10,475)	(16,377)	(1,237)	(5,527)	(43,945)	-	(43,945)
24	375	Reuse Trans. and Dist. System	-	-	-	(8,859)	(6,302)	(1,100)	(2)	(142)	(16,405)	-	(16,405)
25	380	Treatment & Disposal Equipment	-	(12,525)	(8,542)	(7,341)	(13,159)	(13,623)	(10,739)	(115,636)	(181,565)	-	(181,565)
26	380.1	Odor Control GAC	-	-	-	-	-	-	-	-	-	-	-
27	381	Plant Sewers	-	-	(4,424)	(4,361)	(288)	(379)	(853)	(544)	(10,848)	-	(10,848)
28	382	Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-
29	389	Other Sewer Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
30	390	Office Furniture & Equipment	-	(62)	(386)	(378)	(13)	(83)	(7,457)	(27)	(8,406)	-	(8,406)
31	390.1	Computers and Software	-	(247)	(489)	(4,705)	(591)	(10,955)	(3,911)	-	(20,899)	-	(20,899)
32	391	Transportation Equipment	-	-	-	-	-	(1,088)	-	-	(1,088)	-	(1,088)
33	392	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-
34	393	Tools, Shop And Garage Equip	-	(328)	(1,203)	(1,055)	(418)	(2,849)	-	(6)	(5,859)	6	(5,853)
35	394	Laboratory Equip	-	(198)	(52)	(125)	(1)	(697)	(4)	(252)	(1,330)	-	(1,330)
36	395	Power Operated Equipment	-	(38,686)	(1)	-	-	-	-	-	(38,687)	-	(38,687)
37	396	Communication Equip	-	(181)	(2,369)	(526)	(1,376)	(1,192)	(557)	-	(6,200)	-	(6,200)
38	397	Miscellaneous Equip.	-	-	-	(2,919)	(3)	-	-	(2,030)	(4,952)	-	(4,952)
39	397.1	Misc. Equipment CNG	-	(151)	-	-	-	-	-	-	(151)	-	(151)
40	398	Other Tangible Plant	-	(1,700)	-	-	-	-	(1)	(1,081)	(2,782)	-	(2,782)
41													
42		TOTALS	\$ -	\$ (110,873)	\$ (184,812)	\$ (85,996)	\$ (140,543)	\$ (215,528)	\$ (291,942)	\$ (264,824)	\$ (1,294,516)	\$ (50,088)	\$ (1,344,604)

SUPPORTING SCHEDULE

46 Work papers

47

RECAP SCHEDULES:

B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Original Cost Rate Base Proforma Adjustments

Adjustment Number 1 - D

Exhibit

Settlement Schedule B-2

Page 3.4

Witness: Bourassa

Line

No.

1	<u>CWIP Transfers</u>			
2		Adjusted		
3		Test Year		Settlement
4	Acct.	Original	Settlement	Original
5	<u>No.</u>	<u>Cost</u>	<u>Adjustments</u>	<u>Cost</u>
6	106	Construction Completed Not Classified	\$ -	\$ -
7	351	Organization	-	-
8	352	Franchise	-	-
9	353	Land	-	-
10	354	Structures & Improvements	187,379	187,379
11	355	Power Generation	-	-
12	355.1	Solar Generation	-	-
13	360	Collection Sewer Forced	1,061,426	1,061,426
14	361	Collection Sewers Gravity	300,580	300,580
15	362	Special Collecting Structures	-	-
16	363	Customer Services	262,707	262,707
17	364	Flow Measuring Devices	-	-
18	365	Flow Measuring Installations	-	-
19	366	Reuse Services	-	-
20	367	Reuse Meters And Installation	-	-
21	370	Receiving Wells	-	-
22	371	Pumping Equipment	29,430	29,430
23	374	Reuse Distribution Reservoirs	-	-
24	375	Reuse Trans. and Dist. System	-	-
25	380	Treatment & Disposal Equipment	720,219	720,219
26	380.1	Odor Control GAC	-	-
27	381	Plant Sewers	-	-
28	382	Outfall Sewer Lines	-	-
29	389	Other Sewer Plant & Equipment	-	-
30	390	Office Furniture & Equipment	91,758	91,758
31	390.1	Computers and Software	-	-
32	391	Transportation Equipment	-	-
33	392	Stores Equipment	-	-
34	393	Tools, Shop And Garage Equip	-	-
35	394	Laboratory Equip	8,784	8,784
36	395	Power Operated Equipment	-	-
37	396	Communication Equip	-	-
38	397	Miscellaenous Equip.	-	-
39	397.1	Misc Equipment CNG	-	-
40	398	Other Tangible Plant	-	-

TOTALS

\$ 2,662,283	\$ -	\$ 2,662,283
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SUPPORTING SCHEDULE

Work papers

RECAP SCHEDULES:

B-2, page 3

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - D

Exhibit
 Settlement Schedule B-2
 Page 3.5
 Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Adjustment
1		<u>Plant Additions Reclassed to Water:</u>						
2								
3								
4								
5								
6	106	Construction Completed Not Classified	\$ -					\$ -
7	351	Organization	-					-
8	352	Franchise	-					-
9	353	Land	-					-
10	354	Structures & Improvements	-					-
11	355	Power Generation	-					-
12	355.1	Solar Generation	-					-
13	360	Collection Sewer Forced	-					-
14	361	Collection Sewers Gravity	-	\$ (565,744)	\$ (422,995)	\$ (287,689)	\$ (78,958)	(1,355,386)
15	362	Special Collecting Structures	-					-
16	363	Customer Services	-					-
17	364	Flow Measuring Devices	-					-
18	365	Flow Measuring Installations	-					-
19	366	Reuse Services	-					-
20	367	Reuse Meters And Installation	-					-
21	370	Receiving Wells	-					-
22	371	Pumping Equipment	-					-
23	374	Reuse Distribution Reservoirs	-					-
24	375	Reuse Trans. and Dist. System	-					-
25	380	Treatment & Disposal Equipment	-					-
26	380.1	Odor Control GAC	-					-
27	381	Plant Sewers	-					-
28	382	Outfall Sewer Lines	-					-
29	389	Other Sewer Plant & Equipment	-					-
30	390	Office Furniture & Equipment	-					-
31	390.1	Computers and Software	-					-
32	391	Transportation Equipment	-					-
33	392	Stores Equipment	-					-
34	393	Tools, Shop And Garage Equip	-					-
35	394	Laboratory Equip	-					-
36	395	Power Operated Equipment	-					-
37	396	Communication Equip	-					-
38	397	Miscellaneous Equip.	-					-
39	397.1	Misc Equipment CNG	-					-
40	398	Other Tangible Plant	-					-
41								
42								
43								
44								
45								
46		TOTALS	\$ -	\$ (565,744)	\$ (422,995)	\$ (287,689)	\$ (78,958)	\$ (1,355,386)
47								
48								
49		<u>SUPPORTING SCHEDULE</u>						<u>RECAP SCHEDULES:</u>
50		Work papers						B-2, page 3
51								

Check

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - D

Exhibit
 Settlement Schedule B-2
 Page 3.6
 Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	2020 Adjustment	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Adjustment
1		<u>Plant Reclasses</u>							
2									
3									
4									
5	106	Construction Completed Not Classified	\$ -						\$ -
6	351	Organization	-						-
7	352	Franchise	-						-
8	353	Land	-						-
9	354	Structures & Improvements	-	\$ 25,705		\$ 53,377		\$ 91,758	170,839
10	355	Power Generation	-			\$ (36,252)			(36,252)
11	355.1	Solar Generation	-						-
12	360	Collection Sewer Forced	-						-
13	361	Collection Sewers Gravity	-						-
14	362	Special Collecting Structures	-						-
15	363	Customer Services	-						-
16	364	Flow Measuring Devices	-						-
17	365	Flow Measuring Installations	-						-
18	366	Reuse Services	-						-
19	367	Reuse Meters And Installation	-						-
20	370	Receiving Wells	-						-
21	371	Pumping Equipment	-						-
22	374	Reuse Distribution Reservoirs	-						-
23	375	Reuse Trans. and Dist. System	-						-
24	380	Treatment & Disposal Equipment	-						-
25	380.1	Odor Control GAC	-						-
26	381	Plant Sewers	-						-
27	382	Outfall Sewer Lines	-						-
28	389	Other Sewer Plant & Equipment	-						-
29	390	Office Furniture & Equipment	-	\$ 25,255				\$ (91,758)	(66,502)
30	390.1	Computers and Software	-	\$ (50,961)		\$ (17,125)			(68,085)
31	391	Transportation Equipment	-						-
32	392	Stores Equipment	-						-
33	393	Tools, Shop And Garage Equip	-						-
34	394	Laboratory Equip	-						-
35	395	Power Operated Equipment	-						-
36	396	Communication Equip	-						-
37	397	Miscellaneous Equip.	-						-
38	397.1	Misc Equipment CNG	-						-
39	398	Other Tangible Plant	-						-
40									
41									
42									
43									
44									
45									
46		TOTALS	\$ -	\$ -		\$ -	\$ -	\$ -	0
47									
48									
49		<u>SUPPORTING SCHEDULE</u>							<u>RECAP SCHEDULES:</u>
50		Work papers							B-2, page 3
51									

Check

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - D

Exhibit
 Settlement Schedule B-2
 Page 3.7
 Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	2020 Adjustment	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Adjustment
1		<u>Plant Removals</u>							
2									
3									
4									
5	106	Construction Completed Not Classified	\$ -						\$ -
6	351	Organization	-						-
7	352	Franchise	-						-
8	353	Land	-						-
9	354	Structures & Improvements	-					\$ (120,041)	(120,041)
10	355	Power Generation	-						-
11	355.1	Solar Generation	-						-
12	360	Collection Sewer Forced	-						-
13	361	Collection Sewers Gravity	-			\$ (367,180)		\$ (164,649)	(531,829)
14	362	Special Collecting Structures	-						-
15	363	Customer Services	-						-
16	364	Flow Measuring Devices	-						-
17	365	Flow Measuring Installations	-						-
18	366	Reuse Services	-						-
19	367	Reuse Meters And Installation	-						-
20	370	Receiving Wells	-						-
21	371	Pumping Equipment	-		\$ (85,742)				(85,742)
22	374	Reuse Distribution Reservoirs	-						-
23	375	Reuse Trans. and Dist. System	-						-
24	380	Treatment & Disposal Equipment	-				\$ (6,647)		(6,647)
25	380.1	Odor Control GAC	-						-
26	381	Plant Sewers	-						-
27	382	Outfall Sewer Lines	-						-
28	389	Other Sewer Plant & Equipment	-						-
29	390	Office Furniture & Equipment	-						-
30	390.1	Computers and Software	-						-
31	391	Transportation Equipment	-						-
32	392	Stores Equipment	-						-
33	393	Tools, Shop And Garage Equip	-						-
34	394	Laboratory Equip	-						-
35	395	Power Operated Equipment	-						-
36	396	Communication Equip	-						-
37	397	Miscellaenous Equip.	-	\$ (36,814)					(36,814)
38	397.1	Misc Equipment CNG	-						-
39	398	Other Tangible Plant	-						-
40									
41									
42									
43									
44									
45									
46		TOTALS	\$ -	\$ (36,814)	\$ (85,742)	\$ (367,180)	\$ (6,647)	\$ (284,690)	\$ (781,074)
47									
48									
49		<u>SUPPORTING SCHEDULE</u>							<u>RECAP SCHEDULES:</u>
50		Work papers							B-2, page 3
51									

Check

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 1 - B

Exhibit
 Settlement Schedule B-2
 Page 3.8
 Witness: Bourassa

Line No.	Place-Holder AFUDC	Adjusted Test Year Original Cost	2019 Adjustment	2020 Adjustment	2021 Adjustment	2022 Adjustment	2023 Adjustment	2024 Adjustment	Settlement Adjustment
1									
2									
3									
4	Acct.								
5	No. Description								
6	106 Construction Completed Not Classified	\$ -							\$ -
7	351 Organization	-	-	-	-	-	-	-	\$ -
8	352 Franchise	-	-	-	-	-	-	-	\$ -
9	353 Land	-	-	-	-	-	-	-	\$ -
10	354 Structures & Improvements	-	-	-	-	(177)	-	(58,407)	\$ (58,584)
11	355 Power Generation	-	-	-	-	(568)	-	-	\$ (568)
12	355.1 Solar Generation	-	-	-	-	-	-	-	\$ -
13	360 Collection Sewer Forced	-	-	-	-	-	-	0	\$ 0
14	361 Collection Sewers Gravity	-	-	-	(415)	-	-	-	\$ (415)
15	362 Special Collecting Structures	-	-	-	-	-	-	-	\$ -
16	363 Customer Services	-	-	-	-	-	-	-	\$ -
17	364 Flow Measuring Devices	-	-	-	-	-	-	-	\$ -
18	365 Flow Measuring Installations	-	-	-	-	-	-	-	\$ -
19	366 Reuse Services	-	-	-	-	-	-	-	\$ -
20	367 Reuse Meters And Installation	-	-	-	-	(17)	-	-	\$ (17)
21	370 Receiving Wells	-	-	-	-	-	-	(117)	\$ (117)
22	371 Pumping Equipment	-	-	-	-	-	-	-	\$ -
23	374 Reuse Distribution Reservoirs	-	-	(174)	-	(352)	(242)	(252)	\$ (1,020)
24	375 Reuse Trans. and Dist. System	-	-	(340)	-	(189)	-	-	\$ (529)
25	380 Treatment & Disposal Equipment	-	-	-	-	(63)	-	(177)	\$ (240)
26	380.1 Odor Control GAC	-	-	-	-	-	-	-	\$ -
27	381 Plant Sewers	-	-	-	-	-	-	(8)	\$ (8)
28	382 Outfall Sewer Lines	-	-	-	-	-	-	-	\$ -
29	389 Other Sewer Plant & Equipment	-	-	-	-	-	-	-	\$ -
30	390 Office Furniture & Equipment	-	-	-	-	-	-	-	\$ -
31	390.1 Computers and Software	-	-	-	-	-	-	-	\$ -
32	391 Transportation Equipment	-	-	-	-	-	-	-	\$ -
33	392 Stores Equipment	-	-	-	-	-	-	-	\$ -
34	393 Tools, Shop And Garage Equip	-	-	-	-	-	-	-	\$ -
35	394 Laboratory Equip	-	-	-	-	-	-	-	\$ -
36	395 Power Operated Equipment	-	-	-	-	-	-	-	\$ -
37	396 Communication Equip	-	-	-	-	(108)	-	-	\$ (108)
38	397 Miscellaenous Equip.	-	-	-	-	-	-	-	\$ -
39	397.1 Misc Equipment CNG	-	-	-	-	-	-	-	\$ -
40	398 Other Tangible Plant	-	-	-	-	-	-	-	\$ -
41									
42	Subtotal	\$ -	\$ -	\$ (514)	\$ (415)	\$ (1,474)	\$ (242)	\$ (58,961)	\$ (61,606)
43									
44									
45									
46	SUPPORTING SCHEDULE								
47	Work Papers								
48									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1 - E

Exhibit
Settlement Schedule B-2
Page 3.9
Witness: Bourassa

Line No.	Acct. No.	Description	Adjusted Test Year Original Cost	Settlement B-2 Adjustments	Adjusted Original Cost	Settlement Plant Per Reconstruction	Difference
1		<u>Reconciliation of Plant to Plant Reconstruction</u>					
2							
3							
4							
5	106	Construction Completed Not Classified	\$ -	\$ -	\$ -	\$ -	\$ -
6	351	Organization	(3,211)	3,211	0	-	(0)
7	352	Franchise	29,596	(3,211)	26,385	26,385	-
8	353	Land	4,185,292	-	4,185,292	4,185,292	-
9	354	Structures & Improvements	84,851,648	(57,880)	84,793,769	84,793,769	-
10	355	Power Generation	5,328,145	(36,820)	5,291,325	5,291,325	-
11	355.1	Solar Generation	-	-	-	-	-
12	360	Collection Sewer Forced	13,310,536	0	13,310,537	13,310,537	-
13	361	Collection Sewers Gravity	54,919,980	(2,048,700)	52,871,280	52,871,280	-
14	362	Special Collecting Structures	-	-	-	-	-
15	363	Customer Services	1,487,610	39,492	1,527,102	1,527,102	-
16	364	Flow Measuring Devices	172,125	-	172,125	172,125	-
17	365	Flow Measuring Installations	-	-	-	-	-
18	366	Reuse Services	4,153,479	-	4,153,479	4,153,479	-
19	367	Reuse Meters And Installation	219,481	(17)	219,463	219,463	-
20	370	Receiving Wells	1,072,757	(117)	1,072,640	1,072,640	-
21	371	Pumping Equipment	8,668,916	(256,647)	8,412,269	8,412,269	-
22	374	Reuse Distribution Reservoirs	1,698,934	(1,020)	1,697,915	1,697,915	-
23	375	Reuse Trans. and Dist. System	1,413,040	(529)	1,412,510	1,412,510	-
24	380	Treatment & Disposal Equipment	46,711,657	(167,406)	46,544,251	46,544,251	-
25	380.1	Odor Control GAC	-	-	-	-	-
26	381	Plant Sewers	22,548,293	207,545	22,755,838	22,755,838	-
27	382	Outfall Sewer Lines	343,681	-	343,681	343,681	-
28	389	Other Sewer Plant & Equipment	839,750	-	839,750	839,750	-
29	390	Office Furniture & Equipment	516,616	(66,502)	450,113	450,113	-
30	390.1	Computers and Software	457,098	(68,085)	389,012	389,012	-
31	391	Transportation Equipment	403,454	-	403,454	403,454	-
32	392	Stores Equipment	8,968	-	8,968	8,968	-
33	393	Tools, Shop And Garage Equip	657,385	(13,194)	644,191	644,191	-
34	394	Laboratory Equip	225,315	-	225,315	225,315	-
35	395	Power Operated Equipment	500,203	-	500,203	500,203	-
36	396	Communication Equip	6,297,253	(160,108)	6,137,144	6,137,144	-
37	397	Miscellaneous Equip.	375,982	(36,814)	339,168	339,168	-
38	397.1	Misc Equipment CNG	318,526	-	318,526	318,526	-
39	398	Other Tangible Plant	79,028	-	79,028	79,028	-
40							
41							
42							
43							
44							
45							
46		TOTALS	\$ 261,791,535	\$ (2,666,802)	\$ 259,124,733	\$ 259,124,733	\$ (0)
47							
48							

SUPPORTING SCHEDULE

B-2, pages 3.1 through 3.4

B-2, pages 3.6 through 3.10

RECAP SCHEDULES:

B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Pickorate Adjustments
Adjustment Number 2

Exhibit
Settlement Schedule B-2
Page 4
Witness: Bourassa

Accumulated Depreciation												
Adjustments												
Line No.	Test Year Adjusted Per Books Accum. Depr.	A Allocated Corporate Plant	B PTY Plant A/D	C Capitalized Overhead Adjustment	D CWP Transfers	Settlement Staff Adj. No. 1 Reduces to Water Depr.	Settlement Staff Adj. No. 2 Reduces	Settlement Staff Adj. No. 3 Removals	Settlement Staff Adj. No. 4 AFUDC	Settlement Adjustment No. 5 Retirements	E Adjustments to Reconcile A/D to Reconstruction	Settlement Adjusted Accum. Depr.
1												
2												
3												
4	Acc'd.											
5	No. Description											
6	108 AD Not Classified	\$ (3,211)										
7	351 Organization											
8	352 Franchise											
9	353 Land											
10	354 Structures & Improvements	15,979,123										15,985,127
11	355 Power Generation	1,356,655										1,353,850
12	355.1 Solar Generation											
13	360 Collection Sewer Forced	178,837										178,837
14	361 Collection Sewers Gravity	14,816,944										14,825,127
15	362 Special Collecting Structures		(1,811)			(79,172)		(20,095)	(29)			
16	363 Customer Services	140,931										140,426
17	364 Flow Measuring Devices	155,923										155,923
18	365 Flow Measuring Installations											
19	366 Reuse Services	1,802,683										1,802,683
20	367 Reuse Meters And Installation	83,001										82,998
21	370 Receiving Walls	980,440										980,440
22	371 Pumping Equipment	5,073,981										5,073,981
23	374 Reuse Distribution Reservoirs	124,080										124,080
24	375 Reuse Trans. and Dist. System	293,442										293,442
25	380 Treatment & Disposal Equipment	12,532,347										12,532,347
26	380.1 Odor Control GAC											
27	381 Plant Sewers	3,430,852										3,430,852
28	382 Outfall Sewer Lines	256,229										256,229
29	388 Other Sewer Plant & Equipment	823,834										823,834
30	390 Office Furniture & Equipment	242,874										242,874
31	390.1 Computers and Software	421,168										421,168
32	391 Transportation Equipment	351,871										351,871
33	392 Storage Equipment	7,987										7,987
34	393 Tools, Shop And Garage Equip.	210,148										210,148
35	394 Laboratory Equip.	193,507										193,507
36	395 Power Operated Equipment	105,746										105,746
37	398 Communication Equip.	1,453,485										1,453,485
38	397 Miscellaneous Equip.	360,770										360,770
39	397.1 Misc. Equipment CNG	88,356										88,356
40	398 Other Tangible Plant	80,990										80,990
41												
42	SUBTOTAL	60,963,473		(19,951)	2,377	(79,172)	(44,815)	(76,581)	(1,236)		(11)	60,754,194
43												
44	903 Land and Land Rights											
45	904 Structures and Improvements	211,482										211,482
46	940 Office Furniture and Fixtures	36,158	(214,045)									(177,887)
47	940.1 Computers and Software	281,075	(33,956)	31,422								278,541
48	940.2 Customer First	636,187	1,730									637,917
49	955 Power Generation	177										177
50	995 Power Operated Equipment	29,330										29,330
51												
52	TOTALS	\$ 62,157,853	\$ (246,271)	\$ 12,370	\$ 2,377	\$ (79,172)	\$ (44,815)	\$ (76,581)	\$ (1,236)	\$ (11)	\$ (11)	\$ 61,733,724
53												
54	Accumulated Depreciation per Books											62,167,853
55												
56	Increase (decrease) in Accumulated Depreciation											(424,129)
57												
58	Adjustment to Accumulated Depreciation											(424,129)
59												
60	SUPPORTING SCHEDULES											
61	B-2, pages 4.1 through 4.5											
62												

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Original Cost Rate Base Proforma Adjustments

Adjustment Number 2 - A

Exhibit

Settlement Schedule B-2

Page 4.1

Witness: Bourassa

Line

No.

1	<u>Corporate Plant A/D</u>							
2			[1]		[2]		[3]	[4] = [1]x[2]x[3]
3					Liberty			Allocated
4	Acct.		Original		Utilities		Original	Direct
5	No.	Description	Cost		Factor	Factor	Cost	Allocated
6	903	Land and Land Rights	\$ -		6.6567%	30.2279%	\$ -	Original Cost A/D
7	904	Structures and Improvements	4,041,052		6.6567%	30.2279%	81,313	Settlement
8								Adjustment
9								
10								
11	<u>LU Sub-Corp. Plant (8020) A/D</u>							
12								
13	903	Land and Land Rights	\$ -		51.39%	34.5602%	\$ -	\$ -
14	904	Structures and Improvements	732,762		51.39%	34.5602%	130,139	130,139
15	940	Office Furniture and Equipment	1,408,790		51.39%	34.5602%	250,202	36,158
16	940.1	Computers and Software	937,092		86.78%	34.5602%	281,047	247,091
17	940.2	Customer First	2,115,461		86.78%	34.5602%	634,457	636,187
18	955	Power Generation	999		51.39%	34.5602%	177	177
19	995	Power Operated Equipment	165,147		51.39%	34.5602%	29,330	29,330
20								
21	<u>Totals</u>							
22								
23	903	Land and Land Rights	\$ -				\$ -	\$ -
24	904	Structures and Improvements	4,773,814				211,452	211,452
25	940	Office Furniture and Equipment	1,408,790				250,202	36,158
26	940.1	Computers and Software	937,092				281,047	247,091
27	940.2	Customer First	2,115,461				634,457	636,187
28	955	Power Generation	999				177	177
29	995	Power Operated Equipment	165,147				29,330	29,330
30	997	Miscellaenous Equipment	-				-	-
31			<u>\$ 9,401,303</u>				<u>\$ 1,406,666</u>	<u>\$ 1,160,395</u>
32								<u>\$(246,271)</u>
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46	<u>SUPPORTING SCHEDULE</u>							
47	Work papers							
48								

RECAP SCHEDULES:

B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Original Cost Rate Base Proforma Adjustments

Adjustment Number 2 - B

Exhibit

Settlement Schedule B-2

Page 4.2

Witness: Bourassa

Line
No.Post-Test Year Plant A/D

Acct. No.	Description	Depr Rate	PTY Plant	Settlement PTYP Plant Depreciation	Direct PTYP Depreciation	Settlement Adjustment
351	Organization	0.00%	\$ -	\$ -	\$ -	\$ -
352	Franchise	0.00%	-	-	-	-
353	Land	0.00%	-	-	-	-
354	Structures & Improvements	3.33%	-	-	-	-
355	Power Generation	5.00%	-	-	-	-
355.1	Solar Generation	6.67%	-	-	-	-
360	Collection Sewer Forced	2.00%	-	-	-	-
361	Collection Sewers Gravity	2.00%	113,513	1,135	2,746	(1,611)
362	Special Collecting Structures	2.00%	-	-	-	-
363	Customer Services	2.00%	80,742	807	413	395
364	Flow Measuring Devices	10.00%	-	-	-	-
365	Flow Measuring Installations	10.00%	-	-	-	-
366	Reuse Services	2.00%	-	-	-	-
367	Reuse Meters And Installation	8.33%	-	-	-	-
370	Receiving Wells	3.33%	-	-	-	-
371	Pumping Equipment	12.50%	85,533	5,346	16,027	(10,682)
374	Reuse Distribution Reservoirs	2.50%	-	-	-	-
375	Reuse Trans. and Dist. System	2.50%	-	-	-	-
380	Treatment & Disposal Equipment	5.00%	54,293	1,357	5,370	(4,013)
380.1	Odor Control GAC	0.00%	-	-	-	-
381	Plant Sewers	5.00%	207,553	5,188.83	-	5,189
382	Outfall Sewer Lines	3.33%	-	-	-	-
389	Other Sewer Plant & Equipment	6.67%	-	-	-	-
390	Office Furniture & Equipment	6.67%	-	-	-	-
390.1	Computers and Software	20.00%	-	-	-	-
391	Transportation Equipment	20.00%	-	-	-	-
392	Stores Equipment	4.00%	-	-	-	-
393	Tools, Shop And Garage Equip	5.00%	-	-	330	(330)
394	Laboratory Equip	10.00%	-	-	-	-
395	Power Operated Equipment	5.00%	-	-	-	-
396	Communication Equip	10.00%	-	-	8,000	(8,000)
397	Miscellaenous Equip.	10.00%	-	-	-	-
397.1	Misc Equipment CNG	3.33%	-	-	-	-
398	Other Tangible Plant	10.00%	-	-	-	-
Subtotal			\$ 541,635	\$ 13,835	\$ 32,886	\$ (19,051)
903	Land and Land Rights	0.00%	\$ -		\$ -	
904	Structures and Improvments	2.56%	-	-	-	-
940	Office Furniture and Fixtures	4.00%	-	-	-	-
940.1	Computers and Software	20.00%	654,060	65,406	33,985	31,422
940.2	Customer First	5.00%	-	-	-	-
955	Power Generation	5.00%	-	-	-	-
995	Power Operated Equipment	5.00%	-	-	-	-
997	Miscellaenous Equipment	10.00%	-	-	-	-
Subtotal			\$ 654,060	\$ 65,406	\$ 33,985	\$ 31,422
Total			\$ 1,195,695	\$ 79,241	\$ 66,871	\$ 12,370

SUPPORTING SCHEDULE

Work papers

RECAP SCHEDULES:

B-2, page 4

DECISION NO. _____

Exhibit
Schedule B-2
Page 4.3
Witness: Bourassa

RECAP SCHEDULES:
B-2, page 3

DECISION NO.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Original Cost Rate Base Proforma Adjustments

Adjustment Number 2 - D

Exhibit

Settlement Schedule B-2

Page 4.4

Witness: Bourassa

Line
No.1 CWIP Transfers A/D

2

3

4 Acct.

5 No. Description

6 351 Organization 0.00%

7 352 Franchise 0.00%

8 353 Land 0.00%

9 354 Structures & Improvements 3.33%

10 355 Power Generation 5.00%

11 355.1 Solar Generation 6.67%

12 360 Collection Sewer Forced 2.00%

13 361 Collection Sewers Gravity 2.00%

14 362 Special Collecting Structures 2.00%

15 363 Customer Services 2.00%

16 364 Flow Measuring Devices 10.00%

17 365 Flow Measuring Installations 10.00%

18 366 Reuse Services 2.00%

19 367 Reuse Meters And Installation 8.33%

20 370 Receiving Wells 3.33%

21 371 Pumping Equipment 12.50%

22 374 Reuse Distribution Reservoirs 2.50%

23 375 Reuse Trans. and Dist. System 2.50%

24 380 Treatment & Disposal Equipment 5.00%

25 380.1 Odor Control GAC 0.00%

26 381 Plant Sewers 5.00%

27 382 Outfall Sewer Lines 3.33%

28 389 Other Sewer Plant & Equipment 6.67%

29 390 Office Furniture & Equipment 6.67%

30 390.1 Computers and Software 20.00%

31 391 Transportation Equipment 20.00%

32 392 Stores Equipment 4.00%

33 393 Tools, Shop And Garage Equip 5.00%

34 394 Laboratory Equip 10.00%

35 395 Power Operated Equipment 5.00%

36 396 Communication Equip 10.00%

37 397 Miscellaenous Equip. 10.00%

38 397.1 Misc Equipment CNG 3.33%

39 398 Other Tangible Plant 10.00%

40

41

42

43 Subtotal

44

45 903 Land and Land Rights 0.00%

46 904 Structures and Improvments 2.56%

47 940 Office Furniture and Fixtures 4.00%

48 940.1 Computers and Software 20.00%

49 940.2 Customer First 5.00%

50 955 Power Generation 5.00%

51 995 Power Operated Equipment 5.00%

52 Subtotal

53

54 Total

55

56

57 SUPPORTING SCHEDULE

58 Work papers

59

Depr Rate	Settlement CWIP Transfers	Settlement CWIP Transfer Depreciation	Direct CWIP Transfer Depreciation	Settlement Adjustment
0.00%	\$ -	\$ -	\$ -	\$ -
0.00%	-	-	-	-
0.00%	-	-	-	-
3.33%	187,379	3,120	3,120	-
5.00%	-	-	-	-
6.67%	-	-	-	-
2.00%	1,061,426	10,614	10,614	-
2.00%	300,580	3,006	3,006	-
2.00%	-	-	-	-
2.00%	262,707	2,627	2,627	-
10.00%	-	-	-	-
10.00%	-	-	-	-
2.00%	-	-	-	-
8.33%	-	-	-	-
3.33%	-	-	-	-
12.50%	29,430	1,839	1,839	-
2.50%	-	-	-	-
2.50%	-	-	-	-
5.00%	720,219	18,005	18,005	-
0.00%	-	-	-	-
5.00%	-	-	-	-
3.33%	-	-	-	-
6.67%	-	-	-	-
6.67%	91,758	3,060	3,060	-
20.00%	-	-	-	-
20.00%	-	-	-	-
4.00%	-	-	-	-
5.00%	-	-	-	-
10.00%	8,784	439	439	-
5.00%	-	-	-	-
10.00%	-	-	-	-
10.00%	-	-	-	-
3.33%	-	-	-	-
10.00%	-	-	-	-

\$ 2,662,283	\$ 42,711	\$ 42,711	\$ -
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\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -
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-	-	-	-
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\$ 2,662,283	\$ 42,711	\$ 42,711	\$ -
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RECAP SCHEDULES:

B-2, page 4

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - B

Exhibit
 Settlement Schedule B-2
 Page 4.5
 Witness: Bourassa

Line No.	Acct. No.	Description	Depr Rate	Settlement Additions Tsfr to Water	Settlement 2021 Depreciation	Settlement 2022 Adjustment	Settlement 2023 Adjustment	Settlement 2024 Adjustment	Settlement Depreciation	Settlement Adjustment
1		<u>Plant Additions Reclassed to Water A/D</u>								
2										
3										
4	351	Organization	0.00%	\$ -	-	-	-	-	-	\$ -
5	352	Franchise	0.00%	-	-	-	-	-	-	-
6	353	Land	0.00%	-	-	-	-	-	-	-
7	354	Structures & Improvements	3.33%	-	-	-	-	-	-	-
8	355	Power Generation	5.00%	-	-	-	-	-	-	-
9	355.1	Solar Generation	6.67%	-	-	-	-	-	-	-
10	360	Collection Sewer Forced	2.00%	-	-	-	-	-	-	-
11	361	Collection Sewers Gravity	2.00%	(1,355,386)	(5,657.44)	(15,544.82)	(22,651.66)	(26,318.14)	(70,172)	(70,172)
12	362	Special Collecting Structures	2.00%	-	-	-	-	-	-	-
13	363	Customer Services	2.00%	-	-	-	-	-	-	-
14	364	Flow Measuring Devices	10.00%	-	-	-	-	-	-	-
15	365	Flow Measuring Installations	10.00%	-	-	-	-	-	-	-
16	366	Reuse Services	2.00%	-	-	-	-	-	-	-
17	367	Reuse Meters And Installation	8.33%	-	-	-	-	-	-	-
18	370	Receiving Wells	3.33%	-	-	-	-	-	-	-
19	371	Pumping Equipment	12.50%	-	-	-	-	-	-	-
20	374	Reuse Distribution Reservoirs	2.50%	-	-	-	-	-	-	-
21	375	Reuse Trans. and Dist. System	2.50%	-	-	-	-	-	-	-
22	380	Treatment & Disposal Equipment	5.00%	-	-	-	-	-	-	-
23	380.1	Odor Control GAC	0.00%	-	-	-	-	-	-	-
24	381	Plant Sewers	5.00%	-	-	-	-	-	-	-
25	382	Outfall Sewer Lines	3.33%	-	-	-	-	-	-	-
26	389	Other Sewer Plant & Equipment	6.67%	-	-	-	-	-	-	-
27	390	Office Furniture & Equipment	6.67%	-	-	-	-	-	-	-
28	390.1	Computers and Software	20.00%	-	-	-	-	-	-	-
29	391	Transportation Equipment	20.00%	-	-	-	-	-	-	-
30	392	Stores Equipment	4.00%	-	-	-	-	-	-	-
31	393	Tools, Shop And Garage Equip	5.00%	-	-	-	-	-	-	-
32	394	Laboratory Equip	10.00%	-	-	-	-	-	-	-
33	395	Power Operated Equipment	5.00%	-	-	-	-	-	-	-
34	396	Communication Equip	10.00%	-	-	-	-	-	-	-
35	397	Miscellaenous Equip.	10.00%	-	-	-	-	-	-	-
36	397.1	Misc Equipment CNG	3.33%	-	-	-	-	-	-	-
37	398	Other Tangible Plant	10.00%	-	-	-	-	-	-	-
38										
39										
40										
41										
42										
43		Subtotal		\$ (1,355,386)	\$ (5,657)	\$ (15,545)	\$ (22,652)	\$ (26,318)	\$ (70,172)	\$ (70,172)
44										
45	903	Land and Land Rights	0.00%	\$ -	-	-	-	-	-	-
46	904	Structures and Improvments	2.56%	-	-	-	-	-	-	-
47	940	Office Furniture and Fixtures	4.00%	-	-	-	-	-	-	-
48	940.1	Computers and Software	20.00%	-	-	-	-	-	-	-
49	940.2	Customer First	5.00%	-	-	-	-	-	-	-
50	955	Power Generation	5.00%	-	-	-	-	-	-	-
51	995	Power Operated Equipment	5.00%	-	-	-	-	-	-	-
52	997	Miscellaenous Equipment	10.00%	-	-	-	-	-	-	-
53		Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54										
55		Total		\$ (1,355,386)	\$ (5,657)	\$ (15,545)	\$ (22,652)	\$ (26,318)	\$ (70,172)	\$ (70,172)
56										
57										
58		<u>SUPPORTING SCHEDULE</u>								
59		Work papers								
60										

RECAP SCHEDULES:
 B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - B

Exhibit
Settlement Schedule B-2
Page 4.6
Witness: Bourassa

Line No.	Acct. No.	Description	Depr Rate	Settlement Additions Tsf to Water	Settlement 2020 Depreciation	Settlement 2021 Depreciation	Settlement 2022 Adjustment	Settlement 2023 Adjustment	Settlement 2024 Adjustment	Settlement Depreciation	Settlement Adjustment
1		Plant Reclasses A/D									
2											
3											
4											
5	351	Organization	0.00%	\$ -							\$ -
6	352	Franchise	0.00%								
7	353	Land	0.00%								
8	354	Structures & Improvements	3.33%	170,839	428	856	1,745	2,633	4,161	9,823	9,823
9	355	Power Generation	5.00%	(36,252)	-	-	(906)	(1,813)	(1,813)	(4,532)	(4,532)
10	355.1	Solar Generation	6.67%	-							
11	360	Collection Sewer Forced	2.00%	-							
12	361	Collection Sewers Gravity	2.00%	-							
13	362	Special Collecting Structures	2.00%	-							
14	363	Customer Services	2.00%	-							
15	364	Flow Measuring Devices	10.00%	-							
16	365	Flow Measuring Installations	10.00%	-							
17	366	Reuse Services	2.00%	-							
18	367	Reuse Meters And Installation	8.33%	-							
19	370	Receiving Wells	3.33%	-							
20	371	Pumping Equipment	12.50%	-							
21	374	Reuse Distribution Reservoirs	2.50%	-							
22	375	Reuse Trans. and Dist. System	2.50%	-							
23	380	Treatment & Disposal Equipment	5.00%	-							
24	380.1	Odor Control GAC	0.00%	-							
25	381	Plant Sewers	5.00%	-							
26	382	Outfall Sewer Lines	3.33%	-							
27	389	Other Sewer Plant & Equipment	6.67%	-							
28	390	Office Furniture & Equipment	6.67%	(66,502)	842	1,685	1,685	1,685	(1,376)	4,520	4,520
29	390.1	Computers and Software	20.00%	(68,085)	(5,096)	(10,192)	(11,905)	(13,617)	(13,617)	(54,427)	(54,427)
30	391	Transportation Equipment	20.00%	-							
31	392	Stores Equipment	4.00%	-							
32	393	Tools, Shop And Garage Equip	5.00%	-							
33	394	Laboratory Equip	10.00%	-							
34	395	Power Operated Equipment	5.00%	-							
35	396	Communication Equip	10.00%	-							
36	397	Miscellaneous Equip.	10.00%	-							
37	397.1	Misc Equipment CNG	3.33%	-							
38	398	Other Tangible Plant	10.00%	-							
39											
40											
41											
42											
43		Subtotal		\$ 0	\$ (3,826)	\$ (9,382)	\$ (11,112)	\$ (12,644)	\$ (12,644)	\$ (44,615)	\$ (44,615)
44											
45	903	Land and Land Rights	0.00%	\$ -							
46	904	Structures and Improvements	2.56%	-							
47	940	Office Furniture and Fixtures	4.00%	-							
48	940.1	Computers and Software	20.00%	-							
49	940.2	Customer First	5.00%	-							
50	955	Power Generation	5.00%	-							
51	995	Power Operated Equipment	5.00%	-							
52	997	Miscellaneous Equipment	10.00%	-							
53		Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54											
55		Total		\$ 0	\$ (3,826)	\$ (9,382)	\$ (11,112)	\$ (12,644)	\$ (12,644)	\$ (44,615)	\$ (44,615)
56											
57											
58		SUPPORTING SCHEDULE									
59		Work papers									
60											

RECAP SCHEDULES:
B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Adjustment Number 2 - B

Exhibit
 Settlement Schedule B-2
 Page 4.7
 Witness: Bourassa

Line No.	Acct. No.	Description	Depr Rate	Settlement Additions Tsf to Water	Settlement 2020 Depreciation	Settlement 2021 Depreciation	Settlement 2022 Adjustment	Settlement 2023 Adjustment	Settlement 2024 Adjustment	Settlement Depreciation	Settlement Adjustment
1		Plant Removals A/D									
2											
3											
4											
5	351	Organization	0.00%	\$ -							\$ -
6	352	Franchise	0.00%	-							-
7	353	Land	0.00%	-							-
8	354	Structures & Improvements	3.33%	(120,041)	-	-	-	-	(1,999)	(1,999)	(1,999)
9	355	Power Generation	5.00%	-							-
10	355.1	Solar Generation	6.67%	-							-
11	360	Collection Sewer Forced	2.00%	-							-
12	361	Collection Sewers Gravity	2.00%	(531,829)	-	-	(3,672)	(7,344)	(8,990)	(20,005)	(20,005)
13	362	Special Collecting Structures	2.00%	-							-
14	363	Customer Services	2.00%	-							-
15	364	Flow Measuring Devices	10.00%	-							-
16	365	Flow Measuring Installations	10.00%	-							-
17	366	Reuse Services	2.00%	-							-
18	367	Reuse Meters And Installation	8.33%	-							-
19	370	Receiving Wells	3.33%	-							-
20	371	Pumping Equipment	12.50%	(85,742)	-	(5,359)	(10,718)	(10,718)	(10,718)	(37,512)	(37,512)
21	374	Reuse Distribution Reservoirs	2.50%	-							-
22	375	Reuse Trans. and Dist. System	2.50%	-							-
23	380	Treatment & Disposal Equipment	5.00%	(6,647)	-	-	-	(166)	(332)	(499)	(499)
24	380.1	Odor Control GAC	0.00%	-							-
25	381	Plant Sewers	5.00%	-							-
26	382	Outfall Sewer Lines	3.33%	-							-
27	389	Other Sewer Plant & Equipment	6.67%	-							-
28	390	Office Furniture & Equipment	6.67%	-							-
29	390.1	Computers and Software	20.00%	-							-
30	391	Transportation Equipment	20.00%	-							-
31	392	Stores Equipment	4.00%	-							-
32	393	Tools, Shop And Garage Equip	5.00%	-							-
33	394	Laboratory Equip	10.00%	-							-
34	395	Power Operated Equipment	5.00%	-							-
35	396	Communication Equip	10.00%	-							-
36	397	Miscellaneous Equip.	10.00%	(36,814)	(1,841)	(3,681)	(3,681)	(3,681)	(3,681)	(16,566)	(16,566)
37	397.1	Misc Equipment CNG	3.33%	-							-
38	398	Other Tangible Plant	10.00%	-							-
39											
40											
41											
42											
43		Subtotal		\$ (781,074)	\$ (1,841)	\$ (18,071)	\$ (21,909)	\$ (25,720)	\$ (76,581)	\$ (76,581)	
44											
45	903	Land and Land Rights	0.00%	\$ -							
46	904	Structures and Improvements	2.56%	-							-
47	940	Office Furniture and Fixtures	4.00%	-							-
48	940.1	Computers and Software	20.00%	-							-
49	940.2	Customer First	5.00%	-							-
50	955	Power Generation	5.00%	-							-
51	995	Power Operated Equipment	5.00%	-							-
52	997	Miscellaneous Equipment	10.00%	-							-
53		Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54											
55		Total		\$ (781,074)	\$ (1,841)	\$ (18,071)	\$ (21,909)	\$ (25,720)	\$ (76,581)	\$ (76,581)	
56											
57											
58		SUPPORTING SCHEDULE									
59		Work papers									
60											

RECAP SCHEDULES
 B-2, page 4

Exhibit
Settlement Schedule B-2
Page 4.8
Witness: Bourassa

B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment Number 2 - E

Exhibit
Schedule B-2
Page 4.9
Witness: Bourassa

Line
No.

Reconciliation of A/D to A/D Reconstruction

Acct. No.	Description	Original Cost	B-2 Adjustments	Adjusted Original Cost	Plant Per Reconstruction	Difference
108	A/D Not Classified	\$ -	\$ -	\$ -	\$ -	\$ -
106	Construction Completed Not Class	-	-	-	-	-
351	Organization	(3,211)	3,211	0	(0)	(0)
352	Franchise	-	-	-	-	-
353	Land	-	-	-	-	-
354	Structures & Improvements	15,979,123	6,003	15,985,127	15,985,127	(0)
355	Power Generation	1,358,455	(4,602)	1,353,852	1,353,852	(0)
355.1	Solar Generation	-	-	-	-	-
360	Collection Sewer Forced	178,037	0	178,037	178,037	(0)
361	Collection Sewers Gravity	14,616,944	(91,817)	14,525,127	14,525,127	(0)
362	Special Collecting Structures	-	-	-	-	-
363	Customer Services	140,031	395	140,426	140,426	0
364	Flow Measuring Devices	155,923	-	155,923	155,923	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	1,802,683	-	1,802,683	1,802,683	-
367	Reuse Meters And Installation	83,001	(4)	82,998	82,998	(0)
370	Receiving Wells	660,440	(2)	660,438	660,438	(0)
371	Pumping Equipment	5,073,981	(48,194)	5,025,787	5,025,787	(0)
374	Reuse Distribution Reservoirs	124,060	(54)	124,007	124,007	(0)
375	Reuse Trans. and Dist. System	293,442	(50)	293,392	293,392	0
380	Treatment & Disposal Equipment	12,532,947	(4,524)	12,528,424	12,528,424	0
380.1	Odor Control GAC	-	-	-	-	-
381	Plant Sewers	3,430,652	5,189	3,435,840	3,435,840	0
382	Outfall Sewer Lines	256,229	-	256,229	256,229	-
389	Other Sewer Plant & Equipment	823,834	-	823,834	823,834	-
390	Office Furniture & Equipment	242,874	4,520	247,394	247,394	0
390.1	Computers and Software	421,168	(54,427)	366,742	366,742	0
391	Transportation Equipment	351,871	-	351,871	351,871	-
392	Stores Equipment	7,987	-	7,987	7,987	-
393	Tools, Shop And Garage Equip	210,148	(330)	209,818	209,817	(0)
394	Laboratory Equip	193,507	-	193,507	193,507	-
395	Power Operated Equipment	105,746	-	105,746	105,746	-
396	Communication Equip	1,483,485	(8,027)	1,475,458	1,475,458	0
397	Miscellaenous Equip.	300,770	(16,566)	284,204	284,204	(0)
397.1	Misc Equipment CNG	88,356	-	88,356	88,356	-
398	Other Tangible Plant	50,990	-	50,990	50,990	-
TOTALS		\$ 60,963,473	\$ (209,279)	\$ 60,754,195	\$ 60,754,194	\$ (1)

SUPPORTING SCHEDULE

B-2, pages 4.1 through 4.4

B-2, pages 3.6 through 3.10

RECAP SCHEDULES:

B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment 3

Exhibit
Settlement Schedule B-2
Page 5
Witness: Bourassa

Contributions-in-Aid of Construction (CIAC) and Accumulated Amortization

Line No.			Gross CIAC	Accumulated Amortization
1				
2				
3				
4				
5	Settlement Computed balance at End of Test Year	\$	86,270,883	\$ 20,083,978
6				
7	Adjusted Balance at End of Test Year	\$	89,687,625	\$ 20,279,742
8				
9	Increase (decrease)	\$	(3,416,742)	\$ (195,764)
10				
11				
12	Adjustment to CIAC/AA CIAC	\$	(3,416,742)	\$ 195,764
13	Label		3a	3b
14				
15				
16				
17				
18				
19	SUPPORTING SCHEDULES			RECAP SCHEDULES:
20	E-1			B-2, page 2
21	B-2, page 5.1			
22				
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40				

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Contributions-in-aid of Construction and Amortization
Adjustment 3

Exhibit
Settlement Schedule B-2
Page 5.1
Witness: Bourassa
Revised

Line No.	Plant Acct	Description	Amortization Rate	Decision 2016 12/31/2016	Activity	2017 12/31/2017	Activity	2018 12/31/2018	Activity	2019 12/31/2019	Activity	2020 12/31/2020
1	353	Land	0.00%	1,795,220		1,795,220		1,795,220		1,795,220		1,795,220
2		Correction										
3												
4		Amortization										
5		Accum Amort.										
6												
7	361	Collection Sewers Contributed	2.00%	26,381,179	1,209,806	27,988,951	266,400	28,255,351	1,277,027	29,532,378		29,532,378
8		2013 CIAC Correction			397,968							
9												
10		2013 CIAC Amortization Corr.			539,722		562,443		577,877		590,648	
11		Amortization			35,617							
12		2013 CIAC Amortization Corr.				6,131,765		6,894,208		7,272,085		7,862,732
13		Accum Amort.		5,566,226								
14												
15	363	Services Contributed	2.00%	2,661,083	-	2,744,547		2,744,547	169,348	2,913,894		2,913,894
16		2013 CIAC Correction			83,464							
17												
18		Amortization			53,222		54,891		56,584		58,278	
19		2013 CIAC Amortization Corr.			7,512							
20		Accum Amort.		895,248		955,981		1,010,872		1,067,457		1,125,735
21												
22	352	Franchise Contributed	0.00%	12,782	-	12,782		12,782		12,782		12,782
23												
24												
25		Amortization										
26		Accum Amort.										
27												
28	354	Structures and Improvements	3.33%	444,801	-	444,801		444,801		444,801	34,229	479,030
29												
30												
31		Amortization			14,812		14,812		14,812		15,382	
32												
33												
34		Accum Amort.		142,527		157,339		172,151		186,963		202,344
35												
36	360	Force Main Contributed	2.00%	3,218,290	9,774	3,228,064		3,228,064		3,228,064		3,228,064
37												
38												
39		Amortization			64,464		64,561		64,561		64,561	
40												
41		Accum Amort.		123,268		187,732		252,293		316,854		381,415
42												
43	364	Flow Measuring Devices	10.00%	39,688	-	39,688		39,688		39,688	9,760	49,448
44												
45												
46		Amortization			3,969		3,969		3,969		4,457	
47												
48		Accum Amort.		21,828		25,797		29,766		33,734		38,191
49												
50	371	Pump Equipment	12.50%	230,721	-	230,721		230,721		230,721	56,740	287,461
51												
52												
53		Amortization			28,840		28,840		28,840		32,386	
54												
55		Accum Amort.		158,621		187,461		216,301		245,141		277,528
56												
57	380	Treatment & Disposal Equipm	5.00%	8,630,936	3,562,927	8,683,988		8,683,988		8,683,988	854,896	9,538,844
58		PTYP in Prior RC Decision			(4,509,875)							
59												
60		Amortization			570,620		434,199		434,199		455,571	
61		PTYP in Prior RC Decision			(112,747)							
62		Accum Amort.		1,109,789		1,567,662		2,001,861		2,436,061		2,891,632
63												
64	381	Plant Sewers	5.00%	2,945,172	-	2,945,172		2,945,172		2,945,172	61,167	3,006,339
65												
66												
67		Amortization			147,259		147,259		147,259		148,788	
68												
69		Accum Amort.		135,809		283,068		430,326		577,585		726,373
70												
71	398	Other Tangible Plant Contrib	10.00%	13,750	-	13,750		13,750		13,750		13,750
72												
73												
74		Amortization			1,375		1,375		1,375		1,375	
75		Accum Amort.		3,210		4,585		5,960		7,335		8,710
76												
77		Total CIAC Sewer		47,373,622	754,062	49,127,684	266,400	48,394,084	1,446,375	49,840,458	1,916,753	50,857,212
78												
79												
80		Total Accum Amort.		8,146,526	1,354,863	9,501,389	1,312,349	10,813,738	1,329,477	12,143,215	1,371,445	13,514,660
81												

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Original Cost Rate Base Proforma Adjustments
 Contributions-in-aid of Construction and Amortization
 Adjustment 3

Exhibit
 Settlement Schedule B-2
 Page 5.2
 Witness: Bourassa
 Revised

Line No.	Plant Acct	Description	Amortization Rate	Activity	2021 12/31/2021	Activity	2022 12/31/2022	Activity	2023 12/31/2023	Activity	2024 12/31/2024	PTY Activity	PTY
1	353	Land	0.00%		1,795,220		1,795,220		1,795,220		1,795,220		1,795,220
2		Correction											
3													
4		Amortization											
5		Accum Amort.											
6													
7	361	Collection Sewers Contributed	2.00%	2,829,653	32,362,031		32,362,031		32,362,031	3,735,270	36,097,301		36,097,301
8		2013 CIAC Correction											
9													
10		2013 CIAC Amortization Corr.											
11		Amortization		618,944		647,241		647,241		684,593			
12		2013 CIAC Amortization Corr.											
13		Accum Amort.			8,481,677		9,128,917		9,776,158		10,460,751		10,460,751
14													
15	363	Services Contributed	2.00%	48,601	2,962,495		2,962,495		2,962,495	51,531	3,014,026		3,014,026
16		2013 CIAC Correction											
17													
18		Amortization		58,764		59,250		59,250		59,765			
19		2013 CIAC Amortization Corr.											
20		Accum Amort.			1,184,499		1,243,748		1,302,998		1,362,764		1,362,764
21													
22	352	Franchise Contributed	0.00%		12,782		12,782		12,782		12,782		12,782
23													
24													
25		Amortization											
26		Accum Amort.											
27													
28	354	Structures and Improvements	3.33%		479,030		479,030		479,030	12,047,686	12,526,716	3,406,426	15,933,143
29													
30													
31		Amortization		15,952		15,952		15,952		216,646		473,857	
32													
33													
34		Accum Amort.			218,296		234,248		250,200		466,745		940,602
35													
36	360	Force Main Contributed	2.00%		3,228,064		3,228,064		3,228,064	5,194,505	8,422,569		8,422,569
37													
38													
39		Amortization		64,561		64,561		64,561		64,561			
40													
41		Accum Amort.			445,977		510,538		575,099		639,660		639,660
42													
43													
44	364	Flow Measuring Devices	10.00%		49,448		49,448		49,448		49,448		49,448
45													
46													
47		Amortization		4,945		4,945		1,367					
48													
49		Accum Amort.			43,136		48,081		49,448		49,448		49,448
50													
51	371	Pump Equipment	12.50%		287,461		287,461		287,461		287,461		287,461
52													
53													
54		Amortization		9,934									
55													
56		Accum Amort.			287,461		287,461		287,461		287,461		287,461
57													
58	380	Treatment & Disposal Equipm	5.00%		9,538,844		9,538,844		9,538,844	8,100,000	17,638,844		17,638,844
59		PTYP in Prior RC Decision											
60													
61		Amortization		476,942		476,942		476,942		679,442			
62		PTYP in Prior RC Decision											
63		Accum Amort.			3,368,574		3,845,516		4,322,458		5,001,900		5,001,900
64													
65	381	Plant Sewers	5.00%		3,006,339		3,006,339		3,006,339		3,006,339		3,006,339
66													
67		Amortization		150,317		150,317		150,317		150,317			
68													
69		Accum Amort.			876,690		1,027,006		1,177,323		1,327,640		1,327,640
70													
71	398	Other Tangible Plant Contrib	10.00%		13,750		13,750		13,750		13,750		13,750
72													
73													
74													
75		Amortization		1,375		1,375		1,375		915			
76		Accum Amort.			10,065		11,460		12,835		13,750		13,750
77													
78		Total CIAC Sewer		2,878,254	53,735,465	-	53,735,465	-	53,735,465	29,128,992	82,864,457	3,406,426	86,270,883
79													
80													
81		Total Accum Amort.		1,401,734	14,916,394	1,428,582	16,336,976	1,417,005	17,753,981	1,856,140	19,610,121	473,857	20,083,978

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment 4
Advances-in-Aid of Construction (AIAC)

Exhibit
Settlement Schedule B-2
Page 6
Witness: Bourassa

Line
No.
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Settlement Computed balance at End of Test Year	\$	9,282,824
Adjusted balance at End of Test Year	\$	<u>11,726,776</u>
Increase (decrease)	\$	(2,443,953)

SUPPORTING SCHEDULES
E-1
B-2, page 6.1

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Advances-in-Aid of Construction (AIAC)

Exhibit
Settlement Schedule B-2
Page 6.1
Witness: Bourassa

Line											
No.		Decision (1)	2017		2018		2019		2020		2021
		Balance	Balance		Balance		Balance		Balance		Balance
		12/31/2016	Additions	12/31/2010	Additions	12/31/2011	Additions	12/31/2012	Additions	4/30/2023	Additions 12/31/2019
1											
2											
3											
4											
5	AIAC	3,055,263	-	3,045,489	-	3,045,489	-	3,166,552	-	3,178,996	- 16,025
6	Additions						121,063		12,444		
7	Refunds		-		-		-		-		(963)
8	AIAC to CIAC		(9,774)								(3,162,008)
9	AIAC in Progress		-								-
10	Developer Admin Deposit		-								
11	Accrual Correction Rate Case										
12	RC True Up										
13											
14	Total AIAC	3,055,263	(9,774)	3,045,489	-	3,045,489	121,063	3,166,552	12,444	3,178,996	(3,162,971) 16,025
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											

Liberty Utilities (Litchfield Park Water & Sewer)
Test Year Ended December 31, 2024
Advances-in-Aid of Construction (AIAC)

Exhibit
Settlement Schedule B-2
Page 6.2
Witness: Bourassa

Line
No.
1
2
3
4
5 AIAC
6 Additions
7 Refunds
8 AIAC to CIAC
9 AIAC in Progress
10 Developer Admin Deposit
11 Accrual Correction Rate Case
12 RC True Up
13
14 Total AIAC
15
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2022		2023		2024		TEST Year End	
Balance		Balance		Balance		Balance	
Additions	12/31/2020	Additions	12/31/2023	Additions	12/31/2024	Additions	12/31/2024
-	14,690	-	14,690	-	9,282,824	-	9,282,824
(1,335)				11,926,217			
				(214,131)			
				(2,443,953)			
(1,335)	14,690	-	14,690	9,268,133	9,282,824	-	9,282,824

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Test Year Ended December 31, 2024
 Accumulated Deferred Income Taxes (ADIT)

Exhibit
 Settlement Schedule B-2
 Page 7.0
 Witness: Bourassa

Line No.	Description	Book	Tax	Difference	Tax Rate	ADIT Impact
1	PTY Plant	\$ 1,195,695	\$ 1,195,695	\$ -	24.87%	\$ -
2	CWIP Transfers	2,662,283	2,662,283	-	24.87%	-
3	Capitalized Overhead	(1,294,516)	(1,294,516)	-	24.87%	-
4	PTY Plant A/D	32,886	119,843	86,957	24.87%	21,626
5	CWIP Transfers A/D	42,711	-	(42,711)	24.87%	(10,622)
6	Capitalized Overhead A/D	(147,104)	(199,311)	(52,208)	24.87%	(12,984)
7	A/D Reconciliation Adjustment	(1)	-	1	24.87%	0
8	Net AIAC Adjustment	(2,443,953)	-	2,443,953	24.87%	607,811
8	Net CIAC Adjustment	(3,220,978)	-	3,220,978	24.87%	801,057
9						
10	Increase(decrease) in ADIT	\$ (5,736,438)	\$ (79,469)	\$ 5,656,969		\$ 1,406,888
11						
12	Per Direct					\$ 228,048
13	Increase(decrease) in ADIT from above					1,406,888
14						
15	Adjustment to ADIT					<u>\$ 1,178,840</u>
16						
17						
18						
19						
20						
21	SUPPORTING SCHEDULES					
22	B-2, Page 4.2					
23	B-2, Page 4.3					
24	B-2, Page 4.4					
25	B-2, Page 4.5					
26	B-2, Page 7.1					
27	B-2, Page 7.2					
28	B-2, page 5					
29	Work papers					
30						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Computation of Tax Depreciation on PTY Plant and CWIP Transfers

Exhibit

Settlement Schedule B-2

Page 7.1

Witness: Bourassa

Line
No.Post-Test Year Plant and CWIP Transfers A/D

Acct.				Tax					
No.	Description	Life (yrs)	Method	Depr Rate	PTY Plant	PTYP Depreciation	CWIP Transfers	CWIP Transfer Depreciation	
351	Organization			0.00%	\$ -	\$ -	\$ -	\$ -	
352	Franchise			0.00%	-	-	-	-	
353	Land			0.00%	-	-	-	-	
354	Structures & Improvements	25	SL	4.00%	-	-	-	-	
355	Power Generation	25	SL	4.00%	-	-	-	-	
355.1	Solar Generation	25	SL	4.00%	-	-	-	-	
360	Collection Sewer Forced	25	SL	4.00%	-	-	-	-	
361	Collection Sewers Gravity	25	SL	4.00%	113,513	2,270	-	-	
362	Special Collecting Structures	25	SL	4.00%	-	-	-	-	
363	Customer Services	25	SL	4.00%	80,742	1,615	-	-	
364	Flow Measuring Devices	25	SL	4.00%	-	-	-	-	
365	Flow Measuring Installations	25	SL	4.00%	-	-	-	-	
366	Reuse Services	25	SL	4.00%	-	-	-	-	
367	Reuse Meters And Installation	25	SL	4.00%	-	-	-	-	
370	Receiving Wells	25	SL	4.00%	-	-	-	-	
371	Pumping Equipment	25	SL	4.00%	-	-	-	-	
374	Reuse Distribution Reservoirs	25	SL	4.00%	85,533	1,711	-	-	
375	Reuse Trans. and Dist. System	25	SL	4.00%	-	-	-	-	
380	Treatment & Disposal Equipment	25	SL	4.00%	-	-	-	-	
380.1	Odor Control GAC	25	SL	4.00%	54,293	1,086	-	-	
381	Plant Sewers	25	SL	4.00%	-	-	-	-	
382	Outfall Sewer Lines	25	SL	4.00%	207,553	4,151	-	-	
389	Other Sewer Plant & Equipment	25	SL	4.00%	-	-	-	-	
390	Office Furniture & Equipment	5	SL	20.00%	-	-	-	-	
390.1	Computers and Software	3	SL	33.33%	-	-	-	-	
391	Transportation Equipment	5	SL	20.00%	-	-	-	-	
392	Stores Equipment	7	MACRS	14.29%	-	-	-	-	
393	Tools, Shop And Garage Equip	7	MACRS	14.29%	-	-	-	-	
394	Laboratory Equip	7	MACRS	14.29%	-	-	-	-	
395	Power Operated Equipment	10	MACRS	10.00%	-	-	-	-	
396	Communication Equip	5	MACRS	20.00%	-	-	-	-	
397	Miscellaneous Equip.	10	MACRS	10.00%	-	-	-	-	
397.1	Misc. Equipment CNG	25	SL	4.00%	-	-	-	-	
398	Other Tangible Plant	25	SL	4.00%	-	-	-	-	
Subtotal					\$ 541,635	\$ 10,833	\$ -	\$ -	
903	Land and Land Rights			0.00%	\$ -	\$ -	\$ -	\$ -	
904	Structures and Improvements	25	SL	4.00%	-	-	-	-	
940	Office Furniture and Fixtures	5	SL	14.29%	-	-	-	-	
940.1	Computers and Software	3	SL	33.33%	654,060	109,010	-	-	
940.2	Customer First	3	SL	33.33%	-	-	-	-	
955	Power Generation	25	SL	4.00%	-	-	-	-	
995	Power Operated Equipment	25	SL	4.00%	-	-	-	-	
997	Miscellaneous Equipment	26	SL	3.85%	-	-	-	-	
Subtotal					\$ 654,060	\$ 109,010	\$ -	\$ -	
Total					\$ 1,195,695	\$ 119,843	\$ -	\$ -	

SUPPORTING SCHEDULE

Work papers

RECAP SCHEDULES:

B-2, page 4

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Computation of Tax Depreciation on Capitalized Overhead

Exhibit
Schedule B-2
Page 7.2
Witness: Bourassa

Line No.	Acct. No.	Description	2017	2018	2019	2020	2021	2022	2023	2024	Total	Settlement Adjustment	Settlement Test Year Total	Life (yrs)	Method	Tax Depr Rate	2017-2024 Capitalized Overhead Depreciation 1/2 Year Conv.
1		Capitalized Overhead Adjustments															
6	106	Construction Completed Not Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			0.00%	\$ -
7	351	Organization	-	-	-	-	-	-	(1,727)	(1,484)	(3,211)	3,211	\$ 0			0.00%	-
8	352	Franchise	-	-	-	-	-	-	-	(0)	-	(3,211)	\$ (3,211)			0.00%	-
9	353	Land	-	-	(473)	(146)	(659)	(3,083)	(1,857)	(1,484)	(7,702)	\$ (7,702)	\$ (7,702)			0.00%	-
10	354	Structures & Improvements	-	(3,044)	(2,782)	(8,512)	(36,452)	(119,667)	(13,707)	(12,695)	(196,859)	(50,094)	\$ (246,953)	25	SL	4.00%	(22,083.96)
11	355	Power Generation	-	(320)	(34,723)	-	(10,946)	(5,531)	-	(938)	(52,458)	-	\$ (52,458)	25	SL	4.00%	(9,826.49)
12	355.1	Solar Generation	-	-	-	-	-	-	-	-	-	-	\$ -	25	SL	4.00%	-
13	360	Collection Sewer Forced	-	(15)	(458)	(9,153)	(15,242)	(6,741)	(223,928)	(145,782)	(401,319)	\$ (401,319)	\$ (401,319)	25	SL	4.00%	(20,911.56)
14	361	Collection Sewers Gravity	-	(39,942)	(115,069)	(20,935)	(28,767)	(7,836)	(6,163)	31,062	(187,649)	\$ (187,649)	\$ (187,649)	25	SL	4.00%	(44,027.85)
15	362	Special Collecting Structures	-	-	-	-	-	-	-	-	-	\$ -	\$ -	25	SL	4.00%	-
16	363	Customer Services	-	(802)	(2,685)	(2,472)	(2,794)	(3,321)	(10,624)	(8,017)	(30,716)	\$ (30,716)	\$ (30,716)	25	SL	4.00%	(2,765.40)
17	364	Flow Measuring Devices	-	-	-	-	(10)	(411)	-	-	(421)	\$ (421)	\$ (421)	25	SL	4.00%	(42.51)
18	365	Flow Measuring Installations	-	-	-	-	-	-	-	-	-	\$ -	\$ -	25	SL	4.00%	-
19	366	Reuse Services	-	-	-	-	(8)	(914)	(1,071)	(223)	(2,216)	\$ (2,216)	\$ (2,216)	25	SL	4.00%	(161.25)
20	367	Reuse Meters And Installation	-	-	-	-	(1,268)	(123)	(5)	-	(1,396)	\$ (1,396)	\$ (1,396)	25	SL	4.00%	(190.09)
21	370	Receiving Wells	-	(9,347)	(2,069)	-	(445)	(1,123)	(138)	(18)	(13,139)	\$ (13,139)	\$ (13,139)	25	SL	4.00%	(3,068.53)
22	371	Pumping Equipment	-	(3,325)	(9,086)	(4,179)	(11,326)	(18,436)	(7,960)	(0)	(54,313)	\$ (54,313)	\$ (54,313)	25	SL	4.00%	(7,522.65)
23	374	Reuse Distribution Reservoirs	-	-	-	(10,329)	(10,475)	(16,377)	(1,237)	(5,527)	(43,945)	\$ (43,945)	\$ (43,945)	25	SL	4.00%	(5,148.18)
24	375	Reuse Trans. and Dist. System	-	-	-	(8,859)	(6,302)	(1,100)	(2)	(142)	(16,405)	\$ (16,405)	\$ (16,405)	25	SL	4.00%	(2,589.94)
25	380	Treatment & Disposal Equipment	-	(12,525)	(8,542)	(7,341)	(13,159)	(13,623)	(10,739)	(115,636)	(181,565)	\$ (181,565)	\$ (181,565)	25	SL	4.00%	(12,618.68)
26	380.1	Odor Control GAC	-	-	-	-	-	-	-	-	-	\$ -	\$ -	25	SL	4.00%	-
27	381	Plant Sewers	-	-	(4,424)	(4,361)	(288)	(379)	(853)	(544)	(10,848)	\$ (10,848)	\$ (10,848)	25	SL	4.00%	(1,898.50)
28	382	Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	\$ -	\$ -	25	SL	4.00%	-
29	389	Other Sewer Plant & Equipment	-	-	-	-	-	-	-	-	-	\$ -	\$ -	25	SL	4.00%	-
30	390	Office Furniture & Equipment	-	(62)	(386)	(378)	(13)	(83)	(7,457)	(27)	(8,406)	\$ (8,406)	\$ (8,406)	5	SL	20.00%	(3,136.44)
31	390.1	Computers and Software	-	(247)	(489)	(4,705)	(591)	(10,955)	(3,911)	-	(20,899)	\$ (20,899)	\$ (20,899)	3	SL	33.33%	(20,264.11)
32	391	Transportation Equipment	-	-	-	-	-	(1,088)	-	-	(1,088)	\$ (1,088)	\$ (1,088)	5	SL	20.00%	(544.03)
33	392	Stores Equipment	-	-	-	-	-	-	-	-	-	\$ -	\$ -	7	MACRS		-
34	393	Tools, Shop And Garage Equip.	-	(328)	(1,203)	(1,055)	(418)	(2,849)	-	(6)	(5,859)	\$ (5,859)	\$ (5,859)	7	MACRS		(4,065.96)
35	394	Laboratory Equip.	-	(198)	(52)	(125)	(1)	(697)	(4)	(252)	(1,330)	\$ (1,330)	\$ (1,330)	7	MACRS		(762.18)
36	395	Power Operated Equipment	-	(38,686)	(1)	-	-	-	-	-	(38,687)	\$ (38,687)	\$ (38,687)	10	MACRS		(29,811.87)
37	396	Communication Equip.	-	(181)	(2,369)	(526)	(1,376)	(1,192)	(557)	-	(6,200)	\$ (6,200)	\$ (6,200)	5	MACRS		(5,320.90)
38	397	Miscellaneous Equip.	-	-	-	(2,919)	(3)	-	-	(2,030)	(4,952)	\$ (4,952)	\$ (4,952)	10	MACRS		(2,047.45)
39	397.1	Misc. Equipment CNG	-	(151)	-	-	-	-	-	-	(151)	\$ (151)	\$ (151)	25	SL	4.00%	(39.26)
40	398	Other Tangible Plant	-	(1,700)	-	-	-	-	(1)	(1,081)	(2,782)	\$ (2,782)	\$ (2,782)	25	SL	4.00%	(463.67)
41																	
42		TOTALS	\$ -	\$ (110,873)	\$ (184,812)	\$ (85,996)	\$ (140,543)	\$ (215,528)	\$ (291,942)	\$ (264,824)	\$ (1,294,516)	\$ (50,094)	\$ (1,344,610)				\$ (199,311)

SUPPORTING SCHEDULE

Work papers.

RECAP SCHEDULES:

B-2, page 3

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Original Cost Rate Base Proforma Adjustments

Adjustment 6

Excess Accumulated Deferred Income Tax EADIT

Exhibit

Settlement Schedule B-2

Page 8

Witness: Bourassa

Line

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Accumulated Deferred Income Tax Under New Tax Rates - Asset (Liability)	\$ (1,612,052)
Accumulated Deferred Income Tax Under New Tax Rates - Asset (Liability) Per GL	<u>\$ (1,612,052)</u>
Excess Accumulated Deferred Income Tax EADIT	\$ 0
TY EADIT Balance	\$ (1,612,052)

SUPPORTING SCHEDULES

E-1

Work Papers

RECAP SCHEDULES:

B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment 6

Exhibit
Settlement Schedule B-2
Page 8.1
Witness: Bourassa

Line No.	Last Rate Case Decision	Water	Sewer	Total	
1	EADIT Balance 12.31.2017	2,031,159	2,236,878	4,268,037	
2	Amortization Period:	27.03	25.06		
3	Annual Amortization	75,145	89,261	164,406	
4	Start Date:	1/1/2018	1/1/2018		
5	Tax Rate:	24.870%	24.870%		
6					
7		EADIT Amortization Activity			
8			Opening		Ending
9	Year	Months	Balance	Amortization	Balance
10	2018	12	2,236,878	89,261	2,147,617
11	2019	12	2,147,617	89,261	2,058,356
12	2020	12	2,058,356	89,261	1,969,095
13	2021	12	1,969,095	89,261	1,879,834
14	2022	12	1,879,834	89,261	1,790,574
15	2023	12	1,790,574	89,261	1,701,313
16	2024	12	1,701,313	89,261	1,612,052
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23					
24					
25					

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment 8
Sarival Accounting Order

Exhibit
Settlement Schedule B-2
Page 9
Witness: Bourassa

Line
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Net Sarival Plant Costs eligible for Deferral	\$ 74,106,765
Composite useful life rate	4.68%
2024 Depreciation deferral	1,734,770
2025 Depreciation deferral	<u>3,469,540</u>
Total Sarival Accounting Order deferral	\$ 5,204,310
Settlement Adjustment	\$ -

SUPPORTING SCHEDULES
Workpaper

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Original Cost Rate Base Proforma Adjustments
Adjustment 8
Unamortized Finance Charges

Exhibit
Settlement Schedule B-2
Page 10
Witness: Bourassa

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Settlement Unamortized Finance Charges	\$ -
Adjusted balance at End of Test Year	<u>143,964.19</u>
Increase (decrease)	(143,964)

<u>SUPPORTING SCHEDULES</u>	<u>RECAP SCHEDULES:</u>
Workpaper	B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2014
Cash Working Capital

Exhibit
Settlement Schedule B-5
Page 1
Witness: Bourassa

Line No.	Description	Proforma Test Year Amount ¹	Revenue Lag (Lead) Days	Expense Lag (Lead) Days	Net Lag (Lead) Days Col. C - Col. D	Lead/Lag Factor Col. E/365	Cash Working Capital Required Col. B * Col. F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
7	OPERATING EXPENSES						
8	Salaries and Wages	\$ -	44.29	-	44.29	0.12133956	\$ -
9	Purchased Wastewater Treat	55,208	44.29	47.89	(3.60)	(0.00986592)	(545)
10	Sludge Removal	590,826	44.29	47.82	(3.53)	(0.00967414)	(5,716)
11	Purchased Power	1,562,153	44.29	51.34	(7.05)	(0.01931797)	(30,178)
12	Chemicals	375,969	44.29	40.06	4.23	0.01158614	4,356
13	Fuel for Power Production	-	44.29	-	44.29	0.12133956	-
14	Materials and Supplies	196,533	44.29	29.91	14.38	0.03939436	7,742
15	Contractual Services - Engineering	-	44.29	-	44.29	0.12133956	-
16	Contractual Services - Accounting	-	44.29	-	44.29	0.12133956	-
17	Contractual Services - Legal	0	44.29	70.62	(26.33)	(0.07213989)	(0)
18	Contractual Services - Management	5,813,559	44.29	35.00	9.29	0.02544915	147,950
19	Contractual Services - Testing	58,459	44.29	45.88	(1.59)	(0.00435907)	(255)
20	Contractual Services - Other	608,191	44.29	71.50	(27.21)	(0.07455085)	(45,341)
21	Rental of Building/Real Property	-	44.29	-	44.29	0.12133956	-
22	Rental of Equipment	2,236	44.29	15.81	28.48	0.07802449	174
23	Transportation Expense	43,618	44.29	42.08	2.21	0.00605189	264
24	Insurance - Vehicle	18,070	44.29	(182.50)	226.79	0.62133956	11,228
25	Insurance - General Liability	152,284	44.29	(182.50)	226.79	0.62133956	94,620
26	Advertising Expense	(0)	44.29	60.45	(16.16)	(0.04427688)	0
27	Miscellaneous	151,244	44.29	44.20	0.09	0.00024367	37
28	Customer Deposit Interest	8,049	44.29	184.00	(139.71)	(0.38277003)	(3,081)
31	TAXES						
32	General Taxes-Property ¹	\$ 905,866	44.29	213.96	(169.67)	(0.46484765)	\$ (421,090)
33	General Taxes-Other	(1,485)	44.29	-	44.29	0.12133956	(180)
34	Income Tax ¹	2,405,675	44.29	37.00	7.29	0.01996970	48,041
36	OTHER						
37	Interest expense	3,417,761	44.29	50.00	(5.71)	(0.01564674)	(53,477)
39	TOTAL	<u>\$ 16,364,216</u>					<u>\$ (245,449)</u>
41	¹ At proposed rates.						\$ (258,291)
43							<u>\$ 12,842</u>

RECAP SCHEDULES:
B-2, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Income Statement

Exhibit
Settlement Schedule C-1
Page 1
Witness: Bourassa

Line No.		Test Year Adjusted Results	Adjustment	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues					
2	Sewer Revenues	\$ 20,846,881	\$ -	\$ 20,846,881	\$ 10,015,953	\$ 30,862,834
3	Misc. Revenues	722,205	-	722,205	-	722,205
4	Total Operating Revenues	\$ 21,569,086	\$ -	\$ 21,569,086	\$ 10,015,953	\$ 31,585,039
5	Operating Expenses					
6	Salaries and Wages	\$ -	-	\$ -	\$ -	\$ -
7	Purchased Wastewater Treatment	\$ 55,208	-	55,208	-	55,208
8	Sludge Removal	\$ 590,826	-	590,826	-	590,826
9	Purchased Power	\$ 1,562,153	-	1,562,153	-	1,562,153
10	Chemicals	\$ 375,969	-	375,969	-	375,969
11	Fuel For Power Production	\$ -	-	-	-	-
12	Materials and Supplies	\$ 196,533	-	196,533	-	196,533
13	Contractual Services - Engineering	\$ -	-	-	-	-
14	Contractual Services - Accounting	\$ -	-	-	-	-
15	Contractual Services - Legal	\$ 0	-	0	-	0
16	Contractual Services - Management	\$ 6,117,689	(304,130)	5,813,559	-	5,813,559
17	Contractual Services - Testing	\$ 74,905	(16,447)	58,459	-	58,459
18	Contractual Services - Other	\$ 593,245	14,946	608,191	-	608,191
19	Rental of Building/Real Property	\$ -	-	-	-	-
20	Rental of Equipment	\$ 2,236	-	2,236	-	2,236
21	Transportation Expense	\$ 43,618	-	43,618	-	43,618
22	Insurance - Vehicle	\$ 18,070	-	18,070	-	18,070
23	Insurance - General Liability	\$ 152,284	-	152,284	-	152,284
24	Advertising Expense	\$ (0)	-	(0)	-	(0)
25	Reg. Commission Exp. - Rate Case	\$ -	-	-	-	-
26	Reg. Commission Exp. - Other	\$ -	-	-	-	-
27	Bad Debt Expense	\$ 38,508	(8,049)	30,459	25,931	56,390
28	Miscellaneous	\$ 151,244	-	151,244	-	151,244
29	Depreciation & Amortization	\$ 8,288,470	(301,710)	7,986,760	-	7,986,760
30	Taxes Other Than Income	\$ (1,485)	-	(1,485)	-	(1,485)
31	Property Taxes	\$ 815,797	(31,480)	784,317	121,549	905,866
32	Income Tax	\$ (228,417)	179,704	(48,714)	2,454,388	2,405,675
33	Customer Deposit Interest	\$ -	8,049	8,049	-	8,049
34	Total Operating Expenses	\$ 18,846,854	\$ (467,165)	\$ 18,387,738	\$ 2,601,868	\$ 20,989,606
35	Operating Income	\$ 2,722,232	\$ 467,165	\$ 3,181,348	\$ 7,414,085	\$ 10,595,433
36	Other Income (Expense)					
37	Interest and Dividend Income	-	-	-	-	-
38	AFUDC Income	977,226	-	977,226	-	977,226
39	Miscellaneous Non-Utility Expenses	(93,561)	-	(93,561)	-	(93,561)
40	Interest Expense	(3,623,234)	205,473	(3,417,761)	-	(3,417,761)
41						
42	Total Other Income (Expense)	\$ (2,739,568)	\$ 205,473	\$ (2,534,095)	\$ -	\$ (2,534,095)
43	Net Profit (Loss)	\$ (17,336)	\$ 672,638	\$ 647,253	\$ 7,414,085	\$ 8,061,338

SUPPORTING SCHEDULES:

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RECAP SCHEDULES:

A-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
dba Liberty Utilities
 Test Year Ended December 31, 2024
 Income Statement

Exhibit
 Schedule C-1
 Page 2.1
 Witness: Bourassa

Line No.	LABEL>>>>>	1 Test Year Book Results	2 Depreciation	3 Property Taxes	4 Contractual Svcs Mgmt Exp.	5 Wastewater Testing Exp	6 Consumer Deposit Interest	7 Contractual Svcs Other Exp.	8 Bad Debt Expense	9 Intentionally Left Blank	10 Intentionally Left Blank
1	Revenues										
2	Sewer Revenues	\$ 20,846,881				-	\$ -	\$ -			
3	Other Revenue	722,205				-					
4	Total Operating Revenues	\$ 21,569,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Operating Expenses										
6	Salaries and Wages	\$ -									
7	Purchased Wastewater Treatment	55,208									
8	Sludge Removal Expense	590,826									
9	Purchased Power	1,562,153									
10	Chemicals	375,969									
11	Fuel For Power Production	-									
12	Materials and Supplies	196,533									
13	Contractual Services - Engineering	-									
14	Contractual Services - Accounting	-									
15	Contractual Services - Legal	0									
16	Contractual Services - Management	6,117,689			(304,130)						
17	Contractual Services - Testing	74,905				(16,447)					
18	Contractual Services - Other	593,245						14,946			
19	Rental of Building/Real Property	-									
20	Rental of Equipment	2,236									
21	Transportation Expense	43,618									
22	Insurance - Vehicle	18,070									
23	Insurance - General Liability	152,284									
24	Advertising Expense	(0)									
25	Reg. Commission Exp. - Rate Case	-									
26	Reg. Commission Exp. - Other	-									
27	Bad Debt Expense	38,508							(8,049)		
28	Miscellaneous	151,244									
29	Depreciation & Amortization	8,288,470	(301,710)								
30	Taxes Other Than Income	(1,485)									
31	Property Taxes	815,797		(31,480)							
32	Income Tax	(228,417)									
33	Customer Deposit Interest	-					8,049				
34	Total Operating Expenses	\$ 18,846,854	\$ (301,710)	\$ (31,480)	\$ (304,130)	\$ (16,447)	\$ -	\$ 14,946	\$ (8,049)	\$ -	\$ -
35	Operating Income	\$ 2,722,232	\$ 301,710	\$ 31,480	\$ 304,130	\$ 16,447	\$ -	\$ (14,946)	\$ 8,049	\$ -	\$ -
36	Other Income (Expense)										
37	Interest and Dividend Income	-									
38	AFUDC Income	977,226									
39	Miscellaneous Non-Utility Expenses	(93,561)									
40	Interest Expense	(3,623,234)									
41											
42	Total Other Income (Expense)	\$ (2,739,568)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Net Profit (Loss)	\$ (17,336)	\$ 301,710	\$ 31,480	\$ 304,130	\$ 16,447	\$ -	\$ (14,946)	\$ 8,049	\$ -	\$ -
44											
45	SUPPORTING SCHEDULES:										
46	C-2										
47	E-2										

Liberty Utilities (Litchfield Park Water & Sewer) Corp.
dba Liberty Utilities
 Test Year Ended December 31, 2024
 Income Statement

Exhibit
 Schedule C-1
 Page 2.2
 Witness: Bourassa

Line No.		<u>10</u> Intentionally Left Blank	<u>11</u> Intentionally Left Blank	<u>12</u> Intentionally Left Blank	<u>13</u> Interest Synch.	<u>14</u> Income Taxes	Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues								
2	Sewer Revenues						\$ 20,846,881	\$ 10,015,953	\$ 30,862,834
3	Other Revenue						722,205		722,205
4	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,569,086	\$ 10,015,953	\$ 31,585,039
5	Operating Expenses								
6	Salaries and Wages						\$ -		\$ -
7	Purchased Wastewater Treatment						55,208		55,208
8	Sludge Removal Expense		-				590,826		590,826
9	Purchased Power						1,562,153		1,562,153
10	Chemicals		-				375,969		375,969
11	Fuel For Power Production						-		-
12	Materials and Supplies		-				196,533		196,533
13	Contractual Services - Engineering						-		-
14	Contractual Services - Accounting						-		-
15	Contractual Services - Legal		-				0		0
16	Contractual Services - Management			-			5,813,559		5,813,559
17	Contractual Services - Testing						58,459		58,459
18	Contractual Services - Other		-				608,191		608,191
19	Rental of Building/Real Property						-		-
20	Rental of Equipment		-				2,236		2,236
21	Transportation Expense						43,618		43,618
22	Insurance - Vehicle						18,070		18,070
23	Insurance - General Liability						152,284		152,284
24	Advertising Expense		-				(0)		(0)
25	Reg. Commission Exp. - Rate Case						-		-
26	Reg. Commission Exp. - Other						-		-
27	Bad Debt Expense						30,459	25,931	56,390
28	Miscellaneous		-				151,244		151,244
29	Depreciation & Amortization						7,986,760		7,986,760
30	Taxes Other Than Income						(1,485)		(1,485)
31	Property Taxes						784,317	121,549	905,866
32	Income Tax					179,704	(48,714)	2,454,388	2,405,675
33	Customer Deposit Interest						8,049		8,049
34	Total Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 179,704	\$ 18,387,738	\$ 2,601,868	\$ 20,989,606
35	Operating Income	\$ -	\$ -	\$ -	\$ -	\$ (179,704)	\$ 3,181,348	\$ 7,414,085	\$ 10,595,433
36	Other Income (Expense)								
37	Interest and Dividend Income						-		-
38	AFUDC Income						977,226		977,226
39	Miscellaneous Non-Utility Expenses						(93,561)		(93,561)
40	Interest Expense				205,473		(3,417,761)		(3,417,761)
41									
42	Total Other Income (Expense)	\$ -	\$ -	\$ -	\$ 205,473	\$ -	\$ (2,534,095)	\$ -	\$ (2,534,095)
43	Net Profit (Loss)	\$ -	\$ -	\$ -	\$ 205,473	\$ (179,704)	\$ 647,253	\$ 7,414,085	\$ 8,061,338
44									
45	<u>SUPPORTING SCHEDULES:</u>							<u>RECAP SCHEDULES:</u>	
46	C-2							C-1, page 1	
47	E-2								

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Adjustments to Revenues and Expenses

Exhibit
Schedule C-2
Page 1
Witness: Bourassa

Line No.	1	2	3	4	5	6	Subtotal
	<u>Adjustments to Revenues and Expenses</u>						
	<u>Depreciation</u>	<u>Property Taxes</u>	<u>Contractual Svcs. Mgmnt Exp.</u>	<u>Wastewater Testing Exp</u>	<u>Customer Deposit Interest</u>	<u>Contractual Svcs Other Exp.</u>	
1 Revenues	-	-	-	-	-	-	-
2 Expenses	(301,710)	(31,480)	(304,130)	(16,447)	8,049	14,946	(630,771)
3 Operating Income	301,710	31,480	304,130	16,447	(8,049)	(14,946)	630,771
4 Interest Expense							-
5 Other Income / Expense							-
6 Net Income	301,710	31,480	304,130	16,447	(8,049)	(14,946)	630,771
	<u>Adjustments to Revenues and Expenses</u>						
	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>Subtotal</u>
	<u>Bad Debt Expense</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	<u>Intentionally Left Blank</u>	
1 Revenues	-	-	-	-	-	-	-
2 Expenses	(8,049)	-	-	-	-	-	(638,820)
3 Operating Income	8,049	-	-	-	-	-	638,820
4 Interest Expense	-						-
5 Other Income / Expense							-
6 Net Income	8,049	-	-	-	-	-	638,820
	<u>Adjustments to Revenues and Expenses</u>						
	<u>13</u>	<u>14</u>					<u>Total</u>
	<u>Interest Synch.</u>	<u>Income Taxes</u>					
1 Revenues	-	-					-
2 Expenses	-	179,704					(459,116)
3 Operating Income	-	(179,704)	-	-	-	-	459,116
4 Interest Expense	205,473						205,473
5 Other Income / Expense							-
6 Net Income	205,473	(179,704)	-	-	-	-	664,589

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Adjustments to Revenues and Expenses
Adjustment Number 1

Exhibit
Settlement Schedule C-2
Page 2
Witness: Bourassa

Depreciation Expense

Line No.	Acct. No.	Description	Adjusted Original Cost	Non-Depr. or Fully Depr. Plant	Settlement Fully Depr Plant Adj	Depr Original Cost	Proposed Rates	Depreciation Expense
1								
2								
3								
4	101	Plant-in-Service	-	-	-	-	0.00%	-
5	351	Organization	-	(0)	-	(0)	0.00%	-
6	352	Franchise	26,385	(26,385)	-	-	0.00%	-
7	353	Land	4,185,292	(4,185,292)	-	-	0.00%	-
8	354	Structures & Improvements	84,793,769	-	-	84,793,769	3.33%	2,823,632
9	355	Power Generation	5,291,325	-	-	5,291,325	5.00%	264,566
10	355.1	Solar Generation	-	-	-	-	6.67%	-
11	360	Collection Sewer Forced	13,310,537	-	-	13,310,537	2.00%	266,211
12	361	Collection Sewers Gravity	52,871,280	-	-	52,871,280	2.00%	1,057,426
13	362	Special Collecting Structures	-	-	-	-	2.00%	-
14	363	Customer Services	1,527,102	-	-	1,527,102	2.00%	30,542
15	364	Flow Measuring Devices	172,125	(143,304)	-	28,821	10.00%	2,882
	365	Flow Measuring Installations	-	-	-	-	10.00%	-
16	366	Reuse Services	4,153,479	-	-	4,153,479	2.00%	83,070
17	367	Reuse Meters And Installation	219,463	-	-	219,463	8.33%	18,281
18	370	Receiving Wells	1,072,640	-	-	1,072,640	3.33%	35,719
19	371	Pumping Equipment	8,412,269	(1,678,386)	(2,451,551)	4,282,332	12.50%	535,292
20	374	Reuse Distribution Reservoirs	1,697,915	-	-	1,697,915	2.50%	42,448
21	375	Reuse Trans. and Dist. System	1,412,510	-	-	1,412,510	2.50%	35,313
22	380	Treatment & Disposal Equipment	46,544,251	-	-	46,544,251	5.00%	2,327,213
23	380.1	Odor Control GAC	-	-	-	-	0.00%	-
24	381	Plant Sewers	22,755,838	-	-	22,755,838	5.00%	1,137,792
25	382	Outfall Sewer Lines	343,681	-	-	343,681	3.33%	11,445
26	389	Other Sewer Plant & Equipment	839,750	(785,285)	-	54,464	6.67%	3,633
27	390	Office Furniture & Equipment	450,113	(157,124)	-	292,989	6.67%	19,542
28	390.1	Computers and Software	389,012	(212,242)	-	176,770	20.00%	35,354
29	391	Transportation Equipment	403,454	(331,474)	-	71,979	20.00%	14,396
30	392	Stores Equipment	8,968	-	-	8,968	4.00%	359
31	393	Tools, Shop And Garage Equip	644,191	-	-	644,191	5.00%	32,210
32	394	Laboratory Equip	225,315	(175,913)	-	49,402	10.00%	4,940
33	395	Power Operated Equipment	500,203	-	-	500,203	5.00%	25,010
34	396	Communication Equip	6,137,144	(396,611)	-	5,740,533	10.00%	574,053
35	397	Miscellaneous Equip.	339,168	-	-	339,168	10.00%	33,917
36	397.1	Misc. Equipment CNG	318,526	-	-	318,526	3.33%	10,607
37	398	Other Tangible Plant	79,028	-	-	79,028	10.00%	7,903
38		SUBTOTAL	\$ 259,124,733	\$ (8,092,017)	\$ (2,451,551)	\$ 248,581,165		\$ 9,433,754
39								
40	903	Land and Land Rights	\$ 37,777	\$ (37,777)	-	-	0.00%	\$ -
41	904	Structures and Improvements	1,355,038	-	-	1,355,038	2.56%	34,689
42	940	Office Furniture and Fixtures	316,384	-	-	316,384	4.00%	12,655
43	940.1	Computers and Software	2,165,260	-	-	2,165,260	20.00%	433,052
44	940.2	Customer First	8,465,895	-	-	8,465,895	5.00%	423,295
45	955	Power Generation	1,014	-	-	1,014	5.00%	51
46	995	Power Operated Equipment	167,601	-	-	167,601	5.00%	8,380
47		TOTALS	\$ 271,633,701	\$ (8,129,794)	-	\$ 261,052,356		\$ 10,345,876
48								
49								
		Less: Amortization of Contributions	Gross CIAC	Non-Amort. Or Fully Amortized		Net CIAC	Amort. Rate	
	353	Land	1,795,220	(1,795,220)		-	0.0000%	-
	352	Franchise	12,782	(12,782)		-	0.0000%	-
	354	Structure and Improvements	15,933,143	-		15,933,143	3.3300%	(530,574)
	360	Collection Sewers Force	8,422,569	-		8,422,569	2.0000%	(168,451)
	361	Collection Sewers Gravity	36,097,301	-		36,097,301	2.0000%	(721,946)
	364	Flow Measuring Devices	49,448	(49,448)		-	10.0000%	-
	363	Customer Services	3,014,026	-		3,014,026	2.0000%	(60,281)
	371	Pumping Equipment	287,461	(287,461)		-	12.5000%	-
	380	Treatment and Disposal	17,638,844	-		17,638,844	5.0000%	(881,942)
	381	Plant Sewers	3,006,339	-		3,006,339	5.0000%	(150,317)
	398	Other Tangible Plant	13,750	(13,750)		-	6.6700%	-
50			\$ 86,270,883	\$ (2,158,662)		\$ 84,112,222		\$ (2,513,511)
51		Amortization of Excess Deferred Depreciation						
52	Less:	Amortization of EADIT	2,236,878	-		2,236,878	3.9904%	(89,261)
53	Add:	Survival Depreciation Deferral Accounting Order	-	-		5,204,310	4.6818%	243,656
54								
55		Total Depreciation Expense						\$ 7,986,760
56								
57		Adjusted Test Year Depreciation Expense						8,288,470
58								
59		Increase (decrease) in Depreciation Expense						(301,710)
60								
61		Adjustment to Revenues and/or Expenses						\$ (301,710)
62								
63		SUPPORTING SCHEDULE						
64		B-2, page 3						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Adjustment to Revenues and Expenses

Adjustment Number 2

Exhibit

Schedule C-2

Page 3

Witness: Bourassa

Property Taxes

Line No.	DESCRIPTION	Test Year as adjusted	Company Recommended
1	Company Adjusted Test Year Revenues	\$ 21,569,086	\$ 21,569,086
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	43,138,172	43,138,172
4	Company Recommended Revenue	21,569,086	31,585,039
5	Subtotal (Line 4 + Line 5)	64,707,258	74,723,211
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	21,569,086	24,907,737
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	43,138,172	49,815,474
10	Plus: 10% of CWIP (intentionally excluded)	-	-
11	Less: Net Book Value of Licensed Vehicles	51,582	51,582
12	Full Cash Value (Line 9 + Line 10 - Line 11)	43,086,590	49,763,892
13	Assessment Ratio	15.5%	15.5%
14	Assessment Value (Line 12 * Line 13)	6,678,421	7,713,403
15	Composite Property Tax Rate - Obtained from ADOR	11.7440%	11.7440%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$ 784,317	\$ 905,866
17	Tax on Parcels	-	-
18	Total Property Taxes (Line 16 + Line 17)	\$ 784,317	
19	Test Year Property Taxes	\$ 815,797	
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$ (31,480)	
21			
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)		\$ 905,866
23	Company Test Year Adjusted Property Tax Expense (Line 18)		\$ 784,317
24	Increase in Property Tax Due to Increase in Revenue Requirement		\$ 121,549
25			
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 24)		\$ 121,549
27	Increase in Revenue Requirement		\$ 10,015,953
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 27)		1.21355%
29			
30			
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40			

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Schedule C-2
Page 4
Witness: Bourassa

Contractual Services Management

Line

No.

1

2 Settlement Contractual Services - Management

\$ 5,813,559

3

4 Adjusted TY Contractual Services - Management

\$ 6,117,689

5

6 Increase (decrease) in Contractual Services - Management

\$ (304,130)

7

8

9

10

11 Reference12 Testimony13 Work Papers

14

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Schedule C-2
Page 5
Witness: Bourassa

Wastewater Testing

Line
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Settlement Contractual Services - Testing	\$	58,459
Adjusted TY Contractual Services - Testing		74,905
Increase (decrease) in Contracual Services - Management	\$	(16,447)

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Schedule C-2
Page 6
Witness: Bourassa

Customer Deposit Interest

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Settlement Contractual Services - Other	\$	8,049
Adjusted Test Year Customer Deposit Interest		-
Increase (decrease) in Contracual Services - Management	\$	8,049

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 6

Exhibit
Schedule C-2
Page 7
Witness: Bourassa

Contractual Services Other

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Settlement Contractual Services - Other

\$ 608,191

Adjusted TY Contractual Services - Other

593,245

Increase (decrease) in Contractual Services - Management

\$ 14,946Reference

Testimony

H-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
 Adjustment to Revenues and Expenses
 Adjustment Number 7

Exhibit
 Schedule C-2
 Page 8
 Witness: Bourassa

Bad Debt Expense

Line No.		<u>Revenues</u>	<u>Bad Debt Expense</u>	<u>Rate</u>	<u>Proposed Rate</u>
1	Bad Debt Rate 2022	\$ 18,928,017	\$ (2,891)	-0.015%	
2	Bad Debt Rate 2023	\$ 23,417,997	\$ 138,546	0.592%	
3	Bad Debt Rate 2024	\$ 21,417,214	\$ (8,726)	-0.041%	
4					
5	Average of three year's of bad debt expense rate			0.179%	0.179%
6					
7				<u>Adjusted TY</u>	<u>Proposed</u>
8					
9	Revenues			\$ 21,569,086	\$ 31,585,039
10					
11	Computed Bad Debt Expense			\$ 38,508	\$ 56,390
12					
13					
14	Computed Bad Debt Expense			\$ 38,508	
15	Test Year Bad Debt Expense			38,508.40	
16	Change in Bad Debt Expense			<u>\$ -</u>	
17					
18	Bad Debt Expense on Company recommended revenue			\$	56,390
19	Company Test Year Adjusted Bad Debt Expense			\$	38,508
20	Settlement Adjustment			\$	(8,049)
21	Increase in Bad Debt due to Increase in Revenue Requirement			<u>\$</u>	<u>25,931</u>
22					
23	Increase in Bad Debt Expense Due to Increase in Revenue Requirement			\$	25,931
24	Increase in Revenue Requirement			\$	10,015,953
25	Increase in Bad Debt Expense Per Dollar Increase in Revenue				0.25890%

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023
Adjustment to Revenues and Expenses
Adjustment Number 8

Exhibit
Schedule C-2
Page 9
Witness: Bourassa

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 9

Exhibit
Schedule C-2
Page 10
Witness: Bourassa

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 10

Exhibit
Schedule C-2
Page 11
Witness: Bourassa

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Adjustment to Revenues and Expenses

Exhibit

Schedule C-2

Page 12

Witness: Bourassa

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23 Reference

24 Testimony

25 Work Papers

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Adjustment to Revenues and Expenses

Adjustment Number 12

Exhibit

Schedule C-2

Page 13

Witness: Bourassa

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21 Reference

22 Testimony

23 Work Papers

24

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended April 30, 2023

Rate Case Expense Surcharge

Exhibit

Settlement Schedule C-2

Page 14

Witness: Bourassa

Rate Case Expense Surcharge

Line

No.

1		
2	Remove TY Rate Case expense	\$ -
3		
4	Adjustment to Revenue and/or Expense	<u>\$ -</u>
5		
6		
7	<u>Proposed Rate Case Expense Surcharge</u>	
8		
9	Estimated Rate Case Expense	\$ 228,000
10		
11	Estimated Amortization Period in Years	3
12		
13	Annual Rate Case Expense	\$ 76,000
14		
15	YE number of customers	24,205
16		
17	Monthly Surcharge	\$ 0.26
18		
19		
20		
21		
22	<u>Reference</u>	
23	Testimony	
24		
25		

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Adjustment to Revenues and Expenses
Adjustment Number 13

Exhibit
Schedule C-2
Page 15
Witness: Bourassa

Interest Synchronization

Line				
<u>No.</u>				
1				
2				
3				
4	Fair Value Rate Base	\$	136,328,067	
5	Weighted Cost of Debt		2.51%	
6	Settlement Interest Expense	\$	3,417,761	
7				
8	Adjusted Test Year Interest Expense	\$	(3,623,234)	
9				
10	Increase (decrease) in Interest Expense		(205,473)	
11				
12				
13				
14	Adjustment to Revenue and/or Expense	\$	205,473	
15				
16				
17	<u>Weighted Cost of Debt Computation</u>			
18	<u>Pro forma Capital Structure</u>			
19		<u>Percent</u>	<u>Cost</u>	<u>Weighted Cost</u>
20	Debt	46.00%	5.45%	2.51%
21	Equity	54.00%	9.75%	5.27%
22	Total	100.00%		7.77%
23				
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Adjustment to Revenues and/or Expenses
Adjustment Number 14

Exhibit
Schedule C-2
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Witness: Bourassa

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Income Taxes

Computed Income Tax
Test Year Income tax Expense
Adjustment to Income Tax Expense

	Test Year at Present Rates	Test Year at Proposed Rates
	\$ (48,714)	\$ 2,405,675
	(228,417)	(48,714)
	<u>\$ 179,704</u>	<u>\$ 2,454,388</u>

SUPPORTING SCHEDULE
C-3, page 2

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Computation of Gross Revenue Conversion Factor

Exhibit

Schedule C-3

Page 1

Witness: Bourassa

Line No.	Description	Percentage of Incremental Gross Revenues
1	Combined Federal and State Effective Income Tax Rate	24.871%
2		
3	Uncollectible Factor	0.195%
4		
5	Property Tax Factor	0.912%
6		
7		
8	Total Tax Percentage	25.977%
9		
10	Operating Income % = 100% - Tax Percentage	74.023%
11		
12		
13		
14		
15	$\frac{1}{\text{Operating Income \%}}$ = Gross Revenue Conversion Factor	
16		1.3509
17		
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27	<u>SUPPORTING SCHEDULES:</u>	<u>RECAP SCHEDULES:</u>
28	C-3, page 2	A-1
29		
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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024

Exhibit
Schedule C-3
Page 2
Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)
<u>Calculation of Gross Revenue Conversion Factor:</u>							
1	Revenue	100.0000%					
2	Uncollectible Factor (Line 11)	0.1945%					
3	Revenues (L1 - L2)	99.8055%					
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	25.7827%					
5	Subtotal (L3 - L4)	74.0228%					
6	Revenue Conversion Factor (L1 / L5)	1.350936					
<u>Calculation of Uncollectible Factor:</u>							
7	Unity	100.0000%					
8	Combined Federal and State Tax Rate (L17)	24.8710%					
9	One Minus Combined Income Tax Rate (L7 - L8)	75.1290%					
10	Uncollectible Rate	0.2589%					
11	Uncollectible Factor (L9 * L10)		0.1945%				
<u>Calculation of Effective Tax Rate:</u>							
12	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%					
13	Arizona State Income Tax Rate	4.9000%					
14	Federal Taxable Income (L12 - L13)	95.1000%					
15	Applicable Federal Income Tax Rate (L15, Col E)	21.0000%					
16	Effective Federal Income Tax Rate (L14 x L15)	19.9710%					
17	Combined Federal and State Income Tax Rate (L13 + L16)		24.8710%				
<u>Calculation of Effective Property Tax Factor</u>							
18	Unity	100.0000%					
19	Combined Federal and State Income Tax Rate (L17)	24.8710%					
20	One Minus Combined Income Tax Rate (L18-L19)	75.1290%					
21	Property Tax Factor	1.2136%					
22	Effective Property Tax Factor (L20*L21)		0.9117%				
23	Combined Federal and State Income Tax and Property Tax Rate (L17+L22)			25.7827%			
24	Required Operating Income	\$ 10,595,434					
25	Adjusted Test Year Operating Income (Loss)	\$ 3,181,348					
26	Required Increase in Operating Income (L24 - L25)	\$ 3,181,348	\$ 7,414,085				
27	Income Taxes on Recommended Revenue (Col. (E), L52)	\$ 2,405,675					
28	Income Taxes on Test Year Revenue (Col. (B), L54)	\$ (48,714)					
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)		\$ 2,454,388				
30	Recommended Revenue Requirement	\$ 31,585,039					
31	Uncollectible Rate (Line 10)	0.2589%					
32	Uncollectible Expense on Recommended Revenue (L24 * L25)	\$ 81,773					
33	Adjusted Test Year Uncollectible Expense	\$ 30,459					
34	Required Increase in Revenue to Provide for Uncollectible Exp.		\$ 51,313				
35	Property Tax with Recommended Revenue	\$ 905,866					
36	Property Tax on Test Year Revenue	\$ 784,317					
37	Increase in Property Tax Due to Increase in Revenue (L35-L36)		\$ 121,549				
38	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 10,041,336				
<u>Calculation of Income Tax:</u>							
39	Revenue	\$ 21,569,086	\$ 21,569,086		\$ 31,585,039	\$ 31,585,039	
40	Operating Expenses Excluding Income Taxes and EADIT amortization	\$ 18,347,191	\$ 18,347,191		\$ 18,494,670	\$ 18,494,670	
41	Synchronized Interest (L47)	\$ 3,417,761	\$ 3,417,761		\$ 3,417,761	\$ 3,417,761	
42	Arizona Taxable Income (L39 - L40 - L41)	\$ (195,866)	\$ (195,866)		\$ 9,672,609	\$ 9,672,609	
43	Arizona State Effective Income Tax Rate	4.9000%	4.9000%	4.9000%	4.9000%	4.9000%	4.9000%
44	Arizona Income Tax (L42 x L43)	\$ (9,597)	\$ (9,597)	\$ -	\$ 473,958	\$ 473,958	\$ -
45	Federal Taxable Income (L42- L44)	\$ (186,268)	\$ (186,268)	\$ -	\$ 9,198,651	\$ 9,198,651	\$ -
46	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
47	Federal Income Tax (L45xL46)	\$ (39,116)	\$ (39,116)	\$ -	\$ 1,931,717	\$ 1,931,717	\$ -
48	Combined Federal and State Income Tax (L35 + L42)	\$ (48,714)	\$ (48,714)	\$ -	\$ 2,405,675	\$ 2,405,675	\$ -
49	COMBINED Applicable Federal Income Tax Rate [Col. (D), L47 - Col. (A), L47 / [Col. (D), L45 - Col. (A), L45]				21.0000%		
50	WASTEWATER Applicable Federal Income Tax Rate [Col. (E), L47 - Col. (B), L47] / [Col. (E), L45 - Col. (B), L45]					21.0000%	
51	WATER Applicable Federal Income Tax Rate [Col. (F), L47 - Col. (C), L47] / [Col. (F), L45 - Col. (C), L45]						0.0000%
<u>Calculation of Interest Synchronization:</u>							
52	Rate Base	\$ 136,328,067					
53	Weighted Average Cost of Debt	2.5070%					
54	Synchronized Interest (L45 X L46)	\$ 3,417,761					

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Summary of Cost of Capital

Exhibit
Settlement Schedule D-1
Page 1
Witness: Bourassa

Consolidated Capital Structure of Water and Wastewater Division

Adjusted End of Test Year					Projected Capital Structure				
Line No.	Item of Capital	Dollar Amount	Percent of Total	Cost Rate	Weighted Cost		Percent of Total	Cost Rate	Weighted Cost
1	Long-Term Debt	30,000,000	25.80%	5.36%	1.38%	68,849,797	46.00%	5.45%	2.51%
2									
3	Stockholder's Equity	86,288,513	74.20%	9.75%	7.23%	59,578,647	54.00%	9.75%	5.27%
4									
5	Totals	116,288,513	100.00%		8.62%	128,428,444	100.00%		7.77%
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	SUPPORTING SCHEDULES:					RECAP SCHEDULES:			
23	D-3					A-3			
24	D-4								
25	E-1								
26	Testimony								
27									
28									
29									
30									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Cost of Long Term Debt

Exhibit
Settlement Schedule D-2
Page 1
Witness: Bourassa

		End of Test Year				End of Projected Year			
Line		Amount	Annual	Interest	Weighted	Amount	Annual	Interest	Weighted
No.	Description of Debt	Outstanding	Interest	Rate	Cost	Outstanding	Interest	Rate	Cost
1	Liberty Utilities - Interco Note	30,000,000	1,608,600	5.36%	5.362%	\$ 30,000,000	1,608,600	5.362%	2.336%
2	Liberty Utilities - Pro Forma		-	0.00%	0.000%	38,849,797	2,143,732	5.518%	3.114%
3			-	0.00%	0.000%		-	0.00%	0.000%
4							-	0.00%	0.000%
5									
6									
7									
8									
9									
10									
11									
12									
13	Totals	\$ 30,000,000	1,608,600		5.362%	\$ 68,849,797	\$ 3,752,332		5.450%
14									
15									
16	SUPPORTING SCHEDULES:					RECAP SCHEDULES:			
17	E-1					D-1			
18	E-2								
19	Testimony								
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Cost of Preferred Stock

Exhibit
Settlement Schedule D-3
Page 1
Witness: Bourassa

Line No.	<u>End of Test Year</u>			<u>End of Projected Year</u>		
	Description of Issue	Shares Outstanding	Dividend Amount Requirement	Shares Outstanding	Dividend Amount Requirement	
1						
2						
3						
4						
5						
6						
7	NOT APPLICABLE, NO PREFERRED STOCK ISSUED OR OUTSTANDING					
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	<u>SUPPORTING SCHEDULES:</u>			<u>RECAP SCHEDULES:</u>		
22	E-1			D-1		
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Test Year Ended December 31, 2024

Cost of Common Equity

Exhibit

Settlement Schedule D-4

Page 1

Witness: Bourassa

Line

No.

1

2

3

4

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6

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19

20

The Company is proposing a cost of common equity of

9.75%

SUPPORTING SCHEDULES:

E-1

D-4.1 to D-4.16

RECAP SCHEDULES:

D-1

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Revenue Summary

With Annualized Revenues to Year End Number of Customers
Test Year Ended December 31, 2024

Exhibit
Settlement Schedule H-1
Page 1
Witness: Bourassa

Line No.	Customer Classification	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Sewer Revenues	Percent of Proposed Sewer Revenues
1	Residential	\$ 12,706,853	\$ 18,621,893	\$ 5,915,040	46.55%	58.91%	58.96%
2	Residential HOA 133	72,191	105,796	33,605	46.55%	0.33%	0.33%
3	Residential HOA 134	72,734	106,591	33,857	46.55%	0.34%	0.34%
4	Residential HOA 138	74,905	109,773	34,868	46.55%	0.35%	0.35%
5	Residential HOA 160	86,846	127,273	40,427	46.55%	0.40%	0.40%
6	Residential HOA 520	282,250	413,637	131,387	46.55%	1.31%	1.31%
7	Subtotal	\$ 13,295,778	\$ 19,484,962	\$ 6,189,185	46.55%	61.64%	61.69%
8							
9	Multi-Unit Housing						
10	Multi-Unit 3	\$ 75,587	\$ 110,772	\$ 35,186	46.55%	0.35%	0.35%
11	Multi-Unit 4	22,172	32,493	10,321	46.55%	0.10%	0.10%
12	Multi-Unit 5	5,039	7,385	2,346	46.55%	0.02%	0.02%
13	Multi-Unit 7	14,110	20,678	6,568	46.55%	0.07%	0.07%
14	Multi-Unit 8	129,001	189,052	60,050	46.55%	0.60%	0.60%
15	Multi-Unit 9	4,535	6,646	2,111	46.55%	0.02%	0.02%
16	Multi-Unit 10	5,039	7,385	2,346	46.55%	0.02%	0.02%
17	Multi-Unit 14	77,602	113,726	36,124	46.55%	0.36%	0.36%
18	Multi-Unit 16	330,566	484,445	153,879	46.55%	1.53%	1.53%
19	Multi-Unit 17	8,567	12,554	3,988	46.55%	0.04%	0.04%
20	Multi-Unit 18	9,070	13,293	4,222	46.55%	0.04%	0.04%
21	Multi-Unit 21	10,582	15,508	4,926	46.55%	0.05%	0.05%
22	Multi-Unit 22	11,086	16,247	5,161	46.55%	0.05%	0.05%
23	Multi-Unit 23	11,590	16,985	5,395	46.55%	0.05%	0.05%
24	Multi-Unit 24	24,188	35,447	11,259	46.55%	0.11%	0.11%
25	Multi-Unit 45	22,676	33,232	10,556	46.55%	0.11%	0.11%
26	Multi-Unit 46	23,180	33,970	10,790	46.55%	0.11%	0.11%
27	Multi-Unit 48	24,188	35,447	11,259	46.55%	0.11%	0.11%
28	Multi-Unit 64	32,250	47,263	15,013	46.55%	0.15%	0.15%
29	Multi-Unit 83	83,649	122,588	38,939	46.55%	0.39%	0.39%
30	Multi-Unit 84	42,329	62,033	19,704	46.55%	0.20%	0.20%
31	Multi-Unit 90	136,056	199,390	63,334	46.55%	0.63%	0.63%
32	Multi-Unit 111	55,934	81,972	26,037	46.55%	0.26%	0.26%
33	Multi-Unit 125	62,989	92,310	29,321	46.55%	0.29%	0.29%
34	Multi-Unit 126	63,493	93,049	29,556	46.55%	0.29%	0.29%
35	Multi-Unit 132	199,549	292,439	92,890	46.55%	0.93%	0.93%
36	Multi-Unit 167	84,153	123,327	39,173	46.55%	0.39%	0.39%
37	Multi-Unit 184	92,720	135,881	43,161	46.55%	0.43%	0.43%
38	Multi-Unit 188	94,735	138,835	44,099	46.55%	0.44%	0.44%
39	Multi-Unit 224	112,876	165,420	52,544	46.55%	0.52%	0.52%
40	Multi-Unit 286	144,119	211,206	67,087	46.55%	0.67%	0.67%
41	Multi-Unit 304	153,189	224,499	71,310	46.55%	0.71%	0.71%
42	Multi-Unit 326	164,275	240,745	76,470	46.55%	0.76%	0.76%
43	Multi-Unit 352	73,907	108,311	34,404	46.55%	0.34%	0.34%
44							
45	Subtotal	\$ 2,405,004	\$ 3,524,533	\$ 1,119,529	46.55%	11.15%	11.16%
46							
47	Small Commercial	\$ 93,479	\$ 136,994	43,515	46.55%	0.43%	0.43%
48	Measured Service:						
49	Regular Domestic	\$ 1,871,984	\$ 2,857,866	985,882	52.67%	8.68%	9.05%
50	Regular Domestic - Influent	2,122,889	3,251,004	1,128,115	53.14%	9.84%	10.29%
51	Restaurant, Motels, Grocery, Dry Cleaning	531,541	810,661	279,120	52.51%	2.46%	2.57%
52	Subtotal	\$ 4,526,414	\$ 6,919,531	\$ 2,393,116	52.87%	20.99%	21.91%
53							
54	Wigwam Resort - Per Room	\$ 166,795	\$ 254,446	\$ 87,651	52.55%	0.77%	0.81%
55	Wigwam Resort - Main	19,956	30,442	10,487	52.55%	0.09%	0.10%
56	Subtotal	\$ 186,750	\$ 284,888	\$ 98,137	52.55%	0.87%	0.90%
57							
58	Elementary Schools	\$ 81,418	\$ 124,204	\$ 42,785	52.55%	0.38%	0.39%
59	Middle and High Schools	95,787	146,122	50,336	52.55%	0.44%	0.46%
60	Community College	24,745	37,748	13,003	52.55%	0.11%	0.12%
61	Subtotal	\$ 201,950	\$ 308,074	\$ 106,125	52.55%	0.94%	0.98%
62							
63							
64	Total Revenues Before Revenues Annualization	\$ 20,709,376	\$ 30,658,982	\$ 9,949,607	48.04%	96.01%	97.07%

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Revenue Summary

With Annualized Revenues to Year End Number of Customers

Test Year Ended December 31, 2024

Exhibit

Settlement Schedule H-1

Page 2

Witness: Bourassa

Line No.	Customer Classification	Present Revenues	Proposed Revenues	Dollar Change	Percent Change	Percent of Present Sewer Revenues	Percent of Proposed Sewer Revenues
1							
2	<u>Revenue Annualization</u>						
3	Residential	\$ 63,868	\$ 93,599	\$ 29,731	46.55%	0.30%	0.30%
4	Multi-Unit			-	0.00%	0.00%	0.00%
5	Small Commercial	1,071	1,569	499	46.55%	0.00%	0.00%
6	Measured Service:						
7	Regular Domestic	15,742	24,029	8,288	52.65%	0.07%	0.08%
8	Regular Domestic Influent	54,939	84,137	29,197	53.14%	0.25%	0.27%
9	Restaurant, Motels, Grocery, Dry Cleaning	(498)	(760)	(262)	52.58%	0.00%	0.00%
10							
11	Subtotal Revenue Annualization	\$ 135,122	\$ 202,574	\$ 67,452	49.92%	0.63%	0.64%
12							
13	Effluent Revenues	\$ 59,035	\$ 59,035	-	0.00%	0.27%	0.19%
14							
15	<u>Misc Service Revenues</u>						
16	Adjusted Misc Revenues	\$ 663,170	\$ 663,170	\$ -	0.00%	3.07%	2.10%
17	Reconciling Amount to C-1	2,384	1,278	(1,106)	-46.39%	0.01%	0.00%
18	Totals	\$ 21,569,086	\$ 31,585,039	\$ 10,015,953	46.44%	100.00%	100.00%
19							
20							
21							
22							
23	<u>Revenue Reconciliation</u>						
24	Flat and Metered Revenues Per GL	\$ 20,711,759					
25							
26							
27	Adjusted Total	\$ 20,711,759					
28							
29	BC Revenue Before Annualization	\$ 20,709,376					
30							
31	Difference	\$ 2,383					
32							
33	% Difference	0.01%					
34							
35	Tolerance (+/- 1/2%)	\$ 103,559					
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Analysis of Monthly Bill Impacts by Detailed Class

Settlement Schedule H-2
Page 2
Witness: Bourassa

Line No.	Customer Classification	Average Number of Customers	Average Water Use	Average Bill		Proposed Increase	
		at		Present Rates	Proposed Rates	Dollar Amount	Percent Amount
		12/31/2024					
1	Residential	23,528	N/A	\$ 45.23	\$ 66.29	\$ 21.06	46.550%
2	Residential HOA 133	1	N/A	6,015.90	8,816.31	2,800.40	46.550%
3	Residential HOA 134	1	N/A	6,061.13	8,882.59	2,821.46	46.550%
4	Residential HOA 138	1	N/A	6,242.06	9,147.75	2,905.68	46.550%
5	Residential HOA 160	1	N/A	7,237.18	10,606.08	3,368.91	46.550%
6	Residential HOA 520	1	N/A	23,520.82	34,469.76	10,948.94	46.550%
7							
8	Multi-Unit Housing - Residential						
9	Multi-Unit 3	50	N/A	\$ 125.98	\$ 184.62	\$ 58.64	46.550%
10	Multi-Unit 4	11	N/A	167.97	246.16	78.19	46.550%
11	Multi-Unit 5	2	N/A	209.96	307.70	97.74	46.550%
12	Multi-Unit 7	4	N/A	293.95	430.78	136.83	46.550%
13	Multi-Unit 8	32	N/A	335.94	492.32	156.38	46.550%
14	Multi-Unit 9	1	N/A	377.93	553.86	175.93	46.550%
15	Multi-Unit 10	1	N/A	419.93	615.40	195.48	46.550%
16	Multi-Unit 14	11	N/A	587.90	861.56	273.67	46.550%
17	Multi-Unit 16	41	N/A	671.88	984.64	312.76	46.550%
18	Multi-Unit 17	1	N/A	713.88	1,046.18	332.31	46.550%
19	Multi-Unit 18	1	N/A	755.87	1,107.72	351.86	46.550%
20	Multi-Unit 21	1	N/A	881.85	1,292.35	410.50	46.550%
21	Multi-Unit 22	1	N/A	923.84	1,353.89	430.05	46.550%
22	Multi-Unit 23	1	N/A	965.83	1,415.43	449.59	46.550%
23	Multi-Unit 24	2	N/A	1,007.82	1,476.97	469.14	46.550%
24	Multi-Unit 45	1	N/A	1,889.67	2,769.31	879.64	46.550%
25	Multi-Unit 46	1	N/A	1,931.66	2,830.85	899.19	46.550%
26	Multi-Unit 48	1	N/A	2,015.65	2,953.93	938.28	46.550%
27	Multi-Unit 64	1	N/A	2,687.53	3,938.58	1,251.05	46.550%
28	Multi-Unit 83	2	N/A	3,485.39	5,107.84	1,622.45	46.550%
29	Multi-Unit 84	1	N/A	3,527.38	5,169.38	1,642.00	46.550%
30	Multi-Unit 90	3	N/A	3,779.34	5,538.62	1,759.28	46.550%
31	Multi-Unit 111	1	N/A	4,661.19	6,830.97	2,169.78	46.550%
32	Multi-Unit 125	1	N/A	5,249.08	7,692.53	2,443.45	46.550%
33	Multi-Unit 126	1	N/A	5,291.08	7,754.07	2,463.00	46.550%
34	Multi-Unit 132	3	N/A	5,543.03	8,123.31	2,580.28	46.550%
35	Multi-Unit 167	1	N/A	7,012.77	10,277.22	3,264.45	46.550%
36	Multi-Unit 184	1	N/A	7,726.65	11,323.40	3,596.76	46.550%
37	Multi-Unit 188	1	N/A	7,894.62	11,569.57	3,674.95	46.550%
38	Multi-Unit 224	1	N/A	9,406.36	13,785.01	4,378.66	46.550%
39	Multi-Unit 286	1	N/A	12,009.90	17,600.51	5,590.61	46.550%
40	Multi-Unit 304	1	N/A	12,765.77	18,708.23	5,942.47	46.550%
41	Multi-Unit 326	1	N/A	13,689.61	20,062.12	6,372.51	46.550%
42	Multi-Unit 352	0	N/A	14,781.42	21,662.17	6,880.75	46.550%
43	Subtotal	183					
44							
45	Small Commercial	102	N/A	\$ 76.50	\$ 112.11	\$ 35.61	46.550%
46	Measured Service:						
47	Regular Domestic	268	144,538	\$ 582.81	\$ 889.75	\$ 306.94	52.665%
48	Regular Domestic - Influent	6	6,393,441	29,899.84	45,788.79	15,888.94	53.141%
49	Restaurant, Motels, Grocery, Dry Cleaning	100	83,359	442.58	674.99	232.41	52.511%
50							
51	Wigwam Resort - Per Room	1	N/A	\$ 13,899.57	\$ 21,203.79	\$ 7,304.22	52.550%
52	Wigwam Resort - Main	1	N/A	1,662.97	2,536.86	873.89	52.550%
53							
54	Elementary Schools	6	N/A	\$ 1,130.81	\$ 1,725.05	\$ 594.24	52.550%
55	Middle and High Schools	6	N/A	1,330	2,029	699.11	52.550%
56	Community College	1	N/A	2,062	3,146	1,083.62	52.550%
57							
58							
59							
60							
61	Total	24,201					
62							
63							

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Test Year Ended December 31, 2024
Analysis of Month Bill Impacts by Detailed Class
Including Rate Case Expense Surcharge

Settlement Schedule H-2
Page 1
Witness: Bourassa

Line No.	Customer Classification	Average Number of Customers at 12/31/2024	Average Water Use	Average Bill			Total Prop. Rates	Proposed Increase	
				Present Rates	Proposed Rates	RC Expense Surcharge		Dollar Amount	Percent Amount
1	Residential	23,528	N/A	\$ 45.23	\$ 66.29	\$ 0.26	\$ 66.55	\$ 21.32	47.12%
2	Residential HOA 133	1	N/A	6,015.90	8,816.31	0.26	8,816.57	2,800.66	46.55%
3	Residential HOA 134	1	N/A	6,061.13	8,882.59	0.26	8,882.85	2,821.72	46.55%
4	Residential HOA 138	1	N/A	6,242.06	9,147.75	0.26	9,148.01	2,905.94	46.55%
5	Residential HOA 160	1	N/A	7,237.18	10,606.08	0.26	10,606.34	3,369.17	46.55%
6	Residential HOA 520	1	N/A	23,520.82	34,469.76	0.26	34,470.02	10,949.20	46.55%
7									
8	Multi-Unit Housing - Residential								
9	Multi-Unit 3	50	N/A	\$ 125.98	\$ 184.62	\$ 0.26	\$ 184.88	\$ 58.90	46.76%
10	Multi-Unit 4	11	N/A	167.97	246.16	0.26	246.42	78.45	46.70%
11	Multi-Unit 5	2	N/A	209.96	307.70	0.26	307.96	98.00	46.67%
12	Multi-Unit 7	4	N/A	293.95	430.78	0.26	431.04	137.09	46.64%
13	Multi-Unit 8	32	N/A	335.94	492.32	0.26	492.58	156.64	46.63%
14	Multi-Unit 9	1	N/A	377.93	553.86	0.26	554.12	176.19	46.62%
15	Multi-Unit 10	1	N/A	419.93	615.40	0.26	615.66	195.74	46.61%
16	Multi-Unit 14	11	N/A	587.90	861.56	0.26	861.82	273.93	46.59%
17	Multi-Unit 16	41	N/A	671.88	984.64	0.26	984.90	313.02	46.59%
18	Multi-Unit 17	1	N/A	713.88	1,046.18	0.26	1,046.44	332.57	46.59%
19	Multi-Unit 18	1	N/A	755.87	1,107.72	0.26	1,107.98	352.12	46.58%
20	Multi-Unit 21	1	N/A	881.85	1,292.35	0.26	1,292.61	410.76	46.58%
21	Multi-Unit 22	1	N/A	923.84	1,353.89	0.26	1,354.15	430.31	46.58%
22	Multi-Unit 23	1	N/A	965.83	1,415.43	0.26	1,415.69	449.85	46.58%
23	Multi-Unit 24	2	N/A	1,007.82	1,476.97	0.26	1,477.23	469.40	46.58%
24	Multi-Unit 45	1	N/A	1,889.67	2,769.31	0.26	2,769.57	879.90	46.56%
25	Multi-Unit 46	1	N/A	1,931.66	2,830.85	0.26	2,831.11	899.45	46.56%
26	Multi-Unit 48	1	N/A	2,015.65	2,953.93	0.26	2,954.19	938.54	46.56%
27	Multi-Unit 64	1	N/A	2,687.53	3,938.58	0.26	3,938.84	1,251.31	46.56%
28	Multi-Unit 83	2	N/A	3,485.39	5,107.84	0.26	5,108.10	1,622.71	46.56%
29	Multi-Unit 84	1	N/A	3,527.38	5,169.38	0.26	5,169.64	1,642.26	46.56%
30	Multi-Unit 90	3	N/A	3,779.34	5,538.62	0.26	5,538.88	1,759.54	46.56%
31	Multi-Unit 111	1	N/A	4,661.19	6,830.97	0.26	6,831.23	2,170.04	46.56%
32	Multi-Unit 125	1	N/A	5,249.08	7,692.53	0.26	7,692.79	2,443.71	46.55%
33	Multi-Unit 126	1	N/A	5,291.08	7,754.07	0.26	7,754.33	2,463.26	46.55%
34	Multi-Unit 132	3	N/A	5,543.03	8,123.31	0.26	8,123.57	2,580.54	46.55%
35	Multi-Unit 167	1	N/A	7,012.77	10,277.22	0.26	10,277.48	3,264.71	46.55%
36	Multi-Unit 184	1	N/A	7,726.65	11,323.40	0.26	11,323.66	3,597.02	46.55%
37	Multi-Unit 188	1	N/A	7,894.62	11,569.57	0.26	11,569.83	3,675.21	46.55%
38	Multi-Unit 224	1	N/A	9,406.36	13,785.01	0.26	13,785.27	4,378.92	46.55%
39	Multi-Unit 286	1	N/A	12,009.90	17,600.51	0.26	17,600.77	5,590.87	46.55%
40	Multi-Unit 304	1	N/A	12,765.77	18,708.23	0.26	18,708.49	5,942.73	46.55%
41	Multi-Unit 326	1	N/A	13,689.61	20,062.12	0.26	20,062.38	6,372.77	46.55%
42	Multi-Unit 352	0	N/A	14,781.42	21,662.17	0.26	21,662.43	6,881.01	46.55%
43	Subtotal	183							
44									
45	Small Commercial	102	N/A	\$ 76.50	\$ 112.11	\$ 0.26	\$ 112.37	\$ 35.87	46.89%
46	Measured Service:								
47	Regular Domestic	268	144,538	\$ 582.81	\$ 889.75	\$ 0.26	\$ 890.01	\$ 307.20	52.71%
48	Regular Domestic - Influent	6	6,393,441	29,899.84	45,788.79	0.26	45,789.05	15,889.20	53.14%
49	Restaurant, Motels, Grocery, Dry Cleaning	100	83,359	442.58	674.99	0.26	675.25	232.67	52.57%
50									
51	Wigwam Resort - Per Room	1	N/A	\$ 13,899.57	\$ 21,203.79	\$ 0.26	\$ 21,204.05	\$ 7,304.48	52.55%
52	Wigwam Resort - Main	1	N/A	1,662.97	2,536.86	0.26	2,537.12	874.15	52.57%
53									
54	Elementary Schools	6	N/A	\$ 1,130.81	\$ 1,725.05	\$ 0.26	\$ 1,725.31	\$ 594.50	52.57%
55	Middle and High Schools	6	N/A	1,330	2,029	0.26	2,030	699.37	52.57%
56	Community College	1	N/A	2,062	3,146	0.26	3,146	1,083.88	52.56%
57									
58									
59									
60									
61	Total	24,201							
62									
63									

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
 Present and Proposed Rates
 Test Year Ended December 31, 2024

Exhibit
 Settlement Schedu
 Page 1
 Witness: Bourassa

Line No.		Present Rates	Proposed Rates	Change
1				
2	<u>Customer Classification</u>			
3				
4	Monthly Charge for:			
5	Monthly Residential Service	\$ 45.23	\$ 66.29	\$ 21.06
6				
7	Multi-Unit Housing - Monthly per Unit	\$ 41.99	\$ 61.54	\$ 19.55
8				
9	Commercial:			
10	Small Commercial - Monthly Service	\$ 76.50	\$ 112.11	\$ 35.61
11	Measured Service:			
12	Regular Domestic:			
13	Monthly Service Charge	\$ 42.82	\$ 62.76	\$ 19.93
14	Regular Domestic per 1,000 gallons water usage ²	\$ 3.74	\$ 5.72	\$ 1.99
15	Commodity Charge per 1,000 gallons measured influent ³	\$ 4.67	\$ 7.15	\$ 2.48
16				
17	Restaurant, Motels, Grocery Stores & Dry Cleaning Estab.			
18	Monthly Service Charge	\$ 42.82 ¹	\$ 62.76 ¹	\$ 19.93
19	Commodity Charge per 1,000 gallons water usage ²	\$ 4.80	\$ 7.34	\$ 2.55
20	Commodity Charge per 1,000 gallons measured influent ³	\$ 6.62	\$ 10.14	\$ 3.52
21				
22	Wigwam Resort:			
23	Monthly Rate - Per Room	\$ 41.99	\$ 64.06	\$ 22.07
24	Main Hotel Facilities - Per Month	\$ 1,662.97	\$ 2,536.86	\$ 873.89
25				
26	Schools - Monthly Service Rates:			
27	Elementary Schools	\$ 1,130.81	\$ 1,725.05	\$ 594.24
28	Middle Schools	\$ 1,330.37	\$ 2,029.48	\$ 699.11
29	High Schools	\$ 1,330.37	\$ 2,029.48	\$ 699.11
30	Community College	\$ 2,062.08	\$ 3,145.70	\$ 1,083.62
31				
32	Effluent ⁴	Market	Market	
33				
34				

¹ Motels without restaurants included (eliminate multi-unit monthly rate provision)

² For Commercial/Non-Residential Customers that are provided with water service from the Company or whose water usage is available from the Company from another water utility, Company shall bill non-residential customers based on water usage data provided by Liberty Utilities or water usage data provided by another local water provider. If, at any point, Company is unable to obtain actual water usage data for such commercial/non-residential customers, Company shall bill non-residential customers based on the last known, most recent usage data as a proxy. Billing shall be trueed up when actual data is obtained. If no water data can be obtained, a non-residential customer may be required to install an influent meter at cost and such customers shall be billed in accordance with the influent data rates set forth above.

³ For customers that are not receiving water service from the Company, and/or the Company is not receiving water usage data information from another water provider, a meter to measure influent will be installed at cost and paid by customer and such customers shall be billed in accordance with the influent data rates set forth above.

⁴ Market Rate - Maximum effluent rate shall not exceed \$430 per acre foot based on a potable water rate of \$1.32 per thousand gallons.

NT = No Tariff

ile H-3

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Percent
Change

46.55%

46.55%

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Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division

Changes in Representative Rate Schedules

Test Year Ended December 31, 2024

Exhibit

Settlement Schedule H-3

Page 2

Witness: Bourassa

Line

No.	Service Charges	Present	Proposed
1	Establishment per A.A.C. R14-2-603(D)(1)	\$20.00	\$30.00
2	Establishment (After Hours)	NT	NT
3	Re-Establishment of Service per A.A.C. R14-2-603(D)(1)	(a)	(a)
4	Disconnection	(b)	At Cost (b)
5	Reconnection per A.A.C. R14-2-603(D)(1)	(b)	(b)
6	NSF Check per A.A.C. R14-2-608(E)(1)	\$25.00 (c)	\$25.00 (c)
7	Deferred Payment (per month)	1.5%	1.5% per month
8	Late Charge	(d)	(d)
9	Service Calls - Per Hour/After Hours	\$40.00 (e)	\$125 (e)
10	After Hours Service Charge	NT	NT
11	Deposit Requirements	(f)	(f)
12	Deposit Interest per A.A.C. R14-2-603(B)	6.00%	6.00%
13	Service Lateral Connection Charge - All sizes	(g)	(g)
14	Main Extension, Tariff, per Rule R14-2-606B.	(h)	(h)
15	Influent Meter Installation Charge (i)	At Cost (i)	At Cost (i)
16	Wastewater Hook-Up Fee	At Cost (j)	At Cost (j)
17	Failed Final Inspection Fee	NT	\$75.00

1 Company's Proposed Rates were amended by the Company on November 17, 2017. The modifications to the Company's proposed tariff of rates and

(a) Minimum charge times number of full months off the system, per Rule R14-2-603(D).
(b) Customer shall pay the actual cost including costs for excavation and trenching, pipeline modification, sewer block, backfill and grading, road repairs and permitting. Customer will be provided copies of invoices for actual costs incurred. There shall be no charge if no work is performed.

(c) Liberty Litchfield Park may charge only one NSF fee when customers are billed for water and sewer services on one bill.

(d) Greater of \$5.00 or 1.50% of unpaid balance.

(e) Customer shall be charged for after-hours service calls outside of normal working hours for work performed at customer's request or convenience.

(f) Per ACC Rules R14-2-603(B) Residential - two times the average bill by class. Non-residential - two and one-half times the customer's estimated maximum monthly bill.

(g) At Cost. Customer/Developer shall install or cause to be installed all Service Laterals as refundable advances-in-aid of construction.

(h) All Main Extensions shall be completed at cost and shall be treated as refundable advances-in-aid of construction.

(i) The cost of the influent meter and metering system installation shall be at the sole expense of the commercial and industrial user and not subject to refund.

(j) Residential and Non-residential - Customer/Developers shall pay the applicable Wastewater Hook-Up Fees per tariff.

In addition to the collection of regular rates, the utility will collect from its customers a proportionate share of any privilege, sales, use, and franchise tax.

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

Liberty Utilities (Litchfield Park Water and Sewer) Corp.
“Liberty Litchfield Park” or “Company”
Annual Rate Adjustment Mechanism (“ARAM”)
Plan of Administration

I. Applicability

The following procedures (the "Plan of Administration") shall apply to the Liberty Utilities (Litchfield Park Water and Sewer) Corp.'s (“Liberty Litchfield Park” or “Company”) calculations set forth in the Company's Annual Rate Adjustment Mechanism ("ARAM") Tariff, Appendix A. ARAM Surcharge/Sur-credit Calculation Template ("ARAM Rate Template"). The Company shall follow the methodology specified in the ARAM Rate Template to calculate annually its revenue requirement, revenue deficiency or excess, rate base, and rates.

II. Annual Filing Requirements

- a. By May 1st each year, Liberty Litchfield Park shall calculate and file its ARAM Surcharge¹. If May 1st falls on a weekend or holiday, Liberty Litchfield Park shall file on the next business day. Within one business day of the filing, Liberty Litchfield Park shall provide all models and workpapers electronically in native format with all formulas and links intact to the parties in the docket, including Arizona Corporation Commission (“Commission”) Utilities Division Staff (“Staff”) and Customers per election to be an interested party per Section VI (collectively, “Interested Parties”).
- b. The ARAM filings shall be made in Docket Nos. W-01427A-25-0126 and SW-01428A-25-0127.
- c. The first Annual Update shall be filed by May 1, 2028, utilizing a twelve-month test year ending December 31, 2027. Future filings shall also utilize a twelve-month test year ending December 31.
- d. The filing shall:
 - i. Use a historical test year as required under A.A.C. R14-2-103(A)(3)(p) (“ARAM Test Year”).
 - ii. Include an Annual Update reflecting changes in the revenue requirement based on the ARAM Test Year with adjustments as specified in this Plan of Administration.
 - iii. If applicable, the second ARAM Annual Update filing will include annualization of ARAM Surcharge or Sur-credit revenues from the first filing.

¹ While referenced as Surcharge here, this encompasses Surcharge or Sur-credit throughout the document.

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

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- iv. Include an earnings test, preventing Liberty Litchfield Park from exceeding its authorized return outside of the 'dead band'. The dead band shall be +/- 50 basis points of the authorized Return on Equity. For example, if the authorized Return on Equity is 9.80%, the dead band is 9.30% - 10.30%. Thus, a Return on Equity falling within 9.30% - 10.30% shall result in no rate change, a Return on Equity exceeding 10.30% shall result in a rate decrease and a Return on Equity below 9.30% shall result in a rate increase.
 - e. The minimum schedules to be filed with the ARAM as defined in A.A.C. R14-2-03(B)(1) are: A-1, B-1, B-2, C-1, C-2, C-3, ~~and~~ D-1, E-1, E-2, H-X (Computation of Surcharge or Credit) and additional schedules and workpapers to support the inputs in the Annual Update filing.
 - f. To increase the transparency and ease stakeholder review, the ARAM Rate Template inputs for the following ratemaking elements shall be a **stated** value to be used in the ARAM Rate Template until changed pursuant to full general rate case approved by the Commission. The stated values shall be those authorized by the Commission in the underlying Decision authorizing the use of the ARAM.
 - i. Equity component of capital structure as typically found on the D-1 schedule;
 - ii. Debt component of capital structure as typical found on the D-1 schedule;
 - iii. Return on Equity as typically found on the D-1 schedule;
 - iv. Cost of Debt as typically found on the D-1 schedule;
 - v. Depreciation and CIAC Amortization Rates as typically found on the C-2 adjustment schedule;
 - vi. Gross Revenue Conversion Factor (GRCF) as typically found on the C-3 schedule unless statutorily changed; and
 - ~~vi.~~ vii. ~~Property Tax will reflect statutory rates but will not exceed the assessment ratio typically found on the C-2 adjustment schedule~~
 - ~~vii. —~~
 - viii. Federal and State Income Tax rates as reflected on the C-3 schedule, unless statutorily changed;
 - ix. Corporate and regional shared services cost allocations as typically found on the C-1 schedule; and
 - x. Capitalized overhead included in plant additions, as typically found on the B-2 schedule, will not exceed the test year capitalized overhead related additions authorized in the rate case.

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

g. Cost disallowances:

- i. Voluntary rate base or expense adjustments made by the Company - If the Company proposed any rate base or expense adjustments in its prior rate case direct application that was accepted by the parties, that same methodology shall be followed in Annual Updates. The final Plan of Administration approved by the Commission shall include details of those adjustments for greater transparency in the ARAM Rate Template; and
- ii. Rate Base or Expense adjustments authorized by the Commission - If the Commission orders any rate base ('B' schedules) or expense ('C' schedules) adjustments in its final Decision, that same methodology shall be followed in Annual Updates. For example, 50/50 sharing of a specific expense. The final Plan of Administration approved by the Commission shall include details of those adjustments for greater transparency in the ARAM Rate Template.

h. The Annual Update for the ARAM Test Year shall:

- i. to the extent specified in the ARAM Rate Template, be based upon data accurately recorded in the Company's regulatory accounting records for the most recent calendar year maintained consistent with the Uniform System of Accounts ("USoA") and Commission accounting policies;
- ii. as and to the extent specified in the ARAM Rate Template or data requests, provide supporting non-confidential or competitively sensitive documentation for data not otherwise available in the regulatory accounting records that are used in the ARAM Rate Template;
- iii. disclose any accounting changes or adjustments that affect inputs to the ARAM Rate Template, including;
 - 1 the initial implementation of an accounting standard or policy;
 - 2 the initial implementation of accounting practices for unusual or unconventional items where the Commission has not provided specific accounting direction;
 - 3 the effect of any change to an accounting standard, policy or the underlying USoA;
 - 4 correction of errors and prior period adjustments that impact the calculation;
 - 5 the implementation of new estimation methods or policies that change prior estimates;
 - 6 changes to income tax elections; and
 - 7 reclassifications, including mapping changes, among NARUC accounts between calendar years.
- iv. provide notice of changes in the Company's accounting policies and practices from those in effect for the calendar year upon which the immediately preceding Annual Update was based ("Accounting Changes");

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

- v. identify items included in the ARAM Rate Template at an amount other than on a historical cost basis (e.g., fair value adjustments);
- vi. identify any reorganization or merger transaction and explain the effect of the accounting for such transactions on inputs to the ARAM Rate Template;
- vii. make note of any aspects of the ARAM Rate Template or its inputs that are the subject of an ongoing legal dispute;
- viii. to the extent accounting changes and other matters affect the Company's inputs to its ARAM Rate Template, provide a narrative explanation of the individual impact of those items on charges billed under the ARAM Rate template;
- ix. be subject to review and challenge, in accordance with the procedures set forth in these protocols, as to whether the input data are accurately recorded, whether the costs and expenditures included for recovery in the Annual Update are prudent, and as to the accuracy of the data and the consistency with the ARAM Rate Template, including the terms and procedures in this plan of administration, of the charges shown in the Annual Update; and
- x. not seek to modify the ARAM Rate Template and shall not be subject to challenge by seeking to modify the ARAM Rate Template (*i.e.*, all such modifications to the ARAM Rate Template, items specified in Section II.e., will require, as applicable, a full rate case).

III. General Policies of the ARAM

- a. The actual date of the filing of the Annual Update shall be that year's "Filing Date."
- b. The ARAM Rate Template is premised upon the following predicates ("Fundamental Predicates"):
 - i. The National Association of Regulatory Utility Commissioners' ("NARUC's") 1996 USoA for Class A Water Utilities;
 - ii. The Commission's orders establishing general accounting directives and precedents;
 - iii. The Commission's requirement for water utilities to maintain regulatory accounting records in accordance with the NARUC USoA; and
 - iv. The Company's accounting policies, ~~practices~~practices, and procedures.
- c. The first Annual Update shall use a test year with twelve months ending December 31, 2027, with subsequent updates to use a test year ending December 31 of each following year.

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

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- d. Adjustments to recognize plant investments that are determined to be used and useful up to three months from the end of the ARAM test ~~year, may~~ year, may be included in rate base in the first ARAM filing only. After the first ARAM filing, rate base will not include any plant investments beyond the end of the applicable ARAM test year.
 - e. The ARAM Surcharge shall not become effective until approved by the Commission.

IV. Interim Documentation Provided

- a. To increase transparency and ease the administrative burden, Liberty Litchfield Park shall:
 - i. On a quarterly basis, file in the underlying general rate case docket, the following information related to capital expenditures placed in-service:
 - 1. A list, description, location, in-service date, NARUC account and total cost of all capital projects greater than \$20,000.
 - 2. Staff and Interested Parties may request supporting documentation for the data provided quarterly. The Company will respond to such requests within 10 days of receiving the request.
 - 3. Details regarding whether the project was funded by Hook Up Fees, Advances in Aid of Construction or Contributions in Aid of Construction.
 - ii. File the first interim documentation report no later than March 1, ~~2027-containing~~ 2027 containing data for ~~the calendar~~ the calendar year of 2026 with subsequent filings to be made quarterly thereafter. Each subsequent quarterly filing will be published no later than 30 days after the close of the quarter-end (e.g., April 30, July 31, October 31, January 31).

V. ARAM Surcharge Rate Design

- a. The ARAM Surcharge rate design will follow the cost of service revenue allocation and rate design approved in the underlying rate case decision. Thus, the ARAM rate design shall be as follows:
 - i. The ARAM Surcharge shall be determined by allocating the required revenue increase (decrease) between the fixed monthly charge and each of the commodity rates based on the revenue allocation percentages determined in the underlying rate case.
 - ii. **Water Division:** The ARAM Surcharge/Sur-credit to the monthly fixed charge for water service shall be calculated by dividing the portion of revenue increase (decrease) related to the monthly minimum as determined in Section V.a.i above by the number of year-end active equivalents meters, by meter size, at the end of each ARAM test year. The Surcharge shall increase with meter size based on the standard meter AWWA flow factors.
 - iii. **Wastewater Division:** The ARAM Surcharge/Sur-credit to the monthly fixed charge

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

for wastewater- service shall be calculated by dividing the portion of revenue increase (decrease) related to the monthly minimum by customer class as determined in Section V.a.i. above by the number of test-year billings (including annualized bills) at the end of each CSRM test year.

- iv. The ARAM Surcharge/Sur-credit for each commodity rate for both water and sewer service shall be calculated by dividing the portion of revenue increase or decrease related to each commodity rate as determined in Section V.a.i. above by the gallons sold/billed (in 1000's) (including annualized gallons) for the respective commodity rate.
- v. The ARAM Surcharge/Sur-credit shall apply to all the Company's customers, including private fire services and industrial fire services and excluding customers on a market rate (i.e., effluent water sales) or contractual rate.
- vi. Liberty Litchfield Park is not required to perform an updated Class Cost of Service Study nor update allocation of the total revenue requirement between customer classes. An example Surcharge calculation for the water division and the wastewater division is included with this POA as Attachment A.

VI. ARAM Customer Notice Requirements

Annual Filing Notice: At least 5 days prior to the Company filings its ARAM Annual Update, the Company shall provide notice to all customers. The notice shall include average customer bill impact per the Company's Annual ARAM filing and ARAM timeline and process information. The notice shall be delivered using each customer's elected communication method, including paper mail or electronic delivery. Liberty Litchfield Park shall also post the notice on its website [and make available an option to elect being included in further notifications as an interested party](#).

ARAM Surcharge Implementation Notice: Within 30 days after the Commission issues a decision in the ARAM filing, the Company shall provide notice to all customers to implement the Surcharge. The notice shall be delivered using each customer's elected communication method, including paper mail or electronic delivery. Liberty Litchfield Park shall also post the notice on its website.

VII. Annual Review Procedures and Timelines

The Table below is a summary table of the events within this section to demonstrate the proposed procedures and timelines detailed in this section:

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

Process Step	Deadline (Specific Date)	Timeline
Pre-filing Notice	5 days prior to May 1	April 25
Annual Update filing on Website and Docket	May 1	Filing Date
Annual Meeting between Company, Staff, Interested Parties	Annually Between May 20–May 31	20–30 days after Filing Date
Information Exchange Period - Informal challenge process	Up to 45 days after Annual Update Filing Date	By June 15 (if Filing Date is May 1)
Company response to Information Requests	Within 10 days of each request	Rolling
Company notice of opposition to an Information Request	Within 5 business days	Rolling
Final Update Filing	60 days from Annual Update filing	By June 30
Formal Challenge filing deadline	No later than 90 days after Filing Date	By July 31
Company response to Formal Challenge	Within 10 days of Formal Challenge filing	Rolling
If no Formal Challenge (or all dismissed): Staff Proposed Order	Within 120 days after Annual Update Filing Date	By August 31
Commission final Order (no Formal Challenge)	Within 150 days after Annual Update Filing Date	By September 30
If Formal Challenge requires hearing	Hearing must be completed within 120 days of Annual Update Filing Date	By September 30
If Formal Challenge requires hearing: ROO	Within 150 days after Annual Update Filing Date	By September 30
Commission final Order (Formal Challenge scenario)	Within 180 days after Annual Update Filing Date	By October 31

Each Annual Update shall be subject to the following annual review procedures (“Annual Review Procedures”):

- a. **Pre-Filing Notice:** 5 days prior to May 1, Liberty Litchfield Park shall post the proposed ARAM request on its website and notify all interested parties to the docket of the request being made available.
- b. **Annual Filing:** By May 1, Liberty Litchfield Park shall file its Annual Update in the underlying rate case ~~docket~~, and ~~docket~~ and provide Commission Staff and Interested Parties with all models and workpapers electronically in native format with all formulas and links intact.
- c. **Annual Meeting:** Between 20 and 30 days after the Filing Date, the Company shall organize a meeting or conference call among Staff and Interested Parties (“Annual Meeting”) during which the Company shall present details about its Annual Update. The Company shall provide remote access for participation in the Annual Meeting. The Annual Meeting shall also provide Staff and Interested Parties the chance to seek information and clarifications from the Company about the Annual Update.
- d. **Information Exchange Period:** Interested Parties have 45 days from the Filing Date to review the Annual Update and submit any Information Requests (the “Information Exchange Period”). Information Requests shall be limited to the following scope:
 - i. What is necessary to determine if the Company has properly applied the ARAM Template and the procedures set forth within this POA;
 - ii. What is necessary to verify that the input data are properly recorded, to determine the prudence of the cost and expenditure included for recovery in the Annual Update, and as to the accuracy of the data and the consistency

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

Plan of Administration

Annual Rate Adjustment Mechanism

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- iii. Information Requests shall not solicit information concerning costs or allocations where the cost or allocation method has been determined by the Commission, except that such information requests shall be permitted if they seek to determine if there has been a material change in circumstances, Accounting Change, or pursuant to discovery of a calculation error in subsequent Annual Updates; and
 - iv. The Information Requests shall not be directed at determining whether the Formula Rate Template is just and reasonable.

 - e. **Information Request:** The Company shall make a good faith effort to respond to Information Requests pertaining to the Annual Update within 10 days of receipt. If the Company opposes an Information Request, it shall notify the requesting party within 5 business days. This applies to the informal and formal challenge process.
 - i. The Company may require that a protective agreement be signed before providing any confidential or competitively sensitive information or elect to decline to provide such confidential or competitively sensitive information when deemed necessary and appropriate, or if the Information Request is beyond the scope or otherwise not justified by Section VII.d of this POA.
 - ii. During the Information Exchange Period, Interested Parties must notify the Company in writing of any specific substantive objections it has to the ARAM Annual Update filing, including challenges related to Accounting Changes, to the application of the Formula Rate Template, or to the prudence of plant investments or costs incurred. A party submitting such objections must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects, provide an appropriate explanation and documents to support its objection, and give the Company an opportunity to address the objection. When addressing an objection, the Company shall make a good faith effort to respond to any objection within seven business days. If the Company disagrees with the objection(s) it will provide the objecting party a response to the objection, including any information or explanation that supports the inputs, explanations, allocations, and calculations that the Company has made.
 - iii. To the extent any Interested Party is unable to resolve disputes related to Information Requests submitted in accordance with this Section, the Company or Interested Party may seek resolution from the Commission Hearing Division.

 - f. Each Annual Update shall not be subject to further objections by Interested Parties beyond 45 days after the Filing Date. To the extent an Interested Party believes the Company has not addressed its objection to the party's satisfaction, that party may file a Formal Challenge.

 - g. **Final Update Filing:** No later than 60 days from the Filing Date, the Company shall provide a final update filing in the underlying rate case docket, and provide Commission Staff and Interested Parties with all models and workpapers electronically in native format with all

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

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Annual Rate Adjustment Mechanism

formulas and links intact. This update filing will include revisions, if applicable, accepted by the Company that result from the information exchange period.

- h. **Formal Challenge Process:** An Interested Party who has issued an objection under Section VII.e is entitled to challenge the Annual Update formally, clearly identifying the action or inaction which is alleged to violate the filed Formula Rate Template or this POA and explaining how such action or inaction violates the Formula Rate Template or this POA (a "Formal Challenge"). A Formal Challenge must be filed in the underlying rate case docket no later than 90 days after the Filing Date and distributed to the Company and all Interested Parties. Such Interested Party must have first provided the same objection(s) under Section VII.e, and address the following:
 - i. State the specific relief or remedy requested, and the basis for that relief;
 - ii. Include or make reference to all documents that support the facts in the Formal Challenge in possession of, or otherwise attainable by, the filing party, including, but not limited to, contracts and affidavits; and
 - iii. State when the Interested Party objected to the Annual Update filing in accordance with Section VII.e in this POA to dispute the action or inaction raised by the Formal Challenge. If no objection was raised during the Information Exchange Period, then the issue is not eligible for a Formal Challenge.
- i. Any party filing a Formal Challenge must serve a copy of the Formal Challenge on the Company. Service to the Company must be on the same day as the filing with the Commission. Simultaneous service on the Company can be accomplished by electronic mail, express delivery, or messenger. The party filing the Formal Challenge shall serve the individual(s) listed as the contact on the Company's Annual Update.
- j. Any response by the Company to a Formal Challenge must be filed within 10 days of the date the Formal Challenge was filed and will be served on the party that filed the Formal Challenge.
- k. **Hearings:** If the Hearing Division or assigned Administrative Law Judge determines that a hearing is necessary to resolve a Formal Challenge, a hearing shall be scheduled and the scope shall be limited to only those unresolved items raised by Formal Challenge(s). Any hearing must be completed within 120 days of the Filing Date. In lieu of a hearing, the Company and Interested Party(ies) with unresolved Formal Challenge(s) may elect to submit written filings with the consent of the Hearing Division or assigned Administrative Law Judge.
- l. **Staff Proposed Order / Commission Decision:** If no Formal Challenge is filed, or if all Formal Challenge(s) are administratively dismissed, Staff will draft and file a Proposed Order within 120 days after the Filing Date. The Commission should then issue a final Order on the Annual Update within 150 days of the Filing Date.
- m. **ROO / Commission Decision:** If a Formal Challenge is filed which requires an evidentiary

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

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hearing or submission of written evidence, the Hearing Division or assigned Administrative Law Judge shall issue a Recommended Opinion and Order no later than 150 days after the Filing Date. The Commission should then issue a final Order on the Annual Update within 180 days of the Filing Date.

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VIII. ARAM Administration Calendar

	Base Rate Case Test Year	ARAM Test Year	Required Filing Date	New Rates Effective Date*
Initial Base Rate Case Test Year	December 31, 2024		N/A	
1st ARAM Annual Update		December 31, 2027	May 1, 2028	November 1, 2028
2 nd Annual Update		December 31, 2028	May 1, 2029	November 1, 2029
3 rd Annual Update		December 31, 2029	May 1, 2030	November 1, 2030
4 th Annual Update		December 31, 2030	May 1, 2031	November 1, 2031
5 th Annual Update		December 31, 2031	May 1, 2032	November 1, 2032
Full Rate Case	If a rate case is not filed within the first five years of ARAM Annual Updates, a rate case must be filed with a test year ended December 31, 2032 by June 30, 2033.			

*Includes additional time for hearing and recommended order prior to final consideration

IX. ARAM Filing Costs

Actual ARAM filing costs incurred by the Company will be recorded as part of its annual operating expenses and included in the Annual Update filing and reflected in ARAM template Schedule C-1.

X. Full Rate Case Requirements

The Company may voluntarily file a rate case at any time. If a rate case is not filed within the first five years of ARAM adjustments, a rate case must be filed no later than June 30, 2033 with a test year ended December 31, 2032. Thereafter, the Company shall file a full rate case with no more than five years between test years, unless the Commission determines an alternate schedule. Notwithstanding the requirements herein, the Commission may order the Company to file a rate case at any time.

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Annual Rate Adjustment Mechanism

Attachment A – Rate Design- Example Surcharge Calculation – Water Division

Example Computation of Surcharges - Water Division

Assumed Revenue Increase (Decrease)

\$ 2,000,000

Decision XXXXX						
Category	Approved Rate	% of	Revenue	Gallons Sold	Surcharge	
	Revenue	Rate	Revenue	(in 1,000s)	per 1,000 gallons	
Monthly Fixed CI	\$ 7,703,382	33.08%	33.08%	\$ 661,600	See Surcharge Computation below	
Commodity Rate	691,837	2.97%	36.05%	59,400	813,638.7	\$ 0.07
Commodity Rate	3,486,206	14.97%	51.02%	299,400	1,063,483.2	0.28
Commodity Rate	3,301,591	14.18%	65.20%	283,600	890,263.8	0.32
Commodity Rate	7,863,866	33.77%	98.97%	675,400	1,634,525.1	0.41
Hydrant	122,152	0.52%	99.49%	10,400	10,444.0	1.00
Bulk	117,611	0.51%	100.00%	10,200	68,858.6	0.15
	\$ 23,286,645	100.00%		\$ 2,000,000	4,481,213.5	

CSRM Test Year YE Equivalent Meters

Meter Size	Number of YE Customers	AWWA Factor	Equivalent 5/8 Inch Meters
5/8x3/4 Inch	170	1.00	170
3/4 Inch	14,027	1.50	21040.5
1 Inch	7,028	2.50	17570
1.5 Inch	321	5.00	1605
2 Inch	751	8.00	6008
3 Inch	26	16.00	416
4 Inch	21	25.00	525
6 Inch	7	50.00	350
8 Inch	1	80.00	80
10 Inch	2	115.00	230
12 Inch	-	215.00	0
			<u>47,995</u>

Revenues to be Collected	\$	661,600
Equivalent 5/8 inch meters		47,995
Monthly Surcharge per equivalent 5/8x3/4 Inch	\$	1.15

Monthly Fixed Charge Surcharge by Meter Size

5/8 x 3/4 Inch	\$	1.15
3/4 Inch		1.72
1 Inch		2.87
1.5 Inch		5.74
2 Inch		9.19
3 Inch		18.38
4 Inch		28.72
6 Inch		57.44
8 Inch		91.90
10 Inch		132.11
12 Inch		246.98

LIBERTY UTILITIES (LITCHFIELD PARK WATER & SEWER) CORP.

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Annual Rate Adjustment Mechanism

Rate Design – Example Surcharge Calculation – Wastewater Division

Example Computation of Sewer Surcharges

Assumed Revenue Increase (Decrease)

\$ 2,000,000

Category	Decision XXXXX			Revenue	Gallons Billed	Units/ Customer Billed*	Fix Charge Surcharge per Unit	Surcharge per 1,000 gallons
	Approved Rate	% of	Revenue					
<u>Monthly Fixed Charges:</u>								
Residential	\$18,715,491	60.64%	60.64%	\$ 1,212,868		282,336	\$ 4.30	
Residential HOA	863,070	2.80%	63.44%	55,932		13,020	4.30	
Multi-Unit Housing	3,524,533	11.42%	74.86%	228,409		57,272	3.99	
Small Commercial	138,564	0.45%	75.31%	8,980		1,236	7.27	
Regular Domestic	203,329	0.66%	75.97%	13,177		3,240	4.07	
Regular Domestic Influent	4,518	0.01%	75.98%	293		72	4.07	
Restaurant, Motels, Grocery, Dry Cleaning	75,307	0.24%	76.23%	4,880		1,200	4.07	
Wigwam Resort - Per Room	254,446	0.82%	77.05%	16,489		3,972	4.15	
Wigwam Resort - Main	30,442	0.10%	77.15%	1,973		12	164.42	
Elementary Schools	124,204	0.40%	77.55%	8,049		72	111.79	
Middle and High Schools	146,122	0.47%	78.03%	9,470		72	131.53	
Community College	37,748	0.12%	78.15%	2,446		12	203.83	
<u>Commodity Charges:</u>								
Regular Domestic	2,678,566	8.68%	86.83%	173,586	468,148			\$ 0.37
Regular Domestic Influent	3,330,622	10.79%	97.62%	215,843	465,690			0.46
Restaurant, Motels, Grocery, Dry Cleaning	734,593	2.38%	100.00%	47,606	100,019			0.48
	\$30,861,556	100.00%		\$ 2,000,000	1,033,857			

* Includes annualized units or customer bills.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket Nos. W-01427A-25-0126
Test Year Ended December 31, 2024

Exhibit C - Water UPIS

Plant-in-Service

Acct.		ROO Adjusted Original Cost
No.	Description	
106	Construction Compl. - Not Classified	\$ -
301	Organization Cost	21,090
302	Franchise Cost	-
303	Land and Land Rights	3,093,743
304	Structures and Improvements	31,873,891
305	Collecting and Impounding Res.	-
306	Lake River and Other Intakes	-
307	Wells and Springs	22,435,927
308	Infiltration Galleries and Tunnels	-
309	Supply Mains	4,233,597
310	Power Generation Equipment	532,017
310.1	Solar Generator	2,247,645
311	Electric Pumping Equipment	8,516,224
320	Water Treatment Equipment	(0)
320.1	Water Treatment Plant	11,463,122
320.2	Chemical Solution Feeders	516,662
330	Dist. Reservoirs & Standpipe	0
330.1	Storage tanks	1,136,035
330.2	Pressure Tanks	490,054
331	Trans. and Dist. Mains	52,398,875
333	Services	7,745,812
334	Meters	11,266,658
335	Hydrants	3,949,529
336	Backflow Prevention Devices	101,427
339	Other Plant and Misc. Equip.	505,541
340	Office Furniture and Fixtures	768,575
340.1	Computers and Software	(12,137)
341	Transportation Equipment	1,035,040
341.1	Transportation Equipment - Golf Carts	52,207
342	Stores Equipment	37,143
343	Tools and Work Equipment	140,115
344	Laboratory Equipment	15,537
345	Power Operated Equipment	18,956
346	Communications Equipment	1,606,934
347	Miscellaneous Equipment	5,061
347.1	Miscellaneous Equipment - CNG	468,499
348	Other Tangible Plant	130,462
	SUBTOTAL	\$ 166,794,241
903	Land and Land Rights	\$ 26,060
904	Structures and Improvements	940,326
940	Office Furniture and Fixtures	219,955
940.1	Computers and Software	1,505,319
940.2	Customer First	5,885,609
955	Power Generation	705
995	Power Operated Equipment	116,519
	TOTALS	\$ 175,488,734

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket Nos. W-01427A-25-0126
Test Year Ended December 31, 2024

Exhibit C -
Water Acc. Dep.

Accumulated Depreciation

Acct.		ROO Adjusted Accum. Depr.
No.	Description	
108	A/D Unclassified	\$ -
301	Organization Cost	-
302	Franchise Cost	-
303	Land and Land Rights	-
304	Structures and Improvements	14,102,957
305	Collecting and Impounding Res.	-
306	Lake River and Other Intakes	-
307	Wells and Springs	2,980,276
308	Infiltration Galleries and Tunnels	-
309	Supply Mains	321,685
310	Power Generation Equipment	333,557
311	Electric Pumping Equipment	2,740,371
320	Water Treatment Equipment	(1)
320.1	Water Treatment Plant	2,267,530
320.2	Chemical Solution Feeders	413,763
330	Dist. Reservoirs & Standpipe	0
330.1	Storage tanks	296,346
330.2	Pressure Tanks	487,805
331	Trans. and Dist. Mains	16,341,238
333	Services	3,364,082
334	Meters	6,115,303
335	Hydrants	1,133,476
336	Backflow Prevention Devices	69,798
339	Other Plant and Misc. Equip.	346,482
340	Office Furniture and Fixtures	693,548
340.1	Computers and Software	(36,799)
341	Transportation Equipment	814,537
341.1	Transportation Equipment - Golf Carts	26,293
342	Stores Equipment	25,253
343	Tools and Work Equipment	46,128
344	Laboratory Equipment	13,568
345	Power Operated Equipment	15,063
346	Communications Equipment	772,351
347	Miscellaneous Equipment	(1,022)
347.1	Miscellaneous Equipment - CNG	131,557
348	Other Tangible Plant	130,462
		\$ 55,519,746
903	Land and Land Rights	\$ -
904	Structures and Improvements	146,405
940	Office Furniture and Fixtures	173,944
940.1	Computers and Software	240,859
940.2	Customer First	441,083
955	Power Generation	123
995	Power Operated Equipment	20,391
		-
	TOTALS	\$ 56,542,551

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket Nos. W-01427A-25-0126 et al
Test Year Ended December 31, 2024

Exhibit C - Water Dep. Exp

Depreciation Expense

Acct. No.	Description	Adjusted Original Cost	Non-Depr. and Fully Depr. Plant	Fully Depr. Plant Adj	Depreciable Original Cost	Proposed Rates	ROO Depreciation Expense
101	Plant-in-Service	\$ -	\$ -		\$ -		\$ -
301	Organization Cost	21,090	(21,090)		-	0.00%	-
302	Franchise Cost	-	-		-	0.00%	-
303	Land and Land Rights	3,093,743	(3,093,743)		-	0.00%	-
304	Structures and Improvements	31,873,891	-		31,873,891	3.33%	1,061,401
305	Collecting and Impounding Res.	-	-		-	2.50%	-
306	Lake River and Other Intakes	-	-		-	2.50%	-
307	Wells and Springs	22,435,927	-		22,435,927	3.33%	747,116
308	Infiltration Galleries and Tunnels	-	-		-	6.67%	-
309	Supply Mains	4,233,597	-		4,233,597	2.00%	84,672
310	Power Generation Equipment	532,017	(224,816)		307,202	5.00%	15,360
310.1	Solar Generator	2,247,645	-		2,247,645	6.67%	149,918
311	Electric Pumping Equipment	8,516,224	(572,923)	(569,969)	7,373,332	12.50%	921,667
320	Water Treatment Equipment	(0)	-		(0)	3.33%	(0)
320.1	Water Treatment Plant	11,463,122	-		11,463,122	3.33%	381,722
320.2	Chemical Solution Feeders	516,662	(307,075)		209,587	20.00%	41,917
330	Dist. Reservoirs & Standpipe	0	(0)		0	2.22%	0
330.1	Storage tanks	1,136,035	-		1,136,035	2.22%	25,220
330.2	Pressure Tanks	490,054	(486,143)		3,911	5.00%	196
331	Trans. and Dist. Mains	52,398,875	-		52,398,875	2.00%	1,047,978
333	Services	7,745,812	-		7,745,812	3.33%	257,936
334	Meters	11,266,658	(1,936,576)		9,330,082	8.33%	777,196
335	Hydrants	3,949,529	-		3,949,529	2.00%	78,991
336	Backflow Prevention Devices	101,427	(38,387)		63,040	6.67%	4,205
339	Other Plant and Misc. Equip.	505,541	(259,531)		246,010	6.67%	16,409
340	Office Furniture and Fixtures	768,575	(650,749)		117,826	6.67%	7,859
340.1	Computers and Software	(12,137)	0		(12,137)	20.00%	(2,427)
341	Transportation Equipment	1,035,040	(796,782)		238,259	20.00%	47,652
341.1	Transportation Equipment - Golf Carts	52,207	-		52,207	7.83%	4,088
342	Stores Equipment	37,143	-		37,143	4.00%	1,486
343	Tools and Work Equipment	140,115	-		140,115	5.00%	7,006
344	Laboratory Equipment	15,537	(5,803)		9,734	10.00%	973
345	Power Operated Equipment	18,956	-		18,956	5.00%	948
346	Communications Equipment	1,606,934	(102,504)		1,504,430	10.00%	150,443
347	Miscellaneous Equipment	5,061	-		5,061	10.00%	506
347.1	Miscellaneous Equipment - CNG	468,499	-		468,499	3.33%	15,601
348	Other Tangible Plant	130,462	(130,462)		-	10.00%	-
	SUBTOTAL	\$ 166,794,241	\$ (8,626,583)	\$ (569,969)	\$ 157,597,689		\$ 5,846,035
903	Land and Land Rights	\$ 26,060	\$ (26,060)		\$ -	0.00%	-
904	Structures and Improvements	940,326	-		940,326	2.56%	24,072
940	Office Furniture and Fixtures	219,955	-		219,955	6.67%	14,671
940.1	Computers and Software	1,505,319	-		1,505,319	20.00%	301,064
940.2	Customer First	5,885,609	-		5,885,609	5.00%	294,280
955	Power Generation	705	-		705	5.00%	35
995	Power Operated Equipment	116,519	-		116,519	5.00%	5,826
	TOTALS	\$ 175,488,734	\$ (8,652,643)		\$ 166,266,122		\$ 6,485,984
Less: Amortization of Contributions		Gross CIAC	NonAmort. Or Fully Amortized	Net CIAC	Amort. Rate		
303	Land and Land Rights	\$ 229,065	\$ (229,065)	\$ -	0.00%	\$ -	
304	Structures and Improvements	609,937	-	609,937	3.33%	(20,311)	
307	Wells and Springs	8,975,724	-	8,975,724	3.33%	(298,892)	
309	Raw Water Supply Mains	1,467,063	-	1,467,063	2.00%	(29,341)	
311	Electric Pumping Equipment	895,090	(40,572)	854,518	12.50%	(106,815)	
320	Water Treatment Equipment	1,526,791	-	1,526,791	3.33%	(50,842)	
330	Distribution Reservoir and Standpipes	581,175	-	581,175	2.22%	(12,902)	
331	Trans. and Dist. Mains	32,470,687	-	32,470,687	2.00%	(649,414)	
333	Services	1,853,447	-	1,853,447	3.33%	(61,720)	
334	Meters	43,196	(41,899)	1,297	8.33%	(108)	
335	Hydrants	1,297,193	-	1,297,193	2.00%	(25,944)	
346	Communications Equipment	133,687	-	133,687	10.00%	(13,369)	
339	Other Plant and Misc. Equip.	13,750	-	13,750	6.67%	(917)	
		\$ 50,096,804	\$ (311,536)	\$ 49,785,268		\$ (1,270,574)	
Amortization of Excess Def. Income Taxes and ITC						\$ -	
Amortization of EADIT				1,505,147	3.6996%	(75,145)	
Total Depreciation Expense						\$ (75,145)	
						\$ 5,140,265	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Docket Nos. W-01427A-25-0126 et al
Test Year Ended December 31, 2024

**Exhibit C -
Wastewater UPIS**

Plant-in-Service

Acct. No.	Description		ROO Adjusted Original Cost
106	Construction Compl. Not Class.	\$	-
351	Organization		-
352	Franchise		26,385
353	Land		4,185,292
354	Structures & Improvements		84,743,558
355	Power Generation		5,291,325
355.1	Solar Generation		-
360	Collection Sewer Forced		13,028,836
361	Collection Sewers Gravity		52,837,734
362	Special Collecting Structures		-
363	Customer Services		1,311,379
364	Flow Measuring Devices		172,125
365	Flow Measuring Installations		-
366	Reuse Services		4,153,479
367	Reuse Meters And Installation		219,463
370	Receiving Wells		1,072,640
371	Pumping Equipment		7,830,186
374	Reuse Distribution Reservoirs		1,697,915
375	Reuse Trans. and Dist. System		1,412,510
380	Treatment & Disposal Equipment		46,090,639
380.1	Odor Control GAC		-
381	Plant Sewers		22,755,838
382	Outfall Sewer Lines		343,681
389	Other Sewer Plant & Equipment		839,750
390	Office Furniture & Equipment		425,606
390.1	Computers and Software		389,012
391	Transportation Equipment		403,454
392	Stores Equipment		8,968
393	Tools, Shop And Garage Equip		593,726
394	Laboratory Equip		209,361
395	Power Operated Equipment		500,203
396	Communication Equip		6,078,886
397	Miscellaenous Equip.		339,168
397.1	Misc Equipment CNG		318,526
398	Other Tangible Plant		79,028
	SUBTOTAL	\$	257,358,673
			-
903	Land and Land Rights	\$	37,777
904	Structures and Improvments		1,355,038
940	Office Furniture and Fixtures		316,384
940.1	Computers and Software		2,165,260
940.2	Customer First		8,465,895
955	Power Generation		1,014
995	Power Operated Equipment		167,601
			-
	TOTALS	\$	269,867,641

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Docket Nos. W-01427A-25-0126 et al
Test Year Ended December 31, 2024

Exhibit C -
Wastewater Acc. Dep.

Accumulated Depreciation

Acct. <u>No.</u>	<u>Description</u>		ROO Adjusted Accum. <u>Depr.</u>
108	A/D Not Classified	\$	-
351	Organization		(0)
352	Franchise		-
353	Land		-
354	Structures & Improvements		15,929,239
355	Power Generation		1,353,852
355.1	Solar Generation		-
360	Collection Sewer Forced		(124,644)
361	Collection Sewers Gravity		14,489,568
362	Special Collecting Structures		-
363	Customer Services		140,426
364	Flow Measuring Devices		(72,654)
365	Flow Measuring Installations		-
366	Reuse Services		1,802,683
367	Reuse Meters And Installation		82,998
370	Receiving Wells		660,438
371	Pumping Equipment		4,443,705
374	Reuse Distribution Reservoirs		124,007
375	Reuse Trans. and Dist. System		293,392
380	Treatment & Disposal Equipment		12,005,990
380.1	Odor Control GAC		-
381	Plant Sewers		3,435,840
382	Outfall Sewer Lines		256,229
389	Other Sewer Plant & Equipment		823,834
390	Office Furniture & Equipment		219,846
390.1	Computers and Software		366,742
391	Transportation Equipment		351,871
392	Stores Equipment		7,987
393	Tools, Shop And Garage Equip		151,630
394	Laboratory Equip		177,553
395	Power Operated Equipment		105,746
396	Communication Equip		1,417,200
397	Miscellaenous Equip.		284,204
397.1	Misc Equipment CNG		88,356
398	Other Tangible Plant		50,990
	SUBTOTAL		58,867,026
903	Land and Land Rights	\$	-
904	Structures and Improvments		211,452
940	Office Furniture and Fixtures		(177,887)
940.1	Computers and Software		278,540
940.2	Customer First		637,918
955	Power Generation		177
995	Power Operated Equipment		29,330
	TOTALS	\$	59,846,557

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Sewer Division
Docket Nos. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

Exhibit C -
Wastewater Dep Exp

Depreciation Expense

Acct. No.	Description	Adjusted Original Cost	Non-Depr. or Fully Depr. Plant	Settlement Fully Depr Plant Adj	Depr Original Cost	Proposed Rates	Depreciation Expense
101	Plant-in-Service	-	-	-	-	0.00%	-
351	Organization	-	(0)	-	(0)	0.00%	-
352	Franchise	26,385	(26,385)	-	-	0.00%	-
353	Land	4,185,292	(4,185,292)	-	-	0.00%	-
354	Structures & Improvements	84,743,558	-	-	84,743,558	3.33%	2,821,960
355	Power Generation	5,291,325	-	-	5,291,325	5.00%	264,566
355.1	Solar Generation	-	-	-	-	6.67%	-
360	Collection Sewer Forced	13,028,836	-	-	13,028,836	2.00%	260,577
361	Collection Sewers Gravity	52,837,734	-	-	52,837,734	2.00%	1,056,755
362	Special Collecting Structures	-	-	-	-	2.00%	-
363	Customer Services	1,311,379	-	-	1,311,379	2.00%	26,228
364	Flow Measuring Devices	172,125	(143,304)	-	28,821	10.00%	2,882
365	Flow Measuring Installations	-	-	-	-	10.00%	-
366	Reuse Services	4,153,479	-	-	4,153,479	2.00%	83,070
367	Reuse Meters And Installation	219,463	-	-	219,463	8.33%	18,281
370	Receiving Wells	1,072,640	-	-	1,072,640	3.33%	35,719
371	Pumping Equipment	7,830,186	(1,096,304)	(2,451,551)	4,282,331	12.50%	535,291
374	Reuse Distribution Reservoirs	1,697,915	-	-	1,697,915	2.50%	42,448
375	Reuse Trans. and Dist. System	1,412,510	-	-	1,412,510	2.50%	35,313
380	Treatment & Disposal Equipment	46,090,639	-	-	46,090,639	5.00%	2,304,532
380.1	Odor Control GAC	-	-	-	-	0.00%	-
381	Plant Sewers	22,755,838	-	-	22,755,838	5.00%	1,137,792
382	Outfall Sewer Lines	343,681	-	-	343,681	3.33%	11,445
389	Other Sewer Plant & Equipment	839,750	(785,285)	-	54,464	6.67%	3,633
390	Office Furniture & Equipment	425,606	-	-	425,606	6.67%	28,388
390.1	Computers and Software	389,012	(212,242)	-	176,770	20.00%	35,354
391	Transportation Equipment	403,454	(331,474)	-	71,979	20.00%	14,396
392	Stores Equipment	8,968	-	-	8,968	4.00%	359
393	Tools, Shop And Garage Equip	593,726	-	-	593,726	5.00%	29,686
394	Laboratory Equip	209,361	(159,959)	-	49,402	10.00%	4,940
395	Power Operated Equipment	500,203	-	-	500,203	5.00%	25,010
396	Communication Equip	6,078,886	(338,353)	-	5,740,533	10.00%	574,053
397	Miscellaneous Equip.	339,168	-	-	339,168	10.00%	33,917
397.1	Misc. Equipment CNG	318,526	-	-	318,526	3.33%	10,607
398	Other Tangible Plant	79,028	-	-	79,028	10.00%	7,903
SUBTOTAL		\$ 257,358,673	\$ (7,278,599)	\$ (2,451,551)	\$ 247,628,523		\$ 9,405,104
903	Land and Land Rights	\$ 37,777	\$ (37,777)		-	0.00%	\$ -
904	Structures and Improvements	1,355,038	-		1,355,038	2.56%	34,689
940	Office Furniture and Fixtures	316,384	-		316,384	4.00%	12,655
940.1	Computers and Software	2,165,260	-		2,165,260	20.00%	433,052
940.2	Customer First	8,465,895	-		8,465,895	5.00%	423,295
955	Power Generation	1,014	-		1,014	5.00%	51
995	Power Operated Equipment	167,601	-		167,601	5.00%	8,380
TOTALS		\$ 269,867,641	\$ (7,316,376)		\$ 260,099,714		\$ 10,317,226
Less: Amortization of Contributions		Gross CIAC	Non-Amort. Or Fully Amortized		Net CIAC	Amort. Rate	
353	Land	1,795,220	(1,795,220)		-	0.0000%	-
352	Franchise	12,782	(12,782)		-	0.0000%	-
354	Structure and Improvements	15,933,143	-		15,933,143	3.3300%	(530,574)
360	Collection Sewers Force	8,422,569	-		8,422,569	2.0000%	(168,451)
361	Collection Sewers Gravity	36,097,301	-		36,097,301	2.0000%	(721,946)
364	Flow Measuring Devices	49,448	(49,448)		-	10.0000%	-
363	Customer Services	3,014,026	-		3,014,026	2.0000%	(60,281)
371	Pumping Equipment	287,461	(287,461)		-	12.5000%	-
380	Treatment and Disposal	17,638,844	-		17,638,844	5.0000%	(881,942)
381	Plant Sewers	3,006,339	-		3,006,339	5.0000%	(150,317)
398	Other Tangible Plant	13,750	(13,750)		-	6.6700%	-
		\$ 86,270,883	\$ (2,158,662)		\$ 84,112,222		\$ (2,513,511)
Amortization of Excess Deferred Depreciation							
Less:	Amortization of EADIT	2,236,878			2,236,878	3.9904%	(89,261)
Add:	Survival Depreciation Deferral Accounting Order				5,204,310	4.6818%	243,656
Total Depreciation Expense							\$ 7,958,110

EXHIBIT D

DOCKET NO. W-01427A-25-0126, ET AL.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

EXHIBIT D Water

Typical Bill Analysis 3/4 -inch Residential Customers: 13657
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COMPANY	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Median Usage	6,500	\$21.12	\$29.66	\$8.54	40.44%
Average Usage	8,150	\$24.16	\$34.60	\$10.44	43.21%
Median Usage with Surcharge	6,500	\$21.12	\$30.10	\$8.98	42.52%
Average Usage with Surcharge	8,150	\$24.16	\$35.04	\$10.88	45.03%

STAFF		Present Rates	Recommended Rates	Dollar Increase	Percent Increase
Median Usage	6,500	\$21.12	\$28.49	\$7.37	34.90%
Average Usage	8,150	\$24.16	\$32.98	\$8.82	36.51%
Median Usage with Surcharge	6,500	\$21.12	\$28.74	\$7.62	36.08%
Average Usage with Surcharge	8,150	\$24.16	\$33.23	\$9.07	37.54%

ROO		Present Rates	Adopted Rates	Dollar Increase	Percent Increase
Median Usage	6,500	\$21.12	\$27.08	\$5.96	28.22%
Average Usage	8,150	\$24.16	\$31.73	\$7.57	31.33%
Median Usage with Surcharge	6,500	\$21.12	\$27.20	\$6.08	28.79%
Average Usage with Surcharge	8,150	\$24.16	\$31.85	\$7.69	31.83%

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

Exhibit D - Water
Residential Rates

RESIDENTIAL RATES

		ROO	
		Recommended Rates	
<u>Meter Size (All Classes):</u>			
5/8" x 3/4" Residential		\$	14.87
3/4 -inch Residential		\$	14.87
1-inch Residential		\$	33.46
1.5-inch Residential		\$	74.35
2-inch Residential		\$	118.96
3-inch Residential		\$	237.92
4-inch Residential		\$	371.75
6-inch Residential		\$	743.50
8-inch Residential		\$	1,189.60
10-inch Residential		\$	1,710.05
12-inch Residential		\$	3,197.05
Fire Sprinklers			
		By Meter Size	
<u>5/8" x 3/4" Residential</u>		<u>Begin</u>	<u>End</u>
First 3,000 gallons		First 3,000 gallons	\$ 0.7800
3,001 10,000 gallons		3,001 10,000 gallons	\$ 2.8200
10,001 20,000 gallons		10,001 20,000 gallons	\$ 3.9800
Over 20,000 gallons		Over 20,000 gallons	\$ 4.3900
<u>3/4 -inch Residential</u>			
First 3,000 gallons		First 3,000 gallons	\$ 0.7800
3,001 10,000 gallons		3,001 10,000 gallons	\$ 2.8200
10,001 20,000 gallons		10,001 20,000 gallons	\$ 3.9800
Over 20,000 gallons		Over 20,000 gallons	\$ 4.3900
<u>1-inch Residential</u>			
First 5,000 gallons		First 5,000 gallons	\$ 0.7800
5,001 19,000 gallons		5,001 19,000 gallons	\$ 2.8200
19,001 30,000 gallons		19,001 30,000 gallons	\$ 3.9800
Over 30,000 gallons		Over 30,000 gallons	\$ 4.3900
<u>1.5-inch Residential</u>			
First 40,000 gallons		First 40,000 gallons	\$ 2.8200
Over 40,000 gallons		Over 40,000 gallons	\$ 4.3900
<u>2-inch Residential</u>			
First 60,000 gallons		First 60,000 gallons	\$ 2.8200
Over 60,000 gallons		Over 60,000 gallons	\$ 4.3900
<u>3-inch Residential</u>			
First 120,000 gallons		First 120,000 gallons	\$ 2.8200
Over 120,000 gallons		Over 120,000 gallons	\$ 4.3900
<u>4-inch Residential</u>			
First 180,000 gallons		First 180,000 gallons	\$ 2.8200
Over 180,000 gallons		Over 180,000 gallons	\$ 4.3900
<u>6-inch Residential</u>			
First 360,000 gallons		First 360,000 gallons	\$ 2.8200
Over 360,000 gallons		Over 360,000 gallons	\$ 4.3900
<u>8-inch Residential</u>			
First 650,000 gallons		First 650,000 gallons	\$ 2.8200
Over 650,000 gallons		Over 650,000 gallons	\$ 4.3900
<u>10-inch Residential</u>			
First 940,000 gallons		First 940,000 gallons	\$ 2.8200
Over 940,000 gallons		Over 940,000 gallons	\$ 4.3900
<u>12-inch Residential</u>			
First 1,248,000 gallons		First 1,248,000 gallons	\$ 2.8200
Over 1,248,000 gallons		Over 1,248,000 gallons	\$ 4.3900

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

Exhibit D - Water
Commercial Rates

COMMERCIAL RATES

		ROO Recommended Rates			
<u>Meter Size (All Classes):</u>					
5/8" x 3/4" Commercial		\$ 14.87			
3/4 -inch Commercial		\$ 14.87			
1-inch Commercial		\$ 37.18			
1.5-inch Commercial		\$ 74.35			
2-inch Commercial		\$ 118.96			
3-inch Commercial		\$ 237.92			
4-inch Commercial		\$ 371.75			
6-inch Commercial		\$ 743.50			
8-inch Commercial		\$ 1,189.60			
10-inch Commercial		\$ 1,710.05			
12-inch Commercial		\$ 3,197.05			
Fire Sprinklers		By Meter Size			
Industrial Fire Service		By Meter Size			
<u>5/8" x 3/4" Commercial</u>		Begin	End		
First	9,000 gallons	First	9,000 gallons	\$	2.8200
Over	9,000 gallons	Over	9,000 gallons	\$	4.3900
<u>3/4 -inch Commercial</u>					
First	9,000 gallons	First	9,000 gallons	\$	2.8200
Over	9,000 gallons	Over	9,000 gallons	\$	4.3900
<u>1-inch Commercial</u>					
First	20,000 gallons	First	20,000 gallons	\$	2.8200
Over	20,000 gallons	Over	20,000 gallons	\$	4.3900
<u>1.5-inch Commercial</u>					
First	40,000 gallons	First	40,000 gallons	\$	2.8200
Over	40,000 gallons	Over	40,000 gallons	\$	4.3900
<u>2-inch Commercial</u>					
First	60,000 gallons	First	60,000 gallons	\$	2.8200
Over	60,000 gallons	Over	60,000 gallons	\$	4.3900
<u>3-inch Commercial</u>					
First	120,000 gallons	First	120,000 gallons	\$	2.8200
Over	120,000 gallons	Over	120,000 gallons	\$	4.3900
<u>4-inch Commercial</u>					
First	180,000 gallons	First	180,000 gallons	\$	2.8200
Over	180,000 gallons	Over	180,000 gallons	\$	4.3900
<u>6-inch Commercial</u>					
First	360,000 gallons	First	360,000 gallons	\$	2.8200
Over	360,000 gallons	Over	360,000 gallons	\$	4.3900
<u>8-inch Commercial</u>					
First	650,000 gallons	First	650,000 gallons	\$	2.8200
Over	650,000 gallons	Over	650,000 gallons	\$	4.3900
<u>10-inch Commercial</u>					
First	940,000 gallons	First	940,000 gallons	\$	2.8200
Over	940,000 gallons	Over	940,000 gallons	\$	4.3900
<u>12-inch Commercial</u>					
First	1,248,000 gallons	First	1,248,000 gallons	\$	2.8200
Over	1,248,000 gallons	Over	1,248,000 gallons	\$	4.3900

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

Exhibit D - Water
Multi Family Rates

MULTI FAMILY RATES

				ROO			
				Recommended Rates			
<u>Meter Size (All Classes):</u>							
1-inch Multi-Family					\$		33.46
1.5-inch Multi-Family					\$		74.35
2-inch Multi-family					\$		118.96
3-inch Multi-Family					\$		237.92
4-inch Multi-Family					\$		371.75
6-inch Multi-Family					\$		743.50
Fire Sprinklers					By Meter Size		
Industrial Fire Service					By Meter Size		
<u>1-inch Multi-Family</u>				<u>Begin</u>	<u>End</u>		
First	5,000	gallons		First	5,000	gallons	\$ 0.7800
5,001	19,000	gallons		5,001	19,000	gallons	\$ 2.8200
19,001	30,000	gallons		19,001	30,000	gallons	\$ 3.9800
Over	30,000	gallons		Over	30,000	gallons	\$ 4.3900
<u>1.5-inch Multi-Family</u>							
First	40,000	gallons		First	40,000	gallons	\$ 2.8200
Over	40,000	gallons		Over	40,000	gallons	\$ 4.3900
<u>2-inch Multi-family</u>							
First	60,000	gallons		First	60,000	gallons	\$ 2.8200
Over	60,000	gallons		Over	60,000	gallons	\$ 4.3900
<u>3-inch Multi-Family</u>							
First	120,000	gallons		First	120,000	gallons	\$ 2.8200
Over	120,000	gallons		Over	120,000	gallons	\$ 4.3900
<u>4-inch Multi-Family</u>							
First	180,000	gallons		First	180,000	gallons	\$ 2.8200
Over	180,000	gallons		Over	180,000	gallons	\$ 4.3900
<u>6-inch Multi-Family</u>							
First	360,000	gallons		First	360,000	gallons	\$ 2.8200
Over	360,000	gallons		Over	360,000	gallons	\$ 4.3900

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

Exhibit D - Water
Irrigation Rates

IRRIGATION RATES

		ROO Recommended Rates			
<u>Meter Size (All Classes):</u>					
5/8" x 3/4" Irrigation		\$ 16.29			
3/4 -inch Irrigation		\$ 16.29			
1-inch Irrigation		\$ 40.73			
1.5-inch Irrigation		\$ 81.45			
2-inch Irrigation		\$ 130.32			
3-inch Irrigation		\$ 260.64			
4-inch Irrigation		\$ 407.25			
6-inch Irrigation		\$ 814.50			
8-inch Irrigation		\$ 1,303.20			
10-inch Irrigation		\$ 1,873.35			
12-inch Irrigation		\$ 3,197.05			
Fire Sprinklers		By Meter Size			
Industrial Fire Service		By Meter Size			
<u>5/8" x 3/4" Irrigation</u>		<u>Begin</u>	<u>End</u>		
First	9,000 gallons	First	9,000 gallons	\$	2.8200
Over	9,000 gallons	Over	9,000 gallons	\$	4.3900
<u>3/4 -inch Irrigation</u>					
First	9,000 gallons	First	9,000 gallons	\$	2.8200
Over	9,000 gallons	Over	9,000 gallons	\$	4.3900
<u>1-inch Irrigation</u>					
First	20,000 gallons	First	20,000 gallons	\$	2.8200
Over	20,000 gallons	Over	20,000 gallons	\$	4.3900
<u>1.5-inch Irrigation</u>					
First	40,000 gallons	First	40,000 gallons	\$	2.8200
Over	40,000 gallons	Over	40,000 gallons	\$	4.3900
<u>2-inch Irrigation</u>					
First	60,000 gallons	First	60,000 gallons	\$	2.8200
Over	60,000 gallons	Over	60,000 gallons	\$	4.3900
<u>3-inch Irrigation</u>					
First	120,000 gallons	First	120,000 gallons	\$	2.8200
Over	120,000 gallons	Over	120,000 gallons	\$	4.3900
<u>4-inch Irrigation</u>					
First	180,000 gallons	First	180,000 gallons	\$	2.8200
Over	180,000 gallons	Over	180,000 gallons	\$	4.3900
<u>6-inch Irrigation</u>					
First	360,000 gallons	First	360,000 gallons	\$	2.8200
Over	360,000 gallons	Over	360,000 gallons	\$	4.3900
<u>8-inch Irrigation</u>					
First	650,000 gallons	First	650,000 gallons	\$	2.8200
Over	650,000 gallons	Over	650,000 gallons	\$	4.3900
<u>10-inch Irrigation</u>					
First	940,000 gallons	First	940,000 gallons	\$	2.8200
Over	940,000 gallons	Over	940,000 gallons	\$	4.3900
<u>12-inch Irrigation</u>					
First	1,248,000 gallons	First	1,248,000 gallons	\$	2.8200
Over	1,248,000 gallons	Over	1,248,000 gallons	\$	4.3900

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

**Exhibit D - Water
Other Rates**

RATES - OTHER

		ROO	
		Recommended Rates	
<u>Meter Size (All Classes):</u>			
Construction Hydrants		\$	237.92
8-inch Luke AFB Bulk		\$	642.38
6-inch VUI Bulk		\$	401.49
5/8 x 3/4-inch Fire		\$	14.87
3/4-inch Fire		\$	14.87
1-inch Fire		\$	37.18
2-inch Fire		\$	118.96
6-inch Fire		\$	743.50
8-inch Fire		\$	1,189.60
10-inch Fire		\$	1,710.05
12-inch Fire		\$	3,197.05
Fire Sprinklers		By Meter Size	
Industrial Fire Service		By Meter Size	
<u>Construction Hydrants</u>		<u>Begin</u>	<u>End</u>
All gallons		All gallons	\$ 4.3900
<u>8-inch Luke AFB Bulk</u>			
All gallons		All gallons	\$ 1.9500
<u>6-inch VUI Bulk</u>			
All gallons		All gallons	\$ 1.9500
<u>Fire - all</u>		All gallons by respective meter size	

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Wastewater Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

EXHIBIT D - WW

Typical Bill Analysis
Monthly Residential Service
Customers: 24495

COMPANY	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Median Usage		\$45.23	\$69.72	\$24.49	54.15%
Average Usage		\$45.23	\$69.72	\$24.49	54.15%
Median Usage with Surcharge		\$45.23	\$70.25	\$25.02	55.32%
Average Usage with Surcharge		\$45.23	\$70.25	\$25.02	55.32%

STAFF	Present Rates	Recommended Rates	Dollar Increase	Percent Increase
Median Usage	\$45.23	\$65.00	\$19.77	43.71%
Average Usage	\$45.23	\$65.00	\$19.77	43.71%
Median Usage with Surcharge	\$45.23	\$65.23	\$20.00	44.22%
Average Usage with Surcharge	\$45.23	\$65.23	\$20.00	44.22%

ROO	Present Rates	Adopted Rates	Dollar Increase	Percent Increase
Median Usage	\$45.23	\$66.12	\$20.89	46.19%
Average Usage	\$45.23	\$66.12	\$20.89	46.19%
Median Usage with Surcharge	\$45.23	\$66.33	\$21.10	46.65%
Average Usage with Surcharge	\$45.23	\$66.33	\$21.10	46.65%

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

**Exhibit D -
Wastewater Rates**

Exhibit
Settlement Schedule H-3
Page 1
Witness: Bourassa

<u>Customer Classification</u>	<u>ROO Rates</u>	<u>Change</u>	<u>Percent Change</u>
Monthly Charge for:			
Monthly Residential Service	\$ 66.12	\$ 20.89	46.18%
Multi-Unit Housing - Monthly per Unit	\$ 61.38	\$ 19.39	46.17%
Commercial:			
Small Commercial - Monthly Service	\$ 112.11	\$ 35.61	46.55%
Measured Service:			
Regular Domestic:			
Monthly Service Charge	\$ 62.76	\$ 19.94	46.56%
Regular Domestic per 1,000 gallons water usage ²	\$ 5.72	\$ 1.98	53.11%
Commodity Charge per 1,000 gallons measured influent ³	\$ 7.15	\$ 2.48	53.11%
Restaurant, Motels, Grocery Stores & Dry Cleaning Estab.			
Monthly Service Charge	\$ 62.76 ¹	\$ 19.94	46.56%
Commodity Charge per 1,000 gallons water usage ²	\$ 7.34	\$ 2.54	53.06%
Commodity Charge per 1,000 gallons measured influent ³	\$ 10.14	\$ 3.52	53.15%
Wigwam Resort:			
Monthly Rate - Per Room	\$ 64.06	\$ 22.07	52.55%
Main Hotel Facilities - Per Month	\$ 2,536.86	\$ 873.89	52.55%
Schools - Monthly Service Rates:			
Elementary Schools	\$ 1,725.05	\$ 594.24	52.55%
Middle Schools	\$ 2,029.48	\$ 699.11	52.55%
High Schools	\$ 2,029.48	\$ 699.11	52.55%
Community College	\$ 3,145.70	\$ 1,083.62	52.55%
Effluent ⁴	Market		

¹ Motels without restaurants included (eliminate multi-unit monthly rate provision)

² For Commercial/Non-Residential Customers that are provided with water service from the Company or whose water usage is available to the Company from another water utility, Company shall bill non-residential customers based on water usage data provided by Liberty Utilities or water usage data provided by another local water provider. If, at any point, Company is unable to obtain actual water usage data for such commercial/non-residential customers, Company shall bill non-residential customers based on the last known, most recent usage data as a proxy. Billing shall be trueed up when actual data is obtained. If no water data can be obtained, a non-residential customer may be required to install an influent meter at cost and such customers shall be billed in accordance with the influent data rates set forth above.

³ For customers that are not receiving water service from the Company, and/or the Company is not receiving water usage data information from another water provider, a meter to measure influent will be installed at cost and paid by customer and such customers shall be billed in accordance with the influent data rates set forth above.

⁴ Market Rate - Maximum effluent rate shall not exceed \$430 per acre foot based on a potable water rate of \$1.32 per thousand gallons.

NT = No Tariff

EXHIBIT E

DOCKET NO. W-0427A-25-0126, ET AL.

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Water Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

Exhibit E-Water

RATE CASE EXPENSE SURCHARGE - AS A MONTHLY CHARGE

Company	Staff	ROO	
\$ 350,450	\$ 201,707	\$ 172,000	Rate Case Expense to be Recovered
3	3	3	Years to Amortize Rate Case Expense
\$ 116,817	\$ 67,236	\$ 57,333	Annual Rate Case Expense to be Recovered
\$ 116,817	\$ 67,236	\$ 57,333	Annual Rate Case Expense to be Recovered
22,355	22,355	39,284	Annual Customer - All Meter Sizes
\$ 5.23	\$ 3.01	\$ 1.46	Annual Rate Case Expense Surcharge Per Customer
22,355	22,355	39,284	Annual Customer - All Meter Sizes Unweighted / Weighted
12	12	12	Months per Year
268,260	268,260	471,410	Annual Customer Bills - All Meter Sizes Unweighted / Weighted
\$ 116,817	\$ 67,236	\$ 57,333	Annual Rate Case Expense to be Recovered
268,260	268,260	471,410	Annual Customer Bills - All Meter Sizes
\$ 0.44	\$ 0.25	\$ 0.12	Monthly Rate Case Expense Surcharge - All Meter Sizes

DECISION NO. _____

Liberty Utilities (Litchfield Park Water & Sewer) Corp. - Wastewater Division
Docket No. W-01427A-25-0126, et al
Test Year Ended December 31, 2024

Exhibit E-WW

RATE CASE EXPENSE SURCHARGE - AS A MONTHLY CHARGE

Company	Staff	ROO	
\$ 464,550	\$ 198,293	\$ 228,000	Rate Case Expense to be Recovered
3	3	3	Years to Amortize Rate Case Expense
\$ 154,850	\$ 66,098	\$ 76,000	Annual Rate Case Expense to be Recovered
\$ 154,850	\$ 66,098	\$ 76,000	Annual Rate Case Expense to be Recovered
24,205	24,205	30,318	Annual Customer - All Meter Sizes
\$ 6.40	\$ 2.73	\$ 2.51	Annual Rate Case Expense Surcharge Per Customer
24,205	24,205	30,318	Annual Customer - All Meter Sizes Unweighted / Weighted
12	12	12	Months per Year
290,460	290,460	363,818	Annual Customer Bills - All Meter Sizes Unweighted / Weighted
\$ 154,850	\$ 66,098	\$ 76,000	Annual Rate Case Expense to be Recovered
290,460	290,460	363,818	Annual Customer Bills - All Meter Sizes
\$ 0.53	\$ 0.23	\$ 0.21	Monthly Rate Case Expense Surcharge - All Meter Sizes